

CITY OF LUANA • FINANCIAL REPORT FY ENDED JUNE 30, 2025				
STATE OF IOWA 2025 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2025 CITY OF LUANA, IOWA DUE: December 1, 2025		16202200900000		
		CITY OF LUANA		
		PO Box 96		
		LUANA IA 52156-0096		
		POPULATION: 301		
NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.				
ALL FUNDS				
	Governmental (a)	Proprietary (b)	Total Actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes Levied on Property	90306		90,306	84,027
Less: Uncollected Property Taxes-Levy Year	0		0	0
Net Current Property Taxes	90,306		90,306	84,027
Delinquent Property Taxes	0		0	0
TIF Revenues	294		294	314
Other City Taxes	43,707	0	43,707	47,323
Licenses and Permits	433	0	433	432
Use of Money and Property	2,871	7,783	10,654	8,440
Intergovernmental	69,671	125,014	194,685	178,868
Charges for Fees and Service	38,560	125,823	164,383	146,530
Special Assessments	0	0	0	0
Miscellaneous	11,821	400	12,221	10,100
Other Financing Sources, Including Transfers in	1,393	9,477	10,870	1,383
Total Revenues and Other Sources	259,056	268,497	527,553	477,417
Expenditures and Other Financing Uses				
Public Safety	22,147		22,147	50,500
Public Works	88,427		88,427	91,100
Health and Social Services	0		0	0
Culture and Recreation	2,168		2,168	2,425
Community and Economic Development	6,606		6,606	10,197
General Government	71,354		71,354	80,565
Debt Service	0		0	0
Capital Projects	0	0	0	0
Total Governmental Activities Expenditures	190,702	0	190,702	234,787
Business type activities		232,363	232,363	243,630
Total All Expenditures	190,702	232,363	423,065	478,417
Other Financing Uses, Including Transfers Out	10,870	0	10,870	1,383
Total All Expenditures/and Other Financing Uses	201,572	232,363	433,935	479,800
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	57,484	36,134	93,618	-2,383
Beginning Fund Balance July 1, 2024	359,593	406,991	766,584	682,842
Ending Fund Balance June 30, 2025	417,077	443,125	860,202	680,459
NOTE - These balances do not include the following, which were not budgeted and are not available for city operations:				
Non-budgeted Internal Service Funds		Pension Trust Funds		
Private Purpose Trust Funds		Agency Funds		
Indebtedness at June 30, 2025	Amount	Indebtedness at June 30, 2025		Amount
General Obligation Debt	0	Other Long-Term Debt		2,500
Revenue Debt	75,022	Short-Term Debt		0
TIF Revenue Debt	0			
		General Obligation Debt Limit		1,077,614

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MFL MARMAC COMMUNITY SCHOOL DISTRICT • MINUTES OCTOBER 13, 2025			
MFL MarMac Community School District Regular Meeting October 13, 2025 <p>The MFL MarMac Community School District Regular Meeting of the Board of Directors was held on October 13, 2025, in the McGregor Schoolhouse.</p> <p>President, Gina Roys, called the meeting to order at 6:00 p.m. Members present at roll call were Dr. Jonathon Moser, Roberta Hass, Aaron Schroeder, Danielle Schlake, Tonya Meyer and Josh Grau. Also present were Superintendent, Tim Dugger, Board Secretary, Karla Hanson, and student representative, Mattie Hallberg.</p> <p>Motion by Roberta Hass, seconded by Tonya Meyer, to approve the agenda as presented. Motion carried unanimously.</p> <p>Motion by Josh Grau, seconded by Danielle Schlake, to approve the consent items from the agenda as follows:</p> <p>1. Minutes from September 8, 2025, Regular Meeting</p> <p>2. Bills against the district as listed: General Fund: \$140,018.85, Pre-school: \$915.00, Management: \$0.00, Food Service: \$28,446.09, Activity Fund: \$44,948.87, Capital Projects: \$21,438.21, PPEL: \$13,086.01, Little Bulldog Child-care: \$106,073.08, Dr. Smith Child-care: \$2,292.34.</p> <p>3. The secretary's report, activity report and food service report will be filed subject to audit.</p> <p>Motion carried unanimously.</p> <p>Motion by Dr. Moser, seconded by Danielle Schlake, to approve the following resignations, hires and volunteers:</p> <p>Resignations: Larry Meyer, High School Principal; Brenda Hoth, Paraprofessional</p> <p>Transfers: Jessica Peterson, from Head Boys to Head Girls Soccer Coach; Erik Peterson, from Asst Soccer Coach to Head Boys Soccer Coach</p> <p>Motion carried unanimously.</p> <p>Discussion followed regarding how to proceed with hiring a new principal. Options included hiring a</p>	<p>search firm or doing it in-house. Motion by Dr. Moser, seconded by Roberta Hass, to have the current administration team complete this task. Motion carried unanimously.</p> <p>Motion by Aaron Schroeder, seconded by Dr. Moser, to approve the following Resolution:</p> <p>WHEREAS, the MFL MarMac special education program expenditures for the 2024-2025 school year exceeded the program's revenues, resulting in a deficit of \$630,862.43; and</p> <p>WHEREAS, Iowa Code section 257.31(14) and the Iowa Administrative Code 281-98.21(5) provide that a school district may request additional allowable growth and supplemental aid for a special education deficit;</p> <p>NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of MFL MarMac, meeting in regular session on the 13th day of October, 2025, requests the School Budget Review Committee (SBRC) to grant allowable growth and supplemental aid in the amount of \$630,862.43 for the fiscal year 2024-2025 special education deficit.</p> <p>BE IT FURTHER RESOLVED that the School Board Secretary is hereby directed to certify and submit this request to the Iowa Department of Education and the School Budget Review Committee in accordance with applicable rules and deadlines.</p> <p>Motion carried unanimously.</p> <p>Mr. Dugger reviewed the Federal Title Programs for the year. These funds are used for teacher salaries and benefits, class size reduction, instruction in K-3, and student support/academic enrichment.</p> <p>Motion by Dr. Moser, seconded by Tonya Meyer, to move the following policies to second reading: 503.1 Student Conduct, 503.1R1 Student Conduct – Regulation, 503.2 Expulsion, 503.3 Fines-Fees-Charges, 503.3R1 Student Fee Waiver and Reduction Procedures, 503.4</p>	<p>Good Conduct Rule, 503.5 Corporal Punishment, Mechanical Restrain and Prone Restraint, 503.6 Physical Restraint and Seclusion of Students, 503.6R1 Physical Restraint and Seclusion of Students – Regulation, 503.6E1 Use of Physical Restraint and/or Seclusion Documentation Form, 503.6E2 Debriefing Letter to Guardian or Student Involved in an Occurrence Where Physical Restraint and/or Seclusion was Used, 503.6E3 Debriefing Meeting Document</p> <p>Motion by Roberta Hass, seconded by Danielle Schlake, to approve the second and final reading of the following policies: 502.1 Student Appearance, 502.2 Care of School Property/Vandalism, 502.3 Student Expression and Student Publications, 502.3R1 Student Expression and Student Publications Code, 502.4 Student Complaints and Grievances, 502.5 Student Lockers, 502.6 Weapons, 502.7 Student Substance Use, 502.8 Search and Seizure, 502.8R1 Search and Seizure Regulation, 502.8E1 Search and Seizure Checklist, 502.9 Interviews of Students by Outside Agencies, 502.10 Use of Motor Vehicles. Motion carried unanimously.</p> <p>Mark Panther discussed with the Board the services that the Iowa Association of School Boards can offer for long term facility planning. The Iowa Construction Advocate Team (ICAT) is a service of the Iowa Association of School Boards in partnership with Estes Construction, supports Iowa school districts through all stages of facility planning and construction. ICAT provides expert, neutral guidance to help districts make informed decisions about new buildings, renovations, or repairs. Their services include facility assessments, long-term planning, budget and financial advice, contractor and architect selection, construction oversight, and community engagement. Using a collaborative approach, ICAT helps schools' complete projects that are cost-effective, high quality and aligned with educational goals.</p>	<p>Mr. Dugger will work on setting up a timeline to move this project forward.</p> <p>REPORTS:</p> <p>Mattie Hallberg, Student Representative, talked about the many activities in the high school. These included Homecoming, cancellation of the Halloween Carnival, Food Shelf and Holiday Train, Penny Wars, Boba and Hot Chocolate Fundraisers, Christmas gift purchases for Foster families, and creation of a Tik Tok account.</p> <p>Larry Meyer, High School Principal, stated that the first quarter ends on October 17, 2025, State Reporting of Certified Enrollment for Fall is done, Stacey Besch will present about Human Trafficking, fall sports are wrapping up, UIC Vocal Fest was held October 13, and we had several students (and a school board member) participate in the most recent Elkader Opera House production.</p> <p>Abbey Cottrell, Assistant Elementary Principal, reports that FAST testing is complete, kids below benchmark will receive intervention time, Red Ribbon Week is coming up, lots of fall field trips happening, career connected learning day, Bingo for the entire elementary and Fire Safety Week are some of the highlights.</p> <p>Tim Dugger, Superintendent, briefed the Board on the recent financials audit, no major findings were found and the District is maintaining its financial stability. However, enrollment is expected to go down by about five students and that will impact funding in the future. Reminder to everyone – get out and vote on November 4.</p> <p>President Roys adjourned the meeting adjourned at 7:00 p.m. The next meeting will be held at 6:00 p.m. on November 10, 2025, in the Monona Center Learning Commons.</p> <p>Gina Roys, Board President Karla Hanson, Board Secretary Published in The Outlook, Monona on October 22, 2025</p>

IOWA DISTRICT COURT FOR CLAYTON COUNTY
CASE NO. ESPR007941 BROWNSON ESTATE

THE IOWA DISTRICT COURT FOR CLAYTON COUNTY

CASE NO. ESPR007941

NOTICE OF PROBATE OF WILL, OF APPOINTMENT OF EXECUTOR, AND NOTICE TO CREDITORS

IN THE MATTER OF THE ESTATE OF ELIZABETH M. BROWNSON, Deceased

To All Persons Interested in the Estate of Elizabeth M. Brownson, Deceased, who died on or about September 25, 2025:

You are hereby notified that on September 30, 2025, the Last Will and Testament of Elizabeth M. Brownson, deceased, bearing date of February 18, 2025, was admitted to probate in the above-named court and that Brent Bruns was appointed Executor of the estate. Any action to set aside the will must be brought in the district court of said county within the later to occur of four months from the date of the second publication of this notice or one month from the date of mailing of this notice to all heirs of the decedent and devisees under the will

whose identities are reasonably ascertainable, or thereafter be forever barred.

Notice is further given that all persons indebted to the estate are requested to make immediate payment to the undersigned, and creditors having claims against the estate shall file them with the clerk of the above-named district court, as provided by law, duly authenticated, for allowance, and unless so filed by the later to occur of four months from the date of the second publication of this notice or one month from the date of mailing of this notice (unless otherwise allowed or paid) a claim is thereafter forever barred.

Dated September 30, 2025.

/s/ Brent Bruns,
Executor of Estate
19608 145th Street,
Monona, IA 52159

/s/ Gregory J. Schiller,
ICIS# AT0007042
Attorney for Executor
Schiller Law Office
105 W. Center Street
Monona, IA 52159

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