Call to Order

Public Comment: Five Minute Limit per Speaker
This comment period is for the public to address topics on today’s agenda.

Minutes
Discuss and decide on meeting minutes.

Discuss a Vacancy Form requesting a [Ryan White Medical Case Manager Supervisor] for Linn County Community Services.

Discuss a Vacancy Form requesting a [Family Transformations Services Supervisor] for Linn County Community Services.

Discuss a renewal agreement between Linn County and [Johnson County] to provide Detention Services.

Discuss a proposed [Temporary Use Permit, Case JTU19-0004], requested by the Central City Historical Society, owner, and David Goodlove, petitioner, to operate an outdoor event called “Pioneer Days” at 1361 Sawyer Road, Central City, IA from Friday July 26th to Sunday July 28th.

Discuss Linn County [Historic Preservation Commission] FY20 Preservation Grant funding recommendations


Discuss GASB 75 Actual Valuation Engagement Letter with the [Howard E Nyhart Company (Nyhart)].

Discuss [Engagement Letter] for the fiscal year 2019 audit. The audit fee of $58,000 is based on the first year of a five-year contract with Eide Bailly previously approved by the Board of Supervisors.

Discuss an [Office Space Lease Agreement] between Linn County and Prospect Meadows, Inc. for leased premises at 1890 County Home Road, Marion, Iowa.

Authorize Chair to sign, retroactive to June 6, 2019, a letter to the Wellmark Foundation in support of the Food Systems Council’s application for a [Wellmark Small MATCH grant].

Public Comment: Five Minute Limit per Speaker
This is an opportunity for the public to address the board on any subject pertaining to board business.
Payroll Authorizations
Discuss and decide on Employment Change Roster (payroll authorizations).

Claims
Discuss and decide on claims.

Correspondence

Appointments

Adjournment

For questions about meeting accessibility or to request accommodations to attend or to participate in a meeting due to a disability, please contact the Board of Supervisors office at 319-892-5000 or at bd-supervisors@linncounty.org.
VACANCY FORM

SELECT ONE:

☐ NEW POSITION

☐ REPLACEMENT

REPLACES: ____________________________

☐ NEW JOB CLASSIFICATION

☐ EXISTING JOB CLASSIFICATION

JOB TITLE: Ryan White Medical Case Management Supervisor

DEPARTMENT: LCCS ____________________________

SHIFT/HOURS: Full Time-1st Shift

VACANCY DATE: July 1, 2019

NUMBER OF POSITIONS: 1

NEW POSITION FUNDING SOURCE(S):

LCCS Department will have savings from recent retirements to be used to support this position

REASON TO ADD NEW POSITION (if applicable):

☐ BUDGET OFFER

☐ GRANT FUNDING

☐ OTHER: Department Size and growth warrants full time supervisor.

☐ YES ☐ NO

POST TO INSIDE: ____________________________

ADVERTISE: ☐ YES ☐ NO

IF NO, GIVE EXPLANATION (i.e. not filling due to operational needs): ______________________________________________

POSITION TYPE:

☐ FULL-TIME ☐ PART-TIME ______ # of hours/week ☐ TEMPORARY/SEASONAL

☐ ON-CALL/SUBSTITUTE ☐ GRANT-FUNDED

☐ BARGAINING UNIT: ☐ Clerical ☐ Maintenance ☐ Para Professional ☐ Professional

☐ Attorneys ☐ Conservation ☐ Sergeants ☐ PPME

☐ NON-BARGAINING UNIT (Management and Confidential Employees)

APPROVED BY: ____________________________ 5-31-19

DEPARTMENT HEAD (original signature required)

DATE

FOR HUMAN RESOURCES DEPARTMENT USE ONLY:

PAY GRADE: ____________________________  STARTING SALARY: ____________________________

HR DIRECTOR COMMENTS: __________________________________

FINANCE/BUDGET DIRECTOR COMMENTS: __________________________________

APPROVED BY: ____________________________ 6-3-19

HUMAN RESOURCES DIRECTOR

DATE

APPROVED BY: ____________________________ 6/3/19

FINANCE/BUDGET DIRECTOR

DATE

APPROVED BY: ____________________________

CHAIRPERSON/BOARD OF SUPERVISORS

DATE
VACANCY FORM

SELECT ONE:

☐ NEW POSITION

☐ NEW JOB CLASSIFICATION

JOB TITLE: Family Transformations Services Supervisor

DEPARTMENT: LCCS

VACANCY DATE: July 1, 2019

REASON TO ADD NEW POSITION (if applicable):

☐ BUDGET OFFER

☐ GRANT FUNDING

☐ OTHER: ________________________________


POST TO INSIDE: ☐ YES ☐ NO

ADVERTISE: ☐ YES ☐ NO

IF NO, GIVE EXPLANATION (i.e. not filling due to operational needs): ________________________________

POSITION TYPE:

☐ FULL-TIME ☐ PART-TIME ___ # of hours/week ☐ TEMPORARY/SEASONAL

☐ ON-CALL/SUBSTITUTE ☐ GRANT-FUNDED

☐ BARGAINING UNIT: ☐ Clerical ☐ Maintenance ☐ Para Professional ☐ Professional

☐ Attorneys ☐ Conservation ☐ Sergeants ☐ PPME

☐ NON-BARGAINING UNIT (Management and Confidential Employees)

APPROVED BY: __________________________

DEPARTMENT HEAD (original signature required)

DATE: 5-31-19

FOR HUMAN RESOURCES DEPARTMENT USE ONLY:

PAY GRADE: ____________________________ STARTING SALARY: ____________________________

HR DIRECTOR COMMENTS: ____________________________

FINANCE/BUDGET DIRECTOR COMMENTS: ____________________________

APPROVED BY: ____________________________

DATE: 6-3-19

APPROVED BY: ____________________________

DATE: 6/3/19

APPROVED BY: ____________________________

DATE: ____________________________

APPROVED BY: ____________________________

DATE: ____________________________

APPROVED BY: ____________________________

DATE: ____________________________

APPROVED BY: ____________________________

DATE: ____________________________
AGREEMENT TO PROVIDE JUVENILE DETENTION SERVICES

Agreement made and entered into this 30th day of May, 2019, by and between Linn County, Linn County and Johnson County, Iowa, to-wit:

Linn County agrees to provide and Johnson County agrees to purchase detention services at the Linn County Juvenile Detention Center (Center) for Johnson County juveniles under the following terms and conditions:

1. The term of this Agreement is July 1, 2019 to June 30, 2020, unless it is canceled due to cause as indicated in Paragraph 12.

2. This Agreement shall automatically renew for one additional 12 month period, commencing July 1, 2021, unless either party gives written notice at least 60 days in advance of a desire to renegotiate its terms.

3. Linn County, through its Board of Supervisors, shall have sole and exclusive authority and responsibility for the administration and operation of the Center as an approved juvenile detention home, which shall include, but not be limited to, the exclusive fiscal, operational, administrative and program control over the Center and the receipt of all monies received through the administration and/or operation of the Center.

4. Linn County shall administer and operate the Center in full compliance with the applicable law and regulations promulgated by those federal, state, or local authorities having jurisdiction over the Center and shall obtain and maintain such license(s), approval(s) and/or accreditation(s) as may be required there under.

5. Linn County shall provide units of service equivalent to one day of bed space at the Center. A day of bed space shall be calendar day or any portion thereof. Units of service are calculated from the day of admission. Units of service are not calculated for the day of discharge unless the admission and discharge occur on the same day.
6. Linn County agrees to provide three (3) guaranteed units of service per day for the exclusive use of housing Johnson County youth. These youth can be under the jurisdiction and supervision of Johnson County Juvenile Court or Johnson County Sheriff in the adult system. In the event detention population exceeds capacity and movement to an alternative detention center or jail setting is necessary, bed preference will be given to youth under Juvenile Court jurisdiction. Even if guaranteed beds are available, Linn County retains the right to request youth under adult court jurisdiction be removed from the detention center if a higher level of security than Linn County Juvenile Detention can provide is necessary to control the youth’s behavior. This may be subject to change based on a recent change to federal guidelines.

7. Johnson County agrees to purchase an average of three (3) units of service per day for the exclusive use of housing Johnson County juveniles, at a cost of $281.67 for FY20 and FY21. Payment shall be made quarterly, in advance.

8. Johnson County may purchase additional units of service on an availability basis. Additional units of service shall be offered on a daily basis only. If necessary, Johnson County will relocate juveniles to another facility if additional units of service are unavailable on any given day. Johnson County shall not sub-contract units of service, either guaranteed or additional, to any other agency.

9. Linn County agrees to refund Johnson County, at the contract rate, when the Center is staffed for 28 beds and the daily use by counties other than Johnson County is between twenty-six (26) units and twenty-eight (28) units. Linn County will refund Johnson County one (1) unit of service for each day the number of beds used by counties other than Johnson County is 26 units. Linn County will refund Johnson County for two (2) units of service for each day the number of beds used by counties other than Johnson County is 27 units. Linn County will refund Johnson County for three (3) units of service for each day the number of beds used by counties other than Johnson County is 28 units. The refund calculation will be
computed quarterly and is payable to Johnson County within thirty days of the end of each quarter.

10. Actual usage will be reconciled at the end of each quarter. Linn County shall provide a quarterly utilization report. If actual units of service exceed an average of three units of service per day during the quarter, minus the refund units of service, Johnson County will reimburse Linn County at the rate of $200.00 per unit, for the difference between the advance payment units of service minus the refund payment units of service and the actual units of service provided.

11. All medical expenses for youth being held for the Johnson County Sheriff will be billed to Johnson County Social Services. The 6th Judicial District Juvenile Court Services pays medical expenses (medications, doctor appointments, etc...) for youth placed in the Linn County Juvenile Detention Center under juvenile jurisdiction. Should Juvenile Court Services discontinue payment for such medical expenses, Johnson County Social Services will be responsible for payment of medical services for all youth placed in the center.

12. Communications relating to the interpretation and/or application of this Agreement shall be between the Director, Linn County Juvenile Detention & Diversion Services and the Johnson County Social Services Director. Amendments to this Agreement may only be accomplished by written instrument duly executed by the parties.

13. This Agreement shall be non-cancelable during the term of the Agreement except for cause. Cause shall be defined as:

a. Failure by either party to substantially perform its duties under this Agreement.

b. A determination by either party that funds are unavailable for continued performance of this Agreement.
14. All notices or other communications between the parties, regarding a) or b) above shall be in writing and shall be either personally delivered or mailed to the Chairperson of the respective Board of Supervisors.

LINN COUNTY, IOWA

BY: __________________________
Chairperson, Linn County Board of Supervisors

JOHNSON COUNTY, IOWA

BY: __________________________
Chairperson, Johnson County Board of Supervisors

STATE OF IOWA ) ) ss:
COUNTY OF LINN )

On this _____ day of ____________________, ________, before me, the undersigned, a Notary of Public in and for said County and State, personally appeared ____________________, to me personally known, who being by me duly sworn, did say that ___________ is the Chairperson of Linn County, Iowa, executing the within and foregoing instrument; that said instrument was signed on behalf of said County by authority of its Board of Supervisors; and that the said ________________________, as such Chairperson, acknowledged the execution of said instrument to be the voluntary act and deed of said County, by it and by __________ voluntarily executed.

STATE OF IOWA ) ) ss:
COUNTY OF JOHNSON )

NOTARY PUBLIC, STATE OF IOWA
On this 30th day of May, 2019, before me, the undersigned, a Notary of Public in and for said County and State, personally appeared

Lisa Green-Douglas, to me personally known, who being by me duly sworn, did say that she is the Chairperson of Johnson County, Iowa, executing the within and foregoing instrument; that said instrument was signed on behalf of said County by authority of its Board of Supervisors; and that the said Lisa Green-Douglas, as such Chairperson, acknowledged the execution of said instrument to be the voluntary act and deed of said County, by it and by her voluntarily executed.

Notary Public, State of Iowa

Michael H. Hensch
Commission Number 704887
My Commission Expires August 23, 2021
Planning & Development
Linn County, Iowa

Zoning Division

Temporary Use Application
Page 1 of 3

Owner Information:

Owner: Central City Historical Soc.
Address: Box 263
          Central City, IA 52214
Phone: Sue Dulan, Treas. 319-438-6388

Applicant Information:

Applicant: David Goodlove, President
Central City Historical Society
3878 Jordan's Grove Rd.
Central City, IA 52214
Phone: 319-438-1321 home
       319-360-9556 cell

Surveying Co: 
Engineer: 

Property Information:
Property Address
Or Address Range (block) 1355 Sawyer Road Central City, IA 52214

Brief legal(s)
(Sec./Twp./Range) NW NW Sec. 1 85 6

GPN(s) 04406/- 048012 - 51001 - 00000

Rural Land Use
Map Designation Agricultural - AA

Current Zoning AG
Total Acres 72

Submittal Requirements:
See attached pages for additional submittal requirements.

The undersigned is/are the owner(s) of the described property on this application, located in the unincorporated area of Linn County, Iowa, assuring that the information provided herein is true and correct. I hereby give my consent for the office of Linn County Planning and Development to conduct a site visit and photograph the subject property.

This development is subject to and shall be required, as a condition of final development approval, to comply with all Unified Development Code policies, requirements, and standards that are in effect at the time of final development approval.

Owner: Central City Historical Soc.
Applicant: David J. Goodlove, Pres.

Date 5-7-19

Case # JTU19-0004

Date Received
MAY 08 2019

Linn County Department
of Planning & Development
The following information shall be provided with the application.

Is the property located within the flood plain? Yes ___ No ___
Is the Proposed Use within the Flood Plain area? Yes ___ No ___

Temporary Use Period:
Beginning – Friday, July 26, 2019
Ending – Sunday, July 28, 2019

Description of Proposed Use:
The Mission Statement of Brown Farm says “To keep the pest of agriculture and rural life alive.” Pioneer Days is a family-friendly event. Visitors will have a chance to see working demonstrations using antique machinery and horse-drawn vehicles and equipment. Our blacksmith shop, steam powered sawmill, and museum will provide a wide glimpse into the past of farming. Games and activities are provided for the children.

Days and Hours of Operation:
Friday evening, July 26, 2019 6-9 p.m. Pot Luck Evening Meal for Brown Farm Volunteers
Saturday, 10-5, July 27, 2019 10-5, tractor ride sponsored by Coggon Lion’s Club leaves at 9
Sunday, 10-5, July 28, 2019 10-5

Will a building or structure be used and what type?
Flea Market – North Pole Building
Exhibits of vintage farm equipment – Old Barn
Petting Zoo – Annex to Old Barn
North Food Stand (optional) – tent
Museum – SE Pole Building
Food Stand – New Open Pavilion
Blacksmith Activities – Blacksmith Shop
Buffalo Fork Settlers Camp – tents

Will there be a sign? Per Article V, section 107-94 (j) include dimension details and content.
New sign this year – presently in production Brown Farm Pioneer Days
4’ x 10’ Printed on both sides Last Weekend in July

Have you contacted the Building Division for review of applicable building code requirements?
Yes - _____ No - ___ X ___

Restroom Facilities:
Currently provided on site – no
Portables will be brought to the site – yes
None available – no
Estimated increase in vehicle trips per day – 400-450

Type of vehicles using facility – passenger cars and pickups
Does the property have access from a state highway? No
Number of parking spaces provided – 325
The following documents shall be attached:
Proof of insurance, Minor Site Plan
# Linn County Historic Preservation Commission
## FY20 Grant Program Funding Recommendations

<table>
<thead>
<tr>
<th>APPLICANT</th>
<th>PROJECT TITLE</th>
<th>REQUESTED</th>
<th>HPC FUNDING RECOMMENDATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central City Historical Society</td>
<td>Replacement of Sawyer Sleeping Porch Windows and Repair/Replacement of Door</td>
<td>$5,956</td>
<td>$5,308</td>
</tr>
<tr>
<td>Alburnett Community Historical Society</td>
<td>NRHP Nomination of the Rockwood/IOOF Building at 106 S Main Avenue, Alburnett Iowa</td>
<td>$3,000</td>
<td>$3,000</td>
</tr>
<tr>
<td>Genealogical Society of Linn County</td>
<td>Scanning Court Records 1849-1857</td>
<td>$1,000</td>
<td>$1,000</td>
</tr>
<tr>
<td>Brucemore</td>
<td>Preservation of Unique Interior Roof Features</td>
<td>$5,000</td>
<td>$3,000</td>
</tr>
<tr>
<td>Coggon Area Betterment Association</td>
<td>Window of Opportunity: Phase 1</td>
<td>$7,400</td>
<td>$6,000</td>
</tr>
<tr>
<td>Iowa Music &amp; Arts Association</td>
<td>Preserving Cedar Rapids Drum &amp; Bugle Corps History</td>
<td>$5,055</td>
<td>$4,000</td>
</tr>
<tr>
<td>African American Museum of Iowa</td>
<td>Unearthing Oral Histories</td>
<td>$3,550</td>
<td>$3,550</td>
</tr>
<tr>
<td>Coggon Community Historical Society</td>
<td>Storeroom Windows Replacement</td>
<td>$942</td>
<td>$942</td>
</tr>
<tr>
<td>Linn County Historical Society, d.b.a. The History Center</td>
<td>Community exhibit cases to highlight unique artifacts and elements of Linn County</td>
<td>$3,632</td>
<td>$1,000</td>
</tr>
<tr>
<td>Uptown Marion Main Street</td>
<td>Virtual Reality Historic Tour</td>
<td>$1,500</td>
<td>$1,000</td>
</tr>
<tr>
<td>City of Marion</td>
<td>McGowan House</td>
<td>$11,000</td>
<td>-</td>
</tr>
<tr>
<td>Save CR Heritage</td>
<td>Software Subscription</td>
<td>$1,776</td>
<td>-</td>
</tr>
<tr>
<td>Granger House Victorian Museum</td>
<td>Roof Restoration</td>
<td>$24,800</td>
<td>-</td>
</tr>
<tr>
<td>Lisbon History Center Foundation</td>
<td>Historical Preservation Collecting</td>
<td>$1,300</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td><strong>$75,911</strong></td>
<td><strong>$28,800</strong></td>
</tr>
</tbody>
</table>
The County Board of Supervisors will conduct a public hearing on the proposed amendment to the current County budget as follows:

Meeting Date: June 26, 2019  
Meeting Time: 10:00 a.m.  
Meeting Location: Public Service Center, 935 2nd St. SW

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, the proposed amendment. An approved budget amendment is required in order to permit increases in any class of expenditures as last certified or last amended.

<table>
<thead>
<tr>
<th>Iowa Department of Management</th>
<th>Total Budget as Certified or Last Amended</th>
<th>Proposed Current Amendment</th>
<th>Total Budget After Current Amendment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues &amp; Other Financing Sources</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes Levied on Property</td>
<td>66,289,939</td>
<td>66,289,939</td>
<td></td>
</tr>
<tr>
<td>Less: Uncollected Delinquent Taxes - Levy Year</td>
<td>207,078</td>
<td>207,078</td>
<td></td>
</tr>
<tr>
<td>Less: Credits to Taxpayers</td>
<td>2,994,200</td>
<td>2,994,200</td>
<td></td>
</tr>
<tr>
<td>Net Current Property Taxes</td>
<td>63,087,661</td>
<td>0</td>
<td>63,087,661</td>
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<tr>
<td>Delinquent Property Tax Revenue</td>
<td>18,862</td>
<td>18,862</td>
<td></td>
</tr>
<tr>
<td>Penalties, Interest &amp; Costs on Taxes</td>
<td>654,500</td>
<td>654,500</td>
<td></td>
</tr>
<tr>
<td>Other County Taxes/TIF Tax Revenues</td>
<td>8,805,759</td>
<td>8,805,759</td>
<td></td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>31,330,328</td>
<td>31,330,328</td>
<td></td>
</tr>
<tr>
<td>Licenses &amp; Permits</td>
<td>1,287,299</td>
<td>1,287,299</td>
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<tr>
<td>Charges for Service</td>
<td>7,744,572</td>
<td>7,744,572</td>
<td></td>
</tr>
<tr>
<td>Use of Money &amp; Property</td>
<td>2,239,425</td>
<td>2,239,425</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>3,069,142</td>
<td>3,069,142</td>
<td></td>
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<tr>
<td>Subtotal Revenues</td>
<td>118,237,548</td>
<td>0</td>
<td>118,237,548</td>
</tr>
<tr>
<td>Other Financing Sources:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Long-Term Debt Proceeds</td>
<td>8,348,370</td>
<td>8,348,370</td>
<td></td>
</tr>
<tr>
<td>Operating Transfers In</td>
<td>28,847,107</td>
<td>28,847,107</td>
<td></td>
</tr>
<tr>
<td>Proceeds of Fixed Asset Sales</td>
<td>34,453</td>
<td>34,453</td>
<td></td>
</tr>
<tr>
<td>Total Revenues &amp; Other Sources</td>
<td>155,467,478</td>
<td>0</td>
<td>155,467,478</td>
</tr>
</tbody>
</table>

EXpenditures & Other Financing Uses

| Operating: | | | |
| Public Safety & Legal Services | 30,553,576 | 30,553,576 | |
| Physical Health & Social Services | 16,974,001 | 16,974,001 | |
| Mental Health, ID & DD | 13,583,160 | 13,583,160 | |
| County Environment & Education | 8,342,190 | 8,342,190 | |
| Roads & Transportation | 15,106,681 | 15,106,681 | |
| Government Services to Residents | 4,964,859 | 4,964,859 | |
| Administration | 17,351,510 | 17,351,510 | |
| Nonprogram Current | 0 | 0 | |
| Debt Service | 3,566,558 | 500,000 | 4,066,558 |
| Capital Projects | 20,402,254 | 100,000 | 20,502,254 |
| Subtotal Expenditures | 130,844,789 | 600,000 | 131,444,789 |

Other Financing Uses:

| Operating Transfers Out | 28,847,107 | 28,847,107 | |
| Refunded Debt/Payments to Escrow | 0 | 0 | |
| Total Expenditures & Other Uses | 159,691,896 | 600,000 | 160,291,896 |

Excess of Revenues & Other Sources over (under) Expenditures & Other Uses

| (4,224,418) | (600,000) | (4,824,418) |

Beginning Fund Balance - July 1, 2018

| 44,668,273 | 44,668,273 | |

Increase (Decrease) in Reserves (GAAP Budgeting)

| 0 | |

Fund Balance - Nonspendable

| 0 | |

Fund Balance - Restricted

| 0 | |

Fund Balance - Committed

| 0 | |

Fund Balance - Assigned

| 0 | |

Fund Balance - Unassigned

| 40,443,855 | 600,000 | 39,843,855 |

Total Ending Fund Balance - June 30, 2019

| 40,443,855 | 600,000 | 39,843,855 |

Explanation of changes:

Principal and interest payments due to mid-year bond issue and capital projects property purchase.
THE HOWARD E. NYHART COMPANY, INC. ("NYHART")
SERVICE AGREEMENT ("AGREEMENT")

Agreement Between Nyhart, and:

Client Name: Linn County
Primary Contact Name: Dawn Jindrich
Primary Contact Address: 935 Second Street SW
Cedar Rapids, IA 52404-2100
Primary Contact Phone: (319) 892-5116
Primary Contact Fax: (319) 892-5009
Primary Contact Email: Dawn.Jindrich@linncounty.org

Services to be provided by Nyhart

All services to be provided by Nyhart are subject to your full cooperation and prompt submission of complete and accurate information. Nyhart will rely on any and all information that you provide pursuant to this Agreement and on file at our office as to accuracy and completeness. Nyhart will have no responsibility to verify such information and no liability for errors or omissions as a result of relying on such information, except to the extent required by generally accepted professional standards and practices. Nyhart is not a law firm or a public accounting firm and does not provide legal or tax advice.

For the fiscal year ending June 30, 2019, Nyhart will provide the following actuarial services:

- Interim GASB 75 report

Fees for services provided by Nyhart

<table>
<thead>
<tr>
<th>Service</th>
<th>Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interim GASB 75 actuarial update</td>
<td>$2,000</td>
</tr>
</tbody>
</table>

If a GASB results breakdown by employee groups is required additional fees will apply. The additional cost will be a 10% of project fee increase for a two group breakdowns plus an additional 1% for each extra group breakdown requested. The additional fee will be limited to 1/3 of the current year’s fees.

The fee for the interim GASB 75 report will be revised if there have been any significant events subsequent to our last full update. Examples of significant events include, but are not limited to, large premium rate and enrollment changes, material benefit design amendments, and participant contribution policy modification.

Client will be invoiced prior to the beginning of the project for 50% of the above fee(s). The remainder of the fee shall be invoiced upon completion of services.

Please select the method of delivery of your invoice:

- I would like my invoice sent electronically to the primary contact's email address.
- I would like my invoice sent via regular mail to the attention of the primary contact at the address shown on the first page.

For an alternative invoice recipient, please provide their information below. If this section is left blank, we will send the invoice to the primary contact’s email address on file or address shown above.
There will be additional fees for revisions to preliminary or final results that are due to:

- Incorrect information provided to us, typical examples include to material changes to census data, changes to eligibility requirements or employer subsidies. The additional fee will be limited to 1/3 of the current year's fee for this type of revision.
- Changes to actuarial assumptions requested by the client that are expected to need more than four hours of labor to update the results. The additional fee will be based on billed labor in excess of four hours at our current hourly rates.

Additional services available if requested by Client

In addition to GASB 75 services, Nyhart offers the following additional services. Fee estimates will be provided upon request. Please visit www.nyhart.com or contact your Nyhart consultant for more information.

- Health Care Reform financial impact consulting
- Actuarial Value and Minimum Value determination
- Section 105(h) non-discrimination testing
- Iowa 509A actuarial certification
- Calculation of self-funded and COBRA premium rates
- Incurred But Not Reported (IBNR) Reserve calculations
- Medicare Part D Attestation
- What-if Modeling for health plan design and carrier changes
- Defined Benefit & Pension consulting and administration
- Defined Contribution, 401(k) & 403(b)
- Flex Accounts – FSA, HRA, & HSA consulting and administration

Relationship of the Parties

The legal relationship between Client and Nyhart shall be exclusively that of principal and agent. The parties hereto specifically agree and acknowledge that Nyhart shall not:

- Have discretionary authority over any aspect of the Plan;
- Be a fiduciary;
- Be responsible for ensuring that the Plan complies with any requirement to which the Plan is subject, or be liable to the Plan, Client, or any person if the Plan fails to comply with any such requirement;
- Have any duty or authority to enforce the payment of any contribution owed under the Plan;
- Be responsible for the adequacy of the trust established as part of the Plan, or be liable for any benefits owed under the Plan;
- Exercise discretion as to any Plan function; or
- Have any obligation to perform any service not specified in this Agreement or otherwise agreed to in writing by the parties (regardless of whether such service may be considered "customary" services to be provided by Nyhart).

Client agrees that Nyhart shall use all information and data supplied by or on behalf of the Client without having independently verified the accuracy or completeness of it except to the extent required by generally accepted professional standards and practices. If any documentation or information supplied to Nyhart at any time is incomplete,
inaccurate or not up-to-date, or its provision is unreasonably delayed, Nyhart will not be responsible for any delays or liability arising therefrom, and will be entitled to charge the Client in respect of any resulting additional work actually carried out.

The Client further understands that the failure to provide, or cause to provide, complete, accurate, up-to-date, and timely documentation and information to Nyhart, whether intentional or by error, could result in an impairment of Nyhart’s services.

**Client Responsibilities and Representations**

The Client has general responsibilities with respect to the Plan, including

- Providing all information required by Nyhart to perform its services under this Agreement on a timely basis;
- Serving as fiduciary for the Plan;
- Communicating Plan details to employees and answering employee questions;
- Ensuring adequate funding of the Plan; and
- Authorizing plan disbursements and ensuring accuracy of information provided.

**Dispute Resolution**

Nyhart and Client agree that before commencing any action or proceeding with respect to any dispute between the parties arising out of or relating to this Agreement or the Services they first shall attempt to settle such dispute through consultation and negotiation in good faith and in a spirit of mutual cooperation. Any such dispute will be submitted in writing to a panel of one (1) senior executive or official of each of Nyhart and Client, who will promptly meet and confer in an effort to resolve such dispute. Each party’s representative will be identified by notice to the other, and may be changed at any time thereafter by notice to the other. Any mutually agreed decisions of the executives will be final and binding on the parties. In the event the executives are unable to resolve any dispute within thirty (30) days after submission to them, either party may then refer such dispute to mediation by a mutually acceptable mediator to be chosen by Nyhart and Client within forty-five (45) days after written notice by either party demanding mediation. Neither party may unreasonably withhold consent to the selection of a mediator. All communications and discussions in furtherance of this paragraph shall be treated as confidential settlement negotiations, which are not subject to discovery. The costs of the mediator shall be shared equally, but each party shall pay its own attorneys’ fees.

Any dispute which cannot be resolved between the parties through negotiation, mediation or other form of alternative dispute resolution within six months of the date of the initial demand for mediation by one of the parties may then be submitted to a court of competent jurisdiction. To facilitate an expeditious and economical judicial resolution of such dispute, Nyhart and Client agree to waive and not to demand a trial by jury, and not to include any employee, officer, director or trustee of either as a party, in any action, proceeding or counterclaim relating to such dispute. Nothing in this section will prevent either party from resorting to judicial proceedings if interim relief from a court is necessary to prevent serious and irreparable injury to that party or to others. Any claim, action or proceeding against Nyhart will be barred unless Client initiates the dispute resolution procedures outlined below within one year of first discovering the act, error or omission that is the basis for such claim.

**Indemnification and Limitation of Liability**

The liability of Nyhart, in tort, contract or otherwise, to Client, a Plan and the officers, directors, trustees, employees or shareholders of any of them, and to any other third party, for all claims arising in connection with or contributed to by this Agreement and the Services (including without limitation multiple claims arising out of or based upon the same act, error or omission, or series of continuous, interrelated or repeated acts, errors or omissions) shall not include loss of profit or incidental, consequential, indirect, punitive or similar damages and shall be further limited to the amount of fees for Services received by Nyhart under this Agreement for the twelve (12) months immediately preceding the act, error or omission upon which such liability is based. Nothing in this paragraph shall apply to any liability which has been finally
determined to have arisen from willful misconduct or fraud on the part of Nyhart or which cannot lawfully be limited, modified or excluded.

Client shall indemnify Nyhart from and against any and all claim, loss, liability or damage (including attorney's fees) which Nyhart may incur by reason of its good faith service delivery to Client.

Nyhart shall indemnify the Client from and against any and all claim, loss, liability or damage (including attorney's fees) which the Client may incur: (i) arising out of any material breach by Nyhart of any of its material obligations, representations or warranties contained in this Agreement; or (ii) arising out of Nyhart's negligence, gross negligence or willful, fraudulent, or criminal misconduct associated with its performance of services under this Agreement. The parties further recognize that clerical errors and variations may occur. When discovered, they will be corrected or adjusted by Nyhart, in accordance with its normal procedures, to the extent reasonable and possible.

**Acceptance**

The items and conditions of this Agreement are agreed to and accepted by Client on behalf of the Plan. This Agreement is effective only when signed by all parties.

**Linn County**

By: __________________________

Printed Name: __________________________

Date: __________________________

**Nyhart**

By: __________________________

Printed Name: __________________________

Date: __________________________
June 3, 2019

Ms. Dawn Jindrich, Finance Director
Board of Supervisors
County of Linn, Iowa
Administrative Office Building
935 2nd Street SW
Cedar Rapids, IA 52404

The following represents our understanding of the services we will provide to the County of Linn, Iowa (County).

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2019, and for the year then ending, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements. In addition, we will audit the entity’s compliance over major federal award programs for the period ending June 30, 2019. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity’s major federal award programs.

Accounting principles generally accepted in the United States of America require that certain information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management’s responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be aucited:

1. Management’s Discussion and Analysis.
2. Budgetary Comparison Schedule.
3. Schedule of the County’s Proportionate Share of the Net Pension Liability.
4. Schedule of County Contributions (Pension).
5. Schedule of Changes in County’s Total OPEB Liability and Related Ratios.
Supplementary information other than RSI will accompany the County’s basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:


Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements:

1. Introductory Section – No opinion or any assurance provided.
2. Statistical Tables – No opinion or any assurance provided.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management’s responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the earlier of 30 days after receipt of our auditors’ reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.
Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS), the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and, if applicable, in accordance with any state or regulatory audit requirements. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondance with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and Government Auditing Standards of the Comptroller General of the United States of America and/or state or regulatory audit requirements. Please note that the determination of abuse is subjective and Government Auditing Standards does not require auditors to detect abuse.

In making our risk assessments, we consider internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the County’s basic financial statements. Our report will be addressed to the governing body of the County. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.
In accordance with the requirements of Government Auditing Standards, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We also will issue a written report on compliance for each major federal program and report on internal control over compliance required by the Uniform Guidance upon completion of our audit.

Audit of Major Program Compliance

Our audit of the County’s major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance; and will include tests of accounting records, a determination of major programs in accordance the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the entity has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major federal award programs. Our procedures will consist of determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the entity’s major programs. The purpose of those procedures will be to express an opinion on the entity’s compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity’s major federal award programs. However, our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity’s major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Other Services

We will provide other nonattest services related to completion of the auditee’s Data Collection Form. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:
1. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance requirements;
4. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received, including federal awards and funding increments received prior to December 26, 2014 (if any), and those received in accordance with the Uniform Guidance (generally received after December 26, 2014);
5. For maintaining records that adequately identify the source and application of funds for federally funded activities;
6. For the design, implementation, and maintenance of internal control over federal awards;
7. For establishing and maintaining effective internal control over federal awards that provides reasonable assurance that the nonfederal entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
8. For identifying and ensuring that the entity complies with federal statutes, regulations, and the terms and conditions of federal awards programs and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal awards programs;
9. For disclosing accurately, currently, and completely, the financial results of each federal award in accordance with the requirements of the award;
10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
11. For taking prompt action when instances of noncompliance are identified;
12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
13. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
14. For submitting the reporting package and data collection form to the appropriate parties;
15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
16. To provide us with:
   a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, and relevant to federal award programs, such as records, documentation, and other matters;
   b. Additional information that we may request from management for the purpose of the audit; and
   c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
17. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole;
18. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work.
19. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
20. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control where fraud could have a material effect on compliance;
21. For the accuracy and completeness of all information provided;
22. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
23. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With respect to any nonattest services we perform, including completion of the auditee’s portion of the Data Collection Form, the County’s management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit, including your understanding of your responsibilities as defined in this letter to us in your management representation letter.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers’ proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.
Fees and Timing

Brian Unsen is the engagement partner for the audit services specified in this letter. Responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. We expect to begin our audit in June 2019.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered monthly and are payable upon presentation. We agree that our gross fee, including expenses, for the audit will not exceed $58,000. We will notify you immediately of any circumstances we encounter that could significantly affect this fee. Whenever possible, we will attempt to use the County’s personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

In addition, we will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm’s performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our audit procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney’s fees will be added to the amount due.

Other Matters

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The audit documentation for this engagement is the property of Eide Bailly LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to the State and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Eide Bailly LLP’s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor’s report to the date the financial statements are issued.
At the conclusion of our audit engagement, we will communicate to the Board of Supervisors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

*Government Auditing Standards* require that we provide, upon request, a copy of our most recent external peer review report and any subsequent review reports to the party contracting for the audit. Accordingly, we will provide a copy of our most recent peer review report at your request.

**DISPUTE RESOLUTION**

The following procedures shall be used to resolve any disagreement, controversy or claim that may arise out of any aspect of our services or relationship with you, including this engagement, for any reason ("Dispute"). Specifically, we agree to first mediate.

**Mediation**

All Disputes between us shall first be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator. The mediator will be selected by mutual agreement, but if we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA").

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute. Mediation will be conducted with the parties in person in Dubuque, Iowa.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Either party may commence suit on a Dispute after the mediator declares an impasse.
INDEMNITY

You agree that none of Eide Bailly LLP, its partners, affiliates, officers or employees (collectively “Eide Bailly”) shall be responsible for or liable to you for any misstatements in your financial statements that we may fail to detect as a result of knowing representations made to us, or the concealment or intentional withholding of information from us, by any member of the Board of Supervisors, elected officials, officers or employees, whether or not they acted in doing so in your interests or for your benefit, and to hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys’ fees from any such misstatement, provided that the services performed hereunder were performed in accordance with professional standards, in all material respects.

If a claim is brought against you by a third-party that arises out of or is in any way related to the services provided under this engagement, you agree to indemnify Eide Bailly LLP, its partners, affiliates, officers and employees, against any losses, including settlement payments, judgments, damage awards, punitive or exemplary damages, and the costs of litigation (including attorneys’ fees) associated with the services performed hereunder provided that the services were performed in accordance with professional standards, in all material respects.

ASSIGNMENTS PROHIBITED

You agree that you will not and may not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly LLP, its partners, affiliates, officers and employees, to any other person or party, or to any trustee, receiver or other third party.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements compliance over major federal award programs including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Respectfully,

Brian Unsen,
Partner

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the County of Linn, Iowa by:

Name: ________________________________

Title: Chairperson

Date: ________________________________
THIS LEASE AGREEMENT, made and entered into this 12th day of June, 2019, by and between Linn County, ("Landlord") whose address for the purpose of this Lease is 935 2nd Street SW, Cedar Rapids, Iowa 52404, and Prospect Meadows, Inc., ("Tenant") whose address for the purpose of this Lease is 1890 County Home Road, Marion, Iowa 52302.

WITNESS THAT:

1. PREMISES AND TERM. The Landlord, in consideration of the rents herein reserved and of the agreements and conditions herein contained, on the part of the Tenant to be kept and performed, leases unto the Tenant and Tenant hereby rents and leases from Landlord, according to the terms and provisions herein, the following described real estate, situated in Linn County, Iowa, to-wit:

A part of the building upon the real estate located at 1890 County Home Road, Marion, Iowa, known as the “Linn County Engineering Building”, totaling 545.96 sq. feet, more or less, and shown more specifically in attached Exhibit “A”.

with the buildings and improvements thereon and all rights, easements and appurtenances thereto belonging and all personal property and fixtures contained within the leased space of the Engineering Building for a term of One (1) year, commencing at midnight on the day previous to the first day of the lease term, which shall be on the first day of July, 2019, and ending at midnight on the last day of the lease term which shall be the last day of June, 2020, upon the condition that the Tenant pays rent therefore, and otherwise performs as in this Lease provided.

2. RENTAL. Tenant agrees to pay Landlord as rental for said term, as follows:
Three Thousand Six Hundred Dollars ($3,600) for the term of this agreement, payable in advance in twelve (12) equal monthly payments, the first payment becoming due on July 1, 2019, and the same amount per month, in advance, on the first day of each month thereafter.

All sums shall be paid at the address of the Landlord, as above designated, or at such other place in Iowa, as the Landlord may, from time to time, previously designate in writing.

3. POSSESSION. Tenant shall be entitled to possession on the first day of the term of this Lease, and shall yield possession to the Landlord at the time and date of the close of this Lease term, except as herein otherwise expressly provided.

4. USE OF THE PREMISES. Tenant covenants and agrees during the term of this Lease to use and occupy the leased premises only for the purpose of office space for Tenant’s development and operation of baseball and softball fields on property leased from Landlord. In addition to the use of the leased space as described in this lease, Tenant may also from time to time use conference space adjacent to the leased space, as shown on Exhibit “A”, at no charge.

5. QUIET ENJOYMENT. Landlord covenants that its estate in said premises is fee simple and that the Tenant on paying the rent herein reserved and performing all the agreements by the Tenant to be performed as provided in this Lease, shall and may peaceably have, hold and enjoy the demised premises for the term of this Lease free from molestation, eviction or disturbance by the Landlord or any other persons or legal entity whatsoever.

Landlord shall have the right to mortgage, sell or transfer the title of all of its rights, title, and interest in said premises at any time without notice, subject to this Lease.
6. CARE AND MAINTENANCE OF PREMISES. (a) Tenant takes said premises in their present condition except for such repairs and alterations as may be expressly herein provided.

(b) Landlord will keep the roof, foundation, structural part of the floor, walls, windows, casings, glass and other structural parts of the building in good repair and will make necessary repairs to the plumbing, the water and sewer pipes, the electrical wiring, and the air conditioning and heating systems equipment. Landlord shall provide necessary repairs to the adjacent sidewalks and parking lot. Landlord shall provide trash removal, grounds upkeep, and snow and ice removal.

(c) Tenant shall, after taking possession of said premises and until the termination of this Lease and the actual removal from the premises, at its own expense, care for and maintain said premises in a reasonably safe and serviceable condition, except for those items designated in paragraph (b) above. Tenant will not permit nor allow said premises to be damaged or depreciated in value by any act or negligence of the Tenant, its agents, employees, patients or invitees. Tenant shall furnish its own interior decoration, however no structural alterations shall be made without the prior approval of the Landlord. Replacement of floor coverings shall be a shared responsibility between Landlord and Tenant. Tenant and Landlord shall mutually decide any issues as to type or style and shall determine cost sharing prior to any proposed replacement.

(d) Tenant will make no unlawful use of said premises and agrees to comply with all valid regulations of the Linn County Board of Health, County ordinances, the laws, rules and regulations of the State of Iowa and the federal government, but this provision shall not be construed as creating any duty by Tenant to members of the general public.

(e) Tenant shall immediately notify the Linn County Facilities Manager of any emergency repair needed of the items enumerated in paragraph 6(b) of this agreement.

7. UTILITIES AND SERVICES. Tenant, during the term of this Lease, shall pay, before delinquency, all charges for its use of telephones and internet services. All other utilities and services shall be provided at the expense of the Landlord.

8. SURRENDER OF PREMISES AT END OF TERM - REMOVAL OF FIXTURES. (a) Tenant agrees that upon the termination of this Lease, it will surrender, yield up and deliver the leased premises in good and clean condition, except the effects of ordinary wear and tear and depreciation arising from lapse of time, or damage without fault or liability of Tenant.

(b) Continued possession by the Tenant, beyond the last date of the term of this Lease, coupled with the receipt by the Landlord of the specified rent (and absent a written agreement by both parties for an extension of this Lease, or for a new Lease) shall constitute a month-to-month extension of this Lease.

9. ASSIGNMENT AND SUBLETTING. Tenant shall not assign this Lease nor sublet all or any portion of the premises, nor permit the use of all or any part of the premises by persons other than Tenant, its employees and agents and invitees, without the prior written consent of Landlord, and any such assignment, sublease, or permission without such consent shall be void, and at the option of Landlord, shall terminate this Lease.

10. INSURANCE. (a) Tenant agrees to have in force on the date of occupancy, and to keep in force thereafter for the term of this Lease, fire and extended coverage insurance on the premises in which it has an interest and the personal property located thereon. Said insurance shall be in an amount reasonably calculated to provide for replacement of the premises and its contents. Tenant shall provide proof of insurance to the Landlord.

(b) Except as to any negligence of the Landlord, arising out of any obligation of the Landlord under this Lease, the Tenant agrees to protect, indemnify, and save harmless the Landlord from and against any loss, claim or liability from personal injury, death, or property damage arising or occurring upon or in connection with the leased premises or by reason of the Tenant's occupancy and use of the premises.
(c) Tenant will not do or permit the doing of any act which would vitiate any insurance, or increase the insurance rates in force upon the real estate improvements on the premises or upon any personal property of the Tenant upon which the Landlord by law or by the terms of this Lease, has or shall have a lien.

(d) Tenant shall maintain general liability insurance, naming the County as an additional insured, in an amount not less than One Million Dollars ($1,000,000). Tenant shall provide proof of insurance to the Landlord.

11. FIRE AND CASUALTY. PARTIAL DESTRUCTION OF PREMISES. (a) In the event of a partial destruction or damage of the leased premises, which is a business interference, that is, which prevents the conducting of a normal business operation and which damage is reasonably repairable within sixty (60) days after its occurrence, this Lease shall not terminate but the rent for the leased premises shall abate during the time of such business interference.

(b) ZONING. Should the zoning ordinance of Linn County make it impossible for Landlord using diligent and timely effort to obtain necessary permits and to repair and/or rebuild so that Tenant is not able to conduct its business on the premises, then partial destruction shall be treated as a total destruction as in the next paragraph provided.

(c) TOTAL DESTRUCTION OF BUSINESS USE. In the event of a destruction or damage of the leased premises including the parking area so that Tenant is not able to conduct its business on the premises or the then current legal use for which the premises are being used and which damages cannot be repaired within sixty (60) days, this Lease may be terminated at the option of either Landlord or Tenant. Such termination in such event shall be effected by written notice of one party to the other. Tenant shall surrender possession within ten (10) days after such notice issues, and each party shall be released from all future obligations hereunder, Tenant paying rental pro rata only to the date of such destruction. In the event of such termination of this Lease, Landlord, at its option, may rebuild or not, according to its own wishes and needs.

12. TERMINATION OF LEASE AND DEFAULTS OF TENANT. Either party to this Lease shall have the right to terminate the Lease for any reason upon giving sixty (60) days prior notice in writing. In the event the "Agreement" incorporated herein is terminated, this Lease shall terminate on the same date and time as termination of the "Agreement" occurs.

13. RIGHTS CUMULATIVE. The various rights, powers, options, elections, and remedies of either party, provided in this Lease, shall be construed as cumulative and no one of them as exclusive of the others, or exclusive of any rights, remedies, or priorities allowed either party by law, and shall in no way affect or impair the right of either party to pursue any other equitable or legal remedy to which either party may be entitled as long as default remains in any way unremedied, unsatisfied, or undischarged.

14. INSPECTIONS. The Landlord has the right to inspect the premises at reasonable times in order to fulfill its obligations and responsibilities to the taxpayers of Linn County and for the purpose of insuring that provisions of this Lease are performed by the Tenant. The right of inspection of the premises shall not be construed to reserve any right to the County for administrative management of the premises during the term of the Lease.

15. NOTICE AND DEMANDS. Notices as provided for in this Lease shall be given to the respective parties hereto at the respective addresses designated on page one of this Lease unless either party notifies the other in writing, of a different address. Without prejudice to any other method of notifying a party in writing or making a demand or other communication, such message shall be considered given under the terms of this Lease when sent, addressed as above designated, postage prepaid, by registered or certified mail, return receipt requested, by United States mail and so deposited in a United States mailbox.

16. PROVISIONS TO BIND AND BENEFIT SUCCESSOR, ASSIGNS, ETC. Each and every covenant and agreement herein contained shall extend to and be binding upon the respective successors, heirs, administrators, executors and assigns of the parties hereto.
17. **CHANGES TO BE IN WRITING.** None of the covenants, provisions, terms, or conditions of this Lease to be kept or performed by Landlord or Tenant shall be in any manner modified, waived, or abandoned, except by a written instrument duly signed by the parties and delivered to the Landlord and Tenant.

18. **CONSTRUCTION.** Words and phrases herein, including acknowledgment, hereof shall be construed as in the singular or plural number, and as masculine, feminine, or neuter gender, according to the context.

19. **AUTHORIZATION.** Each party to this Agreement represents and warrants to the other that:

   (a) It has the right, power, and authority to enter into and perform its obligations under this Agreement.

   (b) It has taken all requisite action (corporate, statutory or otherwise) to approve execution, delivery and performance of this Agreement, and this Agreement constitutes a legal, valid and binding obligation upon itself and in accordance with its terms.

**IN WITNESS WHEREOF,** the parties hereto have duly executed this Lease in duplicate on the day and year first above written.

**LINN COUNTY, IOWA**

Stacey Walker, Board of Supervisors Chairperson
Linn County Board of Supervisors

STATE OF IOWA )
COUNTY OF LINN ) ss:

On this ______ day of ____________, 2019, before me the undersigned, a Notary Public in and for said County and State, personally appeared Stacey Walker, to me personally known, who being by me duly sworn, did say that he is the Chairperson of the Board of Supervisors, Linn County, Iowa, executing the within and foregoing instrument; that said instrument was signed on behalf of said County by authority of its Board of Supervisors; and that he, as such Chairperson acknowledged the execution of said instrument to be the voluntary act and deed of said County, by it and by him voluntarily executed.

____________________________
NOTARY PUBLIC, STATE OF IOWA

Jack Roeder, President

PROSPECT MEADOWS, INC.

STATE OF IOWA )
COUNTY OF LINN ) ss:

On this ______ day of ____________, 2019, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Jack Roeder, to me personally known, who being by me duly sworn, did say that he is the President of Prospect Meadows, Inc., executing the foregoing instrument; that said instrument was signed on behalf of the corporation by authority of its Board of Directors; and that he as principal officer acknowledged the execution of the foregoing instrument to be the voluntary act and deed of the corporation, by it and by him voluntarily executed.

____________________________
NOTARY PUBLIC, STATE OF IOWA
Space A: 12' x 9.83" = 117.96 sq. ft.
Space B: 13.2' x 12' = 158.00 sq. ft.
Space C: 10.5' x 12' = 126.00 sq. ft.
Space D: 12' x 12' = 144.00 sq. ft.
Total Leased Space = 545.96 sq. ft.
June 6, 2019

Ms. Gina Rooney
Wellmark Foundation
1331 Grand Avenue
Des Moines, IA 50309

Dear Ms. Rooney:

The Linn County Board of Supervisors created the Food Systems Council in 2012 in an effort to bring together individuals from different sectors including agriculture, the food industry, education, economic development, conservation, and hunger relief. The purpose of this council is to guide and advise the County on policies and programs that make Linn County’s food system economically, environmentally, and social resilient.

Access to affordable and nutritious foods remains a core concern of the Board, and the Board will continue to support the Food Systems Council as it develops strategies for tackling these issues. The Food System Assessment put forward for Small MATCH Grant funding is an important block in building the foundation for a food-secure Linn County. The Board recognizes that this assessment does not represent an end but rather a beginning: the purpose of this project is to identify a path forward for meaningful improvement within the local food system.

The Board has supported the Food Systems Council by providing it with an annual budget to perform its work, and by providing funding for special projects such as this grant application. The Board will continue to support the Food Systems Council in its work in the future. We hope that you will also support the Linn County Food Systems Council in its innovative work by providing Wellmark Foundation funding.

Sincerely,

Stacey Walker
Chair, Linn County Board of Supervisors