



WILKINS PLAYGROUND UPDATE

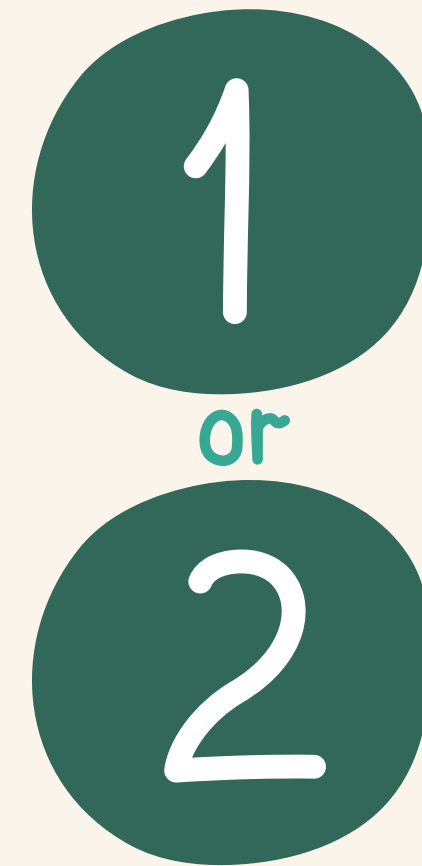
Addison, Liam, & Hudson

STUDENT VOICE

at wilkins



- We are a Leader in Me School
 - Habit 8- Find your voice
 - We take ownership in our school
 - We get to help with making decisions
- ...Like voting for our NEW PLAYGROUND!





OUR STUDENTS AND STAFF EACH GOT TO VOTE!

①

②

③



Boland Recreation
\$299,350



Play Pro Recreation
\$342,400



Cunninghamham Recreation
\$335,744



WE COMPLETED AN ONLINE FORM.

First Choice?
Second Choice?
Improvements?

Which playground is your first choice?

- Option 1
- Option 2
- Option 3

Which playground is your second choice

- Option 1
- Option 2
- Option 3

Do you have any changes/requests you would make to improve any of the playgrounds?

Your answer



**Ninja
Warrior
Equipment!**

WINNER

**Safe
Rock
Climbing
Wall!**

**More
Swings!**



**Spinning
Chair!**

**More
Options!**

**Ramp, so
we can
ALL play!**

**More
Slides!**

**Sensory/Fidget
Play**

**Lots of
Places to
Climb!**

PTO INVOLVEMENT



Playground Fundraising



Fundraising began during the 2023-2024 school year

PTO continued to fundraise throughout the 2024-2025 school year

Decision was made to put playground funds into a CD

Currently \$23,349.01 in the CD (matures in May)



CITY OF MARION



Property Line

The current Wilkins playground sits on city property.



Partnership

Mutually beneficial for the city to partner with the Linn-mar District in order to build a new playground with a rubber surface for the entire community.



Outcome

Give the City of Marion, Linn-Mar, and Wilkins PTO contributions, we are able to fully fund the new Wilkins playground.



THANK YOU!

Exhibit 502.1

District Career and Academic Plan Spring 2025

DCAP

Elizabeth Kreher, HS Counselor

Nathan Wear, Assoc. Superintendent



What is a DCAP?

- A **District Career and Academic Plan (DCAP)** is a strategic framework used by school districts to guide students in their academic and career development from middle school through high school. It helps ensure that students are on track to meet both their academic goals and their career aspirations.

Why do districts prepare a DCAP?

- 1. Standardize Career and Academic Guidance:** It ensures all students, regardless of school or background, have access to consistent career exploration and academic planning resources.
- 2. Align District Resources:** It helps coordinate the district's resources, programs, and initiatives for career readiness, making sure they meet the needs of students at different schools.
- 3. Prepare Students for Future Success:** The DCAP provides a roadmap for integrating career development into academic programs, preparing students for post-graduation success in both education and the workforce.



Initial Section: Annual School Board Review

- School board reviews the DCAP annually.
- Ensures alignment with district goals and adequate resources for implementation.

Linn-Mar's 2025-2026 plan review is scheduled for Monday, March 31, 2025

DCAP Process and Overview

- 2024 Plan, 2024 Feedback, & Rubric (Handouts)
- 2025 Plan in revision- Due in September
- DCAP Stakeholder Meeting--Held March 6th

Stakeholder Meeting- PRINT AGENDA

- [Link to agenda from meeting on March 6, 2025](#)



Next Steps

- Next Steps
 - Examine rubric score
 - Stakeholders working on revisions
 - English teacher helping with wording
 - Submit to AEA in September 2025 for an updated score
 - Future stakeholder meeting to finalize feedback



Exhibit 508.1

Certified Budget Update

Fiscal Year 2026

Topics

1. *Purpose*
2. *Timeline*
3. *Key Factors*
4. *Preliminary Estimate*
5. *Tax Rate Comparison*

Certified Budget Process Update

1. *Establish a maximum tax rate*
2. *Communicate tax rate and levy amount expectations to the public*
3. *Inform FY26 line item budget process*










Certified Budget Process Timeline

- *March 5th: Establish maximum tax rate and proposed budget; notify Linn County auditor.*
- *March 13th: Publish first hearing date in The Gazette and on District Webpage and Social Media*
- March 31st: Hold first budget hearing
- April 5th: Finalize property tax levies and proposed budget
- April 8th-18th: Publish notice and second hearing date in The Gazette and on District Webpage and Social Media
- April 28th: Hold second certified budget hearing and board action on budget
- Before April 30th: File with Iowa Department of Management and County Auditor





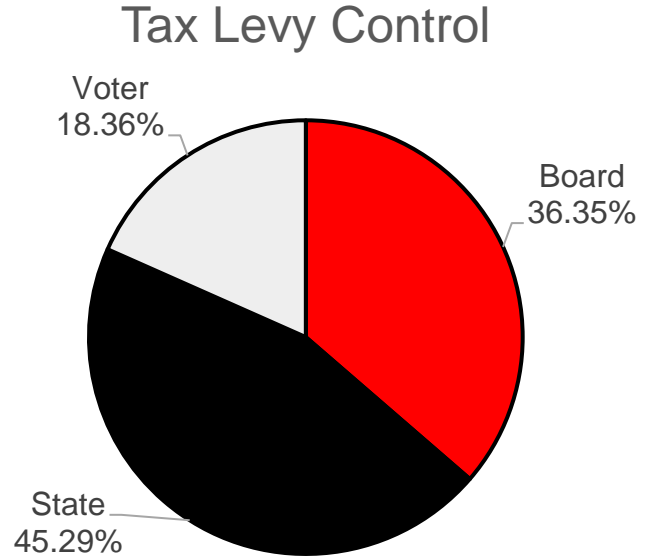
LINN-MAR COMMUNITY SCHOOL DISTRICT FUNDING OVERVIEW

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

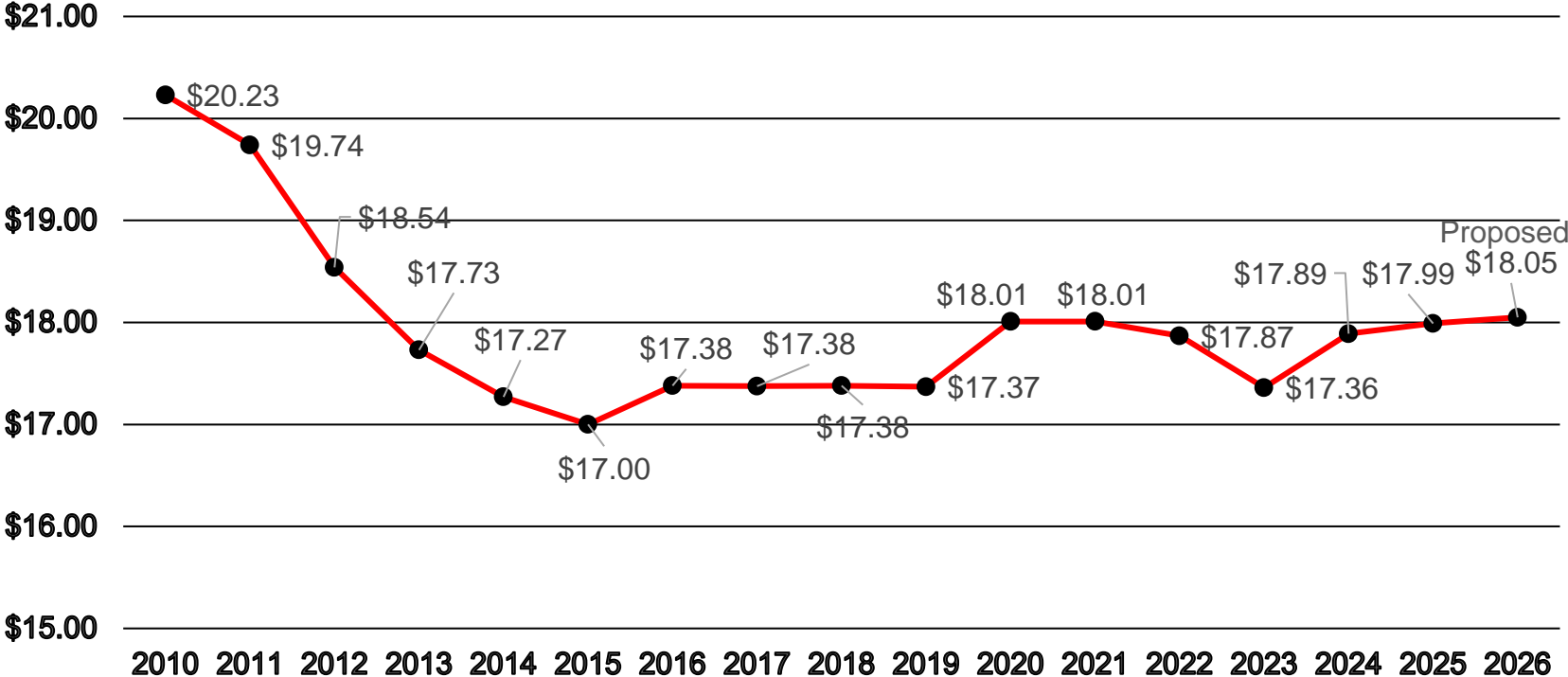


Key Factors for FY26

FUND	AMOUNT	RATE
General	\$37,052,244	\$13.53135
Management	\$2,700,000	\$0.99082
Regular PPEL	\$940,438	\$0.33000
Voted PPEL	\$3,818,748	\$1.34000
PERL	\$367,875	\$0.13500
Debt Service	\$4,928,900	\$1.72955
TOTAL	\$49,658,205	\$18.05672



Property Tax Levy Rate Trend



Preliminary Estimate

	NOTICE OF PUBLIC HEARING - PROPOSED PROPERTY TAX LEVY Proposed LINN-MAR Property Tax Levy Fiscal Year July 1, 2025 - June 30, 2026	
Location of Public Hearing: Board Room at the Educational Leadership Center, 3556 Winslow Road, Marion, IA 52302	Date of Public Hearing: 3/31/2025	Time of Public Hearing: 06:30 PM
Location of Notice on School Website: https://www.linnmar.k12.ia.us/district/departments/business-office/		

At the public hearing any resident or taxpayer may present oral or written objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed budget.

		Current Year Final Property Tax Dollar Levy FY 2025	Budget Year Effective Property Tax Dollar Levy (No change in Property Tax Dollars Levied) FY 2026	Budget Year Proposed Property Tax Dollar Levy FY 2026
General Fund Levy	1	31,296,193	31,296,193	32,836,842
Instructional Support Levy	2	4,045,921	4,045,921	4,078,672
Management	3	2,491,212	2,491,212	2,689,976
Amana Library	4	0	0	0
Voted Physical Plant and Equipment	5	3,683,582	3,683,582	3,805,209
Regular Physical Plant and Equipment	6	907,151	907,151	937,104
Reorganization Equalization	7	0	0	0
Public Education/Recreation (Playground)	8	357,853	357,853	366,511
Debt Service	9	5,416,186	5,416,186	4,911,417
Grand Total	10	48,198,098	48,198,098	49,625,731
		Current Year Final Property Tax Rate FY 2025	Budget Year Effective Property Tax Rate (No change in Property Tax Dollars Levied) FY 2026	Budget Year Proposed Property Tax Rate FY 2026
Grand Total Levy Rate		17.99339	17.52568	18.05672
Property Tax Comparison		Current Year Property Taxes	Proposed Property Taxes	Percent Change
Residential property with an Actual/Assessed Value of \$100,000/\$110,000		834	942	12.95
Commercial property with an Actual/Assessed Value of \$300,000/\$330,000		3,680	4,210	14.40

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:

The Cash Reserve portion of the General Fund levy increased to offset Special Education and ELL that isn't completely funded by the state. Property valuation growth generates additional revenues for PPEL and PERL. Management levy increased to cover increases in insurance premiums.



Tax Rate Comparison

The hypothetical example below compares the amount of property taxes on a Residential property with a value of 100,000 in the current year and 110,000 in the proposed year:

Taxing Authority	Tax Using Current Tax Rate	Tax Using Proposed Tax Rate	% Change
LINN-MAR SCHOOL	834.00	942.00	12.95
LINN COUNTY	281.00	316.00	12.46
CITY OF MARION	686.00	777.00	13.27

The hypothetical example below compares the amount of property taxes on a Commercial property with a value of 300,000 in the current year and 330,000 in the proposed year:

Taxing Authority	Tax Using Current Tax Rate	Tax Using Proposed Tax Rate	% Change
LINN-MAR SCHOOL	3,680.00	4,210.00	14.40
LINN COUNTY	1,242.00	1,412.00	13.69
CITY OF MARION	3,027.00	3,473.00	14.73

Tax Rate Comparison

Tax Impact on a \$100,000 Residential Home				
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2025-26
Home Assessed Valuation	\$100,000.00	\$110,000.00	\$100,000.00	\$100,000.00
multiply by State Roll-Back %	46.3428%	47.4316%	46.3428%	47.4316%
Rollback Value	\$46,342.80	\$52,174.76	\$46,342.80	\$47,431.60
less Homestead Credit				
Net Taxable Valuation	\$46,342.80	\$52,174.76	\$46,342.80	\$47,431.60
multiply by School Levy and divide by 1,000	\$17.99339	\$18.05672	\$18.05672	\$18.05672
School Tax Portion	\$833.86	\$942.11	\$836.80	\$856.46
% Increase		12.98%	0.35%	2.71%
\$ Increase		\$108.24	\$2.93	\$22.60



Questions

WE ARE LINN-MAR[®]

District Honors & Highlights

March 31, 2025

Student Highlight: Congratulations to LM High School Student, Nalaya Reed-Fleming, for being named KCRG's Student of the Month for February. [Click here for more information](#)



Speech Highlight: Congratulations to the LM High School Speech students on their great performances during the recent *Night of Vaudeville* large group and individual group event.

Athletic Highlight: Congratulations to Abby Mecklenburg, LMHS Student Athlete, for being the first high school female athlete to record a 20-foot long jump. [Click here for more information](#)



MathCounts Honor: Congratulations to the following Linn-Mar students for their exceptional performance at the recent district-level MathCounts competition and for advancing to the state-level MathCounts competition:

- Ethan Weng, Oak Ridge, 1st Place Individual and 1st Place Team
- Tyler Walstrom, Oak Ridge, 2nd Place Individual and 1st Place Team
- Ahmed Rifaat Asic Abuthahir, Oak Ridge, 5th Place Individual and 1st Place Team
- Purandar Yeruva, Oak Ridge, 1st Place Team
- Aarud Ajoykumar, Oak Ridge, 6th Place Individual
- Ariv Mukati, Oak Ridge, 11th Place Individual
- Abhinav Patel, Hazel Point, 8th Place Individual
- Fletcher Sams, Excelsior, 9th Place Individual
- Evan Paulsen, Excelsior, 10th Place Individual
- Peyton Vrba, Excelsior, 12th Place Individual

[Click here for more information](#)



Athletic Highlight: Congratulations to Davis Kern, LMHS Senior, for being named KCRG's Athlete of the Week!



Student Volunteer Highlight: Kudos to the LM High School students who took time after school to clean up the high school parking lot and campus!



Boys Basketball Honor:

Congratulations to the LM High School Boys Basketball Team for making it to the State Semifinals! #WeAreLinnMar

Special Olympics Highlight: Congratulations to the Linn-Mar students who did an awesome job shooting, dribbling, and winning gold medals during the Iowa Special Olympics State Basketball Tournament!



**Policy Series 200 – Board of Directors
General Organization**



**Policy 201.6-R Board President and Vice President Elections Regulation
(New Policy – 3/7/25-Amended Version)**

The board shall elect the Board President and Vice President in a public meeting held in accordance with Iowa Code chapter 21, at the meetings set forth in Board Policies 202.3 and 202.4, or at any time when required due to a vacancy in either position. The following procedures shall be followed for the election of Board President and Vice President:

1. The President Pro Tem shall call for nominations for Board President for a one-year term to begin immediately following the conclusion of the election for Board President. Any board member may nominate themselves or any other current board member to serve as Board President.
2. Following nominations, the board member(s) so nominated must verbally indicate a willingness to serve in the position of Board President. The nominated board member may make a brief statement in support of their candidacy, not to exceed three minutes.
3. Other board members may make statements of support relating to any nominated board member(s), not to exceed three minutes per board member.
- ~~4. The President Pro Tem will then call for a motion to elect one of the nominated candidates to the position of Board President for a one-year term. Upon a motion and a second, the President Pro Tem will facilitate discussion of the motion. The President Pro Tem will then call for a roll call voice vote. The Board President may be elected by a simple majority of board members present who cast a vote.~~
4. If there is only one Board member nominated, the President Pro Tem will call for a motion to elect the Board member as Board President. If the motion receives a second, the President Pro Tem will call for a roll call vote.
5. If more than one nomination is made, the President Pro Tem will distribute paper ballots to each Board member. Each member will write their name and the name of the nominee they are voting for on the ballot. The President Pro Tem will read off each Board member's name and their vote in open session, tallying the votes. The President Pro Tem will then call for a motion for the person receiving the most votes. If the motion receives a second, the President Pro Tem will call for a roll call vote.
6. If the motion fails for lack of a second or by roll call vote, the President Pro Tem will call for a new motion for Board President. This will continue until a Board President is elected by a majority vote.
7. If the motion passes, the newly elected Board President will assume the role of Board President, effective immediately.

8. The Board President will then follow steps 1-6 above to conduct the election for Board Vice President.
9. There is no limit on the number of consecutive terms that can be served by a board member serving as President or Vice President.

Adopted:
Related Policy: 201.6; 202.3; 202.4; 204.4
Legal Reference (Code of Iowa): Chapter 21

Policy Recommendations – March 31, 2025

800 Series-Business Procedures

Policies 801.4 and 802.9 and policies 803.6 thru 807.2 were reviewed with recommendations made for the following policies:

- 801.4-General Fund Reserves and Fund Balance Reporting
- 802.9-Debt Management
- 802.9-R1-Regulations Regarding Debt Management (*Rescind*)
- 802.9-R2-Regulations Regarding Post Issuance Compliance
- 803.6-Approval and Payment for Goods and Services
- 803.8-Payroll Periods
- 803.9-Payroll Deductions
- 804.1-Financial Reports and Statements
- 804.2-Treasurer's Annual Report (*Rescind*)
- 804.3-Audits
- 807.2-District Emergency Operations Plans

Policy Series 800 – Business Procedures Fiscal Management



Policy 801.4 ~~General Fund Reserves and Fund Balance~~ ~~Reporting~~ Governmental Accounting Practices and Regulations

GENERAL FUND BUDGET

District accounting practices will follow state and federal laws and regulations, Generally Accepted Accounting Principles (GAAP), and the uniform financial accounting system provided by the Iowa Department of Education. As advised by the district's auditor, determination of liabilities and assets, prioritization of expenditures of governmental funds, and provisions for accounting disclosures shall be made in accordance with governmental accounting standards.

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

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

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

FINANCIAL METRICS

The district is committed to the following financial metrics:

- A. Solvency Ratio*: Maintaining a combined unassigned and assigned general fund balance that is at least 7% of annual revenue (actual or anticipated). ~~Prior to setting the~~ current year's cash reserve levy and before staffing and other spending decisions are finalized, the district will take reasonable steps to achieve a total general fund balance at least equal to its unspent authority. This enables the district to cash flow its legal spending limit.

B. Unspent Authority: Maintaining an unspent authority balance of not less than 7% of that year's annual expenditures. The current year's projected balance will be discussed with the board before staffing and other spending decisions are finalized for the succeeding year. The district will measure attainment of these goals as of June 30th, but only after completion of the certified annual report.

*Solvency Ratio Calculation:

$$\frac{\text{Unassigned + Assigned Fund Balances}}{\text{General Fund Revenues - AEA Flow Through}}$$

MODIFIED SUPPLEMENTAL AMOUNT

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

FUND BALANCE REPORTING

In the Governmental Accounting Standards Board (GASB) Statement No. 54, the board identifies the order of spending unrestricted resources applying the highest level of classification of fund balance – restricted, committed, assigned, and unassigned – while honoring constraints on the specific purposes for which amounts in those fund balances can be spent. Formal board action is required to establish, modify, and/or rescind a committed fund balance. The resolution will state the exact dollar amount. In the event the board chooses to make changes or rescind the committed fund balance, formal board action is required.

The board authorizes the superintendent [or designee] to assign amounts to a specific purpose in compliance with GASB 54. An "assigned fund balance" should also be reported in the order of spending unrestricted resources but is not restricted or committed.

Financial reporting for the balances in the district's governmental funds is based on Governmental Accounting Standards Board (GASB) Statement 54, Fund Balance Reporting and Governmental Fund Types Definitions. Fund balance refers to the difference between assets and liabilities in the governmental funds

~~balance sheets. GASB Statement 54 established a hierarchy that is based on “the extent to which the government is bound to honor constraints on the specific purpose for which the amounts in these funds can be spent.” The governmental funds can have up to five fund balance classifications. The classifications are defined below from most to least restrictive:~~

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

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

It is the responsibility of the superintendent [or designee] to develop administrative regulations implementing this policy. It is also the responsibility of the superintendent [or designee] to make recommendations to the board regarding fund balance designations.

Adopted: 12/13
Reviewed: 12/18
Revised: 5/15; 1/22
Legal Reference (Code of Iowa): §§ 257.31(4); 279.8; 297.22-25; 298A
IASB Reference: 701.04

Policy 802.9 Debt Management

DEBT LIMITS

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

~~The board may conduct an election for the authority to issue bonded indebtedness. Revenues generated from an approved bond issue will be used only for the purpose stated on the ballot. Once the purpose on the ballot is completed, any balance remaining in a capital projects fund may be retained for future capital projects in accordance with the purpose stated on the ballot, or any remaining balance may be transferred by board resolution to the debt service fund or the Physical Plant and Equipment Levy (PPEL) fund. Voter approval is required to transfer monies to the general fund from the capital projects fund.~~

~~Revenues received from the issuing of bonded indebtedness will be deposited into the capital projects fund.~~

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

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

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

PURPOSES AND USE OF DEBT

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

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

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

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

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

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

DEBT STANDARDS AND STRUCTURE

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

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

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

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

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

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

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

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

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

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

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

DEBT ISSUANCE

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

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

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

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

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

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

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

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

DEBT MANAGEMENT

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

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

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

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

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

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

Adopted: 6/99
Reviewed: 7/10; 10/12; 5/15; 12/18; 1/22
Revised: 12/13
Related Policy: 801.4; 802.9-R1-R2
Legal Reference (Code of Iowa): §§ 74-76; 278.1; 298; 298A
IASB Reference: 704.02

RESCIND POLICY – MERGED WITH LM POLICY 802.9

Policy Series 800 – Business Procedures Income



Policy 802.9-R1 Regulations Regarding Debt Management

GENERAL

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

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

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

PURPOSES AND USES OF DEBT

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

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

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

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

Refunding: Periodic reviews of all outstanding debt will be undertaken to determine if refunding opportunities exist. Refunding will be considered (within federal tax law restraints) if and when there is a net economic benefit of the refunding or if the

refunding is otherwise in the best interests of the district, such as to release restrictive bond covenants which affect the operations and management of the district.

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

DEBT STANDARDS AND STRUCTURE

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

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

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

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

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

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

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

- **Debt Analysis:** Debt capacity analysis, purpose for which debt is proposed to be issued, debt structure, debt burden, debt history and trends, and adequacy of debt and capital planning.
- **Financial Analysis:** Stability, diversity, and growth rates of tax or other revenue sources; trend in assessed valuation and collections; current budget trends; appraisal of past revenue and expenditure trends; history and long-term trends of revenues and expenditures; evidence of financial planning; adherence to GAAP; audit results; fund balance status and trends in operating and debt funds; financial monitoring systems and capabilities; and cash flow projections.
- **Governmental and Administrative Analysis:** Government organization structure, location of financial responsibilities and degree of control, adequacy of basic service provision, inter-governmental cooperation/conflict and extent of duplication, and overall planning efforts.
- **Economic Analysis:** Geographic and location advantages, population and demographic characteristics, wealth indicators, types of employment, industry and occupation, housing characteristics, new construction, evidence of industrial decline, and trend of the economy.

DEBT ISSUANCE

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

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

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

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

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

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

The board treasurer [or designee] shall have the authority to periodically select other service providers (e.g., escrow agents, verification agents, trustees, arbitrage consultants, rebate specialist, etc.) as necessary to meet legal requirements and

minimize net debt costs. These services can include debt restructuring services and security or escrow purchases.

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

DEBT MANAGEMENT

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

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

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

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

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

The issuance of securities subjects the district to regulation and risk regarding disclosure provided to investors. The district is committed to providing timely, accurate, and complete disclosure. The district shall assess the risk based on the type of security being issued and the type of offering contemplated and shall hire third-party professional

experts in their field to assist the district with the bond sale process and assist with risk mitigation.

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

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

Adopted: 12/13

Reviewed: 5/15; 12/18

Revised: 1/22

Related Policy: 802.9; 802.9-R2; 804.1

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

IASB Reference: 704.02

Policy 802.9-R2 R1 ~~Regulations Regarding Post-Issuance Compliance Debt Management~~ – Post-Issuance Compliance Regulation for Tax-Exempt Obligations

1. Role of Compliance Coordinator/Board Treasurer:

The board treasurer shall:

- a. Be responsible for monitoring post-issuance compliance;
- b. Maintain a copy of the transcript of proceedings or minutes in connection with the issuance of any tax-exempt obligations and obtain records that are necessary to meet the requirements of this regulation;
- c. Consult with bond counsel, a rebate consultant, financial advisor, IRS publications, and such other resources as are necessary to understand and meet the requirements of this regulation; and
- d. Seek out training and education to be implemented upon the occurrence of new developments in the area and upon the hiring of new personnel to implement this regulation.

2. Financing Transcripts Filing and Retention: The board treasurer shall confirm the proper filing of an IRS 8038 Series return and maintain a transcript of proceedings and minutes for all tax-exempt obligations issued by the district including, but not limited to, all tax exempt bonds, notes, and lease-purchase contracts. Each transcript shall be maintained until 11 years after the tax-exempt obligation documents have been retired. The transcript shall include, at a minimum:

- a. Form 8038;
- b. Minutes, resolutions, and certificates;
- c. Certifications of issue price from the underwriter;
- d. Formal elections required by the IRS;
- e. Trustee statements;
- f. Records of refunded bonds, if applicable;
- g. Correspondence relating to bond financings; and
- h. Report of any IRS examinations for bond financings.

3. Proper Use of Proceeds: The board treasurer shall review the resolution authorizing issuance for each tax-exempt obligation issued by the district and the district shall:

- a. Obtain a computation of the yield on such issue from the district's financial advisor;
- b. Create a separate Project Fund (with as many sub-funds as shall be necessary to allocate proceeds among the projects being funded by the issue) into which the proceeds of issue shall be deposited;
- c. Review all requisitions, draw schedules, requests, invoices, and bills requesting payment from the Project Fund;

- d. Determine whether payment from the Project Fund is appropriate and, if so, make payment from the Project Fund (and appropriate sub-fund, if applicable);
- e. Maintain records of payment requests and corresponding records showing payment;
- f. Maintain records showing the earnings on, and investment of, the Project Fund;
- g. Ensure that all investments acquired with proceeds are purchased at fair market value;
- h. Identify bond proceeds or applicable debt service allocations that must be invested with a yield-restriction and monitor the investments of any yield-restricted funds to ensure that the yield on such investments do not exceed the yield to which such investments are restricted; and
- i. Maintain records related to any investment contracts, credit enhancement transactions, and the bidding of financial products related to the proceeds.

4. Timely Expenditure and Arbitrage/Rebate Compliance: The board treasurer shall review the tax exemption certificate (or equivalent) for each tax-exempt obligation issued by the district and the expenditure records provided in Section 2 of this regulation above and shall:

- a. Monitor and ensure that proceeds of each such issue are spent within the temporary period set forth in such certificate;
- b. Monitor and ensure that the proceeds are spent in accordance with one or more of the applicable exceptions to rebate as set forth in such certificate if the district does not meet the "small issuer" exception for said obligation;
- c. Not less than 60 days prior to a required expenditure date, confer with bond counsel and a rebate consultant if the district will fail to meet the applicable temporary period or rebate exception expenditure requirements of the tax exemption certificate. In the event the district fails to meet a temporary period or rebate exception:
 1. Procure a timely computation of any rebate liability and, if rebate is due, file a Form 8038-T and arrange for payment of such rebate liability; and
 2. Arrange for timely computation and payment of yield reduction payments (as such term is defined in the Code and Treasury Regulations), if applicable.

5. Proper Use of Bond Financed Assets: The board treasurer shall:

- a. Maintain appropriate records and a list of all bond financed assets. Such records shall include the actual amount of proceeds (including investment earnings) spent on each of the bond financed assets;
- b. Monitor and confer with bond counsel with respect to all proposed bond financed assets:
 - o Management contracts;
 - o Service agreements;
 - o Research contracts;
 - o Naming rights contracts;

- o Leases or sub-leases;
 - o Joint venture, limited liability or partnership arrangements;
 - o Sale of property; or
 - o Any other change in use of such asset.
- c. Maintain a copy of the proposed agreement, contract, lease, or arrangement together with the response by bond counsel with respect to said proposal for at least three years after retirement of all tax-exempt obligations issued to fund all or any portion of bond financed assets; and
- d. Contact bond counsel and ensure timely remedial action under IRS regulations Sections 1.141-12, in the event the district takes an action with respect to a bond financed asset, which causes the private business tests or private loan financing test to be met.

6. General Project Records: For each project financed with tax-exempt obligations, the board treasurer shall maintain, until three years after retirement of the tax-exempt obligations or obligations issued to refund those obligations, the following:

- a. Appraisals, demand surveys, or feasibility studies;
- b. Applications, approvals, and other documentation of grants;
- c. Depreciation schedules; and
- d. Contracts respecting the project.

7. Advance Refundings: The board treasurer shall be responsible for the following current, post issuance, and record retention procedures with respect to advance refunding bonds.

- a. Identify and select bonds to be advance refunded with advice from internal financial personnel and a financial advisor;
- b. Identify, with advice from the financial advisor and bond counsel, any possible federal tax compliance issues prior to structuring any advance refunding;
- c. Review the structure with the input of the financial advisor and bond counsel of advance refunding issues prior to the issuance to ensure:
 - 1. That the proposed refunding is permitted pursuant to applicable federal tax requirements if there has been a prior refunding of the original bond issue;
 - 2. That the proposed issuance complies with federal income tax requirements which might impose restrictions on the redemption date of the refunded bonds;
 - 3. That the proposed issuance complies with federal income tax requirements which allow for the proceeds and replacement proceeds of an issue to be invested temporarily in higher yielding investments without causing the advance refunding bonds to become "arbitrage bonds"; and
 - 4. That the proposed issuance will not result in the issuer's exploitation of the difference between tax-exempt and taxable interest rates to obtain a financial advantage nor overburden the tax-exempt market in a way that might be considered an abusive transaction for federal tax purposes.

- d. Collect and review data related to arbitrage yield restriction and rebate requirements for advance refunding bonds. To ensure such compliance, the board treasurer shall engage a rebate consultant to prepare a verification report in connection with the advance refunding issuance. Said report shall ensure said requirements are satisfied.
- e. Whenever possible, purchase State and Local Government Series (SLGS) to size each advance refunding escrow. The financial advisor shall be included in the process of subscribing SLGS. To the extent SLGS are not available for purchase, the board treasurer shall, in consultation with bond counsel and the financial advisor, comply with IRS regulations;
- f. Ensure, after input from bond counsel, compliance with any bidding requirements set forth by the IRS regulations to the extent as issuer elects to the purchase of a guaranteed investment contract;
- g. In determining the issue price for any advance refunding issuance, obtain and retain issue price certification by the purchasing underwriter at closing; and
- h. After the issuance of an advance refunding issue, ensure timely identification of violations of any federal tax requirements and engage bond counsel in attempt to remediate same in accordance with IRS regulations.

8. Continuing Disclosure: The board treasurer shall assure compliance with each continuing disclosure certificate and annually, per continuing disclosure agreements, file audited annual financial statements and other information required by each continuing disclosure agreement. The board treasurer will monitor material events as described in each continuing disclosure agreement and assure compliance with material event disclosure. Events to be reported shall be reported promptly, but in no event not later than 10 business days after the day of the occurrence of the event. Currently, such notice shall be given in the event of:

- a. Principal and interest payment delinquencies;
- b. Non-payment related defaults if material;
- c. Unscheduled draws on debt service reserves reflecting financial difficulties;
- d. Unscheduled draws on credit enhancements relating to the bonds reflecting financial difficulties;
- e. Substitution of credit or liquidity providers, or their failure to perform;
- f. Adverse tax opinions, the issuance by the IRS of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices, or determinations with respect to the tax-exempt status of the bonds or material events affecting the tax-exempt status of the bonds;
- g. Modifications to rights of Holders of the Bonds if material;
- h. Bond calls (excluding sinking fund mandatory redemptions), if material and tender offers;
- i. Defeasances of the bonds;
- j. Release, substitution, or sale of property securing repaying of the bonds, if material;

- k. Rating changes on the bonds;
- l. Bankruptcy, insolvency, receivership, or similar event of the issuer;
- m. The consummation of a merger, consolidation, or acquisition involving the issuer or the sale of all or substantially all of the assets of the issuer, other than in the ordinary course of business, the entry into a definitive agreement to undertake such action, or the termination of a definitive agreement relating to any such actions other than pursuant to its terms, if material; and
- n. Appointment of a successor or additional trustee or the change of name of a trustee, if material.

Adopted: 12/13
Reviewed: 5/15; 12/18; 1/22
Related Policy: 802.9; 802.9-R1
IASB Reference: 704.02-R(1)

Policy 803.6 ~~Approval and~~ Payment for Goods and Services

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

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

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

~~The board secretary/treasurer will determine to their satisfaction that the claims presented to the board are in order and are legitimate expenses of the district. It is the responsibility of the board secretary/treasurer to bring claims to the board.~~

The board president and board secretary/treasurer may sign warrants by use of a signature plate ~~or rubber stamp.~~ ~~If the board president is unavailable to personally sign warrants, the vice president may sign warrants on behalf of the president.~~

~~It is the responsibility of the superintendent [or designee] to develop the administrative regulations regarding this policy.~~

Adopted: 6/70
Reviewed: 10/12; 5/15; 12/18
Revised: 7/10; 12/13; 1/22
Related Policy: 803.1; 803.2; 803.4; 803.7
Legal Reference (Code of Iowa): §§ 279.8, .29, .30, .36; 291.12; 721.2(5); 281 IAC 12.3(1)
IASB Reference: 705.03

Policy 803.8 Payroll Periods

Unless otherwise established through collective bargaining, it is the policy of the board that all personnel of the district be paid monthly in accordance with the length of service stated on their contracts and that all personnel will be paid on the 20th day of each month, except when the 20th falls on a Saturday, Sunday, or a school holiday wherein checks will be issued on the preceding workday.

The board authorizes the superintendent [or designee] to grant pay advances for new hires in an amount not to exceed the amount they would have earned by the time they receive the advance. **The pay advance will be received on the next scheduled pay date.**

All new employees hired after July 1, 2008, as a condition of employment, will be required to have their wages paid to them as a direct deposit into a financial institution of their own choosing unless any of the following conditions exist:

1. The cost to the employee of establishing and maintaining an account for purposes of the direct deposit would effectively reduce the employee's wages to a level below the minimum wage provided under section 91D.1 of the Iowa Code;
2. The employee would incur fees charged to the employee's account as a result of the direct deposit; or
3. The provisions of a collective bargaining agreement mutually agreed upon by the district and the employee organization prohibits the district from requiring the employee to sign up for direct deposit as a condition of hire.

Adopted: 6/70
Reviewed: 10/12; 12/13; 5/15; 12/18; 1/22
Revised: 7/10
Related Policy: 803.9
Legal Reference (Code of Iowa): §§ 20; 91A
IASB Reference: 706.01

Policy 803.9 Payroll Deductions

~~The requirements stated in the master contract between employees in a certified collective bargaining unit and the board regarding payroll deductions of such employees will be followed.~~

Ease of administration is the primary consideration for payroll deductions, other than those required by law. Payroll deductions ~~for employees not covered by negotiated agreements will consist of~~ are made for federal income tax withholdings, Iowa income tax withholdings, federal insurance contributions, ~~social security, insurance premiums,~~ and the Iowa Public Employees Retirement System (IPERS). In addition, an employee may elect to have payments withheld for district-related and mutually agreed upon group insurance coverage and/or tax-sheltered annuity programs.

Written requests for the purchase of, or a change in, tax-sheltered annuities shall be on file in the payroll department 30 days prior to the desired effective date. Requests for reductions in gross wages for contributions to tax-sheltered annuities shall conform to the standards of the Internal Revenue Service (IRS) and all other governing and regulatory agencies in effect at the time of the request. Deductions for tax-sheltered annuities may be revoked 30 days after receiving a written request from the employee.

~~Requests for these deductions will be made in writing to the superintendent [or designee]. Other payroll deductions, similar to United Way or the Linn-Mar School Foundation, will be permitted after recommendation by administration and approval of the board. These employees may elect to have payments withheld for insurance and/or annuity programs provided such programs have been approved by the board.~~

The district may deduct wages as required or allowed by state or federal law or by order of the court of competent jurisdiction.

It is the responsibility of the superintendent [or designee] to determine which additional payroll deductions will be allowed.

Payroll deduction requirements stated in the employee handbook, if any, will be followed.

Policy 804.1 Financial Reports and Statements
Presentation and Publication of Financial Information

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

At the annual meeting, the board treasurer will give the annual report stating the amount held over, received, paid out, and on hand in the general and all other funds. This report is in written form and sent to the board with the agenda for the board meeting. The board treasurer will also furnish the board with a statement from each depository showing the balance then on deposit. It is the responsibility of the board treasurer to submit this report to the board annually.

~~On a monthly basis, the board secretary will file with the board a complete financial statement of the preceding month's business. Whenever possible, this statement will be enclosed with the board agenda sent to the members of the board in advance of the regular monthly meetings.~~ The board secretary will report to the board each month about the receipts, disbursements, and balances of the various funds. This report will be in written form and sent to the board with the agenda for the board meeting.

Following board approval, each month the schedule of bills allowed by the board is published in a newspaper designated as the newspaper for official publication. Annually, the total salaries paid to employees regularly employed by the district will also be published in a newspaper designated as the newspaper for official publication. It is the responsibility of the board secretary to publish these reports in a timely manner.

Adopted: 6/70

Reviewed: 10/12; 12/13; 5/15; 12/18; 1/22

Revised: 7/10

Legal Reference (Code of Iowa): §§ 279; 291.7; 618

IASB Reference: 707.01

RESCIND – Combined with Policy 804.1

Policy Series 800 – Business Procedures Reports



Policy 804.2 Treasurer's Annual Report

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

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

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

Adopted: 6/70
Reviewed: 10/12; 12/13; 5/15; 12/18
Revised: 4/09; 1/22
Related Policy: 204.4
Legal Reference (Code of Iowa): §§ 279.31, .33
IASB Reference: 707.02

Policy 804.3 Audits

In accordance with state law, to review the funds and accounts of the district, the board will employ an independent auditor ~~[or designee]~~ certified in the state of Iowa to perform an annual audit of the financial affairs of the district. The superintendent [or designee] will use a request for proposal procedure in selecting an auditor. The administration will cooperate with the auditors. Annual audit reports will be filed with the state auditor and remain on file as permanent records of the district.

To ensure an unbiased audit, if the same firm is conducting the annual audit, then the members of the audit team must be changed every other year. As the board selects and approves the auditors for the annual audits and considers the contract duration, consideration will be given to changing audit firms every six years.

Adopted: 6/70
Reviewed: 10/12; 12/18; 1/22
Revised: 7/10; 12/13; 5/15
Legal Reference (Code of Iowa): §11.6
IASB Reference: 707.04

Policy 807.2 District Emergency Operations Plans

The safety and security of the school community is paramount to the Linn-Mar Community School District. While there is no absolute guarantee of safety, it is the goal of the district to encourage and support a physically secure learning and working environment within its buildings. The district ~~will~~ shall work in conjunction with community stakeholders including local emergency management coordinators and local law enforcement agencies to create emergency operations plans for all district buildings and school buildings where students are educated.

The superintendent [or designee] ~~is~~ shall be responsible for the development, review, and implementation of the district emergency operations plans. The plan ~~will~~ shall include procedures for transmitting alerts regarding emergency situations to students, school personnel, and employers for non-school employees whose presence is regularly required in the school buildings. The district emergency operations plans ~~will~~ shall be updated and reviewed annually by the board and ~~will~~ shall address responses to natural disasters, active shooter scenarios, and other emergencies as determined by the district. The district emergency operations plans are confidential, and ~~will~~ shall not be subject to disclosure under Iowa Code Chapter 22. However, the district ~~will~~ shall publish procedures for students, parents and family members, and school personnel to report possible safety threats on school grounds and at school activities.

The administration ~~will~~ shall hold annual emergency operations drills at each district building covered by an emergency operations plan in accordance with law. The district ~~will~~ shall determine which school personnel ~~will~~ shall participate and whether local law enforcement and students will participate in the annual drills.

Adopted: 9/19
Reviewed: 1/22
Related Policy: 504.7; 504.10; 701.11; 807.1; 902.12
Legal Reference (Code of Iowa): 280.30
IASB Reference: 804.02

**Fundraisers for Board Approval
March 31, 2025**

Exhibit 701.1

Sponsoring Group	Activity	Contact	Start Date	End Date	Est. Profit	Purpose of Funds
Science Olympiad	Marion Arts Festival Booth	Laura Azelborn	5/17/2025	5/17/2025	\$200.00	competition entry fees
5th-8th Band	Summer Band Program	Amy Kraeplin	6/9/2025	7/22/2025	\$10,000.00	purchase of consumables: reeds, mallets, etc.
Cheerleading	Poster	Erin Taylor	6/1/2025	6/30/2025	\$3,000.00	competition fees, choreographer honor squad fees, JV
	Cheer Clinic	Erin Taylor	10/1/2025	10/31/2025	\$500.00	competition, ICCA membership



RECEIVED

Fundraising Request Form

Code: 1005.4-E1

FEB 20 2025

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

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

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

Building Name: High School Sponsoring Group: Science Olympiad
 Contact Name: Laura Azelborn Contact Phone: (319) 270-0129
21.0189.1900.980.7425.
 Contact Email: lazelborn@linnmar.k12.ia.us District Account Code: ~~000612~~

Description of Fundraising Activity (All information is required for the request to be considered)
 Fundraising Activity: Marion Arts Festival Half Marathon Water Booth
 Activity Start/End Dates: May 17th, 2025 Estimated Proceeds: \$100-200
 Purpose/Use of Funds Raised (Must be specific): The funds will be used for entry to regional and state competitions.

Administrator Approval:
 I approve that this request is necessary to provide funds for the purposes described above.
 Building Administrator's Signature: Jeffrey M. Must Date: 2-11-25

Business Office and Board Review/Approval:
 Business Office Review/Approval: [Signature] Date: 3/19/25
 Board Review/Approval: _____ Date: _____

Summary Due Date: _____



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MAR 06 2025

Fundraising Request Form

Code: 1005.4-E1

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

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

Building Name: BP/HP/EX/OR Sponsoring Group: 5th-8th Band

Contact Name: Amy Kraeplin Contact Phone: 447-3277

Contact Email: ~~amy.kraeplin@linnmar.k12.ia.us~~ District Account Code: #10.0000.1101.112.9223.001740
amy.kraeplin@linnmar.k12.ia.us

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

Fundraising Activity: Summer Band Program

Activity Start/End Dates: June 9- July 22 Estimated Proceeds: \$1000, if any

Purpose/Use of Funds Raised (Must be specific):
Purchase small Supplies for intermediate and middle school band programs like reeds, mallets, valve oil and other consumable items.

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

Building Administrator's Signature: [Signature] Date: 2/28/25

Business Office and Board Review/Approval:

Business Office Review/Approval: [Signature] Date: 3/4/25

Board Review/Approval: _____ Date: _____

Summary Due Date: _____



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MAR 18 2025

50

Fundraising Request Form

Code: 1005.4-E1

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

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



Building Name: High School Sponsoring Group: Cheerleading

Contact Name: Erin Taylor Contact Phone: 319-329-6482

Contact Email: Etaylor@linnmar.k12.ia.us District Account Code: 21,3209.1900.920.6692
0109

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

Fundraising Activity: Poster Sponsors

Activity Start/End Dates: 6/1/25-6/30/25 Estimated Proceeds: \$3000

Purpose/Use of Funds Raised (Must be specific): Competition fees, choreographer



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

Building Administrator's Signature: [Signature] Date: 3/17/25



Business Office and Board Review/Approval:

Business Office Review/Approval: [Signature] Date: 3/19/25

Board Review/Approval: _____ Date: _____

Summary Due Date: _____

Revised: 6/22; 7/22



RECEIVED

MAR 18 2025

Fundraising Request Form

Code: 1005.4-E1

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

Request Form Due	Board Approval Date	Fundraiser Start Date
First day of school for fundraisers occurring from October 1 st thru December 31 st	First meeting in September	Fundraisers should NOT start until the day immediately following board approval
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REMINDERS: All groups are required to submit a request for each fundraiser to the Business Office specifying how all funds raised will be spent. A Fundraising Project Summary (Refer to Policy 1005.4-E2) is due six weeks after the fundraiser ends. Proceeds should be spent during the year funds are raised.

Building Name: High School Sponsoring Group: Cheerleading
 Contact Name: Erin Taylor Contact Phone: 319-329-6482
 Contact Email: Etaylor@linnmar.k12.ia.us District Account Code: ~~21.3209.1900.920.6692~~
0109

Description of Fundraising Activity (All information is required for the request to be considered)
 Fundraising Activity: Cheer Clinic
 Activity Start/End Dates: 10/1/25-10/31/25 Estimated Proceeds: \$500
 Purpose/Use of Funds Raised (Must be specific): State Fees for honor squad, JV competition at state, membership for ICCA.

Administrator Approval:
 I approve that this request is necessary to provide funds for the purposes described above.
 Building Administrator's Signature: [Signature] Date: 3/17/25

Business Office and Board Review/Approval:
 Business Office Review/Approval: [Signature] Date: 3/19/25
 Board Review/Approval: _____ Date: _____

Summary Due Date: _____

Memorandum

To: Linn-Mar Board of Education, Amy Kortemeyer, Superintendent
From: Jeff Gustason, Principal
Date: 2/25/2025
Re: Early Graduation

The following student has applied for early graduation at the end of 3rd Quarter in March 2025:

Spencer Dancey
Justin Rasmussen
Zander Valandingham

These students have a post-secondary education plan in place that has been developed with the Linn-Mar High School counseling staff. These students are on track to meet or exceed Linn-Mar's requirements for graduation by the end 3rd Quarter.

I recommend the approval of these requests pending the successful completion of current course work.

Open Enrollments for Board Approval March 31, 2025

Approved In

Name	GR	Resident District	School Year
Abney, Emersyn	KG	CRCSD	2025-26
Altmaier, Kiahra	9	CRCSD	2025-26
Alyassivi, Kassia	KG	Alburnett	2025-26
Bryd, Myles	KG	CRCSD	2025-26
Buchanan, Scotty	KG	MISD	2025-26
Cerwick, Dmitri	KG	MISD	2025-26
Clapper, Ivy	KG	CRCSD	2025-26
De Lisi, Elena	KG	CRCSD	2025-26
DeFord, Cooper	KG	MISD	2025-26
DeGood Ameilia	KG	MISD	2025-26
Diaz, Theodore	KG	MISD	2025-26
Duggan, Georgie	7	Springville	2025-26
Edwards, Kaylee	11	MISD	2025-26
Eiben, Mitsty	5	Anamosa	2025-26
Fields, Bennett	KG	College Com	2025-26
Flack, Charlotte	KG	CRCSD	2025-26
Fourre, Caroline	KG	CRCSD	2025-26
Gottsoner, Jayden	KG	CRCSD	2025-26
Gupta, Aarvi	JK	CRCSD	2025-26
Gupta, Evelyn	KG	CRCSD	2025-26
Haley, Bexley	KG	CRCSD	2025-26
Henderson, Theodore	KG	CRCSD	2025-26
Huck, Aria	KG	Anamosa	2025-26
Jacobs, Lucas	KG	CRCSD	2025-26
Keller, Jaydann	9	Springville	2025-26
Kelly, Malahkai	KG	CRCSD	2025-26
King, Jackson	KG	CRCSD	2025-26
Lawson, Tala	KG	CRCSD	2025-26
Leichtman, Jacob	KG	CRCSD	2025-26
Lttzen, Elijah	3	MISD	2025-26
McCreary, Isla	KG	CRCSD	2025-26
McKnight, Blake	KG	MISD	2025-26
Miller, Parker	KG	MISD	2025-26
Mitchell, Landyn	5	CRCSD	2025-26
Mitchell, Lauryn	4	CRCSD	2025-26
Moquist, Ava	KG	MISD	2025-26
Nissly, Kellan	KG	CRCSD	2025-26
Ortman, Destiny	KG	Anamosa	2025-26
Potts, Owen	KG	CRCSD	2025-26
Prittle, Kyrie	KG	CRCSD	2025-26

Name	GR	Resident District	School Year
Sanders, Maeve	KG	CRCSD	2025-26
Schroeder, Juniper	4	CRCSD	2025-26
Schroeder, Linden	KG	CRCSD	2025-26
Schroeder, Sage	3	CRCSD	2025-26
Schultz, Graham	6	CRCSD	2025-26
Tenney, Audrey	KG	CRCSD	2025-26
Timmerman, Isabelle	KG	CRCSD	2025-26
Vangaveti, Sankardivvyes	4	CRCSD	2025-26
Vegter-Steines, Summer	KG	CRCSD	2025-26
Veldhuizen, Hayes	KG	CRCSD	2025-26
Venturo, Catherine	KG	CRCSD	2025-26
Vigil, Richard	KG	CRCSD	2025-26
Wallace, Hayleigh	11	CRCSD	2024-25
Warren, Naomi	KG	CRCSD	2025-26
Werlein, Augustus	KG	CRCSD	2025-26
Williams, Theo	KG	CRCSD	2025-26
Windisch, Charlotte	KG	CRCSD	2025-26
Yerkes, Kaelynn	JK	CRCSD	2025-26
Zepeda, Leo	KG	CRCSD	2025-26

Denied in

Name	GR	Resident District	School Year
Zelaya, Marcus	9	MISD	2025-26

Approved Out

Name	GR	District requested	School Year
Jimenez, Lillianna	3	MISD	2024-25



Wilkins Elementary & Taube Park Playground

Design 170216-01-04

Design • Build • PLAY!



Colors Shown: Royal Purple Plastics, Red "Plastic 2", Sage Accents, Red HDPE, Blue Decks, Red Roof, Granite Rock Swings - (1) Blue and (1) Royal Purple, Duo Spinner - Royal Purple, Kidcourse - Blue Posts w/ Red Accents, PIP - 50/50 Black with Blue, Green, and Beige



Wilkins Elementary & Taube Park Playground Design 170216-01-04

Design • Build • PLAY!

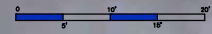
Reverse View of Structure



KidCourse Structure



NEW POURED RUBBER SURFACING
8435 SF @ 4.25" THICK
"REQUIRES 4" SUBSTRATE"



ISO 9001 CERTIFIED
150 PlayCore Drive SE
Fort Payne, AL 35967
www.gametime.com

Linn-Marr Community School District
Wilkins Elementary and Taube Park
Marion, IA
Representative
Cunningham Recreation

This play equipment is recommended for children ages 5-12

Minimum Area Required:
Scale:
This drawing can be scaled only when in an 24" x 36" format

IMPORTANT: Soft resilient surfacing should be placed in the use zones of all equipment, as specified for each type of equipment, and at depths to meet the critical fall heights as specified by the U.S. Consumer Product Safety Commission, ASTM standard F 1487 and Canadian Standard CANCSA-Z-614

Drawn By:
CW
Date:
2-12-25
Drawing Name:
170216-01-04 Wilkins.dwg



GameTime c/o Cunningham Recreation
 PO Box 240981
 Charlotte, NC 28224
 800.438.2780
 704.525.7356 FAX

02/20/2025
 Quote #
 170216-01-06

Wilkins Elementary and Taube Park RFP - Opt 2

Linn-Marr Community School District
 Attn: Andy Parke
 3333 10th St.
 Marion, IA 52302
 United States
 Phone: (319)447-3021
 andy.parke@linnmar.k12.ia.us

Ship to Zip 52302

Quantity	Part #	Description	Unit Price	Amount
1	RFP	MISC - Request For Proposal		
1	14927	GameTime - NDS Play On Sign Package		
1	RDU	GameTime - 5-12 Yr Old Powerscape Ramped Structure	\$80,886.12	\$80,886.12
		(1) 3905 -- Bells 12" 1S		
		(1) 3929 -- Fun Mirror 12" 2S		
		(1) 4871 -- 3-in-A-Row with back 11" Gizmo		
		(1) 4956 -- Answer Wheel		
		(1) 4958 -- Hypno Wheel		
		(2) 32022 -- Hex Pod Step (1')		
		(1) 36018 -- Wide End Balance Beam		
		(3) 80000 -- 49" Sq Punched Steel Deck		
		(2) 80001 -- 49"Tri Punched Steel Deck		
		(1) 80082 -- Slide Transfer		
		(2) 80612 -- Deck Curb		
		(1) 80687 -- Handhold/Kick Plate Pkg		
		(1) 80924 -- Double Seat		
		(1) 80931 -- Single Gizmo Panel		
		(1) 81666 -- Fun Seat		
		(1) 81688 -- Therapeutic Rings Attch		
		(2) 90005 -- Two Piece Hex Deck, Ada Ramp Access		
		(2) 90021 -- 2'-0" Transfer System W/ Barrier		
		(1) 90033 -- 4' Transfer Platform W/Guardrail		
		(1) 90109 -- 7'-6"/8' Schooner Climber		
		(1) 90139 -- 8' Vert Wall Climber		
		(1) 90164 -- 3'/6' Lightning Climber Link		
		(1) 90176 -- Ada Crow'S Nest W/ Gizmo		
		(1) 90182 -- Ada Crow'S Nest W/ Thundering		
		(1) 90188 -- Calabazo Panel		
		(2) 90264 -- 6' Upright, Alum		
		(2) 90265 -- 7' Upright, Alum		
		(5) 90266 -- 8' Upright, Alum		
		(2) 90268 -- 10' Upright, Alum		



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02/20/2025
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Wilkins Elementary and Taube Park RFP - Opt 2

Quantity	Part #	Description	Unit Price	Amount
		(9) 90269 -- 11' Upright, Alum		
		(1) 90270 -- 12' Upright, Alum		
		(1) 90271 -- 13' Upright, Alum		
		(1) 90272 -- 14' Upright, Alum		
		(1) 90354 -- Counter Panel		
		(1) 90369 -- River Rock Climber		
		(1) 90507 -- 2'-6"/3' Rumble & Roll Zip Slide		
		(1) 90673 -- Ramp (Guardrail)		
		(1) 90674 -- Std Access Ramp Link 3 Dk Gr		
		(1) 90700 -- Single Entrance Wilderslide li		
		(1) 90701 -- Double Entrance Wilderslide li		
		(8) 90703 -- Straight Section Wilderslide li		
		(2) 90704 -- Left Curve Section Wilderslide li		
		(2) 90705 -- Right Curve Section Wilderslide li		
		(1) 90706 -- Exit Section Wilderslide li		
		(3) 90709 -- Support Wilderslide li		
		(2) 90762 -- Long Exit (Use On 7' & 8' Slides)		
		(1) 90868 -- Splitter 6'		
		(6) 91139 -- Entryway - Barrier		
		(3) 91334 -- Climber Offset Entryway (Barrier)		
		(1) 91378 -- PS S Wave Up & On LNK (4'-4'6)		
		(2) 91457 -- Sensory Wave Entryway		
		(1) 91548 -- Dunan Drum Panel		
		(1) 91563 -- Flower Spinner Half Panel		
		(1) 91583 -- Space Race Half Panel		
		(1) 91664 -- Umbra Hex Roof		
		(1) 91665 -- Trillium Climber 2'- 0" & 2'- 6"		
		(6) 91687 -- Umbra Roof Cap		
		(1) 91741 -- Tic-Tac-Toe Panel		
		(1) 91814 -- Surge Climber 4'- 4'6"		
		(2) 91876 -- Rake Roof		
		(2) G90262 -- 4' Upright, Galv		
		(2) G90267 -- 9' Upright, Galv		
		(3) G90271 -- 13' Upright, Galv		
		(1) G90272 -- 14' Upright, Galv		
		(4) G90273 -- 15' Upright, Galv		
1	RDU	GameTime - 5-12 Yr Old Kidcourse	\$14,868.00	\$14,868.00



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 PO Box 240981
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02/20/2025
 Quote #
 170216-01-06

Wilkins Elementary and Taube Park RFP - Opt 2

Quantity	Part #	Description	Unit Price	Amount
		(1) 81510 -- Horiz Loop Lad Link 98"Lk		
		(1) 13615 -- Balance Walk		
		(6) 90391 -- 3'-0" Overhead Climber Access Ladder		
		(1) 81530 -- Overhead Tree Climber Lnk		
		(1) 80433 -- Side Stepper-Dbl Up		
		(1) 81698 -- Ss Double Cargo Net Wall		
		(2) 90389 -- 2'-0" Overhead Climber Access Ladder		
		(1) 81493 -- Rev 'S' Loop Ladder Link 98"		
		(1) 81468 -- Shoriz Ladder Link		
		(4) G90268 -- 10' Upright, Galv		
		(8) 90268 -- 10' Upright, Alum		
		(3) 90269 -- 11' Upright, Alum		
		(1) G90269 -- 11' Upright, Galv		
1	6376	GameTime - Duo Spinner	\$2,751.00	\$2,751.00
1	RDU	GameTime - 3-Bay PrimeTime Swing w/ Belt Seats	\$6,756.00	\$6,756.00
		(6) 8910 -- Belt Seat 3 1/2"Od(8910)		
		(1) 18826 -- Primetime Swing 3 1/2" X 8'		
		(2) 18827 -- Primetime Swing Add A Bay 3 1/2" X 8'		
1	RDU	GameTime - 3-Bay PrimeTime Swing w/ Belt & Zero-G Seats	\$7,576.00	\$7,576.00
		(2) 8552 -- 3 1/2" Zero-G Chair (5-12)-Galv Chain		
		(1) 12583 -- Ada Primetime Swing Frame, 3 1/2" Od		
		(2) 18827 -- Primetime Swing Add A Bay 3 1/2" X 8'		
		(4) 8910 -- Belt Seat 3 1/2"Od(8910)		
1	INSTALL	MISC - Installation of Above Equipment into Prepared Area	\$54,820.00	\$54,820.00
1	178749	GameTime - Owner's Kit	\$92.08	\$92.08
			Sub Total	\$167,749.20
			Estimated Freight	\$7,224.00
			Total	\$174,973.20

Comments

- Site must be clear, flat, free of obstructions, and accessible.
- Site prep not included - customer responsible for demo of existing playground, including proper compaction of any removed footers.
- Safety surfacing not included (quoted separately). Customer responsible for supply/install of new concrete borders, drainage, and required substrate for the rubber surfacing.



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02/20/2025
Quote #
170216-01-06

Wilkins Elementary and Taube Park RFP - Opt 2

GAMETIME - TERMS & CONDITIONS:

- **PRICING:** Due to fluctuating economic conditions, pricing is valid for 30 days and is subject to change. Please request updated pricing if your quote is older than 30 days before making a purchase.
- **TERMS OF SALE:** For equipment & material purchases, Net 30 days from date of invoice for governmental agencies and those with approved credit. All others, full payment for equipment, taxes and freight up front. Balance for services & materials due upon completion or as otherwise negotiated upon credit application review. Pre-payment may be required for equipment orders totaling less than \$5,000. Payment by VISA, MasterCard, or AMEX is accepted (**If you elect to pay by credit card, GameTime charges a 2.50% processing fee that is assessed on the amount of your payment. This fee is shown as a separate line item and included in the total amount charged to your credit card. You have the option to pay by check, ACH or Wire without any additional fees.**). Checks should be made payable to Playcore Wisconsin, Inc. dba GameTime unless otherwise directed. **Any order exceeding \$300,000 will require progress payments during the course of completion.**
- **CREDIT APPLICATION:** Required for all non-governmental agencies and those entities who have not purchased from GameTime within the previous twelve calendar months.
- **FINANCE CHARGE:** A 1.5% monthly finance charge (or maximum permitted by law) will be added to all invoices over 30 days past due.
- **CASH WITH ORDER DISCOUNT:** Orders for GameTime equipment paid in full at time of order via check or electronic funds transfer (EFT) are eligible for a 3% cash-with-order (CWO) discount. Consult local sales representative for CWO terms.
- **ORDERS:** All orders shall be in writing by purchase order, signed quotation or similar documentation. Purchase orders must be made out to Playcore Wisconsin, Inc. dba GameTime.
- **FREIGHT CHARGES:** Shipments shall be F.O.B. destination. Freight charges prepaid and added separately.
- **SHIPMENT:** Standard Lead time is **6-8 weeks (some items may take longer)** after receipt and acceptance of purchase order, credit application, color selections and approved drawings or submittals.
- **PACKAGING:** All goods shall be packaged in accordance with acceptable commercial practices and marked to preclude confusion during unloading and handling.
- **RECEIPT OF GOODS:** Customer shall coordinate, receive, unload, inspect and provide written acceptance of shipment. Any damage to packaging or equipment must be noted when signing delivery ticket. If damages are noted, receiver must submit a claim to Cunningham Recreation within 15 Days. Receiver is also responsible for taking inventory of the shipment and reporting any concealed damage or discrepancy in quantities received within 60 days of receipt.
- **RETURNS:** Returns are only available on shipments delivered within the last 60 days. A 25% (min.) restocking fee will be deducted from any credit due. Customer is responsible for all packaging & shipping charges. Credit is based on condition of items upon return. All returns must be in unused and merchantable condition. GameTime reserves the right to deduct costs associated with restoring returned goods to merchantable condition. Uprights & custom products cannot be returned.
- **TAXES:** Sales tax is shown as a separate line item when included. A copy of your tax exemption certificate must be submitted at time of order or taxes will be added to your invoice.

INSTALLATION CONDITIONS:

- **ACCESS:** The site must be clear, level, and provide unrestricted access for trucks and machinery. Any site that is inaccessible may incur additional charges.
- **STORAGE:** The customer is responsible for providing a secure area for off-loading and storing equipment during installation. Once equipment is delivered to the site, the owner assumes responsibility for any theft or vandalism unless alternative arrangements are made and documented in the quotation.
- **FOOTER EXCAVATION:** Installation pricing is based on footer excavation through earth/soil only, prior to the installation of drains, subbase, or surfacing. The customer is responsible for any unforeseen conditions such as buried utilities (public or private), tree stumps, rocks, or any other concealed materials or conditions that may result in additional labor or material costs.
- **UTILITIES:** The installer will contact 811 to locate all public utilities before layout and excavation of footer holes. The owner is responsible for identifying any private utilities. Cunningham Recreation and the installer are not liable for any damage to unmarked private utilities.
- **ADDITIONAL COSTS:** Pricing is based on a single mobilization for installation unless otherwise stated. The price includes only the items specified in this quotation. Additional site work or specialized equipment needs may result in price adjustments.
- **SITE CONDITIONS:** The site must have a slope of less than 1.5%. Any excavation or grading required to achieve an acceptable slope is the responsibility of others unless otherwise noted. All demolition and site preparation must be completed before the installation crew is mobilized.
- **GENERAL INSTALLATION NOTES:** Installation will be performed according to the manufacturer's specifications by a GameTime-certified installer. A one-year warranty on all labor is provided from the date of completion. Product warranty and service claims may not include labor.



GameTime c/o Cunningham Recreation
PO Box 240981
Charlotte, NC 28224
800.438.2780
704.525.7356 FAX

02/20/2025
Quote #
170216-01-06

Wilkins Elementary and Taube Park RFP - Opt 2

ACCEPTANCE OF QUOTATION:

Acceptance of this proposal indicates your agreement to the terms and conditions stated herein.

Accepted By (printed): _____ Title: _____

Telephone: _____ Fax: _____

P.O. Number: _____ Date: _____

Purchase Amount: **\$174,973.20**

SALES TAX EXEMPTION CERTIFICATE #: _____

(PLEASE PROVIDE A COPY OF CERTIFICATE)

Salesperson's Signature Customer Signature

BILLING INFORMATION:

Bill to: _____

Contact: _____

Address: _____

Address: _____

City, State: _____ Zip: _____

Tel: _____ Fax: _____

E-mail: _____

SHIPPING INFORMATION:

Ship to: _____

Contact: _____

Address: _____

Address: _____

City, State: _____ Zip: _____

Tel: _____ Fax: _____

E-mail: _____



GameTime c/o Cunningham Recreation
 PO Box 240981
 Charlotte, NC 28224
 800.438.2780
 704.525.7356 FAX

02/20/2025
 Quote #
 170216-04-02

Wilkins Elem & Taube Park RFP Opt 2 - PIP Surfacing

Linn-Marr Community School District
 Attn: Andy Parke
 3333 10th St.
 Marion, IA 52302
 United States
 Phone: (319)447-3021
 andy.parke@linnmar.k12.ia.us

Ship to Zip 52302

Quantity	Part #	Description	Unit Price	Amount
8435	PIP	GT-Impax - Per SF Poured in Place Rubber-	\$19.06	\$160,771.10
		<ul style="list-style-type: none"> • Price includes materials, shipping, installation, and dumpster rental for trash removal • Site security after installation by others • 4.25" thickness for 8-9' CFH • 50/50 Black/Standard Color: _____ • Aromatic binder included. Selected colors may amber. • 5 year standard warranty • Temperatures must be above 50 degrees throughout installation timeline. 		
OPTION: Add \$40,995 for 4" Stone Substrate				
			Sub Total	\$160,771.10
			Total	\$160,771.10

Comments

- All containment borders, drainage, and site prep by others - includes bringing area to proper grade and compaction.
- Required surfacing substrate by others (or see option).
- Customer to provide access to site and area for staging.



GameTime c/o Cunningham Recreation
PO Box 240981
Charlotte, NC 28224
800.438.2780
704.525.7356 FAX

02/20/2025
Quote #
170216-04-02

Wilkins Elem & Taube Park RFP Opt 2 - PIP Surfacing

GAMETIME - TERMS & CONDITIONS:

- **PRICING:** Due to fluctuating economic conditions, pricing is valid for 30 days and is subject to change. Please request updated pricing if your quote is older than 30 days before making a purchase.
- **TERMS OF SALE:** For equipment & material purchases, Net 30 days from date of invoice for governmental agencies and those with approved credit. All others, full payment for equipment, taxes and freight up front. Balance for services & materials due upon completion or as otherwise negotiated upon credit application review. Pre-payment may be required for equipment orders totaling less than \$5,000. Payment by VISA, MasterCard, or AMEX is accepted (**If you elect to pay by credit card, GameTime charges a 2.50% processing fee that is assessed on the amount of your payment. This fee is shown as a separate line item and included in the total amount charged to your credit card. You have the option to pay by check, ACH or Wire without any additional fees.**). Checks should be made payable to Playcore Wisconsin, Inc. dba GameTime unless otherwise directed. **Any order exceeding \$300,000 will require progress payments during the course of completion.**
- **CREDIT APPLICATION:** Required for all non-governmental agencies and those entities who have not purchased from GameTime within the previous twelve calendar months.
- **FINANCE CHARGE:** A 1.5% monthly finance charge (or maximum permitted by law) will be added to all invoices over 30 days past due.
- **CASH WITH ORDER DISCOUNT:** Orders for GameTime equipment paid in full at time of order via check or electronic funds transfer (EFT) are eligible for a 3% cash-with-order (CWO) discount. Consult local sales representative for CWO terms.
- **ORDERS:** All orders shall be in writing by purchase order, signed quotation or similar documentation. Purchase orders must be made out to Playcore Wisconsin, Inc. dba GameTime.
- **FREIGHT CHARGES:** Shipments shall be F.O.B. destination. Freight charges prepaid and added separately.
- **SHIPMENT:** **Standard Lead time is 6-8 weeks (some items may take longer)** after receipt and acceptance of purchase order, credit application, color selections and approved drawings or submittals.
- **PACKAGING:** All goods shall be packaged in accordance with acceptable commercial practices and marked to preclude confusion during unloading and handling.
- **RECEIPT OF GOODS:** Customer shall coordinate, receive, unload, inspect and provide written acceptance of shipment. Any damage to packaging or equipment must be noted when signing delivery ticket. If damages are noted, receiver must submit a claim to Cunningham Recreation within 15 Days. Receiver is also responsible for taking inventory of the shipment and reporting any concealed damage or discrepancy in quantities received within 60 days of receipt.
- **RETURNS:** Returns are only available on shipments delivered within the last 60 days. A 25% (min.) restocking fee will be deducted from any credit due. Customer is responsible for all packaging & shipping charges. Credit is based on condition of items upon return. All returns must be in unused and merchantable condition. GameTime reserves the right to deduct costs associated with restoring returned goods to merchantable condition. Uprights & custom products cannot be returned.
- **TAXES:** Sales tax is shown as a separate line item when included. A copy of your tax exemption certificate must be submitted at time of order or taxes will be added to your invoice.

INSTALLATION CONDITIONS:

- **ACCESS:** The site must be clear, level, and provide unrestricted access for trucks and machinery. Any site that is inaccessible may incur additional charges.
- **STORAGE:** The customer is responsible for providing a secure area for off-loading and storing equipment during installation. Once equipment is delivered to the site, the owner assumes responsibility for any theft or vandalism unless alternative arrangements are made and documented in the quotation.
- **FOOTER EXCAVATION:** Installation pricing is based on footer excavation through earth/soil only, prior to the installation of drains, subbase, or surfacing. The customer is responsible for any unforeseen conditions such as buried utilities (public or private), tree stumps, rocks, or any other concealed materials or conditions that may result in additional labor or material costs.
- **UTILITIES:** The installer will contact 811 to locate all public utilities before layout and excavation of footer holes. The owner is responsible for identifying any private utilities. Cunningham Recreation and the installer are not liable for any damage to unmarked private utilities.
- **ADDITIONAL COSTS:** Pricing is based on a single mobilization for installation unless otherwise stated. The price includes only the items specified in this quotation. Additional site work or specialized equipment needs may result in price adjustments.
- **SITE CONDITIONS:** The site must have a slope of less than 1.5%. Any excavation or grading required to achieve an acceptable slope is the responsibility of others unless otherwise noted. All demolition and site preparation must be completed before the installation crew is mobilized.
- **GENERAL INSTALLATION NOTES:** Installation will be performed according to the manufacturer's specifications by a GameTime-certified installer. A one-year warranty on all labor is provided from the date of completion. Product warranty and service claims may not include labor.



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ACCEPTANCE OF QUOTATION:

Acceptance of this proposal indicates your agreement to the terms and conditions stated herein.

Accepted By (printed): _____ Title: _____

Telephone: _____ Fax: _____

P.O. Number: _____ Date: _____

Purchase Amount: **\$160,771.10**

SALES TAX EXEMPTION CERTIFICATE #: _____

(PLEASE PROVIDE A COPY OF CERTIFICATE)

Salesperson's Signature

Customer Signature

BILLING INFORMATION:

Bill to: _____

Contact: _____

Address: _____

Address: _____

City, State: _____ Zip: _____

Tel: _____ Fax: _____

E-mail: _____

SHIPPING INFORMATION:

Ship to: _____

Contact: _____

Address: _____

Address: _____

City, State: _____ Zip: _____

Tel: _____ Fax: _____

E-mail: _____

**Policy Series 500 - Students
Student Health and Safety**



Policy 504.13 Transgender and Students Nonconforming to Gender Role Stereotypes

The Iowa Civil Rights Act ([Iowa Code Section 216.9](#)) and Title IX protect transgender students from sex and/or gender discrimination and clearly delineates that protection from unfair practices and discriminatory acts in education, including gender identity.

The Linn-Mar Community School District is committed to serving the educational needs of the community and underscores its commitment by supporting all students in a safe learning environment. This policy relates to students who are transgender and students who do not conform to gender role stereotypes. In order to maintain a safe learning environment for all students, we must first ensure equal access to all components of the educational system.

While the administrative procedures established in Policy 504.13-R (Administrative Regulations Regarding Transgender and Students Nonconforming to Gender Role Stereotypes) provide important direction to employees, students, families, and other persons; they do not anticipate every situation that might occur with respect to students who are transgender or gender nonconforming. When an issue or concern arises that is not adequately addressed by these administrative procedures, district administration will consider and assess the needs and concerns of each student on an individual bases in consultation with parents, when appropriate.

This policy and Policy 504.13-R apply to all school activities, school-provided transportation, and school-sponsored events regardless of where they occur.

It is the responsibility of the superintendent [or designee] to develop regulations regarding this policy.

Note: Policy 504.13-R was deleted in March 2023

Adopted: 4/22

Related Policy: 103.1; 103.1-R; 103.1-E1-E3; 104.1; 104.1-R; 104.1-E1-E5; 104.3
Legal Reference (Code of Iowa): 216.9 and Title IX