

Linn-Mar

VOLUNTEER PROGRAM

Board Presentation – 2025



VOLUNTEER COORDINATORS



Tabitha Lightfoot
Linn-Mar
High School



Stephanie Meier
Excelsior
Middle School



Bird Gengler
Oak Ridge
Middle School



Ashley Delayo
Boulder Peak
Intermediate



Amber Hruby
Boulder Peak
Intermediate



Elizabeth Strimple
Hazel Point
Intermediate



Vicki Venturo
Bowman Woods
Elementary



Priscilla Zaehringer
Bowman Woods
Elementary



Christine Lenhardt
Echo Hill
Elementary



Alex Hierl
Echo Hill
Elementary



Meredith Foreman
Indian Creek
Elementary



Megan Render
Indian Creek
Elementary



Tara Wagner
Novak
Elementary School



Erin Acosta
Novak
Elementary School



Emily Yansky
Westfield
Elementary



Kim Clarke
Westfield
Elementary



Au Vu
Wilkins
Elementary

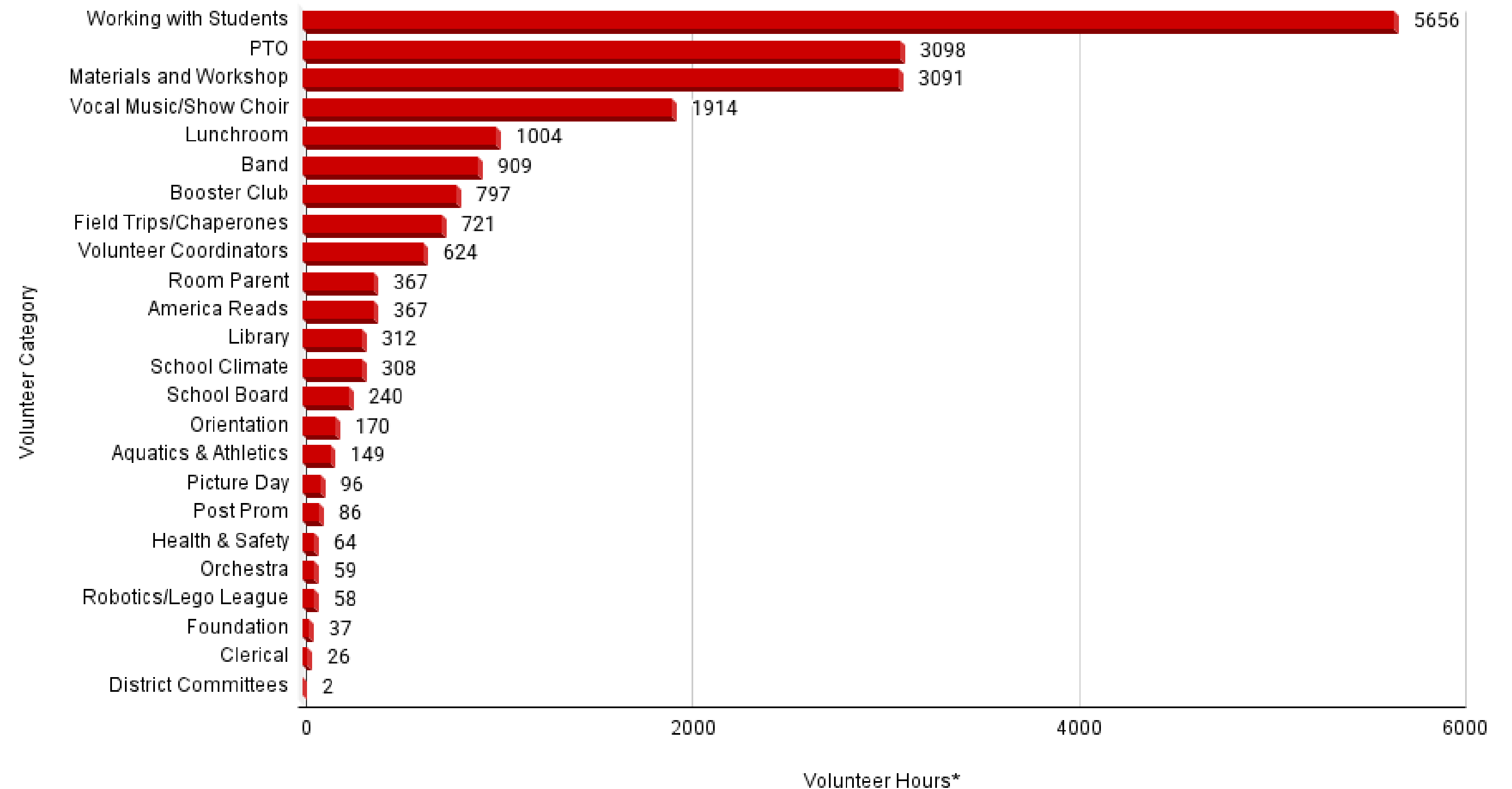


Kaleigh Morrow
Wilkins
Elementary

2023-2024 VOLUNTEER STATS

- **Approved Volunteers**
 - 1787
- **Total Hours**
 - 20,155 hours
- **Volunteer Value**
(Iowa 2023, \$28.88/hr)
 - \$582,076.40

Volunteer Hours by Category



VOLUNTEER TRENDS THIS YEAR

**1922
APPROVED
VOLUNTEERS**

**INCREASE IN OVERALL NUMBER OF ADULT AND
HIGH SCHOOL STUDENT VOLUNTEERS**

**1644
LUNCH/LIBRARY
VOLUNTEER HOURS**

**PROVIDING SUPPORT WHERE THERE'S A NEED,
CURRENTLY EXCEEDING LAST YEAR'S HOURS**

RETIREES

**CONTINUED DEDICATION TO LINN-MAR IN A VOLUNTEER
CAPACITY**

VOLUNTEER EFFORTS

America Reads Day



Total Volunteer Readers: 543
Reading Spots: 704
Community Engagement event
to share a joy of reading.

Encourage A Reader



125 Students connect for
15-20 minutes per week
with a volunteer to focus on
literacy skills.

Volunteer Workshop



70+ Volunteer Workshops
held each school year to
support material
preparation for staff.

VOLUNTEER NEEDS IN NUMBERS

RECENT/UPCOMING EVENTS

769

SUPERNOVA - High School Show Choir

56

Opera Iowa - Elementary Buildings

125

JA BizTown - Intermediate Buildings

THANK YOU!





District Honors & Highlights

January 27, 2024

Orchestra Honors: Congratulations to the 39 Linn-Mar Orchestra students for being selected to perform in the 2025 Northeast Iowa String Teachers Association Orchestra Festival held on January 11th. [Click here for more information](#)



Show Choir Honor:

Congratulations to the Linn-Mar Show Choir students, directors, and volunteers on a great performance during Supernova on January 18th! [Click here for more information](#)

Policy Recommendations – January 27, 2025

Miscellaneous Policies:

- 205.5-Board Member Social Media Engagement
- 504.5-Use of Motor Vehicles
- 602.1-Basic Instruction Program
- 901.9 (New)-Naming of Facilities
- 1005.5 (Rescind)-Revenue Enhancement, Gifts, and Facility Naming Rights
- 1005.5-R (Rescind)-Regulations for Policy 1005.5

800 Series-Business Procedures:

Policies 801.1 thru 803.5 were reviewed with recommended changes to the following:

- 801.1-Planning, Preparation, Requirements, and Publication of Budget
- 801.2 (Rescind)-Budget Implementation
- 801.3-Transfer of Funds
- 801.5-Student Activities Fund
- 801.6-Capital Assets
- 801.7-Internal Controls
- 801.7-R-Regulations for Policy 801.7
- 801.8-Financial Records
- 802.1-Local, State, Federal, and Miscellaneous Revenue
- 802.3-Education Supply Fees
- 802.3-R-Regulations for Policy 802.3
- 802.6-Investments
- 802.10-Cash in School Buildings
- 803.5 (Rescind)-Receiving Equipment, Supplies, and Services

Policy 205.5 Board Member Social Media Engagement

The board sees the value in promoting the excellent work and accomplishments of the district's students and staff. Social media is one of many effective communication tools that the district may utilize. Board members have been publicly elected to govern the district and accept a fiduciary responsibility. That responsibility means board members agree to always act in the best interest of the district. For this reason, the board shall expect that individual communications and social media posts made by board members will reflect the values and decorum expected of elected officials in the school community.

All board members enjoy rights to freedom of speech under both the US and Iowa constitutions. As such, the district will not limit protected speech of any board members. Certain categories of speech are not protected and may be subject to regulation. Additionally, board members should be aware that protected speech can still subject individuals to legal liability. ~~If using social media to discuss district related matters, board members should be aware that they may be prohibited from blocking individual communications and posters based upon the content of their posts. This may constitute viewpoint discrimination, which is when a governmental actor treats speech differently based on the opinion or perspective of the speech or speaker, which is prohibited by the US and Iowa constitutions.~~ **Only the board president is designated as official spokesperson authorized to speak on behalf of the board. Any postings by board members about district related matters on their individual social media accounts shall not be considered official action of the district. Official statements of the district shall be made only on district social media accounts through the designated spokespersons of the district or the entire board speaking as a governing body.**

The board as a whole and individual board members in their governance role have legal obligations to safeguard the privacy of information related to student and employee matters. Board members will refrain from posting or communicating on social media in a way that violates the district's obligation to protect the privacy of its students and employees.

Board members are uniquely positioned in the school community to be both accessible and responsive to community concerns about the effective governance of the district. As a result, the board will remember their obligation to safeguard student and employee privacy when responding to any social media posts or communications, even if the response is intended to correct information for the rest of the school community. Board members will direct concerned individuals to the appropriate district staff to address their inquiry or complaint in accordance with board policy.

Adopted: 11/23

Related Policy: 403.35

Legal Reference: §§ 21; 22; 20 USC 1417(c); 34 CFR 99.3;

US Const Amend I, Iowa Const Art I-Sec 7; Lindke v. Freed, 601 US (2024)

IASB Reference: 200.04

Policy 504.5
Use of Motor Vehicles

The board recognizes the convenience to families and students of having students drive to and park at their school attendance center. Driving a motor vehicle to and parking it at the student's attendance center is a privilege.

Students who drive to and park at their school attendance center shall only drive to and park at their designated attendance center(s) or another building within the district for the purpose of attending educational or extracurricular activities. Students may not loiter around or be in their vehicle during the school day without permission from the building principal. Students shall leave their attendance center when there is no longer a legitimate reason for them to be at their attendance center. Students who drive shall enter and leave the parking lot by the routes designated by the building principal.

Students who wish to drive to and park at their school attendance center shall comply with the rules and regulations established by the building principal. Failure to comply with this policy or the school district's rules shall be reason for revocation of school driving and parking privileges, as well as other disciplinary action including suspension and expulsion.

Adopted: 6/70
Reviewed: 4/11; 4/12; 7/13; 10/14; 11/17; 12/20; 10/23
Revised: 7/07; 9/09
Legal Reference (Code of Iowa): §§ 279.8; 321
IASB Reference: 502.10

**Policy 602.1
Basic Instruction Program**

The basic instruction program will include, but not be limited to, the courses required for each grade level by the Iowa Department of Education and reflect educational standards. The instructional approach will be gender-fair and multicultural.

The basic instruction program of students enrolled in early childhood programming will include curricula and instruction designed to develop and extend literacy skills in expressive and receptive language, numeracy, social and interaction skills, and fine and gross motor skill acquisition.

The basic instruction program of students enrolled in junior kindergarten or kindergarten is designed to develop healthy emotional and social habits, literacy and communication skills, numeracy, the capacity to complete individual tasks, character education, and the ability to protect and increase physical wellbeing with attention given to experiences relating to the development of life skills and human growth and development.

The basic instruction program of students enrolled in grades 1 through 6 will include English language arts, social studies, mathematics, science, health, human growth and development, physical education, traffic safety, music, and visual arts and computer science. Computer science will be offered during at least one grade level.

The basic instruction program of students enrolled in grades 7 and 8 will include English language arts, social studies including instruction related to civics, mathematics, science, health, human growth and development, family and consumer science, career, technology education, physical education, music, visual arts, world languages, and computer science. Computer science will be offered during at least one grade level.

The basic instruction program of students enrolled in grades 9 through 12 will include English language arts (6 units), social studies (5 units), mathematics (6 units), science (5 units), health (1 unit), physical education (1 unit), fine arts (~~3~~² units), foreign language (~~4~~² units), financial literacy (1/2 unit), vocational education (12 units), and computer science (1/2 unit).

The board may, in its discretion, offer additional courses in the instruction program for any grade level.

Each instruction program is carefully planned for optimal benefit taking into consideration the financial condition of the school district and other factors deemed relevant by the board or superintendent. Each instruction program's

plan should describe the program, its goals, the effective materials, the activities, and the method for student evaluation.

An individual student may advance through the academic sequence offered in the instruction program at an accelerated pace provided the age, appropriateness, and affordability can be reasonably accommodated.

It is the responsibility of the superintendent [or designee] to develop administrative regulations stating the required courses and optional courses for early childhood, junior kindergarten, kindergarten, grades 1 through 6, grades 7 and 8, and grades 9 through 12.

Adopted: 6/70
Reviewed: 6/11; 1/18; 2/24
Revised: 7/12; 9/13; 4/15; 9/19; 2/21; 6/21; 8/24
Legal Reference (Code of Iowa): §§216.9; 256.11; 279.8; 280.3-14;
281 IAC 12.5, .11; 20 USC § 1232h; 34 CFR Pt 98
IASB Reference: 603.01

Policy 901.9 (New Policy)
Naming of Facilities

District facilities, whether new or substantially remodeled (hereafter referred to as “district facilities”), may be named or re-named only as set forth in this policy.

STANDARD NAMING PROCEDURES

These procedures apply in the absence of a Naming Rights Agreement.

Names for district facilities shall be considered only after the superintendent [or the superintendent’s designee] formulates a recommendation, or multiple recommendations, to the Board of Directors. The superintendent may, or if directed to do so by the board, appoint a committee to formulate recommendations regarding names for district facilities under consideration. The committee may be comprised of administration, staff, students, parents, and other community members, as the superintendent deems advisable.

Under these Standard Naming Procedures, the superintendent, any committee appointed by the superintendent, and the board shall consider the following parameters:

1. Any name considered should be reflective of the community and represent Linn-Mar excellence;
2. No district facility should be named for any person; however, the district retains the right to name areas, equipment, or other property within a district facility for any person;
3. A district facility name should not be in a direction or be directional;
4. A district facility name should not be an animal;
5. A district facility name should be culturally sensitive;
6. Any name considered should include consideration of whether initials or shortened versions of the name have other meanings;
7. Any name considered should not conflict with the long-term intended purpose and function of the facility; and
8. Prior to the adoption of a new name, the students and parents served by the district facility under consideration should have an opportunity to provide input.

Following consideration of the above factors, the Board of Directors will determine whether to adopt the name of the district facilities under consideration.

NAMING RIGHTS AGREEMENTS

Notwithstanding anything to the contrary herein, the Board of Directors may enter into an agreement with any person or entity regarding the naming rights for space, equipment, or property within any district facilities in recognition of a substantial monetary donation or other significant contribution to the district. Any such agreement is subject to and conditioned upon the following criteria and such other limitations, conditions, and procedures as the district may adopt by administrative rule:

- A. All such agreements shall be subject to board approval;
- B. The above parameters set forth in numbered paragraphs (1)-(8) of the policy shall apply to a Naming Rights Agreement;
- C. No such agreements shall require or permit district facilities to be named for an entity whose positions, opinions, and/or reputation are, in the sole determination of the board, inconsistent with the mission, vision, and values of the Linn-Mar Community School District;
- D. No such agreement shall require or permit district facilities to be named in a manner that would violate any applicable law or regulation, or jeopardize any tax-exempt financing; and
- E. All such agreements shall provide that, notwithstanding the other terms thereof, the board may change the name of the district facilities at any time if the board determines that a designated name no longer complies with the terms of this policy.

Adopted:
Related Policies: 802.7

Policy 1005.5 Revenue Enhancement, Gifts, and Facility Naming Rights

PURPOSE

The board understands that corporate and private donors are guided by a philanthropic desire to provide resources that are not only useful but timeless in promoting the educational mission of the district. Further, the board recognizes that the development of alternative sources of funding for the district's educational programs and facilities is desirable. Opportunities are available to enhance or supplement traditional sources of district revenue through the pursuit of fundraising activities, sponsorships, partnerships, marketing activities, grants, and other similar activities. Naming rights to district facilities and/or portions or components of district facilities may also present opportunities for fundraising and revenue enhancement.

The board also recognizes that individuals within the community may wish to contribute additional funds, books, supplies, or equipment to enhance or extend the district's programs or facilities. These revenue enhancement opportunities are subject to certain limitations and restrictions as approved by the board, and all such gifts and revenue enhancement activities must be consistent with the educational mission of the district and contemporary standards of good taste within the Linn-Mar Community School District.

The purpose of this policy is to establish parameters for the acceptance of gifts, donations, partnerships, and grants and for the pursuit of revenue enhancement opportunities which may include naming rights of district facilities and other enhanced programming. These parameters align with state codes which clarify that gifts, bequests, and donations are to be used in accordance with the terms of the gifts, bequests, or donations. Therefore, a gift, bequest, or donation that is not in keeping with the district mission, philosophy, or practice will not be accepted.

GUIDELINES

Gifts to schools and revenue derived from revenue enhancement activities including facility naming rights will be used to:

1. Enhance student education and achievement;
2. Assist in the maintenance of existing academic, activity, and athletic programs and facilities;
3. Assist in the development and funding of new academic, activity, and athletic programs and facilities;
4. Provide scholarships for students participating in academic, activity, or athletic programs who demonstrate merit or financial need; and
5. Provide support through recognition for professional staff to enhance academic, activity, or athletic programs.

The board has the authority to accept such gifts and donations as may be made to the district or any facility within the district. The board reserves the right to decline to accept any gift which does not contribute toward the achievement of the goals of the district or ownership of which would tend to adversely affect the district.

Any gift accepted by the district will become the property of the district, may not be returned without board approval, and is subject to the same controls and regulations as

are other properties of the district. The district will be responsible for the maintenance of any gift it accepts, unless otherwise stipulated. In no case will the acceptance of a gift be considered to be an endorsement by the district of a commercial product, service, business enterprise, or an institution of learning.

The district accepts monetary contributions designated for specific purposes and donations of equipment or materials, if acceptable to the district. As instructional equipment becomes more complicated and diverse, it is imperative that attention be given to technical and curricular compatibility. Before supplies, books, equipment, or other items are purchased or donated approval must be obtained from the superintendent or school board.

REVENUE ENHANCEMENT

The district will consider opportunities for revenue enhancement such as sponsorships, partnerships, grants, advertising, and fundraising. Any revenue enhancement opportunity pursued by the district must be consistent with the values and educational mission of the district. The board has the exclusive discretion to determine whether to accept or decline any revenue enhancement opportunity. The factors to be considered by the board include, but are not limited to:

1. The extent to which such revenue enhancement opportunity limits or restrains the district's discretion or its ability to pursue other opportunities;
2. The duration of the arrangement or agreement and the district's ability or discretion to terminate the arrangement or agreement;
3. The extent to which the revenue enhancement opportunity imposes any obligation on the district, either presently or in the future, financial or otherwise, and whether the opportunity is subject to conditions acceptable to the district;
4. The extent to which the revenue enhancement opportunity constitutes a conflict of interest or creates the appearance of, or a potential for, a conflict of interest;
5. The extent to which the revenue enhancement opportunity interjects advertising or commercialism in the schools or classrooms; and
6. The context of the relationship of the entity providing the revenue enhancement opportunity to district business operations or patron consumerism.

The superintendent [or designee] may establish an ad hoc committee to investigate, evaluate, and/or consider potential revenue enhancement opportunities, compliance with board policies and state codes, and the potential to advance the learning and engagement of students and report its finding and recommendations to the board.

FACILITY NAMING RIGHTS

The district recognizes that naming rights of buildings and/or portions or components of buildings may present opportunities for revenue enhancement and fundraising. Special requests to name buildings or other facilities in honor of people who have contributed to the betterment of the district's academic activities or athletic programs, or alumni who have distinguished themselves, will be considered by the board. Such requests should be made to the superintendent [or designee].

The naming of any building, room, or facility in the district must be approved by the board. Where naming rights are to be offered or implemented as a component of a fundraising drive relating to the construction of a new building or facility or the renovation of an existing building or facility, the board authorizes the superintendent to establish a committee to follow the parameters for facility naming rights and the recognition of donations. The board reserves the right to decline any donation that includes the condition of naming rights as unacceptable to the district.

DELEGATION OF RESPONSIBILITY

It is the responsibility of the administration to consult with potential donors and benefactors regarding potential gifts to the district or proposals to enhance revenue and to report these potential gifts and opportunities to the board for approval or rejection. Consultation with potential donors may occur in collaboration with the Linn-Mar School Foundation, a nonprofit 501(c)(3) organization established to support the district.

Adopted: 7/07

Reviewed: 3/13; 6/15; 7/19; 7/22

Revised: 4/14

Related Policy: 802.7; 901.9; 1005.5-R

RESCIND due to new 901.9 Policy on Naming of Facilities

Policy 1005.5-R Regulations Regarding Revenue Enhancement, Gifts, and Facility Naming Rights

The board recognizes that donations and sponsorships from corporate or private sources for programs and activities related to education can provide valuable enhancement of the educational opportunities available to the students of Linn-Mar Community School District. For that reason, the Linn-Mar Board of Directors may enter into sponsorship and/or partnership arrangements under certain conditions.

DEFINITIONS

- Educational Partnership: An educational partnership is a mutually beneficial cooperative relationship in which partners share values, objectives, and/or human or financial resources to enhance learning for students.
- Educational Sponsorship: An educational sponsorship is an arrangement pursuant to which the sponsor provides money, price reductions, equipment, materials, services, or other benefits in exchange for recognition of its products or entity for a specified period of time.

GUIDELINES

Gifts, bequests, or donations will be used in accordance with the terms designated by the donor, partner, or sponsor. However, the district reserves the right not to accept a gift, bequest, or donation that does not fit with its mission, philosophy, or practice.

AUTHORITY

On behalf of the board, the superintendent will work with a committee to recommend sponsorships or partnerships which will benefit the district. The members of the committee will include, but not be limited to two administrators, two parents, one staff member, one Linn-Mar School Foundation representative, and the superintendent. The conditions of the educational sponsorship partnership will be in writing and will include the following:

1. A statement of specific benefits of the sponsorship or partnership to the district or particular school including how the sponsorship/partnership will increase student participation in academic activities or athletic programs or how the students will otherwise benefit from the agreement. The statement should also address how the sponsorship/partnership would address equity and parity across the district.
2. The duration of the agreement and a statement that the board has the right to terminate the agreement without penalty if it determines in its sole discretion that the agreement is having an adverse impact on student education.

3. A statement clearly defining the roles, expectations, rights, and responsibilities of all parties to the agreement. This will include a statement of the limitations of the sponsor or partner to advertise in connection with the agreement and, if so, the extent of such advertising.
4. A guarantee of the monetary value to be received by the district pursuant to the agreement and how the benefits arising from the agreement will be distributed.
5. A statement clearly defining whether the agreement creates any exclusive rights for the sponsor or partner and, if such rights are created, clearly defines those rights. If no exclusive rights are created, the sponsorship/partnership will not limit the discretion of the board or its personnel in the use of sponsored or non-sponsored materials.
6. A statement that the board or superintendent must approve its identification as a co-sponsor in all publicity materials and retains the exclusive right to authorize the use of the district's name, logo, or other similar information.
7. A statement disclosing any relationship between the sponsor or partner or any of its employees or major stockholders and any student, district employee, board member, or the superintendent.
8. A statement that the sponsorship will comply with all applicable federal and state laws, local ordinances, board policies and regulations, and all pre-existing board contracts.
9. A statement that any participation by any student or district employee in any activity established pursuant to the agreement will be purely voluntary and that no sponsorship or partnership shall exploit any student or district employee.
10. A statement that the sponsor or partner assumes the responsibility for obtaining the consent of any student or district employee whose likeness may appear in any materials disseminated by the partner or sponsor.
11. A statement that no sponsor or partner will be permitted to collect personal information including names, street and email addresses, or telephone numbers of students or district employees because of the sponsorship or partnership.
12. A statement that any curriculum materials provided pursuant to the agreement will be held to the same standards as other curriculum materials in accordance with board policy.

PROHIBITIONS

No agreement will be entered into if the sponsorship, gift, or donation involves or gives the appearance of involving any activity that could result in the following:

1. Promotion of hostility or violence,
2. An attack on ethnic, racial, or religious groups or any other group specified in board policy,
3. Discrimination prohibited by any law or board policy,
4. Promotion of the use of alcohol, firearms, drugs, tobacco/nicotine, or weapons,
5. Promotion of sexual, obscene, or pornographic activities, and

6. Promotion of any image that is not in keeping with the established goals and purposes of the board and Linn-Mar Community School District.

LIMITATIONS

1. Donations of any form are to be made either to the Linn-Mar School Foundation or to the Linn-Mar Community School District.
2. Staff must not individually benefit as the result of a gift, sponsorship, or partnership. The benefits of a gift, sponsorship, or partnership must go to the district to be distributed or assigned as appropriate.
3. Any sponsorship or partnership agreement must not compromise the professional standards and ethics of the staff. In the case of the district or individual schools, sponsorship/partnership agreements must not limit or direct academic debate in the classroom or influence the curriculum or other school programs.
4. Written agreements must be retained for at least seven years after the expiration of the sponsorship or partnership.
5. Written agreements must not endorse or recommend any product or service. Furthermore, neither staff nor students may be involved in marketing commercial products or services of sponsors or partners.
6. Plaques denoting the sponsorship or partnership will be displayed in an area designed to recognize contributions or donations near the entrance of the facility, or another designated area, and will follow guidelines on size and appearance.

Adopted: 7/07

Reviewed: 3/13; 6/15; 7/19; 7/22

Revised: 4/14

Related Policy: 1005.5

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

IASB Reference: 217; 402.04; 704.04

RESCIND due to new 901.9 Policy on Naming of Facilities

**Policy 801.1 ~~Planning, Preparation, Requirements, and Publication of Budget~~
Budget Planning**

~~The planning of the budget document will be a continuous process and will involve long term planning, study, and deliberation by the Superintendent of Schools, the Board of Directors, administrative staff, faculty, and citizens of the school district.~~

~~This budget process will include the following three phases:~~

- ~~1. Educational program and its impact upon the budget;~~
- ~~2. Estimated income; and~~
- ~~3. Estimated expenditures.~~

Prior to certification of the budget, the board will review the projected revenues and expenditures for the school district and make adjustments where necessary to carry out the education program within the revenues projected. **The budget of the school district is the authority for the expenditures of the school district for the fiscal year for which the budget was adopted and certified. It is the responsibility of the superintendent to operate the school district within the budget.**

A budget for the school district is prepared annually for the board's review. The budget will include the following:

- a. the amount of revenues to be raised by taxation;
- b. the amount of revenues from sources other than taxation;
- c. an itemization of the amount to be spent in each fund; and
- d. a comparison of the amount spent and revenue received in each fund for like purposes in the two prior fiscal years.

It is the responsibility of the superintendent [or designee] to prepare the budget for review by the board prior to the April ~~15th~~ **30th** deadline each year. **The district will provide all of the information necessary for the Proposed Property Tax Statement to the Department of Management by March 15.**

Mailing of Proposed Property Tax Hearing Statements is completed by the county auditor by March 20. A public hearing notice for the Proposed Property Taxes shall be published not less than 10 days and not more than 20 days prior to the date of hearing. The hearing notice is published in a newspaper designated for official publication in the school district. The hearing notice must also be posted on the district website and district social media accounts on the same day it is published in the newspaper. The hearing on the Proposed Property Tax must be a unique and separate meeting and be the only item on the agenda.

Prior to the adoption of the proposed budget by the board, the public ~~will be~~ **is** apprised of the proposed budget for the school district. Prior to the adoption of the proposed budget by the board, members of the school district community will have an opportunity to review and comment on the proposed budget. A public hearing for the proposed budget of the board is held each year in sufficient time to file the adopted budget no later than April ~~15th~~ **30th**.

The proposed budget filed by the board with the board secretary and the time and place for the public hearing on the proposed budget is published in a newspaper designated for official publication in the school district. It is the responsibility of the board secretary to publish the proposed budget and public hearing information at least 10 ~~days~~ but no more than 20 days prior to the public hearing.

The board will adopt and certify a budget for the operation of the school district to the county auditor by April ~~15th~~ **30**. It is the responsibility of the board secretary to file the adopted and certified budget with the county auditor and ~~other proper authorities~~ **the Iowa Department of Management**.

The board may amend the budget for the fiscal year in the event of unforeseen circumstances. The amendment procedures will follow the procedures for public review and adoption of the original budget by the board outlined in these policies.

It is the responsibility of the superintendent and the board secretary to bring any budget amendments necessary to the attention of the board to allow sufficient time to file the amendment with the county auditor no later than May 31 of each year. ~~Prior to the board approving the amendment, the board secretary will publish the proposed budget amendment and public hearing information at least 10 days, but no more than 20 days, prior to the public hearing.~~

Adopted: 6/70
Reviewed: 10/12; 12/13; 5/15; 1/22
Revised: 7/10; 12/18
Legal Reference (Code of Iowa): §§ 24; 257; 279.8; 297; 298; 618
IASB Reference: 703.01

Policy 801.2 Budget Implementation

The final certified budget will be considered as the authority for all expenditures to be made during the fiscal year.

Any expenditure to be made that exceeds the final certified budget will be made only in accordance with procedures specified by the Code of Iowa.

These procedures permit the expenditure of closing cash balances of the preceding fiscal year and the expenditure of unanticipated income from sources other than taxation during a fiscal year by amending the budget.

Adopted: 6/70
Reviewed: 10/12; 12/13; 5/15; 1/22
Revised: 7/10; 12/18
Legal Reference (Code of Iowa): § 24.9
IASB Reference: 703.02

RESCIND-Wording including in updated 801.1 policy.

Policy 801.3 Transfer of Funds

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

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

If all requirements for district use of funds under the Preschool 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.

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).

If the before and after school program exceeds the amount necessary to operate the program, the excess amount may, following a public hearing, be transferred by resolution of the ~~school~~ board **of directors of the school corporation** for deposit in ~~to~~ the general fund **of the school corporation** to be used for **school** district general fund purposes. The district will present a copy of the signed board resolution to the Department of Education.

Beginning in fiscal year 2024, unexpended 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.

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.

Temporary transfers, ~~a loan from one fund to another, will be at a rate of interest consistent with the state rate. The loan will~~ **(loans) of funds are permitted between funds but must** be repaid ~~off to the originating fund, with interest,~~ by October 1st ~~of the~~ following **the end of the** fiscal year ~~to which the loan was made.~~

It is the responsibility of the board secretary ~~for designee~~ to make recommendations to the ~~superintendent and the~~ board regarding ~~loans and~~ transfers and to provide ~~supporting evidence for~~ 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
Legal Reference (Code of Iowa): §§ 24.21-22; 257.10; 279.8; 279.42; 298A; 289 IAC 6
IASB Reference: 701.02

Policy 801.5 Student Activities Fund

Revenue raised by students or from student activities is deposited and accounted for in the student activities fund. This revenue is the property of and is under the financial control of the board. ~~Upon recommendation by the respective building principal,~~ **S**tudents may use this revenue for purposes approved by the superintendent [or designee].

Whether such revenue is collected from student contributions, club dues, **and** special activities or result from admissions to special events or from other fundraising activities, all funds will be under the jurisdiction of the board and under the specific control of the superintendent [or designee]. The revenue will be deposited in a designated depository and will be disbursed and accounted for in accordance with instructions issued by the superintendent [or designee].

It is the responsibility of the board secretary ~~[or designee]~~ to keep student activity accounts up-to-date and complete.

Any unencumbered **class or** activity account balances will automatically revert to the activity fund ~~of the school~~ when **a class graduates or an** activity is discontinued.

Adopted: 6/70
Reviewed: 7/10; 12/18; 1/22
Revised: 10/12; 12/13; 5/15
Related Policy: 801.4
Legal Reference (Code of Iowa): §§ 279.8
IASB Reference: 704.05

Policy 801.6 Capital Assets

The school district will establish and maintain a capital assets management system for reporting capitalized assets owned or under the jurisdiction of the school district in its financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as required or modified by law; to improve the school district's oversight of capital assets by assigning and recording them to specific facilities and programs and to provide for proof of loss of capital assets for insurance purposes.

Capital assets, including tangible and intangible assets, are reported in the government-wide financial statements (i.e. governmental activities and business type activities) and the proprietary fund financial statements. Capital assets reported include school district buildings and sites, construction progress, improvements other than buildings and sites, land, and machinery and equipment. Capital assets reported in the financial reports will include individual capital assets with a historical cost equal to or greater than \$5,000, **except for intangible right to use lease assets**. The federal regulations governing school meal lunch programs require capital assets attributable to the school meal lunch program with a historical cost of equal to or greater than \$500 be capitalized. Additionally, capital assets are depreciated over the useful life of each capital asset per the schedule below:

Class Description	Useful Life
Buildings	50 years
Site Improvements	20 years
Outdoor Equipment	20 years
Roof Replacements	20 years
Audiovisual Equipment	10 years
Machinery and Tools	15 years
Computers	6 years
Communications Equipment	10 years
Furniture and Accessories	20 years
Licensed Vehicles	8 years
Athletic Equipment	10 years
Custodial Equipment and Appliances	15 years
Musical Instruments	10 years

All intangible assets (**except for right to use lease assets**) with a purchase price equal to or greater than \$175,000, with useful life of two or more years, are included in the intangible asset inventory for capitalization purposes. Such assets are recorded at actual historical cost and amortized over the designated useful lifetime applying a straight-line method of depreciation. If there are no legal, contractual, regulatory, technological, or other factors that limit the useful life of

the asset, then the intangible asset needs to be considered to have an indefinite useful life and no amortization should be recorded.

This policy applies to all intangible assets. If an intangible asset that meets the threshold criteria is fully amortized, the asset must be reported at the historical cost and the applicable accumulated amortization must also be reported. It is not appropriate to “net” the capital asset and amortization to avoid reporting. For internally generated intangible assets, outlays incurred by the government’s personnel, or by a third-party contractor on behalf of the government, and for development of internally generated intangible assets should be capitalized.

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

The district recognizes the importance of classifying leases of intangible assets as assets or liabilities in financial statements. When operating as a lessor, the district will recognize a lease liability and an intangible right-to-use lease asset. When operating as a lessee, the district will recognize a lease receivable and a deferred inflow of resources consistent with the requirements established in GASB 87.

The district recognizes a lease liability and an intangible right-to-use lease asset with an initial value of \$5,000.00 or more. At the commencement of a lease, the district initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date plus certain initial direct costs to place the asset in service. The lease asset is then amortized on a straight-line basis over the life of the lease.

The capital assets managements system must be updated **monthly** to account for the addition/acquisition, disposal, and/or relocation/transfer of capital assets. It is the responsibility of the superintendent in conjunction with the chief financial/operating officer to count and reconcile the capital assets with the capital assets management system on June 30th each year.

It is the responsibility of the superintendent in conjunction with the chief financial officer to develop administrative regulations implementing this policy. It will also be the responsibility of the superintendent [or designee] to educate employees about this policy and its supporting administrative regulations.

Adopted: 7/03
Reviewed: 7/10; 5/15; 12/18
Revised: 10/12; 12/13; 12/19; 6/21; 1/22; 10/22
Legal Reference (Code of Iowa): §§ 257.31(4); 279.8; 297.22-25; 298A
IASB Reference: 802.04
Mandatory Policy

Policy 801.7 Internal Controls

The board expects all board members, employees, volunteers, consultants, vendors, contractors, students, and other parties maintaining any relationship with the school district to act with integrity, due diligence, and in accordance with all laws in their duties involving the school district's resources. The board is entrusted with public dollars, and no one connected with the school district should do anything to erode that trust.

Internal controls are used to help ensure the integrity of district financial and accounting information. Adherence to district-established internal control procedures is the responsibility of all employees of the school district. The superintendent, chief financial officer, business manager, and board secretary ~~[or designee]~~ **are shall be** responsible for developing internal controls designed to prevent and detect fraud, financial impropriety, or fiscal irregularities within the school district subject to review and approval by the board. Administrators ~~will~~ **shall** be alert for any indication of fraud, financial impropriety, or irregularity within the administrator's area of responsibility.

Any employee who suspects fraud, impropriety, or irregularity ~~will~~ **shall** report their suspicions immediately to their immediate supervisor ~~and/or~~ the superintendent, the business manager, or a member of the Finance/Audit Committee. The superintendent ~~will~~ **shall** have primary responsibility for any necessary investigations and will coordinate investigative efforts with the board's legal counsel, auditing firm, **the Iowa Auditor of State's office**, and other internal or external departments and agencies, including law enforcement officials, as the superintendent may deem appropriate.

Employees bringing forth a legitimate concern about a potential impropriety will not be retaliated against and those who do retaliate against such an employee will be subject to disciplinary action up to, and including, discharge.

In the event the concern or complaint ~~about a potential financial impropriety~~ involves the superintendent, the concern ~~will~~ **shall** be brought to the attention of the board president or vice president, who ~~will~~ **shall** be empowered to contact the board's legal counsel, **Iowa Auditor of State's office**, insurance agent, auditing firm, and any other agency to investigate the concern or complaint. ~~As the elected leader of the board, the board president will manage the board and related actions including board meetings, analysis of information related to concerns and/or complaints, and all communication internally and externally to the district.~~

~~Upon approval of the board, the superintendent [or designee] may contact the state auditor or elect to employ the school district's auditing firm to conduct a~~

~~complete, or partial, forensic internal control SAS99 audit annually, or otherwise as often as deemed necessary.~~

The superintendent **or board president will shall** ensure the ~~state auditor~~ **Iowa Auditor of State's office** is notified **as required by law** of any suspected embezzlement, ~~or~~ **theft, or other financial irregularity** pursuant to Iowa law. The superintendent **and/or board president in coordination with the Iowa Auditor of State's office, will determine whether to conduct a complete or partial audit.** The superintendent is authorized to order a complete forensic audit if, in the superintendent's judgment, such an audit would be useful and beneficial to the school district. In the event there is an investigation, records will be maintained for use in the investigation. Individuals found to have altered or destroyed records will be subject to disciplinary action, up to and including termination.

Adopted: 5/09

Reviewed: 7/10; 5/15; 12/18; 1/22

Revised: 10/12; 12/13

Legal Reference (Code of Iowa): §§11, 279.8

IASB Reference: 707.05

Policy 801.7-R ~~Regulations Regarding~~ Internal Control Procedures ~~Regulation~~

Fraud, financial improprieties, or fiscal irregularities include but are not limited to:

- a. Forgery or unauthorized alteration of any document or account belonging to the district;
- b. Forgery or unauthorized alteration of a check, bank draft, or any other financial document;
- c. Misappropriation of funds, securities, supplies, or other assets;
- d. Impropriety in the handling of money or reporting of financial transactions;
- e. Profiteering because of “insider” information of district information or activities;
- f. Disclosing confidential and/or proprietary information to outside parties;
- g. Accepting or seeking anything of material value, other than items used in the normal course of advertising from contractors, vendors, or persons providing services to the district;
- h. Destroying, removing, or inappropriately using district records, furniture, fixtures, or equipment;
- i. Failing to provide financial records to authorized state or local entities;
- j. Failure to cooperate fully with any financial auditors, investigators, or law enforcement;
- k. Any other dishonest or fraudulent act involving district monies or resources;
- l. Acting for purposes of personal financial gain, rather than in the best interest of the district; and
- m. Providing false, inaccurate, or misleading financial information to district administrators or the board of directors.

~~The superintendent [or designee] will investigate reports of fraudulent activity in a manner that protects the confidentiality of the parties and the facts. The superintendent and/or board president shall notify the Iowa Auditor of State's office of any suspected fraud, embezzlement, or financial irregularities as required by law. The district will comply with all investigation procedures and scope as directed by the Iowa Auditor of State's office.~~ All employees involved in the investigation ~~will shall~~ be advised to keep information about the investigation confidential. ~~The superintendent and/or board president may engage qualified independent auditors to assist in the investigation.~~

If an investigation substantiates the occurrence of a fraudulent activity, the superintendent and/or board president, or board vice president if the investigation centers on the superintendent, ~~will shall~~ issue a report to the board and appropriate personnel. ~~If final disposition of the matter and any decision to file or not file a criminal complaint, or to refer the matter to the appropriate law enforcement and/or regulatory agency for independent investigation, will be made in consultation with district legal counsel.~~ The results of the investigation

~~will~~ **shall** not be disclosed to or discussed with anyone other than those individuals with a legitimate right to know until the results are made public.

Adopted: 5/09
Reviewed: 10/12; 12/13; 5/15; 12/18; 1/22
IASB Reference: 707.05-R(1)

Policy 801.8 Financial Records

Financial records of the school district are maintained in accordance with Generally Accepted Accounting Principles (GAAP) as required or modified by law. School district monies are received and expended from the appropriate fund and/or account. The funds and accounts of the school 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 account for operations of the school 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

~~2. Internal Service Fund~~

FIDUCIARY FUNDS: These funds are used to account for monies or assets held by the school 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 general fund is used primarily for the education program. Special revenue funds are used to account for monies restricted to a specific use by law. Capital project funds are used to account for financial resources to acquire or construct major capital facilities (other than those of proprietary funds and trust funds) and to account for revenues from SAVE. A debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Proprietary funds account for operations of the school district operated similar to private business, or they account for the costs of providing goods and services provided by one department to other departments on a cost reimbursement basis. Fiduciary funds are used to account for monies or assets held by the school district on behalf of, or in trust for, another entity. The account groups are the accounting records for capital assets and long-term debt.~~

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 ~~chief financial officer~~ **school business official** to implement this policy and bring necessary changes in the maintenance of the school district's financial records to the attention of the board.

Adopted: 3/17
Reviewed: 12/18; 1/22
Revised: 2/21

Related Policy: 801.1

Legal Reference (Code of Iowa): §§ 291; 298; 298A; 281 IAC 98

IASB Reference: 701.03

Policy 802.1 Local, State, Federal, and Miscellaneous Revenue

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

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

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

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

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

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

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

proposed action. The proceeds from the sale of other school district property are placed in the general fund.

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

- a. Goods and services directly and reasonably related to the educational mission;
- b. Goods and services offered only to students, employees, or guests which cannot be provided by private enterprise as the same or lower cost;
- c. Use of vehicles for charter trips offered to the public, full- or part-time, or temporary students;
- d. Goods and services which are not otherwise available in the quantity or quality required by the school district;
- e. Telecommunications other than radio or television stations;
- f. Sponsoring or providing facilities for fitness and recreation;
- g. Food service and sales;
- h. Sale of books, records, tapes, software, educational equipment, and supplies;
- i. Items displaying the emblem, mascot, or logo of the district or that otherwise promote the identity of the district and its programs if sold on district property;**
- j. Souvenirs and programs relating to events sponsored by or at the district if sold on district property; and**
- k. Goods, products, or professional services which are produced, created, or sold incidental to the district's teaching, research, and extension missions.**

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

Adopted: 6/70
Reviewed: 12/13; 5/15; 12/18
Revised: 7/10; 10/12; 1/22
Related Policy: 801.1; 802.8
Legal Reference (Code of Iowa): §§ 12C; 23A; 24.9; 257.2;
279.8; 41; 282.2, .6, .24; 291.12; 297.9-12, .22; 301.1
IASB Reference: 704.01

Policy 802.3 Educational Supply Fees

To eliminate the necessity of collecting small amounts of money throughout the school year for consumable supplies, workbooks, etc., it is policy to collect an educational supply fee from each student at the beginning of each school year.

Students who enroll late or transfer to other schools during the school year will be charged or refunded on a monthly basis. ([Refer to Policy 802.3-R](#))

Educational supply fees for students enrolled in the Homeschool Assistance Program (HSAP) will be the same as regular enrolled students. Students that are enrolled as “homeschool dual enrolled students” will have the educational supply fee prorated for the amount of time they attend classes in a district building.

Adopted: 6/70
Reviewed: 7/10; 12/18; 1/22
Revised: 10/12; 12/13; 5/15
Related Policy: 802.3-R

Policy 802.3-R Educational Supply Fees Regulation

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

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

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

Withdrawing Enrollment	Amount of Refund
September	50%
October	50%
November	50%
December	50%
January	25%
February	25%
March	0%
April	0%
May	0%

As granted by [Policy 802.1](#), the district will use a collection agency to collect non-sufficient funds (NSF) checks and unpaid fees. At minimum, two attempts will be made via written correspondence.

Educational supply fees for students enrolled in the Homeschool Assistance Program (HSAP) will be the same as regular enrolled students. Students that are enrolled as “homeschool dual enrolled students” will have the educational supply fee prorated for the amount of time they attend classes in a district building based on the tables above.

Policy 802.6 Investments

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

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

In making investments, the school district will exercise the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use to meet the goals of the investment program.

School district funds are monies of the school district, including operating funds. "Operating funds" of the school district are funds which are reasonably expected to be used during a current budget year or within 15 months of receipt. When investing operating funds, the investments must mature within 397 days or less. If, during the current budget year an amount of public funds will exceed operating funds by at least 33 percent, the amount of public funds that exceed operating funds by greater than 33 percent may be invested in certificates of deposit at federally insured depository institutions which mature within 63 months or less, in accordance with state and federal laws. When investing funds other than operating funds, the investments must mature according to the need for the funds.

The board authorizes the board treasurer ~~in conjunction with the board secretary~~ to invest funds in excess of current needs in the following investments:

- a. Interest bearing savings, money market, and checking accounts at the school district's authorized depositories;
- b. Iowa Schools Joint Investment Trust Program (ISJIT);
- c. Obligations of the United States government, its agencies, and instrumentalities;
- d. Certificates of deposit and other evidence of deposit at federally insured Iowa depository institutions; ~~and~~
- ~~e. All other investments authorized or hereafter authorized by the Code of Iowa.~~

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

~~Where possible, it is the policy of the district to diversify its investment portfolio. Assets are diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer, or a specific class of securities.~~

It is the responsibility of the board treasurer ~~in conjunction with the board secretary~~ to bring a contract with an outside person to invest school district funds, to advise on investments, to direct investments, to act in a fiduciary capacity or to perform other services to the board for review and approval. The board treasurer ~~in conjunction with~~

~~the board secretary~~ will also provide the board and superintendent with information about and verification of the outside person's fiduciary bond. Contracts with outside persons will include a clause requiring the outside person to notify the school district within 30 days of any material weakness in internal structure or regulatory orders or sanctions against the outside person regarding the services being provided to the school district and to provide the documents necessary for the performance of the investment portion of the school district audit. Contracts with outside persons will not be based on the performance of the investment portfolio.

The board treasurer ~~in conjunction with the board secretary~~ is responsible for reporting to and reviewing with the superintendent and the board, semi-annually, the investment portfolio's performance, transaction activity, and current investments including the percent of the investment portfolio by type of investment and by issuer and maturities. The report will also include trend lines by month over the last year and year-to-year trend lines regarding the performance of the investment portfolio. It will also be the responsibility of the board treasurer ~~in conjunction with the board secretary~~ to obtain the information necessary to ensure that the investments and the outside persons doing business with the school district meet the requirements outlined in this policy.

It is the responsibility of the board treasurer to deliver a copy of this policy to the school district's depositories, auditor, and outside persons doing investment business with the school district.

It is will also be the responsibility of the board treasurer to develop a system of investment practices and internal controls over the investment practices. The investment practices are designed to prevent losses, to document the officer's and employees' responsibility for elements of the investment process, and to address the capability of the management.

The board treasurer will review the investment practices and internal controls process with the superintendent annually.

Adopted: 6/70
Reviewed: 7/10; 10/12; 12/18
Revised: 12/13; 5/15; 11/18; 1/22
Legal Reference (Code of Iowa): §§ 11.2, .6; 12.62; 12B.10, 10A;
12C; 22.1, .14; 28E.2; 257; 279.29; 283A; 285; 502.701; 633.123
IASB Reference: 704.03-Option II
Mandatory Policy

Policy 802.10 Cash in School Buildings

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

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

It is the responsibility of the superintendent [or designee] to **develop administrative regulations to** determine the amount of cash necessary for each day's operations, **to establish any necessary petty cash accounts, to determine how often deposits must be made,** and to comply with this policy.

Adopted: 7/10
Reviewed: 10/12; 12/13; 5/15; 12/18
Revised: 1/22
Related Policy: 802.8
Legal Reference (Code of Iowa): § 279.8
IASB Reference: 702

Policy 803.5 Receiving Equipment, Supplies, and Services

All equipment and supplies purchased in the name of the district should be received and verified through the administrative office originating the purchase order. Whenever this procedure is impossible and/or impractical, the business office will be notified by the employee receiving such equipment, supplies, and services.

It is the duty of the business office to certify the receipt of all equipment, supplies, and services.

Adopted: 6/70
Reviewed: 10/12; 5/15; 12/18; 1/22
Revised: 12/13

RESCIND-Does not pertain to current district procedures

SECTION 00 1113

ADVERTISEMENT FOR BIDS

PROJECT: LINN-MAR 2024-25 EXCELSIOR ELEMENTARY SCHOOL ROOF SEC A

LINN-MAR EXCELSIOR MIDDLE SCHOOL

3555 10TH STREET

MARION, IOWA 52302

BIDS DUE February 18, 2025 at 1:00 PM

THE Owner (HEREINAFTER REFERRED TO AS Owner):

Linn-Mar Community School District

3556 Winslow Road

Marion, Iowa 52302

Architect (hereinafter referred to as Architect/Engineer):

Shive-Hattery, Inc.

222 Third Ave. SE, Suite 300

Cedar Rapids, IA 52401

NON-MANDATORY PREBID MEETING:

DATE: February 6, 2025

TIME: 9:00 AM

LOCATION: Administration Building, 3556 Winslow Road, Marion, Iowa 52302

TO: POTENTIAL BIDDERS

Sealed bids will be received by the Owner at Administration Building, 3556 Winslow Road, Marion, Iowa 52302 until 1:00 PM, Central Time, on February 18, 2025.

Sealed bids will be opened and publicly read at the Administration Building, 3556 Winslow Road, Marion, Iowa 52302 at 1:00 PM , Central Time, on February 18, 2025 or at such later time and place as may then be fixed.

Bids will be considered by the Owner at a public meeting to be held at 3556 Winslow Road at 5:00 PM, Central Time, on March 24, 2025 or at such later time and place as may then be fixed.

The general nature of the work is as follows:

Linn-Mar CSD 2024-25 Excelsior Elementary School Roof Sec A
Project # 2240014660

This summer project base bid consists of removal and replacement of one insulated single-ply roof section and installation of a new R-30 minimum insulated EPDM membrane roof system over the existing steel roof deck. An alternate for an adjacent section will mirror scope of the base bid roofing. The base bid covers approximately 18,900 sf, the alternate section is approximately 900 sf. The replacement 90-mil EPDM membrane shall include a 30-year NDL manufacturer's warranty. The total project is 19,800 sf.

The Owner's construction budget for this project is \$594,000.

The work must commence June 9, 2025 and Substantial Completion August 15, 2025 and Final Completion September 5, 2025.

Bidding documents may be examined at the Architect/Engineer's office, at the Owner's office, online at, and at the following location(s):

Rapids Reproductions, DFS Plan Room, Shive-Hattery Custom Portal, rapidsrepro.com
6015 Huntington Ct. NE, Cedar Rapids, IA 52402
iSqFt isqft.com 4500 W. Lake Forest Drive Ste. 502, Cincinnati, OH 45242
Master Builders of Iowa mbionline.com, 221 Park Street, Des Moines, IA 50309
mbiplanroof-dsm@mbionline.com

Copies of the Bidding documents may be obtained by Bidders and Sub-bidders at Rapids Reproductions, DFS Plan Room, Shive-Hattery Custom Portal, rapidsrepro.com, 6016 Huntington Ct. NE, Cedar Rapids, IA 52402. There is no deposit. It is requested that bidders return the documents in good condition within ten days after receipt of bids.

Each Bidder shall accompany the Bid with a Bid security, in a separate envelope, as security that the successful bidder will enter into a contract for the work bid upon and will furnish after the award of the contract corporate surety bond or bonds, acceptable to the Owner, for the faithful performance of the contract, in an amount equivalent to one hundred percent of the amount of the contract. The bidder's security shall be in an amount equivalent to 5% of the bid amount, and shall be in the form of a cashier's or certified check drawn on a bank in Iowa or a bank chartered under the laws of the United States of America, or a certified bank share draft drawn on a credit union in Iowa or chartered under the laws of the United States of America or a bid bond with corporate surety satisfactory to the Owner. The bid security will be held by the Owner until a contract is fully executed and bonds are approved by the Owner.

All Bidders are required to provide a statement regarding their residency status as required by 875 Iowa Administrative Code Chapter 156.

Contractors using "materials, supplies, and equipment" on projects in designated "exempt entities" may purchase these items without liability for the sales tax. The contractor must have a purchasing agent authorization letter and an exemption certificate from the public entity to present to the retailer, which specifies the construction project and will be available for that project only.

Owner will issue an authorization letter and an exemption certificate to the contractor and/or subcontractors for the purchase or use of building materials, supplies, and equipment to be used on this project only. DO NOT include sales tax on your bid form.

No bid may be withdrawn for a period of 30 days after the date of the scheduled closing time for the receipt of bids.

The Owner seeks to provide opportunities for Targeted Small Businesses in the awarding of contracts and is authorized to award contracts to Targeted Small Businesses per the Iowa Acts of the 73rd General Assembly, 1989 Regular Session, Senate File 2274. For further information about the Targeted Small Business policies, contact the Owner. This project has a target for Targeted Small Business participation of ten percent (10%).

Bidders shall be prepared to submit a performance bond and payment bond and a two-year maintenance bond conditioned on the faithful performance of the contract. Out-of-state bidders shall be prepared to submit an Out-of-State Contractor Bond to the Iowa Division of Labor in accordance with Chapter 91C of the Code of Iowa.

By virtue of statutory authority, a preference will be given to products and provisions grown and coal produced within the State of Iowa, and to Iowa labor to the extent lawfully required under Iowa law.

It is the intent of the Owner to award a contract to the lowest responsible, responsive bidder provided the bid has been submitted in accordance with the bidding requirements. The Owner reserves the right to waive informalities or irregularities. The Owner reserves the right to reject any or all bids.

Published by order of the Board of Directors of the School District.

Submit your offer on the Bid Form provided. Bidders may supplement this form as appropriate.

END OF SECTION 00 1113

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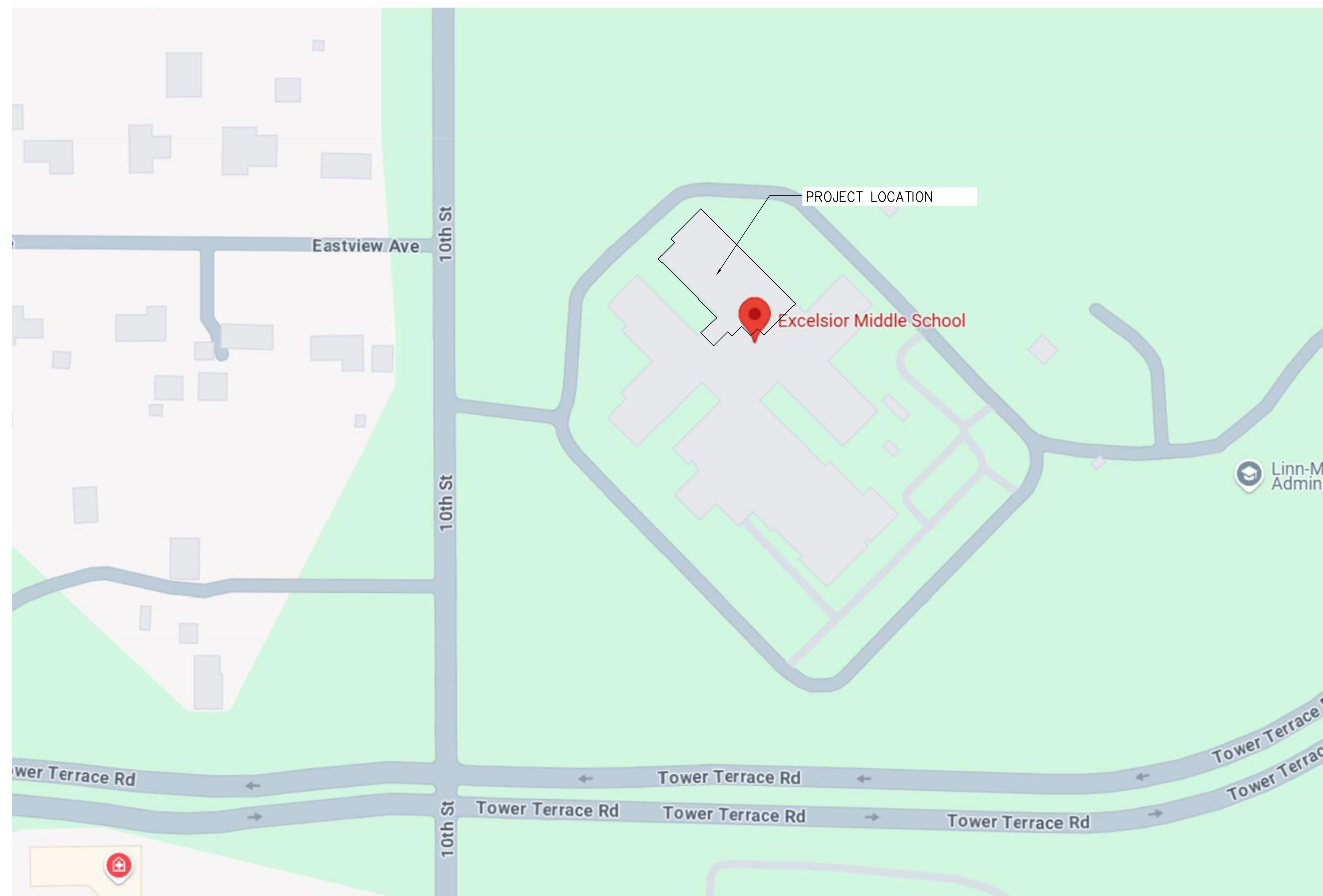
2025 ROOF IMPROVEMENTS EXCELSIOR MIDDLE SCHOOL

ARCHITECT

I HEREBY CERTIFY THAT THE PORTION OF THIS TECHNICAL SUBMISSION DESCRIBED BELOW WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND RESPONSIBLE CHARGE. I AM A DAILY LICENSED ARCHITECT UNDER THE LAWS OF THE STATE OF IOWA.	
SIGNATURE	DATE
PRINTED OR TYPED NAME: DARRELL FRETT	01/09/2024
LICENSE NUMBER: 3529	
MY LICENSE RENEWAL DATE IS JUNE 30, 2024.	
PAGES, SHEETS OR DIVISIONS COVERED BY THIS SEAL	

SHIVE-HATTERY
 ARCHITECTURE+ENGINEERING
 222 3rd Avenue SE Suite 300 | Cedar Rapids, Iowa 52406
 319.266.6227 | Fax: 319.264.4251 | shivehattery.com
 Iowa | Illinois | Indiana

PROJECT LOCATION



SHEET INDEX

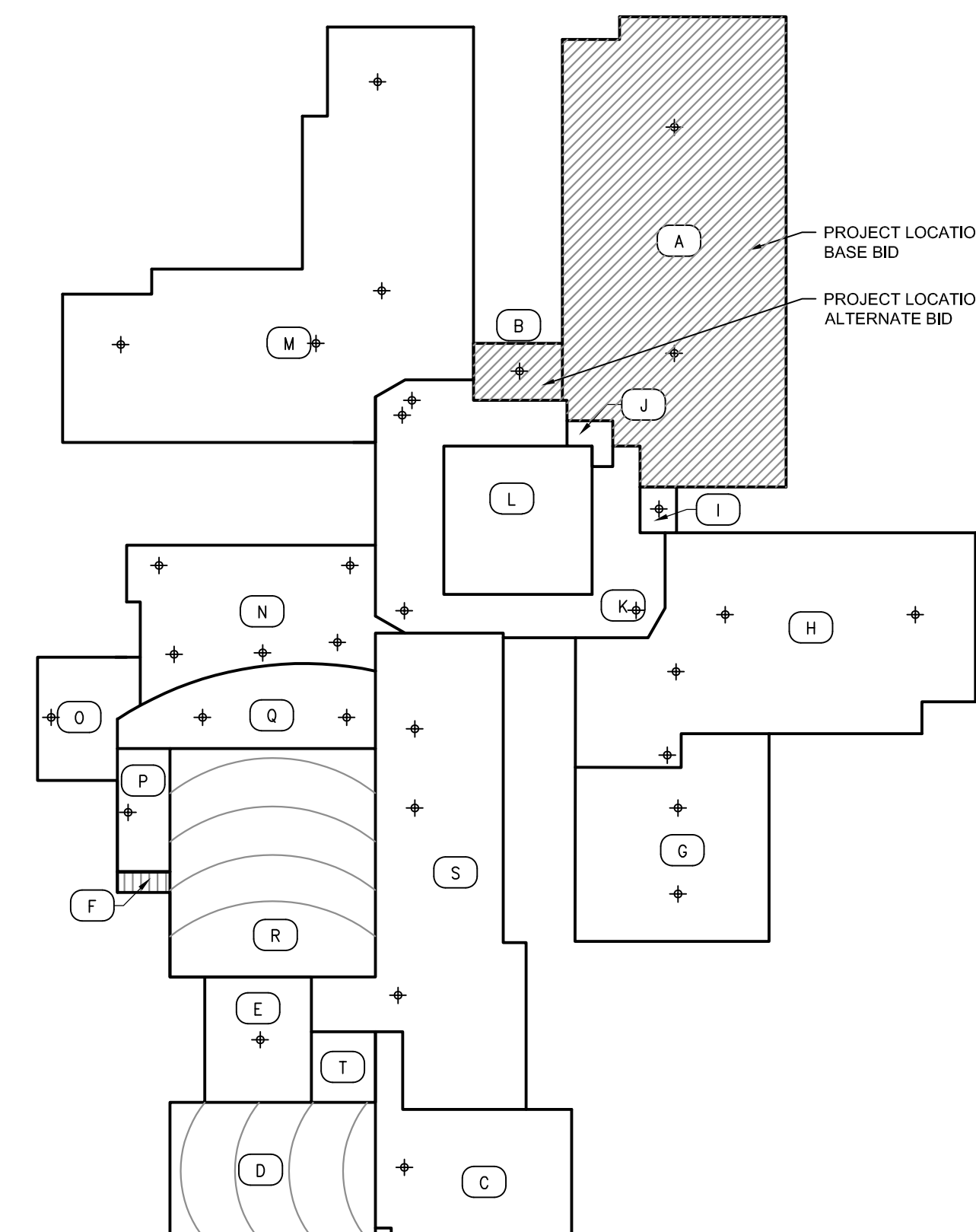
G0.01	COVER SHEET
A1.01	ROOF PLAN
A5.01	DETAILS

STAGING



- NOTE:**
- GROUND STAGING AND TRAFFIC OVER ANY AND ALL GRASS AND LAWN AREAS WILL REQUIRE NEW SOD TO BE INSTALLED AFTER FINAL COMPLETION OF THE ROOF AND PRIOR TO RELEASE OF RETENTION PAYMENT.
 - ANY DAMAGE TO CONCRETE OR ASPHALT DRIVES, PATHS OR SIDEWALK(S) WILL REQUIRE DEMOLITION AND REPLACEMENT TO MATCH EXISTING. DEMOLITION TO CONTINUE PAST DAMAGED AREA TO NEXT CONSTRUCTION JOINT.
 - THE VERIFICATION OF EXISTENCE OF, AND THE DETERMINATION OF THE EXACT LOCATION OF, UTILITY MAINS, STRUCTURES, AND SERVICE CONNECTIONS SHALL BE THE RESPONSIBILITY OF THE CONSTRUCTION CONTRACTOR(S).

KEY PLAN



EXCELSIOR MIDDLE SCHOOL
3555 10TH STREET, MARION, IOWA 52302

2025 ROOF IMPROVEMENTS
 EXCELSIOR MIDDLE SCHOOL

LINN-MAR COMMUNITY SCHOOL DISTRICT
 2899 NORTH TENTH STREET
 MARION, IOWA 52302

12/17/2024
 PRELIMINARY REVIEW
 PROJECT NO: 2240014660
 CLIENT NO:

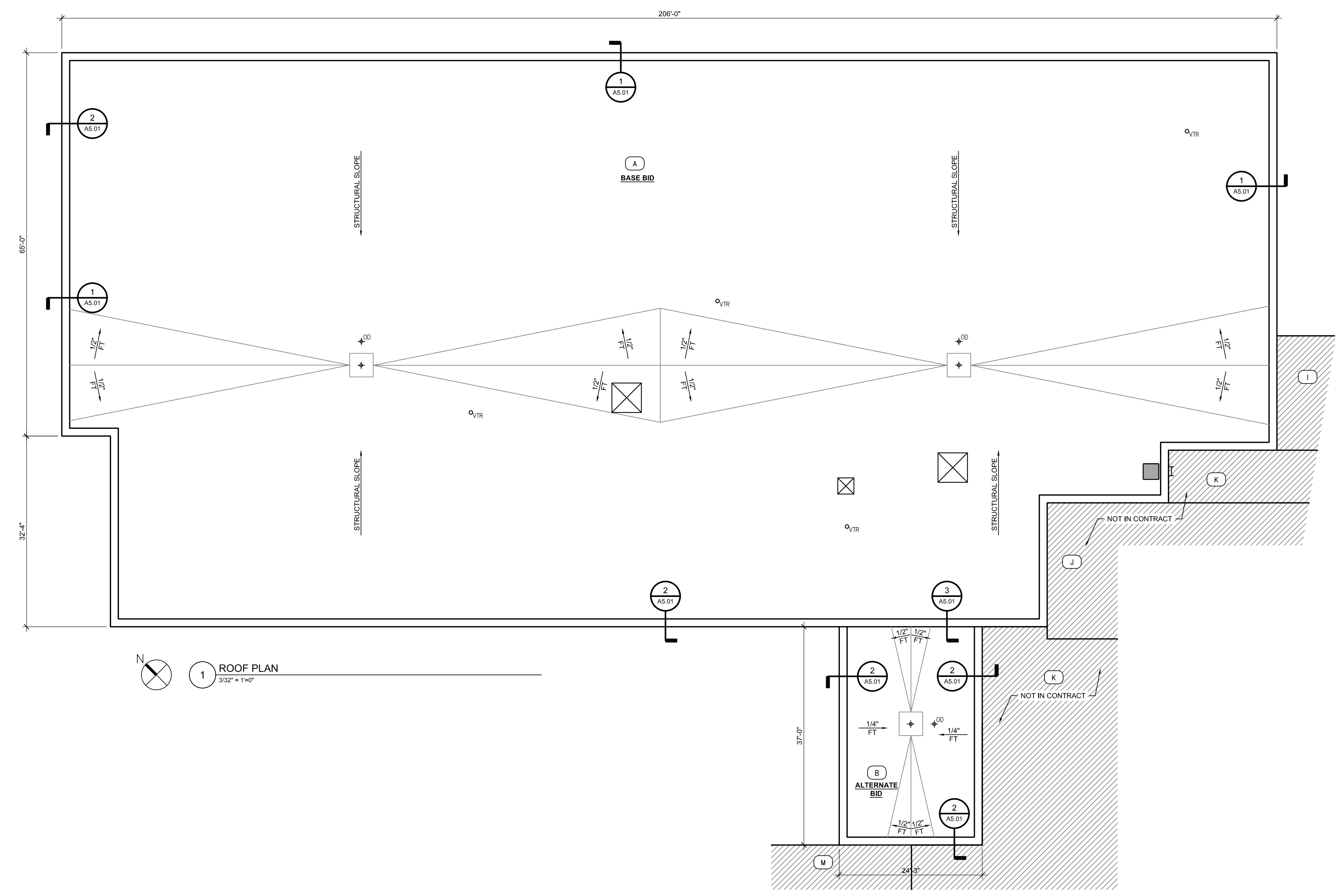
G0.01

ALL PAPER AND PLOTTING INDICATE

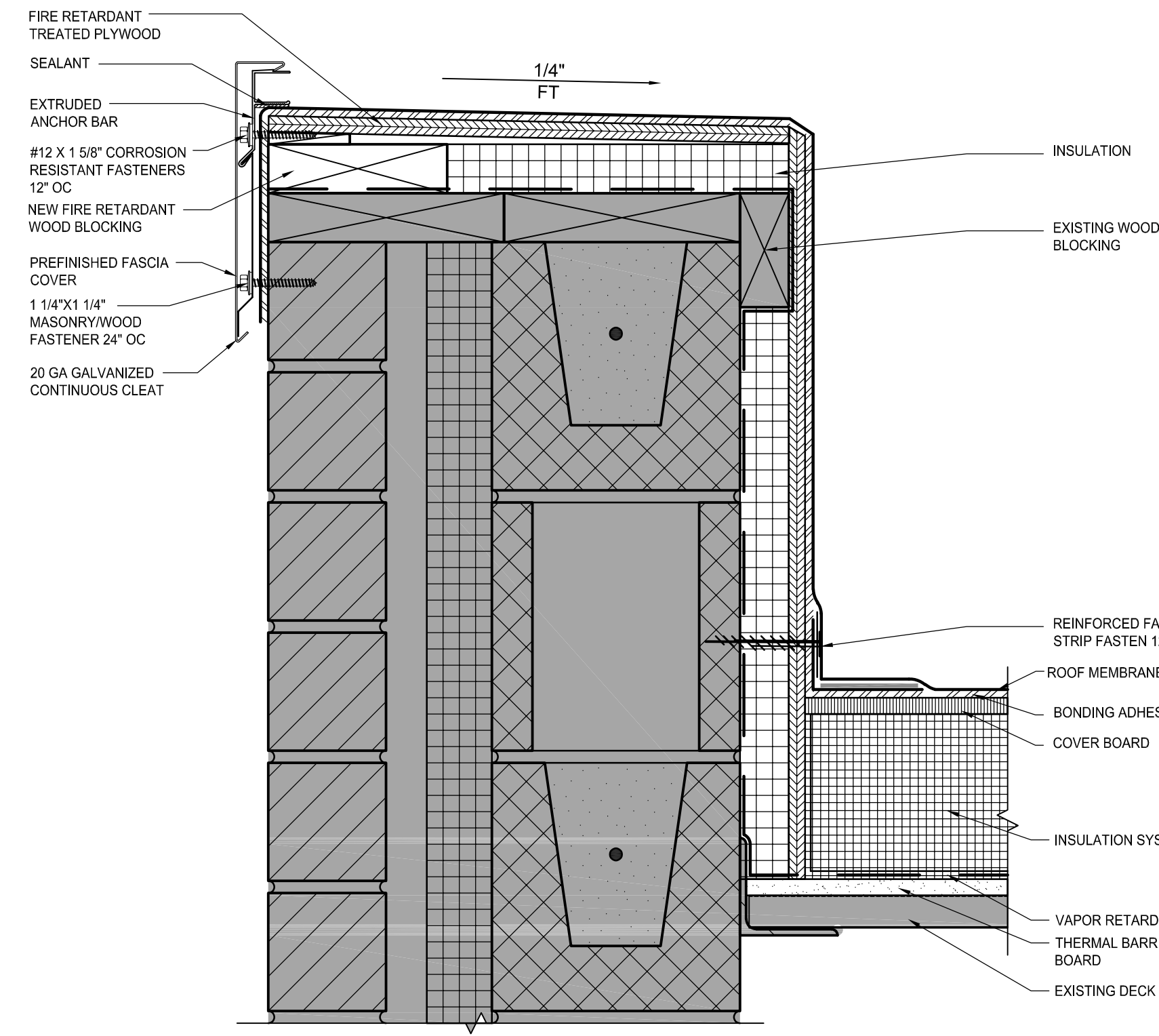
DRAWN:	TJG
APPROVED:	SS
ISSUED FOR:	PRELIMINARY
DATE:	12/17/24
PROJECT NO.:	24001469
FIELD BOOK:	
CLIENT NO.:	

LEGEND			
ROOFING			
PLAN MARK	DESCRIPTION	REFERENCE	REMARKS
☒	MECHANICAL UNIT CURB	DETAIL 5 SHEET A5.01	-
—	ROOF EDGE	SEE PLAN	-
====	PARAPET WALL	SEE PLAN	-
⊕ _{OD}	OVERFLOW ROOF DRAIN	DETAIL 7 SHEET A5.01	-
⊕	ROOF DRAIN	DETAIL 6 SHEET A5.01	-
⊕ _{VR}	VENT THROUGH ROOF	DETAIL 4 SHEET A5.01	-
1/4" FT	TAPERED INSULATION SLOPE	N/A	-
(A)	ROOF LEVEL DESIGNATION	N/A	-
— —	LADDER	N/A	CLEAN, PRIME AND PAINT (2 COATS)
■	WALKWAY PAD	N/A	-

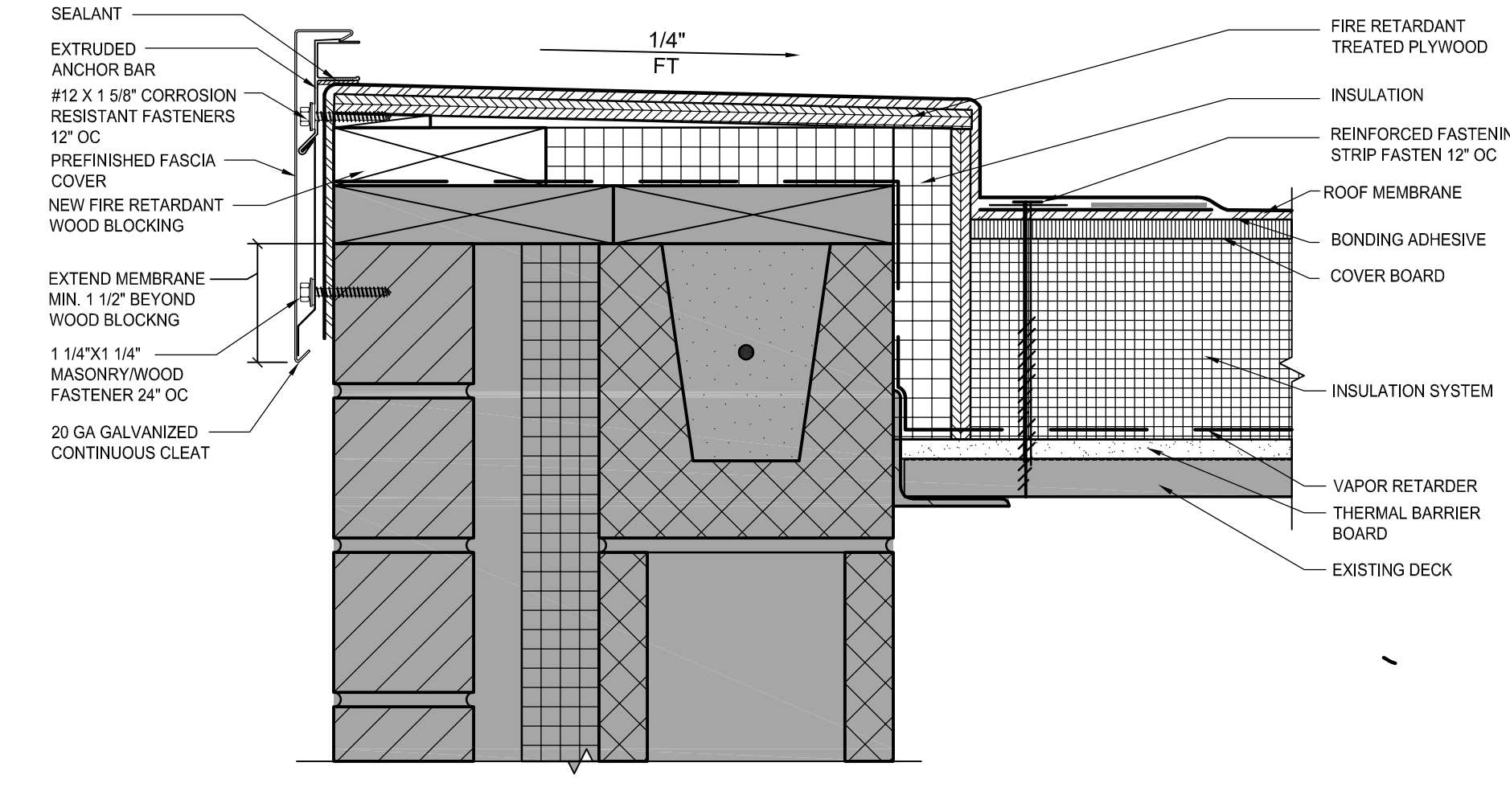
- GENERAL NOTES**
- ROOF PLAN LAYOUT, LOCATION AND SECTIONS WERE TAKEN FROM EXISTING BUILDING PLANS AND FIELD CONDITIONS. IT IS THE CONTRACTOR'S RESPONSIBILITY TO CORRE THE ROOF. THE CONTRACTOR SHALL VERIFY ALL CONDITIONS OF THE EXISTING ROOF SYSTEM INCLUDING INSULATION TYPE AND THICKNESS. FAILURE TO VERIFY CONDITIONS WILL BE AT THE CONTRACTOR'S OWN RISK.
 - THE EXACT LOCATION AND ELEVATION OF ALL PUBLIC UTILITIES MUST BE DETERMINED BY THE CONTRACTOR. IT SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR TO ASCERTAIN WHETHER ANY ADDITIONAL UTILITIES OTHER THAN THOSE SHOWN ON THE PLANS MAY BE PRESENT.
 - NEW ROOFING ASSEMBLY CONSISTS OF:
 FROM ROOF MEMBRANE
 COVER BOARD
 INSULATION SYSTEM
 VAPOR BARRIER
 THERMAL BARRIER BOARD
 EXISTING METAL DECK
 - REMOVE EXISTING ROOF SYSTEMS DOWN TO THE EXISTING DECK.
 - REMOVE EXISTING SHEET METAL, UNLESS NOTED OTHERWISE, AND REPLACE WITH NEW AS PLANS SHOW.
 - TOP FASTENING OF COPING CAP COMPONENTS IS NOT ALLOWED UNLESS APPROVED IN WRITING PRIOR TO INSTALLATION. FAILURE TO DO SO WILL BE AT CONTRACTOR'S OWN RISK AND WILL RESULT IN REPLACEMENT OF COMPONENTS.
 - ARROWS ON THE PLAN INDICATE DIRECTION OF DRAINAGE FOR TAPERED INSULATION SYSTEM. THE CONTRACTOR SHALL FIELD VERIFY ALL DIMENSIONS OF BUILDING AND DRAIN LOCATIONS BEFORE ORDERING TAPERED INSULATION MATERIALS. SUBMIT TAPERED INSULATION LAYOUT PLAN. SEE SPECIFICATION SYSTEM DESCRIPTION.
 - ALL EXISTING METAL HOODS, VENTS, CAPS, ETC. REMOVED AND REINSTALLED DURING CONSTRUCTION SHALL BE PROPERLY REFASTENED TO PROVIDE WATERTIGHT CONDITIONS.
 - RAISE ALL CURBS AND VENTS WHICH DO NOT MEET THE 6" MINIMUM FLASHING HEIGHT REQUIREMENT. INSTALL TAPERED CRCKET ON UP-SLOPE SIDE OF CURBS 2" OR MORE WIDE. CRCKETS SHALL HAVE A 1/2" PER FOOT MINIMUM FINISHED SLOPE AWAY FROM CURB AND VALLEYS DIRECTING WATER TO THE CURB'S SIDES.
 - FLASH ALL DRAINS, CURBS, VENTS, AND STACKS AS SHOWN IN PLANS. REFER TO MANUFACTURER'S STANDARD DETAILS AND RECOMMENDATIONS FOR ANY MISCELLANEOUS DETAILS NOT SHOWN IN THE PLANS.
 - REPLACE ANY DAMAGED, BROKEN OR MISSING DRAIN GRATES, CLAMPING RINGS AND BOLTS WITH NEW. NEW DRAIN PARTS SHALL MATCH EXISTING DRAIN DESIGN. NEW DRAIN GRATES SHALL BE METAL. EXISTING PLASTIC DRAIN GRATES SHALL BE REPLACED WITH METAL DRAIN GRATES. ALL DRAINS SHALL BE TESTED AND MADE OPERATIONAL PRIOR TO COMPLETION OF PROJECT.
 - ALL NEW AND EXISTING DRAIN GRATES AND CLAMPING RINGS SHALL BE PAINTED SAFETY RED. THE CONTRACTOR SHALL CLEAN, REMOVE SURFACE RUST, PRIME AND PAINT ANY EXISTING DRAIN PARTS.
 - USE OF MANUFACTURER-APPROVED PENETRATION POKET WILL NOT BE PERMITTED UNLESS APPROVAL IS OBTAINED IN WRITING FROM SHIVE-HATTERY, INC. PRIOR TO INSTALLATION.
 - PROVIDE DISCONNECT AND RECONNECT OF MECHANICAL AND ELECTRICAL EQUIPMENT AS REQUIRED TO ACCOMMODATE INSTALLATION OF NEW ROOF SYSTEM AND INCREASE IN HEIGHT OF CURB. VERIFY EQUIPMENT IS OPERATIONAL WHEN WORK IS COMPLETE. COORDINATE THIS WORK WITH THE OWNER.
 - GROUNDROOF PROTECTION CAN BE VERSA MATS OR PROTECTION DETAIL 5 SHEET A5.02.
 - THE CONTRACTOR SHALL INCLUDE ANY MODIFICATIONS, MATERIALS, AND/OR IMPROVEMENTS REQUIRED BY THE ROOF SYSTEM MANUFACTURER TO MEET SPECIFIED WARRANTY.
 - ALL PERIMETER WOOD BLOCKING SHALL BE OF UNIFORM HEIGHT AND OF A MINIMUM HEIGHT TO MATCH THE MAXIMUM THICKNESS OF THE NEW INSULATION SYSTEM. THE CONTRACTOR SHALL VERIFY HEIGHT OF ALL WOOD BLOCKING. CONTRACTOR SHALL FASTEN UNSECURED EXISTING WOOD BLOCKING AND NEW WOOD BLOCKING ACCORDING TO THE FOLLOWING REQUIREMENTS:
 WOOD TO WOOD CONNECTIONS SHALL BE FASTENED WITH #12-15x3" WOOD TO WOOD FASTENERS. 2 ROWS STAGGERED 24" OC AND AT 12" OC WITH 8" OF OUTSIDE CORNERS. FASTENER MUST MEET MINIMUM OF 10M PULL-OUT VALUE. SEE SPECIFICATIONS FOR APPROVED FASTENERS.
 WOOD TO MASONRY CONNECTIONS SHALL BE FASTENED WITH 1/4" - #14x4" WOOD TO MASONRY FASTENERS AT 24" OC MAX AND AT 12" OC WITHIN 8" OF OUTSIDE CORNERS. SEE SPECIFICATIONS FOR APPROVED FASTENERS.
 WOOD TO STEEL CONNECTIONS SHALL BE FASTENED WITH 1/4" - #14x4" SELF-DRILLING FASTENER AT 24" OC MAX AND AT 12" OC WITHIN 8" OF OUTSIDE CORNERS. SEE SPECIFICATIONS FOR APPROVED FASTENERS.
 WOOD TO PLATE STEEL CONNECTIONS SHALL BE FASTENED WITH 1/2" HOT DIPPED GALVANNEED THRU BOLTS AT 4" OC MAX AND AT 2" OC WITHIN 8" OF OUTSIDE CORNERS. SEE SPECIFICATIONS FOR APPROVED FASTENERS.



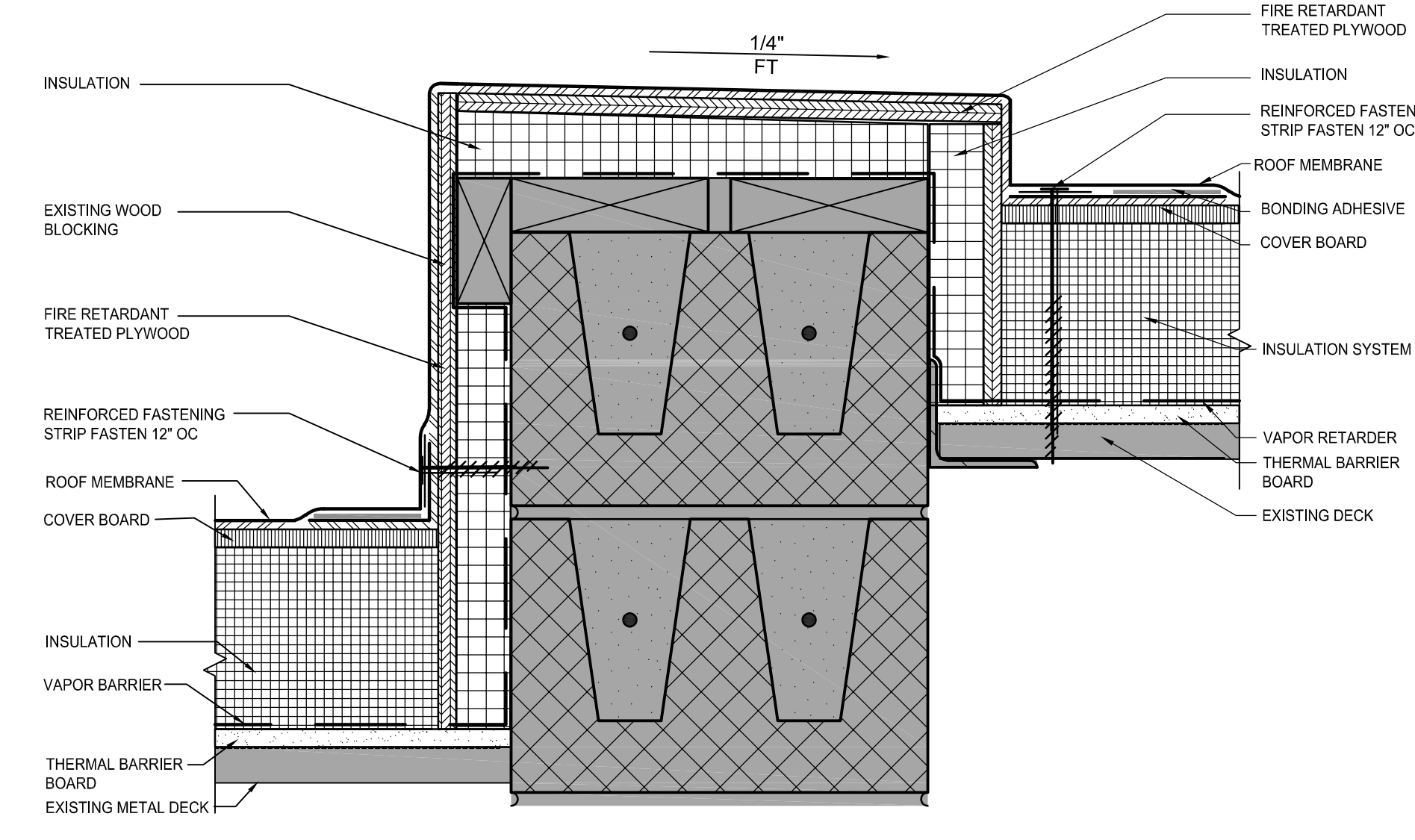
1 ROOF PLAN
 3'-3/8" x 1'-10"



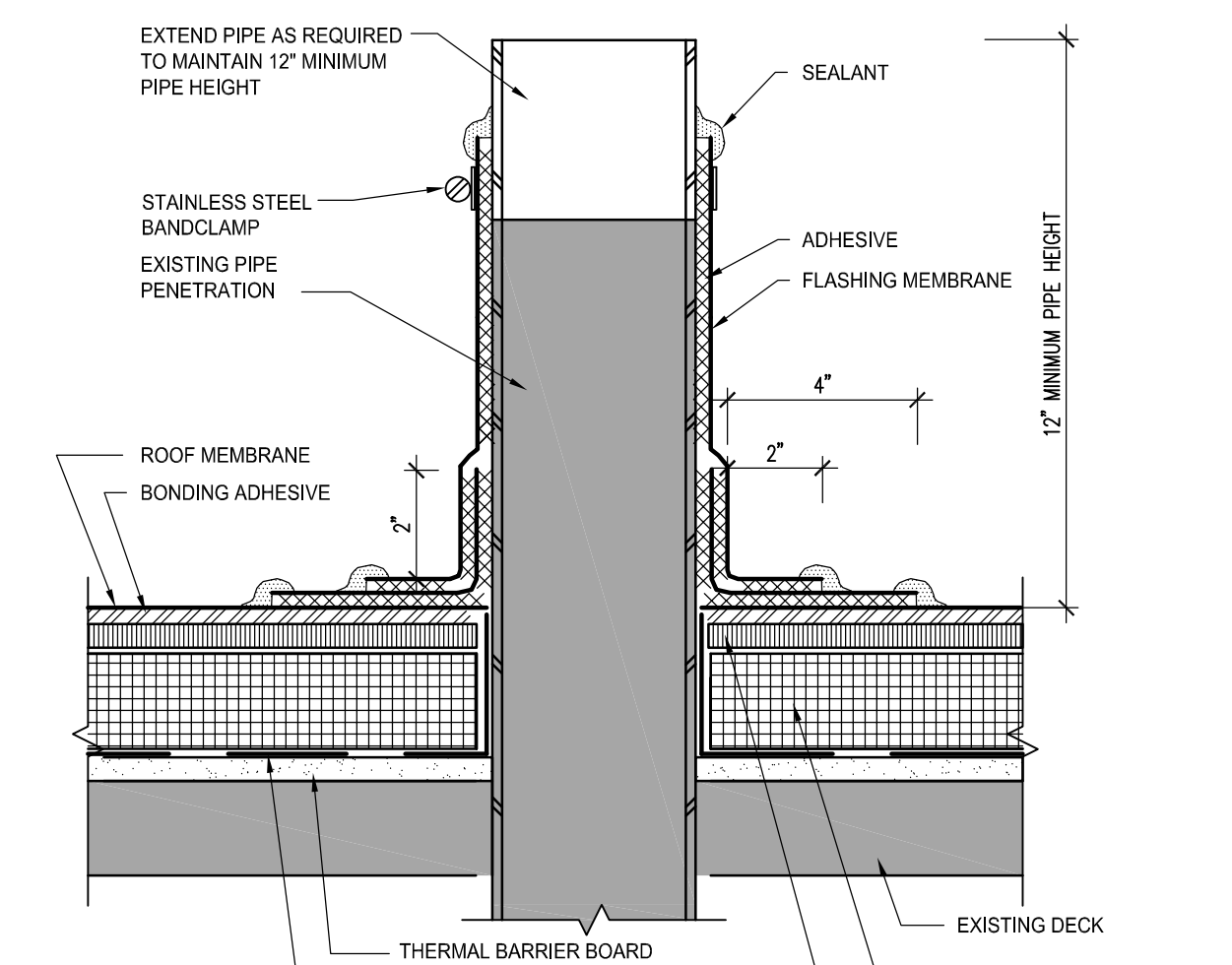
1 PARAPET DETAIL FLASHING
NOT TO SCALE



2 PARAPET DETAIL FLASHING
NOT TO SCALE

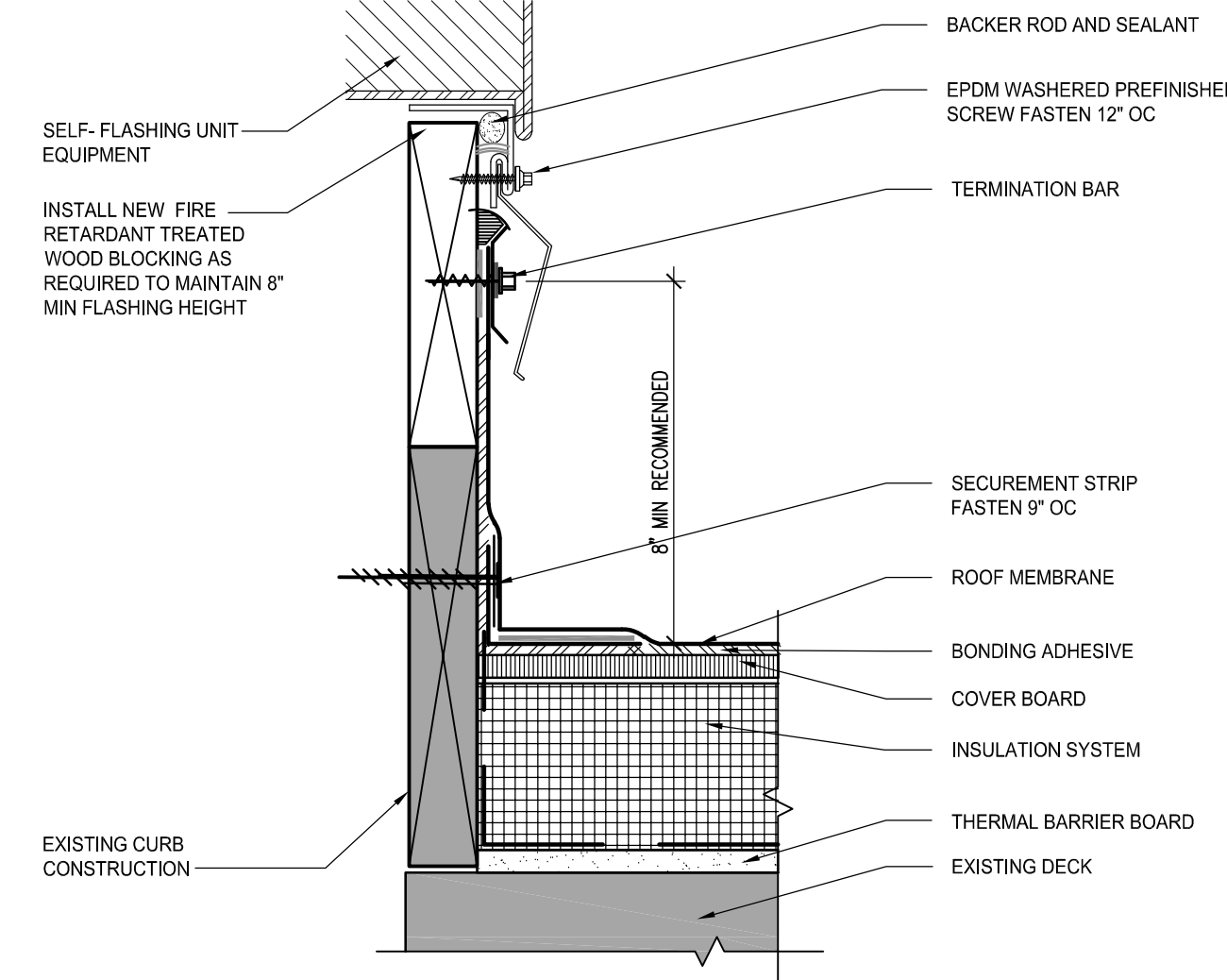


3 ROOF TRANSITION FLASHING
NOT TO SCALE



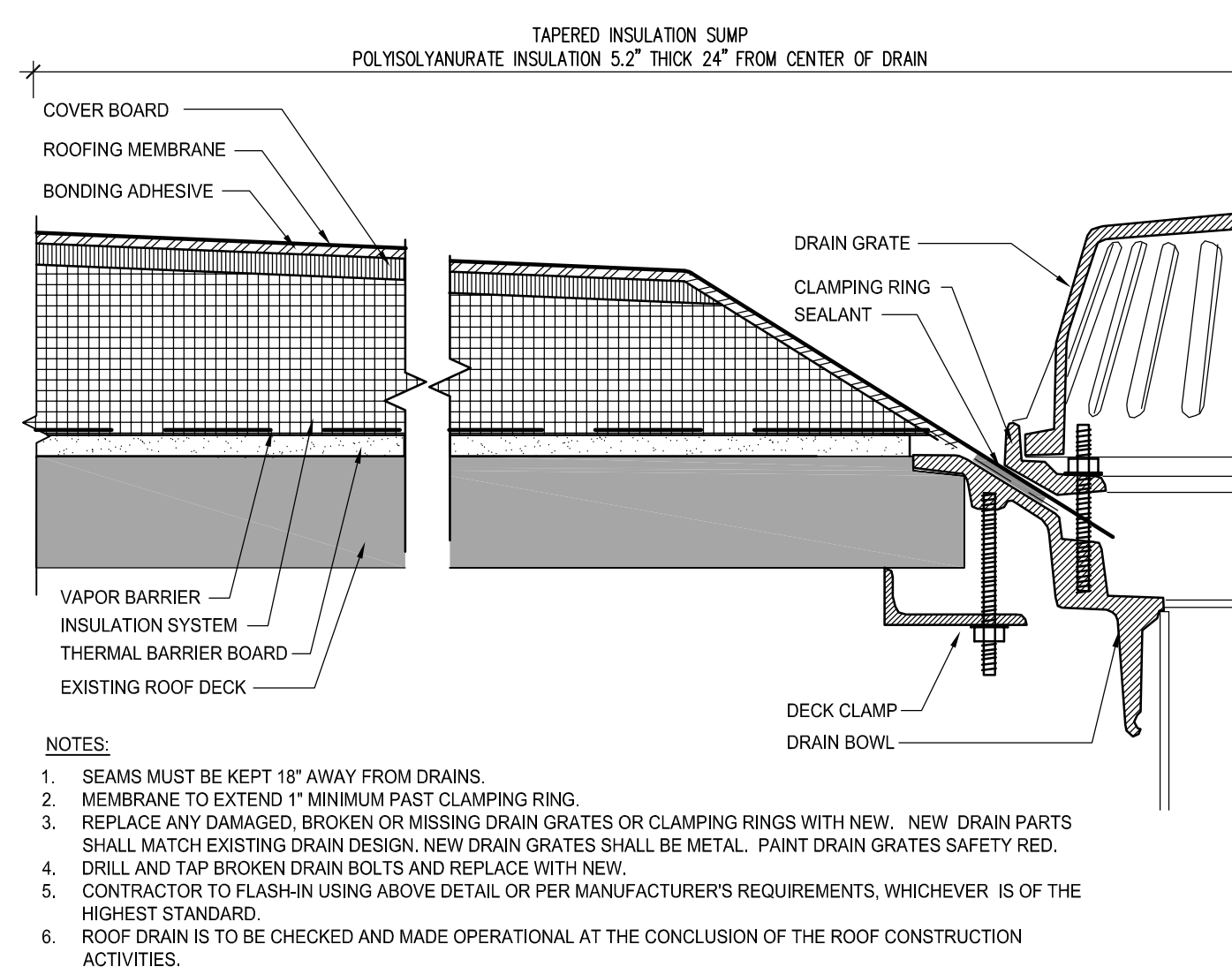
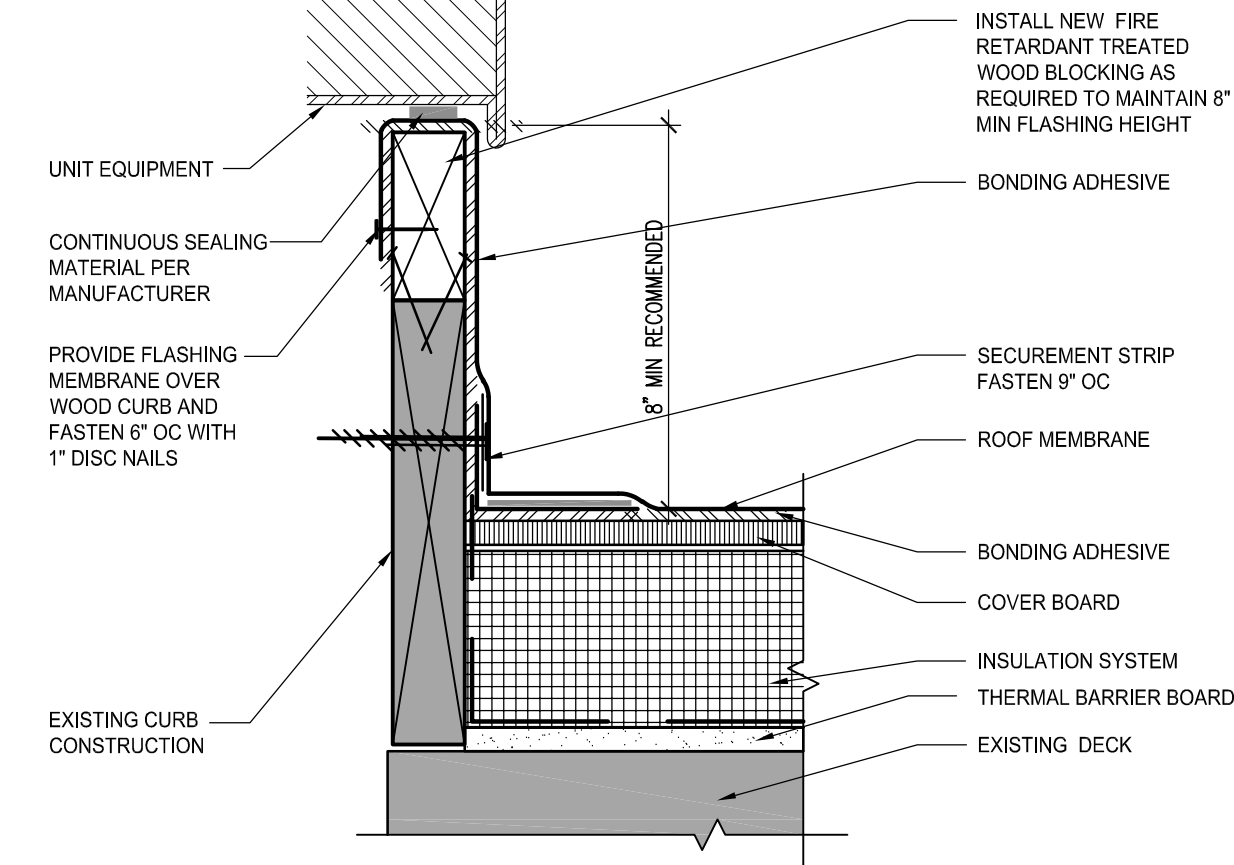
4 EPDM VENT FLASHING / LADDER STAND
NOT TO SCALE

THIS DETAIL APPLIES WHEN UNIT CANNOT BE LIFTED
- THE UNIT EQUIPMENT IS SELF-FLASHING
- THE FLASHING MEMBRANE IS NOT INSTALLED OVER WOODEN CURBS

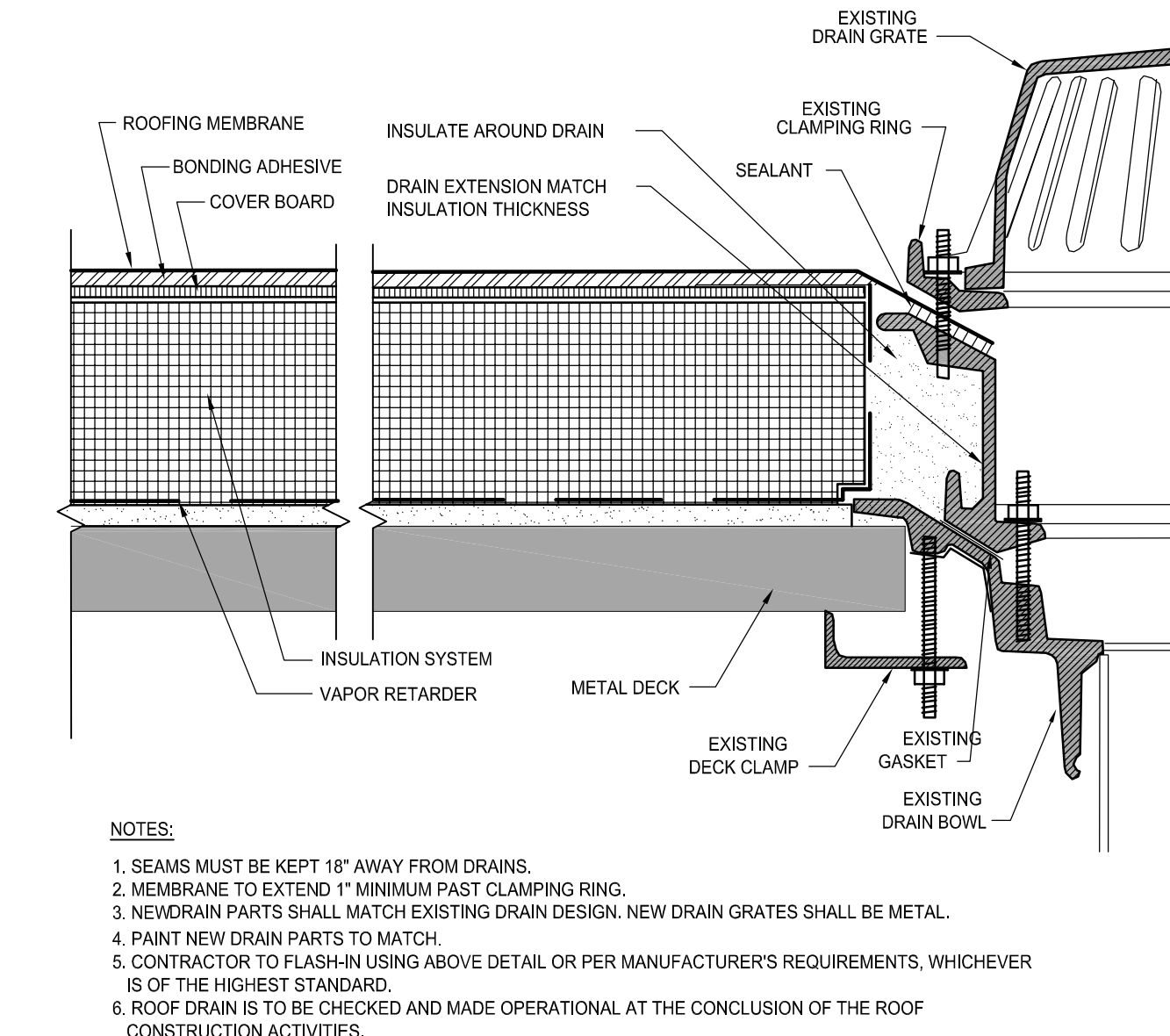


5 CURB FLASHING
NOT TO SCALE

THIS DETAIL APPLIES WHEN UNIT CAN BE LIFTED
- THE UNIT EQUIPMENT IS NOT SELF-FLASHING
- THE FLASHING MEMBRANE IS INSTALLED OVER WOODEN CURBS



6 ROOF DRAIN
NOT TO SCALE



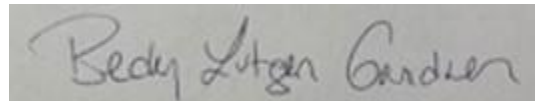
7 OVERFLOW ROOF DRAIN
NOT TO SCALE

- NOTES:
- SEAMS MUST BE KEPT 1' AWAY FROM DRAINS
 - MEMBRANE TO EXTEND 1" MINIMUM PAST CLAMPING RING
 - REPLACE ANY DAMAGED, BROKEN OR MISSING DRAIN GRATES OR CLAMPING RINGS WITH NEW. NEW DRAIN PARTS SHALL MATCH EXISTING DRAIN DESIGN. NEW DRAIN GRATES SHALL BE METAL. PAINT DRAIN GRATES SAFETY RED. DRILL AND TAP BROKEN DRAIN BOLTS AND REPLACE WITH NEW.
 - CONTRACTOR TO FLASH-IN USING ABOVE DETAIL OR PER MANUFACTURER'S REQUIREMENTS, WHICHEVER IS OF THE HIGHEST STANDARD.
 - ROOF DRAIN IS TO BE CHECKED AND MADE OPERATIONAL AT THE CONCLUSION OF THE ROOF CONSTRUCTION ACTIVITIES.

- NOTES:
- SEAMS MUST BE KEPT 1' AWAY FROM DRAINS.
 - MEMBRANE TO EXTEND 1" MINIMUM PAST CLAMPING RING.
 - NEW DRAIN PARTS SHALL MATCH EXISTING DRAIN DESIGN. NEW DRAIN GRATES SHALL BE METAL.
 - PAIN NEW DRAIN PARTS TO MATCH.
 - CONTRACTOR TO FLASH-IN USING ABOVE DETAIL OR PER MANUFACTURER'S REQUIREMENTS, WHICHEVER IS OF THE HIGHEST STANDARD.
 - ROOF DRAIN IS TO BE CHECKED AND MADE OPERATIONAL AT THE CONCLUSION OF THE ROOF CONSTRUCTION ACTIVITIES.

DRAWN:	TJG
APPROVED:	SS
ISSUED FOR:	PRELIMINARY
DATE:	12/17/24
PROJECT NO.:	224001660
FIELD BOOK:	
CLIENT NO.:	

I, Becky Lutgen Gardner, donated a Rifton R130 trike with a loop handlebar and rear steer handle to Linn-Mar Community School District's Hazel Point Intermediate Special Education Program in excellent, like-new condition on September 24, 2024. The bike came with a stationary stand. An estimate of the value of this donation is \$3,265.00 based on the 2020 Rifton adaptive equipment order form.

A rectangular box containing a handwritten signature in cursive script that reads "Becky Lutgen Gardner".



INSPIRE LEARNING.
UNLOCK POTENTIAL.
EMPOWER ACHIEVEMENT.

BOARD OF DIRECTORS MINUTES JANUARY 13, 2025

[Click here for YouTube recording](#)

100: CALL TO ORDER & DETERMINATION OF A QUORUM

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

200: ADOPTION OF AGENDA – Motion 79-01-13

MOTION by Buchholz to approve the agenda with the removal of Danielle Patterson from *Item 901-Personnel* on the Consent Agenda. Second by Morey. Voice vote, all ayes. Motion carried.

300: PUBLIC HEARING – Refer to Exhibits 801.1-2 (SPG #1-Community Engagement)

A public hearing was held on the proposed 2026-2027 school year calendar and updates to the 2025-2026 school year calendar that was previously approved by the Board of Directors on December 11, 2023. Ben Pease, parent, shared suggestions regarding the 2026-27 calendar. The public hearing was closed at 5:04 PM.

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

Anna Clymer, parent, spoke on equity in supporting immigrant families/communities

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

The Board of Directors shared the following district highlights: 1) LMHS Visual Arts class educational journey artwork project, 2) Show Choir "Get in the Spirit" event, 3) Recognition of student golfer during Rotary, and 4) thanks were extended to all of the district volunteers for their time and dedication to the district.

600: INFORMATIONAL REPORTS

601: Policy Committee Report– Refer to Exhibit 808.1 (BG #1.c-Visionary Team)

Director Walker reported that during the December 12th Policy Committee meeting the board social media policy, the Board Operations Manual, several IASB Primer recommendations, the district's naming rights policy, and the first half of the 800 policy series were reviewed.

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

Director Morey reported that during the December 19th Marion City Council meeting no items were discussed that pertained to the district. Director Buchholz reported that during the January 9th meeting the formation of a committee was discussed regarding the City's proposed new aquatic center near Highway 100.

603: Superintendent's Report – Exhibit 603.1 (SPG #1-Community Engagement)

Superintendent Kortemeyer shared several district honors and highlights, thanked Representatives Golding and Gjerde and Senator Donahue for their recent visits to the district, gave a brief overview of the recent PowerSchool cyberattack, thanked the area media partners for their recent stories on LM, offered a brief reminder of a recent survey that opened on a potential preschool wraparound care program being offered at Linn Grove Elementary next year, reported on her recent meeting participation, announced that the Venture Academics students will be presenting during the IASB Day on the Hill event, shared that the interview process for the Indian Creek principal position is in progress, and gave an update on current construction projects.

700: UNFINISHED BUSINESS

800: NEW BUSINESS (SPG #5-Resource Management / BG #1.c-Visionary Team & #3.c-District Culture)

801: Approval of Calendars – Exhibits 801.1-2 – Motion 80-01-13

MOTION by Buchholz to approve the recommended changes to the 2025-26 school year calendar and the proposed calendar for 2026-27 as presented in Exhibits 801.1-2. Second by Walker. Nathan Wear, Associate Superintendent, clarified some items regarding the scheduling of spring break, the state-required August 23rd start date, and the balancing of quarter days. Voice vote, all ayes. Motion carried.

802: Approval of At-Risk/Dropout Prevention MSA Application – Exhibit 802.1

MOTION by Morey to approve the 2025-26 At-Risk/Dropout Prevention Modified Supplemental Amount application in the amount of \$1,466,142.00, and for this amount to be submitted to the School Budget Review Committee for consideration of increased spending authority. Second by Mansoor. Jon Galbraith, Chief Financial/Operating Officer, clarified that this is a request for increased spending authority. Voice vote, all ayes. Motion carried. – **Motion 81-01-13**

803: Approval of Bus Purchases – Exhibit 803.1 – Motion 82-01-13

MOTION by Walker to approve the purchase of three Bluebird gasoline, 60-passenger buses and one Bluebird gasoline LIFT bus from School Bus Sales for a total of \$578,011.00. Second by Thomas. Jon Galbraith, Chief Financial/Operating Officer, shared information on propane vs. gasoline engines and the delay time in getting new buses. Voice vote, all ayes. Motion carried.

804: Approval of SUV Purchases – Exhibit 804.1 – Motion 83-01-13

MOTION by Thomas to approve the purchase of two Chevy Suburban LS SUVs from Lynch Chevrolet for a total of \$124,449.00. Second by Morey. Director Foss clarified

that this is a request due to the State’s regulations on the types of vehicles public school districts can purchase. Voice vote, all ayes. Motion carried.

805: Acceptance of Completion & Final Payment – Exhibit 805.1 – Motion 84-01-13

MOTION by Walker to approve the acceptance of completion and issue final payment of \$6,237.60, to For Sure Roofing for the Westfield Elementary roof replacement project. Second by Thomas. Voice vote, all ayes. Motion carried.

806: Approval to Set Public Hearing – Motion 85-01-13

MOTION by Thomas to set a public hearing for 5:00 PM on Monday, January 27, 2025, in the boardroom of the Linn-Mar administration building regarding the plans and specifications for the Excelsior Middle School roof replacement project. Second by Buchholz. Voice vote, all ayes. Motion carried.

807: Approval of Open Enrollment Requests – Motion 86-01-13

MOTION by Morey to approve the open enrollment requests as presented. Second by Walker. Voice vote, all ayes. Motion carried.

	Student Name	Grade	Resident District
Approved IN	Owens, Felicity	4 th	Marion Independent
	Owens, Gracyn	1 st	Marion Independent
	Solano Valerio, Wanda	6 th	Cedar Rapids CSD
	Valerio, Wendy	3 rd	Cedar Rapids CSD

Approved OUT	Student Name	Grade	Requested District	Reason
	Gasper, Cooper	10 th	Cedar Rapids CSD	Good cause

Denied OUT	Student Name	Grade	Requested District	Reason
	Roberts, Kayel	10 th	College CSD	Late-no good cause

808: First Reading of Policy Recommendations – Exhibit 808.1 – Motion 87-01-13

MOTION by Buchholz to approve the first reading of the policy recommendations as presented in Exhibit 808.1. Second by Walker. Director Morey clarified that the changes to Policy 602.1 were required by law and do not affect LM course offerings and Director Foss requested the word “school” be included before the word “district” in Policy 801.6 and all LM policies for cohesiveness. The Board agreed to remove the word “school” from Policy 801.6 for presentation during the second reading on January 27th and reconsider updates to all other district policies at a later date. Voice vote, all ayes. Motion carried.

809: Approval of Board Operations Manual – Exhibit 809.1 – Motion 88-01-13

President Lowe Lancaster facilitated a review of the proposed changes to the Board Operations Manual. **MOTION** by Foss to approve the Board Operations Manual as discussed. Second by Walker. Voice vote, all ayes. Motion carried.

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

MOTION by Morey to approve the consent agenda with the removal of Danielle Patterson from *Item 901-Personnel-Co/Extra-Curricular Resignations*. Second by Mansoor. Congratulations were shared with Rebecca Blocker on her retirement. Voice vote, all ayes. Motion carried. – **Motion 89-01-13**

901: Personnel**Classified Staff: Assignments/Reassignments/Transfers**

Name	Assignment	Dept Action	Salary Placement
Burton, Wilson	AC: Aquatic Instructor	12/16/24	\$12.00/hour
Copeland, Nicole	LMHS: SSA From 7 to 6.5/hours/day	12/13/24	Same
Dobos, Michael	TR: From Sub to Regular Bus Driver	12/19/24	Same
Eciba, Angela	BW: Student Support Associate	1/6/25	LMSEAA A, Step 1
Fann, Rachael	LG: Health Assistant	12/16/24	LMSEAA A, Step 1
Gengler, Piyakit	BW: School Counselor's Secretary	1/9/25	LMSEAA B, Step 1
Hosakoppadavaramane, Roja	NS: BW General Help from 4 to 6.5 hours/day	12/9/24	Same
Kinley, Brianna	EX: Student Support Associate	1/6/25	LMSEAA A, Step 1
Kirchner, Danean	NS: BW General Help	12/16/24	PTNS, Step 1
Leipold, Rebekah	LMHS: Student Support Associate	12/9/24	LMSEAA A, Step 1
Madlon, George	TR: Bus Rider	12/10/24	Step 1
Miller, Laura	TR: Bus Rider	12/16/24	Step 1
Rudd, Alisha	LMHS: Student Support Associate	12/18/24	LMSEAA A, Step 1
Schaldecker, Ashley	LMHS: Student Support Associate	1/14/25	LMSEAA A, Step 1
Wullner, Amber	From NS General Help to LG SSA	12/16/24	LMSEAA A, Step 1

Classified Staff: Resignations

Name	Assignment	Dept Action	Reason
Cortez, Jessica	District: Student Services Admin Asst	1/10/25	Other employment
Dighton, Lisa	BP: Student Support Associate	1/6/25	Personal
Groth, Cindy	TR: Bus Rider	12/13/24	Personal
Kirchner, Danean	NS: BW General Help	12/20/24	Personal
Miller, Sara	EH: Custodian	1/6/25	Other employment
Whitham, Ella	NE: Student Support Associate	12/18/24	Termination

Certified Staff: Resignations

Name	Assignment	Dept Action	Reason
Blocker, Rebecca	LMHS: Social Studies Teacher	6/5/25	Retirement

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

Name	Assignment	Dept Action	Salary Placement
Frangella, Nate	LMHS: Freshman Basketball Coach	12/6/24	\$2,733
Kratzer, Jon	LMHS: Auditorium Tech Director	12/27/24	\$3,513

Co/Extra-Curricular Staff: Resignations

Name	Assignment	Dept Action	Reason
Bugenhagen, Mark	LMHS: Auditorium Tech Director	12/13/24	Personal
Patterson, Danielle	LMHS: Honor Society Sponsor	12/2/24	Personal
Shiple Jr., Michael	LMHS: Head 9 th Gr/Asst Varsity Baseball Coach	12/5/24	Personal

902: Approval of December 9th Board Minutes – Exhibit 902.1

903: Approval of Bills/Warrants – Exhibit 903.1

904: Approval of Contracts/Agreements – Exhibits 904.1-8

1. RJ Carson & Picket Fence Family Farms farm cash lease for 15 acres
2. RJ Carson & Picket Fence Family Farms farm cash lease for 19.57 acres
3. For Sure Roofing & Sheet Metal change order #1 for Westfield roof replacement
4. Unzeitag Construction change order #2 for the LMHS extension renovation
5. EideBailly CPA & Business Advisors tax consulting services agreement
6. Des Moines Metro Opera/Opera Iowa for performances in elementary buildings
7. Troy Cummings independent contractor agreement for Stories Alive event
8. Lily Jausel independent contractor agreement for work with LMHS JV Color Guard
9. Inter-agency agreements for Special Education instructional services with Alburnett CSD (7), Anamosa CSD (3), Ankeny CSD (1), Cedar Rapids CSD (45), Central City CSD (1), Davenport CSD (1), Dubuque CSD (2), Iowa City CSD (1), Lisbon CSD (1), Marion Independent (76), Mt Vernon CSD (1), Waterloo CSD (1), Waukee CSD (2), and West Delaware CSD (1). *For student confidentiality, exhibits are not provided.*

905: Approval of Overnight Trip Requests – Exhibits 905.1-2

1. Model United Nations to attend Future Leaders Summit in Muscatine, Iowa January 29-30, 2025.
2. Varsity Baseball to attend game against North Polk HS and the College World Series in Omaha, NE June 17-18, 2025.

906: Fundraising Request – Exhibit 906.1

1. Boys Tennis: summer camp to raise funds for warmups and equipment.

907: Disposition of Obsolete Equipment

Per Iowa Code (§§ 297.22-25) and Board Policy 902.6, the district will list for sale obsolete equipment and furnishings on GovDeals.com. Item for sale: MSR90 USB swipe magnetic credit card readers 3-tracks mini smart card reader MSR605 and MSR606 Deftun (Qty: 12) and Epson receipt printers type TM-T88V, Model CA850840430 (Qty: 5).

1000: BOARD CALENDAR & COMMUNICATIONS

1001: Board Calendar & Communications

Director Thomas shared a reminder that the State legislative session opened today and that her and Director Foss serve as the Legislative Liaisons.

Date	Time	Event	Location
<i>January 20</i>	--	<i>No School – Professional Day</i>	--
January 20	5:00 PM	Diversity/Equity/Inclusion Committee (DEI)	Boardroom
January 22	8:30 AM	Finance/Audit Committee (F/AC)	Boardroom
January 23	5:30 PM	Marion City Council (Thomas)	City Hall

January 27	5:00 PM	LMCSD Board of Directors Meeting & Closed Session	Boardroom
<i>January 28</i>	<i>9:00 AM</i>	<i>IASB Day on the Hill</i>	<i>Des Moines</i>
Date	Time	Event	Location
February 3	1:00 PM	Policy Committee	Boardroom
February 5	4:15 PM	Career & Technical Education Advisory (CTE)	LMHS Room E-130
February 6	8:30 AM	Finance/Audit Committee (F/AC)	Boardroom
February 6	12:00 PM	Linn County Conference Board	City of CR Admin Bldg
February 6	5:30 PM	Marion City Council (<i>Mansoor</i>)	City Hall
February 10	5:00 PM	LMCSD Board of Directors Meeting	Boardroom
February 13	8:30 AM	Board Visit	Westfield Elementary
February 17	5:00 PM	Diversity/Equity/Inclusion Committee (DEI)	Boardroom
February 20	5:30 PM	Marion City Council (<i>Thomas</i>)	City Hall
February 24	5:00 PM	LMCSD Board of Directors Meeting	Boardroom
<i>February 25</i>	--	<i>2-Hour Early Dismissal (Grades JrK-12)</i>	<i>Elem/Int/MS Conferences</i>
February 27	8:30 AM	Finance/Audit Committee	Boardroom
<i>February 27</i>	--	<i>2-Hour Early Dismissal (Grades JrK-12)</i>	<i>Elem/Int/MS Conferences</i>
<i>February 28</i>	--	<i>No School - Professional Day</i>	--

1002: Board Committees/Advisories

Required Board Committees/Advisories

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

Additional District Committees/Advisories

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

1100: ADJOURNMENT – Motion 90-01-13

MOTION by Buchholz to adjourn the meeting at 5:53 PM. Second by Mansoor. Voice vote, all eyes. Motion carried.

Katie Lowé Lancaster, Board President

Jonathan Galbraith, Board Secretary/Treasurer

**EXEMPT MEETING OF THE BOARD OF DIRECTORS
JANUARY 13, 2025**

The LMCSB Board of Directors entered into exempt session immediately following the regular meeting as provided for in Chapter 20.17(3) of the Code of Iowa and Policy 204.5, "for negotiating sessions, strategy meetings of public employers or employee organizations, mediations and the deliberative process of arbitrators" and shall be exempt from the provisions of Chapter 21. The meeting will be closed to the public.

Linn-Mar Community School District

IA- Warrants Paid Listing

Criteria

Date Range: 01/09/2025 - 01/22/2025

Fiscal Year: 2024-2025

Vendor Name	Description	Check Total
Fund: AQUATIC CENTER		
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$10,159.65
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$188.96
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$808.02
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$188.96
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$808.02
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$688.93
IOWA PUBLIC EMPL RETIR SYSTEM	EE LIAB-IPERS	\$877.42
IOWA PUBLIC EMPL RETIR SYSTEM	ER LIAB-IPERS	\$1,316.83
KELLEY CAMERON	STAFF TRAVEL	\$839.08
MADISON NATIONAL LIFE INS. CO., INC	DISTRICT LIFE INSURANCE	\$7.50
MADISON NATIONAL LIFE INS. CO., INC	ER LIAB-DISTRICT DISABILITY	\$19.17
METRO INTERAGENCY INS PROG.	EE LIAB-MEDICAL INSURANCE	\$911.06
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$425.04
	Fund Total:	\$17,238.64
Fund: GENERAL		
ABILITY PHYSICAL THERAPY, P.C.	OTHER PROFESSIONAL SERVICES	\$3,833.33
ACCESS SYSTEMS	INSTRUCTIONAL SUPPLIES	\$206.99
ADVANCE AUTO PARTS	TRANSP. PARTS	\$61.90
AIRGAS NORTH CENTRAL	INSTRUCTIONAL SUPPLIES	\$757.80
ALLIANT ENERGY	ELECTRICITY	\$19,569.81
APPLE COMPUTER INC	Foundation EEEG - Instructional Supplies	\$649.00
APPLE COMPUTER INC	INSTRUCTIONAL SUPPLIES	\$479.00
ARK DATA CENTERS LLC	OTHER TECH SER	\$111.82
AT & T MOBILTY	TELEPHONE	\$1,153.25
BRECKE	REPAIR/MAINT SERVICE	\$1,450.00
BREWER ABBIE	PROF SERV: EDUCATION	\$420.00
CAMP COURAGEOUS	DUES AND FEES	\$50.00
CAPITAL ONE	INSTRUCTIONAL SUPPLIES	\$414.52
CEDAR RAPIDS WATER DEPT	WATER/SEWER	\$1,278.89
CENTRAL STATES BUS SALES INC	TRANSP. PARTS	\$3,551.81
CENTURYLINK	TELEPHONE	\$43.48
CITY OF MARION	OTHER PROFESSIONAL SERVICES	\$11,487.00
CLEAR CREEK AMANA COMMUNITY SCHOOL	TUITION OPEN ENROLL	\$8,362.52
COE COLLEGE	DUES AND FEES	\$325.00
COLLECTION	EE LIAB-GARNISHMENTS	\$1,547.99
COLLEGE COMMUNITY SCHOOLS	DUES AND FEES	\$288.00
CROWBAR'S	TRANSP. PARTS	\$96.45
DILL CHELSEA	DUES AND FEES	\$195.00
DRY CLEANING PLUS	INSTRUCTIONAL SUPPLIES	\$708.00
ELECTRICAL ENGINEERING & EQUIPMENT CO.	ELECTRICAL SUPPLY	\$273.12
F & B CAB CO., INC	TRANSP PRIVATE CONT	\$370.00
FAREWAY STORES	INSTRUCTIONAL SUPPLIES	\$86.71
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$3,514,445.75
FOLLETT CONTENT SOLUTIONS, LLC	Foundation EEEG - Instructional Supplies	\$99.07

Linn-Mar Community School District

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Date Range: 01/09/2025 - 01/22/2025

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Vendor Name	Description	Check Total
FOLLETT CONTENT SOLUTIONS, LLC	LIBRARY BOOKS	\$234.88
GASWAY CO, J P	GENERAL SUPPLIES	\$847.35
HAKER RACHELLE	MISC REVENUE	\$15.00
HAND-IN-HAND PRESCHOOL	PROF SERV: EDUCATION	\$29,520.72
IASB	DUES AND FEES	\$350.00
IMON COMMUNICATIONS LLC	TELEPHONE	\$2,623.38
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$69,789.61
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$298,410.33
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$69,789.61
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$298,410.33
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$385,768.42
IOWA APPLIANCE CENTER, INC	MAINTENANCE SUPPLIES	\$649.00
IOWA CITY COMMUNITY SCHOOLS	TUITION OPEN ENROLL	\$189.24
IOWA COMMUNICATIONS NETWORK	INTERNET	\$11.08
IOWA DEPT OF REVENUE	EE LIAB-GARNISHMENTS	\$788.61
IOWA HIGH SCHOOL MUSIC ASSOC	DUES AND FEES	\$200.00
IOWA ONE CALL	OTHER TECH SER	\$19.80
IOWA PUBLIC EMPL RETIR SYSTEM	EE LIAB-IPERS	\$341,331.17
IOWA PUBLIC EMPL RETIR SYSTEM	ER LIAB-IPERS	\$512,267.76
IOWA SHARES	EE LIAB-CHARITY	\$23.00
IOWA STATE UNIVERSITY	DUES AND FEES	\$250.00
ISFIS	OTHER PROFESSIONAL SERVICES	\$849.00
JAUSEL LILIANNE	PROF SERV: EDUCATION	\$650.00
JVA MOBILITY	INSTRUCTIONAL SUPPLIES	\$105.60
KIRKWOOD COMM COLLEGE	TUITION-COMM COLLEGE	\$850.00
LAWSON PRODUCTS, INC	TRANSP. PARTS	\$135.14
LINN COUNTY REC	ELECTRICITY	\$37,226.34
LINN COUNTY SHERIFF	EE LIAB-GARNISHMENTS	\$602.75
LINN-MAR FOUNDATION	EE LIAB-CHARITY	\$204.00
LUCK'S MUSIC LIBRARY	INSTRUCTIONAL SUPPLIES	\$113.25
MADISON NATIONAL LIFE INS. CO., INC	DISTRICT LIFE INSURANCE	\$5,404.75
MADISON NATIONAL LIFE INS. CO., INC	ER LIAB-DISTRICT DISABILITY	\$10,546.77
MADISON NATIONAL LIFE INS. CO., INC	RETIREE INSURANCE	(\$240.00)
MARION INDEPENDENT SCHOOLS	DUES AND FEES	\$234.00
MARION IRON CO.	INSTRUCTIONAL SUPPLIES	\$114.86
MARION WATER DEPT	WATER/SEWER	\$12,809.72
MCMASTER-CARR	INSTRUCTIONAL SUPPLIES	\$161.66
METRO INTERAGENCY INS PROG.	EE LIAB-MEDICAL INSURANCE	\$649,523.21
METRO INTERAGENCY INS PROG.	ER LIAB-DENTAL INS	(\$133.25)
METRO INTERAGENCY INS PROG.	ER LIAB-MEDICAL INSURANCE	\$29,290.00
METRO INTERAGENCY INS PROG.	RETIREE INSURANCE	\$51,514.19
MID AMERICAN ENERGY	NATURAL GAS	\$265.16
MID-AMERICAN RESEARCH CHEMICAL	GENERAL SUPPLIES	\$238.76
MIDWEST ALARM SERVICES	REPAIR/MAINT SERVICE	\$993.88
MORAN, SHIRLEY	GENERAL SUPPLIES	\$26.04

Linn-Mar Community School District

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Vendor Name	Description	Check Total
NESS CARLA	RETIREE INSURANCE	\$24.00
OBERBROECKLING TINA	Staff Tuition & Continue ED payment	\$53.00
ORKIN PEST CONTROL	OTHER PROFESSIONAL SERVICES	\$510.00
PEPPER J.W. & SON, INC	GENERAL SUPPLIES	\$120.00
PEPPER J.W. & SON, INC	INSTRUCTIONAL SUPPLIES	\$105.00
Polk County Sheriff	EE LIAB-GARNISHMENTS	\$31.65
POOL TECH, A WGHK INC, COMPANY	GENERAL SUPPLIES	\$1,020.00
RELAYHUB LLC	DATA PROCESSING AND	\$10,343.79
RISE VISION INC	GENERAL SUPPLIES	\$128.84
RIVERSIDE TECHNOLOGIES, INC	INSTRUCTIONAL SUPPLIES	\$19,052.77
ROCHESTER ARMORED CAR CO INC	GENERAL SUPPLIES	\$375.18
ROCK VALLEY PHYSICAL THERAPY CENTER	PROF SERV: EDUCATION	\$15,000.00
ROYAL IMAGING SUPPLIES	INSTRUCTIONAL SUPPLIES	\$246.00
SCHOOL BUS SALES	TRANSP. PARTS	\$473.94
SCHOOL SPECIALTY LLC	INSTRUCTIONAL SUPPLIES	\$279.47
SCHULTZ STRINGS INC	EQUIPMENT REPAIR	\$701.25
STERICYCLE INC	GENERAL SUPPLIES	\$18.18
SUN LIFE FINANCIAL EBG	EE LIAB-VOL/SUN LIFE INS	\$3,988.40
TEGELER WRECKER & CRANE	REPAIR/MAINT SERVICE	\$327.00
THE WELD WORX	REPAIR/MAINT SERVICE	\$1,732.50
THOMPSON TRUCK & TRAILER	TRANSP. PARTS	\$578.55
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$165,995.46
TRI-CITY ELECTRIC COMPANY OF IOWA	EQUIPMENT >\$5,000	\$81,800.00
UNITED WAY OF EAST CENTRAL IOWA	EE LIAB-CHARITY	\$110.00
VERIZON WIRELESS	TELEPHONE	\$1,402.06
VOYA RETIREMENT INSURANCE	EE LIAB-403 (B)	\$72,808.44
WEST MUSIC CO	Foundation Instrument Replace INSTRUCTIONAL SUPPLY	\$17,970.00
WEST MUSIC CO	INSTRUCTIONAL SUPPLIES	\$882.73
XAVIER HIGH SCHOOL	DUES AND FEES	\$250.00
Fund Total:		\$6,781,619.54
Fund: LOCAL OPT SALES TAX		
OPN ARCHITECTS, INC.	ARCHITECT	\$32,134.24
TERRACON CONSULTANTS INC	OTHER PROFESSIONAL SERVICES	\$5,299.75
Fund Total:		\$37,433.99
Fund: MANAGEMENT LEVY		
EMC INSURANCE	Vehicle Insurance	\$1,000.00
Fund Total:		\$1,000.00
Fund: NUTRITION SERVICES		
ANDERSON ERICKSON DAIRY CO	PURCHASE FOOD	\$18,521.96
CITY LAUNDERING COMPANY	LAUNDRY SERVICE	\$5,991.03
EMS DETERGENT SERVICES	GENERAL SUPPLIES	\$4,013.69
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$65,853.47
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$1,302.38
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$5,568.82

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Vendor Name	Description	Check Total
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$1,302.38
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$5,568.82
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$4,249.41
IOWA PUBLIC EMPL RETIR SYSTEM	EE LIAB-IPERS	\$11,073.03
IOWA PUBLIC EMPL RETIR SYSTEM	ER LIAB-IPERS	\$16,618.30
LYNCH FORD	VEHICLE REPAIR	\$234.50
MADISON NATIONAL LIFE INS. CO., INC	DISTRICT LIFE INSURANCE	\$187.50
MADISON NATIONAL LIFE INS. CO., INC	ER LIAB-DISTRICT DISABILITY	\$17.81
METRO INTERAGENCY INS PROG.	EE LIAB-MEDICAL INSURANCE	\$25,235.26
OFFICE EXPRESS	GENERAL SUPPLIES	\$58.00
PAN-O-GOLD BAKING CO	PURCHASE FOOD	\$3,745.83
PERFORMANCE FOODSERVICE - CEDAR RAPIDS	GENERAL SUPPLIES	\$6,640.49
PERFORMANCE FOODSERVICE - CEDAR RAPIDS	PURCHASE FOOD	\$58,774.59
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$3,171.34
VOYA RETIREMENT INSURANCE	EE LIAB-403 (B)	\$220.00

Fund Total: \$238,348.61

Fund: PHY PLANT & EQ LEVY

ACCESS SYSTEMS	COMPUTER/COPIER RENT	\$12,113.55
BLACK HAWK ROOF CO., INC	CONSTRUCTION SERV	\$1,179.20
BRECKE	CONSTRUCTION SERV	\$1,063.67
CULVER'S CORRIDOR STORAGE, LLC	FACILITY RENTAL	\$1,187.50
EMPOWERED PROPERTIES, LLC	FACILITY RENTAL	\$3,675.00
H2I GROUP	CONSTRUCTION SERV	\$2,500.00
HALL & HALL ENGINEERS INC	ARCHITECT	\$978.75
OPN ARCHITECTS, INC.	ARCHITECT	\$12,976.33
SHIVE-HATTERY INC.	ARCHITECT	\$16,798.30
SHIVE-HATTERY INC.	CONSTRUCTION SERV	\$6,497.80

Fund Total: \$58,970.10

Fund: PUB ED & REC LEVY

ATWATER COMPANIES INC	GROUNDS UPKEEP	\$2,331.04
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$2,206.57
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$41.51
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$177.54
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$41.51
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$177.54
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$151.62
IOWA PUBLIC EMPL RETIR SYSTEM	EE LIAB-IPERS	\$184.49
IOWA PUBLIC EMPL RETIR SYSTEM	ER LIAB-IPERS	\$276.88
MADISON NATIONAL LIFE INS. CO., INC	DISTRICT LIFE INSURANCE	\$2.50
MADISON NATIONAL LIFE INS. CO., INC	ER LIAB-DISTRICT DISABILITY	\$6.25
METRO INTERAGENCY INS PROG.	EE LIAB-MEDICAL INSURANCE	\$363.59
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$101.80

Fund Total: \$6,062.84

Linn-Mar Community School District

IA- Warrants Paid Listing

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Fiscal Year: 2024-2025

Vendor Name	Description	Check Total
Fund: SALES TAX REVENUE BOND CAP PROJECT		
OPN ARCHITECTS, INC.	ARCHITECT	\$8,454.39
PARAGON INTERIORS	FURNITURE & FIXTURES	\$21,488.33
SYSTEMWORKS LLC	CONSTRUCTION SERV	\$4,725.00
Fund Total:		\$34,667.72
Fund: STUDENT ACTIVITY		
AMERICAN SPECIALTIES	GENERAL SUPPLIES	\$591.92
AMY WHITE PHOTOGRAPHY	GENERAL SUPPLIES	\$1,150.00
ANAMOSA COMMUNITY SCHOOLS	DUES AND FEES	\$120.00
ANDERSON ROBERT	OFFICIAL/JUDGE	\$800.00
ANDERSON ROBERT	STAFF TRAVEL	\$132.48
ANKENY SCHOOLS	DUES AND FEES	\$300.00
ARSENAULT MATHIEU	OFFICIAL/JUDGE	\$300.00
BEINE WELLNESS BUILDING LLC	GENERAL SUPPLIES	\$1,500.00
BSN SPORTS	GENERAL SUPPLIES	\$1,277.15
CARR BRAXTON	OFFICIAL/JUDGE	\$800.00
CARR BRAXTON	STAFF TRAVEL	\$250.24
CEDAR RAPIDS KERNELS	DUES AND FEES	\$1,000.00
CHRISTENSEN JASON	GENERAL SUPPLIES	\$2,400.00
CITY LAUNDERING COMPANY	GENERAL SUPPLIES	\$341.27
CONDON MICHAEL J	OFFICIAL/JUDGE	\$60.00
COTTON GALLERY LTD.	GENERAL SUPPLIES	\$190.75
DAKTRONICS, INC	GENERAL SUPPLIES	\$120.00
DUGGAN KYLE	OFFICIAL/JUDGE	\$90.00
FARMERS STATE BANK	EE LIAB-DIR DEP NET PAY	\$4,693.05
GATEWAY WORLD TOURS	STAFF TRAVEL	\$32,053.50
GOTTO JAMES	OFFICIAL/JUDGE	\$300.00
HAARS COREY	OFFICIAL/JUDGE	\$150.00
HENKLE NOLAN	OFFICIAL/JUDGE	\$800.00
HILTY ANNA	PROF SERV: EDUCATION	\$4,200.00
HILTY ANNA	STAFF TRAVEL	\$602.68
INDEPENDENCE COMM SCHOOL DIST	DUES AND FEES	\$100.00
INTERNAL REVENUE SERVICE-9343	EE LIAB-MEDICARE	\$81.67
INTERNAL REVENUE SERVICE-9343	EE LIAB-SO SEC	\$349.25
INTERNAL REVENUE SERVICE-9343	ER LIAB-MEDICARE	\$81.67
INTERNAL REVENUE SERVICE-9343	ER LIAB-SOC SEC	\$349.25
INTERNAL REVENUE SERVICE-9343	FEDERAL INCOME TAX WITHHOLDING	\$220.93
IOWA PUBLIC EMPL RETIR SYSTEM	EE LIAB-IPERS	\$423.06
IOWA PUBLIC EMPL RETIR SYSTEM	ER LIAB-IPERS	\$634.94
IPROMOTEU.COM INC	GENERAL SUPPLIES	\$235.09
KENNEDY HIGH SCHOOL	OFFICIAL/JUDGE	\$150.00
KOEDAM TY	OFFICIAL/JUDGE	\$300.00
KRAUSE KASSANDRA	OFFICIAL/JUDGE	\$800.00
KRAUSE KASSANDRA	STAFF TRAVEL	\$191.36
KURTZ KAEL	OFFICIAL/JUDGE	\$300.00

Linn-Mar Community School District

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Vendor Name	Description	Check Total
LATITUDE YOGA AND FITNESS	PROF SERV: EDUCATION	\$500.00
MCEOWEN TIMOTHY	OFFICIAL/JUDGE	\$300.00
MILLER ADAM	PROF SERV: EDUCATION	\$300.00
MONTICELLO SPORTS	GENERAL SUPPLIES	\$1,750.00
MULLIGAN SAMUAL	OFFICIAL/JUDGE	\$800.00
MULLIGAN SAMUAL	STAFF TRAVEL	\$600.57
NORTH-LINN CSD	DUES AND FEES	\$170.00
PANTINI ANDY	OFFICIAL/JUDGE	\$125.00
PARKE BRYCE	OFFICIAL/JUDGE	\$300.00
PEPPER J.W. & SON, INC	GENERAL SUPPLIES	\$134.60
PRAIRIE HIGH SCHOOL	DUES AND FEES	\$170.00
REGAN JAKOB	OFFICIAL/JUDGE	\$300.00
SANDERS MATTHEW	PROF SERV: EDUCATION	\$100.00
SHANLEY STEVE	PROF SERV: EDUCATION	\$2,200.00
SHI INTERNATIONAL CORP	GENERAL SUPPLIES	\$944.40
SIEREN RANDY	OFFICIAL/JUDGE	\$185.00
SKLARSKY JOHN	OFFICIAL/JUDGE	\$75.00
TREASURER ST OF IA	STATE INCOME TAX WITHHOLDING	\$178.64
VOYA RETIREMENT INSURANCE	EE LIAB-403 (B)	\$20.51
WATERLOO COMMUNITY SCHOOL DIST	DUES AND FEES	\$550.00
WEST MUSIC CO	GENERAL SUPPLIES	\$40.99
WINDSTAR LINES	STAFF TRAVEL	\$4,210.00
Fund Total:		\$72,394.97
Fund: STUDENT STORE		
BRANDED BILLS LLC	GENERAL SUPPLIES	\$1,975.57
BSN SPORTS	GENERAL SUPPLIES	\$559.68
Fund Total:		\$2,535.25
Grand Total:		\$7,250,271.66

End of Report