LINN COUNTY BOARD OF SUPERVISORS
MEETING AGENDA
Monday, June 29, 2020
11 am
Formal Board Room—Jean Oxley Public Service Center
935 2nd St. SW, Cedar Rapids, IA

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.

COVID-19 Budget Update

Public Hearing and first consideration for Hilltop Farm Second Addition preliminary plat case JP19-0001, request for four lots, each containing approximately 2 acres, located at 4401 Witwer Ln SE, in the SWSW of Section 18, Township 83 North, Range 6 West, TPC Development, property owner.

Discuss a Temporary Use Permit Case JTU20-0003, requested by Central City Historical Society, owner and petitioner, for the Brown Farm Pioneer Days event to be held on July 24-26, 2020 at 1361 Sawyer Rd, Central City, IA.

Discuss a 2nd Amendment to an existing Professional Services Agreement between Linn County and New Venture Advisors for a Linn County Food System Assessment.

Discuss and decide on authorizing Chair to sign purchase order #5644 for $29,664.25 to Ceridian for clocks for various County departments for the new payroll/timekeeping system.

Discuss proposed 3-year contract with Cost Advisory Services Inc. for an indirect cost recovery plan with no change to the annual fee of $9,875.

Discuss proposed audit engagement letter with Eide Bailly for fiscal year 2020, at a fee not to exceed $60,500.

Discuss using Fillmore Building as a water distribution and cooling center for the homeless starting July 1 in partnership with the City of Cedar Rapids and Willis Dady

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
To adhere to social distancing requirements, Linn County employees and the public may participate in this meeting as follows:

1) Conference call—telephone number 866-576-7975, access code 218839#
2) Email questions or comments prior to or during the meeting to: bd-supervisors@linncounty.org

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.
LINN COUNTY BOARD OF SUPERVISORS

RESOLUTION # __________________

APPROVING A PRELIMINARY PLAT

WHEREAS, a preliminary plat of Hilltop Farm Second Addition (Case #JP19-0001) to Linn County, Iowa, containing six (6) lots, numbered Lot 1, Lot 2, Lot 3, Lot 4 and lettered Outlot A and Outlot B, has been filed for approval, a subdivision of real estate located in the SWSW of Section 18, Township 83 North, Range 6 West of the 5th P.M., Linn County, Iowa, described as follows:

Lot 1, “Auditor’s Plat No. 509, Linn County, Iowa” except Lot 1, “Hilltop Farm First Addition to Linn County, Iowa”.

WHEREAS, said plat is accompanied by a certificate acknowledging that said subdivision is by, and with the free consent of the proprietors, and is accompanied by a certificate dedicating certain property to the public, as shown on the plat; and

WHEREAS, said plat and its attachments thereto have been found to conform to the requirements of the comprehensive plan and the subdivision ordinance; and the requirements of other ordinances and state laws governing such plats; and

WHEREAS, the following conditions as listed on the Planning and Development Staff Report of June May 20, 2020 as last amended on June 15, 2020 have been addressed:

LINN COUNTY SECONDARY ROAD DEPARTMENT
1. Conditions applied to final plat.

IOWA DEPARTMENT OF TRANSPORTATION
1. Not within the jurisdiction of the Iowa Department of Transportation.

LINN COUNTY PUBLIC HEALTH DEPARTMENT
No conditions to be met.

NATURAL RESOURCES CONSERVATION SERVICE
1. Land disturbance greater than 1 acre in size, not associated with agricultural crop production, will require a NPDES permit granted by the Iowa Department of Natural Resources.
2. Submit erosion and sediment control plan for review and acceptance.
3. Applicant shall complete and submit a Land Disturbing Affidavit to the Linn County Soil and Water Conservation District as required by Iowa Code.

LINN COUNTY CONSERVATION DEPARTMENT
1. There is a significant forest resource that should be protected by restricting the clearing of trees, limit trenching, grading, and construction activity over the root zones of trees to be saved.
2. There is a significant wildlife habitat that should be protected by minimized construction footprint for future development.

LINN COUNTY EMERGENCY MANAGEMENT
No conditions to be met.

LINN COUNTY PLANNING AND DEVELOPMENT - ZONING DIVISION
1. Various revisions to the preliminary plat.
2. A written letter of approval or easement document regarding access to the existing private road must be provided to Planning & Development. Said letter or easement document must be signed by all property owners currently using Witwer Lane to access their properties, granting permission for the developer to use Witwer Lane to access the proposed development.
3. Prior to approval of the preliminary plat, the owner must sign an "Acceptance of Conditions" form. The "Acceptance of Conditions" form states that the owner understands and agrees to comply with the agreed upon conditions as stated in the staff report.
4. This plat lies within the 2-mile jurisdiction of the City of Cedar Rapids, and as per the 28E Agreement between the City and the County, will require City approval or a waiver of the right to review.
5. The proposed subdivision name and proposed names of all roads, streets and lanes shall be submitted for review and approval by the Linn County Auditor's office prior to approval of the preliminary plat.
6. A Stormwater Pollution Prevention Plan will be required as a condition for approval of the future final plat.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors, of Linn County, Iowa, that said plat is hereby approved. The Board of Supervisors and County Engineer are hereby authorized to enter approval upon the preliminary plat resolution. The Board of Supervisors' Chairperson is also hereby authorized to sign said plat which executes an acceptance of dedication of property to the public, as shown on said plat.

NOW, THEREFORE BE IT FURTHER RESOLVED, by the Board of Supervisors, of Linn County, Iowa, that said plat and plat proceedings shall not be changed or altered in any way, without the approval of the Linn County Board of Supervisors. Said plat and plat proceedings shall be recorded July 1, 2021 to be valid.

Passed and approved this 1st day of July, 2020

Linn County Board of Supervisors

____________________________________
Chair

____________________________________
Vice Chair

____________________________________
Supervisor

Aye:
Nay:
Abstain:
Absent:
Linn County Board of Supervisors
Resolution #
June 29, 2020
JP19-0001
Page 3 of 3

Attest:

__________________________________________
Joel Miller, Linn County Auditor

Linn County Engineer

__________________________________________
Brad Ketels, Engineer

State of Iowa )
) SS
County of Linn )

I, Joel Miller, County Auditor of Linn County, Iowa, hereby certify that at a regular meeting of the said Board of Supervisors, the foregoing resolution was duly adopted by a vote of:

___ Aye ___ Nay ___ Abstain ___ Absent

__________________________________________
Joel Miller

Subscribed and sworn to before me by the aforesaid Joel Miller, ________________________________,
on this _____ day of ________________________, 2020.

__________________________________________
Notary Public State of Iowa
<table>
<thead>
<tr>
<th>Owner Information:</th>
<th>Applicant Information:</th>
</tr>
</thead>
</table>
| Owner: Central City Historical Society | David Goodlove, President  
Central City Historical Society |
| Address: Box 263  
Central City  
Iowa 52214 | 319-438-1321  
319-360-9556 (cell) |
| Phone: Susan Dolan, Treasurer 319-438-6388 | |

<table>
<thead>
<tr>
<th>Surveying Co:</th>
<th>E-Mail</th>
</tr>
</thead>
<tbody>
<tr>
<td>Engineer:</td>
<td>Phone</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Property Information:</th>
</tr>
</thead>
</table>
| Property Address 1355  
Sawyer Road Central  
City, Iowa 52214  
Address Range (block) |

<table>
<thead>
<tr>
<th>Brief legal(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Sec./Twp./Range) NW NW Sec. 1 85 6</td>
</tr>
</tbody>
</table>

| GPN(s) | 06400-1-0712-76002-00000 |

| Rural Land Use  
Map Designation: Agricultural - AA |

| Current Zoning: A6  
Total Acres: 72 A. |

<table>
<thead>
<tr>
<th>Submittal Requirements:</th>
</tr>
</thead>
</table>
| Application, Fee, Minor Site Plan Drawing  
Proof of Insurance (if applicable) |
The following information shall be provided with the application.
Is the property located within the flood plain?    Yes____  No  X
Is the Proposed Use within the Flood Plain area?   Yes____  No  X

Temporary Use Period:
Beginning – Friday, July 24, 2020
Ending – Sunday, July 26, 2020

Description of Proposed Use:
The Mission Statement of Brown Farm says "To keep the past 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 24, 2020       6-9 p.m.  Pot Luck Evening Meal for Brown Farm Volunteers
Saturday, 10-5, July 25, 2020      10-5, tractor ride sponsored by Coggon Lion’s Club leaves at 9
Sunday, 10-5, July 26, 2020       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 last year
4’ x 10’  Printed on both sides
Brown Farm Pioneer Days
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
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 Society

Applicant
David J. Goodlove, President

Date
June 8, 2020

Date
June 8, 2020

Case #

Receipt#

Date Received

The following information Proposed Use within the
temporary Use period: Beginning

Ending

Description of Proposed Use:

Days & Hours of Operation

Will a building or structure be used and what type?

Will there be a sign? Per Article V, section 107-94 (j) include dimension details and content.
Have you contacted the Building Division for review of applicable building code requirements? YES NO

Restroom Facilities:
☒Currently provided on site.
☐Portable will be brought to the site. None available.

Estimated increase in vehicle trips per day

Type of vehicles using facility

Does the property have access from a state highway? YES ☒ NO ☐
(If yes, review with Iowa Department of Transportation at (319) 365-3558.)

Number of parking spaces provided

The following documents shall be attached:
- Proof of Insurance
- Minor Site Plan

www.linncounty.org/planning
SEVERE WEATHER PLAN FOR SPECIAL EVENTS or VENUES

Plan/Event Information for: _Brown Farm Pioneer Days

Dates of Event/Site July 24-26, 2020

CONTACT INFORMATION:

Name: _David Goodlove, Pres., Historical Society; Gary Greif, Chm. Brown Farm Committee

Phone: _Goodlove – 319-438-1321 (home) 319-360-9556, (cell); Greif – 319-350-5989 (cell)

Email: Goodlove – Ddavidjdavid5@aol.com; Greif – grefidar@netins.net

I. GENERAL

A. This severe weather plan identifies protective actions to take during severe weather by management, personnel, and attendees of special/outdoor events sponsored by _Brown Farm Pioneer Days, Central City Historical Society

B. Flexibility must be exercised when implementing this plan because of the wide variety and threat levels of severe weather that can occur. If discretion is exercised, err on the side of safety.

C. Use of the Incident Command System and Incident Action Plan is highly recommended. (Recommended on line course: FEMA ICS-100)

II. ASSUMPTIONS
The possibility of severe weather may exist at any time, especially during special events such as farmers’ market, concerts, Freedom Festival, bike/foot races, carnival/fair, company picnics, etc.

III. BASIC PLAN

A. Designate a person or subcommittee to be responsible for employee safety during special events.

1. Designate the person or subcommittee to monitor weather conditions at least a day before the event and the day of the event.

   Person designated: Gary Greif, Brown Farm Committee Chairman

B. Notification Procedures

1. Before the event - If severe weather is anticipated for the time frame the event is scheduled, make plans to cancel or postpone the event.
   a. Identify shelter areas to accommodate anticipated attendance: (Attach)
   b. If shelter areas are not available, determine time necessary to clear venue. Enter that time here:
      TIME NECESSARY TO CLEAR VENUE: 30 minutes

   EVENT TO BE POSTPONED/DELAYED/CANCELLED -- DECISION TIME:

   (Event Start Time) minus (Time to Clear) equals Decision Time for Pending or Actual Severe Weather.
2. During the event - If severe weather occurs during the event, the following persons, in order of authority, will make the decision on postponing, delaying the start, or cancelling the event:

<table>
<thead>
<tr>
<th>NAME</th>
<th>Phone (Cell Preferred)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gary Greif</td>
<td>319-350-5989</td>
</tr>
<tr>
<td>Jim Greif</td>
<td>319-521-7480</td>
</tr>
<tr>
<td>David Goodlove</td>
<td>319-360-9556</td>
</tr>
<tr>
<td>Joe Ruley</td>
<td>319-551-4862</td>
</tr>
</tbody>
</table>

The same person(s) will make the appropriate announcements to those in attendance.

a. **Severe Thunderstorm Watch** - If a Severe Thunderstorm Watch is issued for the area, the following announcement will be made:

   "A *Severe Thunderstorm Watch* is in effect for our area. Event organizers are monitoring weather conditions and the event maybe (chose one) suspended/canceled/postponed on short notice. Please be prepared to leave the area as quickly as possible."

b. **Severe Thunderstorm Warning** - If a Severe Thunderstorm Warning is issued for the area, the following announcement will be made:

   "A *Severe Thunderstorm Warning* is in effect for our area. The event is (chose one) suspended/canceled/postponed until further notice. Please leave the area as soon as possible."

c. **Tornado Watch** - If a Tornado Watch is issued for the area, the following announcement will be made:

   "A *Tornado Watch* is in effect for our area. Event organizers are monitoring weather conditions and the event maybe
(chose one) canceled/postponed on short notice. Please be prepared to leave the area as quickly as possible."

d. **Tornado Warning** - If a Tornado Warning is issued for the area, the following announcement will be made:

"A Tornado Warning is in effect for our area. Take cover immediately. Do not go to your vehicle.
Go to the Old Barn and Barn Annex ________________________________ ."

e. **Tornado Sighting/Touchdown** - If a Tornado has been sighted in the area, or if a touchdown has occurred, the following announcement will be made:

A Tornado has been sighted. All persons should take cover immediately. Do not go to your vehicle.
Go to the Old Barn and Barn Annex ________________________________ ."

f. **Other Severe Weather** - If other severe weather occurs, such as heavy rain, high winds, lightning, hail, etc... all activities will be interrupted immediately and the following announcement will be made:

"This event is (chose one) suspended/canceled/postponed until further notice. Please leave the area/take cover as quickly as possible."

3. **Other** - ________________________________ (providing name) will have available a mobile phone, or other communication device in case emergency responders must report to the area due to injuries, etc... **Jim Greif, Prairieburg Fireman and Brown Farm Committee member, has a portable phone and pager that he will carry with him. He will be notified about EMA warnings and can monitor and talk to all Linn County Emergency facilities and the Linn County Sheriff’s Office.

4. **LIGHTNING SAFETY** (a lightening detector may be available for checkout from Linn County Emergency Management,

A. All thunderstorms produce lightning and can be dangerous.
B. When cloud-to-ground lightning is seen or thunder is heard, outdoor activity should be stopped and everyone should be directed to shelter.

C. Do not resume activities until approximately 30 minutes have passed since the last thunder was heard.

(Alternate language modified from NCAA guidelines)

The following specific lightning safety guidelines have been developed with the assistance of lightning safety experts. Design your lightning safety plan to consider local safety needs, weather patterns and thunderstorm types.

a. As a minimum, lightning safety experts strongly recommend that by the time the monitor observes 30 seconds (approx. equivalent to 6 miles) between seeing the lightning flash and hearing its associated thunder, all individuals should have left the athletics/event site and reached a safer structure or location. Use of a lightening detector is helpful.

b. Please note that thunder may be hard to hear if there is an athletics event going on, particularly in stadiums with large crowds. Implement your lightning safety plan accordingly.

c. The existence of blue sky and the absence of rain are not guarantees that lightning will not strike. At least 10 percent of lightning occurs when there is no rainfall and when blue sky is often visible somewhere in the sky, especially with summer thunderstorms. Lightning can, and does, strike as far as 10 (or more) miles away from the rain shaft.

d. Avoid using landline telephones, except in emergency situations. People have been killed while using a landline telephone during a thunderstorm. Cellular or cordless phones are safe alternatives to a landline phone, particularly if the person and the antenna are located within a safer structure or location, and if all other precautions are followed.
e. To resume athletics/event activities, lightning safety experts recommend waiting 30 minutes after both the last sound of thunder and last flash of lightning. If lightning is seen without hearing thunder, lightning may be out of range and therefore less likely to be a significant threat. At night, be aware that lightning can be visible at a much greater distance than during the day as clouds are being lit from the inside by lightning. This greater distance may mean that the lightning is no longer a significant threat.

At night, use both the sound of thunder and seeing the lightning itself to decide on resetting the 30 minute "return-to-play/event" clock before resuming outdoor athletics/event activities. Again, a lightening detector is helpful.

f. People who have been struck by lightning do not carry an electrical charge. Therefore, cardiopulmonary resuscitation (CPR) is safe for the responder. If possible, an injured person should be moved to a safer location before starting CPR. Lightning-strike victims who show signs of cardiac or respiratory arrest need prompt emergency help. If you are in a 911 community, call for help. Prompt, aggressive CPR has been highly effective for the survival of victims of lightning strikes. Automatic external defibrillators (AEDs) have become a common, safe and effective means of reviving persons in cardiac arrest. Planned access to early defibrillation should be part of your emergency plan. However, CPR should never be delayed while searching for an AED.

Note: Weather watchers, real-time weather forecasts and commercial weather warning devices are all tools that can be used to aid in decision-making regarding stoppage of the event, evacuation and resumption/cancellation of the event.

I. IDENTIFICATION OF BEST AVAILABLE PROTECTIVE AREAS

A. In the event of a Tornado Warning, sighting, or touchdown the following locations are designated as the best available protective areas for outside, open spaces:
1. Ravine
2. Root Cellar
3.

(Identification of Best Available Protective Areas – cont.)

B. In the event of a Tornado Warning, sighting, or touchdown the following locations are designated as the best available protective areas for inside areas:

1. Old Barn
2. Annex
3. Root Cellar

V. Supersession

This document is the initial Severe Weather Plan for Special Events for Brown Farm Pioneer Days __________________________, and may be updated or amended as required.

Effective Date: June 8, 2020

Linn Co. EMA Review

Date Received: ________________________________

Staff Member – reviewed by: ________________________________

Date of Review: ________________________________

Revision 20120727
Sample from last year

Nationwide Brokerage Solutions®

Indication # 1453731 Customer #: 998309 Page 1 of 8

Brian R. Berg
1323 Boyson Rd
Hiawatha, IA 52233
Attn: Brian R. Berg

April 9, 2019

We are pleased to offer the following indication. Please review it carefully as the coverages, limits
and/or terms may differ from those requested on the application.
If this is a new business indication, it is valid for 30 days from the date listed above.

Applicant: Central City Historical Society
DBA: c/o David Goodlove
Policy Period: 3 days
Company: Scottsdale Insurance Company
Line of Business: Special Event Liability
Operation: Special Event-Festival

General Liability Limits:

<table>
<thead>
<tr>
<th>Description</th>
<th>Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Aggregate (Other than Products/Completed Ops)</td>
<td>$2,000,000</td>
</tr>
<tr>
<td>Products/Completed Operations Aggregate</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>Personal &amp; Advertising Injury</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>Each Occurrence</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>Damage to Premises Rented to You</td>
<td>$100,000</td>
</tr>
<tr>
<td>Medical Expense</td>
<td>$5,000</td>
</tr>
</tbody>
</table>

General Liability Deductible: N/A

General Liability Rating Basis:
Per: 3 Days

Terms and Conditions:
- The premium is subject to audit.
- The premium is 25% minimum earned – no flat cancellations.
- All fees are 100% fully earned
- Any premium generated by an Additional Insured form is 100% fully earned
- Any premium generated by a Special Event having already occurred is 100% fully earned
- The premium is minimum and deposit
- Terrorism coverage is available for an additional $90 plus state tax. If the Terrorism Form is not returned along with the additional premium, you will have no terrorism coverage under this policy.
- In the event of any material change in underwriting information, including losses, before coverage is bound, terms may be modified or withdrawn.

Note: All vendors, subcontractors, performers, and exhibitors must carry their own liability insurance with limits and coverages equal to or greater than those on this quote, and that names our applicant as an additional insured. It is the responsibility of the
insured to keep copies of the certificates, that meet the above guidelines, on file.

**Premium Breakdown:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>General Liability</td>
<td>$1,800.00</td>
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<tr>
<td>Surplus Lines Tax</td>
<td>$19.25</td>
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<tr>
<td>Policy Fee</td>
<td>$125.00</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$1,944.25</strong></td>
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</tbody>
</table>

**Schedule of Forms:**

- **Common Policy Forms**
  - UTS-COVPG: Cover Page
  - OPS-D-1: Common Policy Declarations
  - UTS-SP-2: Schedule of Forms and Endorsements
  - UTS-SP-3: Schedule of Locations

- **Liability Forms**
  - CLS-SD-1L: Commercial General Liability Coverage Part Supplemental
  - CLS-SP-1L: Commercial General Liability Coverage Part Extension
  - CG 00 01: Commercial General Liability Coverage Form
  - CG 21 06: Exclusion—Access or Disclosure of Confidential or Personal Information
  - CG 21 47: Employee Related Practices Exclusion
  - CG 21 67: Fungi or Bacteria Exclusion
  - CG 21 73: Exclusion of Certified Acts of Terrorism
  - CG 24 26: Amendment of Insured Contract Definition
  - GLS-30s: Contractors Special Conditions
  - GLS-47s: Minimum and Advance Premium Endorsement
  - GLS-74s: Amendment of Conditions
  - GLS-152s: Amendment to Other Insurance Conditions
  - GLS-289s: Known Injury or Damage Exclusion - Personal & Advertising Injury
  - GLS-341s: Hydraulic Fracturing Exclusion
  - GLS-457s: Aircraft Exclusion
  - GLS-526: Total Firearms Exclusion
  - IL 00 17: Common Policy Conditions
  - IL 00 21: Nuclear Energy Liability Exclusion
  - UTS-9g: Service of Suit
  - UTS-44g: Punitive or Exemplary Damage Exclusion
  - UTS-119g: Minimum Earned Cancellation Premium
  - UTS-266g: Asbestos Exclusion
  - UTS-267g: Lead Contamination Exclusion
  - UTS-365s: Amendment of Nonpayment Cancellation Condition
  - UTS-428g: Premium Audit
  - CG 21 16: Exclusion - Any and All Professional Exposures
  - CG 21 44: Limitation of Coverage to Premises
  - GLS-5s: Special Event Participant Exclusion
  - GLS-106s: Liquor Liability Exclusion
<table>
<thead>
<tr>
<th>GLS-227s</th>
<th>Assault and/or Battery Exclusion</th>
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<tbody>
<tr>
<td>GLS-271s</td>
<td>Amusement Ride Exclusion</td>
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<tr>
<td>GLS-94s</td>
<td>Deductible Endorsement</td>
</tr>
<tr>
<td>GLS-103s</td>
<td>Designated Operations Exclusion-Any and all exposure for carriage rides</td>
</tr>
<tr>
<td>GLS-455s</td>
<td>Marijuana/Cannabis Products Exclusion</td>
</tr>
<tr>
<td><strong>State Forms</strong></td>
<td></td>
</tr>
<tr>
<td>IL 02 76</td>
<td>Iowa Changes - Cancellation and Nonrenewal</td>
</tr>
</tbody>
</table>
AGENT REQUEST TO BIND

Broker:  Stephanie Soppe  
Email:  soppes1@nationwide.com  
Phone:  515-508-7566

Binding Process:
(1) Email (alliedge@nationwide.com) or fax (866-433-4331) the required binding documents.
(2) When binding is confirmed, we will email a binder and invoice to your agency.
(3) Payment should be mailed, along with a copy of the invoice, to the address shown. Include financing paperwork if applicable. Checks should be made payable to Allied General Agency.

Commission:  10%

Required to Bind:
• Your signed request to bind (below)
• Completed and signed applications
• Completed and signed "Terrorism Form"
• Certificate from company insuring Carriage Rides
• A copy of the insured’s check for the gross amount. All checks are made payable to Allied General Agency.

Please take a moment to verify the named insured and dba are correct as shown at the top of page 1 of this quote.
Indicate any changes needed below:
• Legal entity type:  ___Individual  ___Partnership (include names of all partners)  
  ___ LLC  ___ Corporation
• Provide dba if not shown at top of quote:  
• Change(s) needed:  

Payment Options:
• Net due in 18 days from inception date of coverage

REQUEST TO BIND COVERAGE - ACKNOWLEDGEMENT OF PREMIUM RESPONSIBILITY

Proposed Effective Date:  

We request that coverage be bound on the above-named insured with the proposed effective date shown. We understand and agree the actual inception date of the policy is dependent upon receipt of all binding requirements and final approval of Allied General Agency’s broker.

Signature of Agency representative:  
Date:  
POLICYHOLDER DISCLOSURE
NOTICE OF TERRORISM INSURANCE COVERAGE

TERRORISM RISK INSURANCE ACT

Under the Terrorism Risk Insurance Act of 2002, as amended pursuant to the Terrorism Risk Insurance Program Reauthorization Act of 2015, effective January 1, 2015 (the "Act"), you have a right to purchase insurance coverage for losses arising out of acts of terrorism, as defined in Section 102(1) of the Act:
The term "certified acts of terrorism" means any act that is certified by the Secretary of the Treasury—in consultation with the Secretary of Homeland Security, and the Attorney General of the United States—to be an act of terrorism; to be a violent act or an act that is dangerous to human life, property, or infrastructure; to have resulted in damage within the United States, or outside the United States in the case of certain air carriers or vessels or the premises of a United States mission; to have been committed by an individual or individuals as part of an effort to coerce the civilian population of the United States or to influence the policy or affect the conduct of the United States Government by coercion.

You should know that where coverage is provided by this policy for losses resulting from "certified acts of terrorism," such losses may be partially reimbursed by the United States Government under a formula established by federal law. However, your policy may contain other exclusions which might affect your coverage, such as an exclusion for nuclear events. Under the formula, the United States Government agrees to reimburse eighty-five percent (85%) of covered terrorism losses in calendar year 2015 that exceed the statutorily established deductible paid by the insurance company providing the coverage. This percentage of United States Government reimbursement decreases by one percent (1%) every calendar year beginning in 2016 until it equals eighty percent (80%) in 2020. The premium charged for this coverage is provided below and does not include any charges for the portion of loss that may be covered by the Federal Government under the Act.

You should also know that the Act, as amended, contains a $100 billion cap that limits United States Government reimbursement as well as insurers' liability for losses resulting from "certified acts of terrorism" when the amount of such losses in any one calendar year exceeds $100 billion. If the aggregate insured losses for all insurers exceed $100 billion, your coverage may be reduced.

CONDITIONAL TERRORISM COVERAGE

The federal Terrorism Risk Insurance Program Reauthorization Act of 2015 is scheduled to terminate at the end of December 31, 2020, unless renewed, extended or otherwise continued by the federal government. Should you select Terrorism Coverage provided under the Act and the Act is terminated December 31, 2020, any terrorism coverage as defined by the Act provided in the policy will also terminate.
IN ACCORDANCE WITH THE ACT, YOU MUST CHOOSE TO SELECT OR REJECT COVERAGE FOR "CERTIFIED ACTS OF TERRORISM" BELOW:


NOTE: In these states, a terrorism exclusion makes an exception for (and thereby provides coverage for) fire losses resulting from an act of terrorism. Therefore, if you reject the offer of terrorism coverage, that rejection does not apply to fire losses resulting from an act of terrorism coverage for such fire losses will be provided in your policy.

If you do not respond to our offer and do not return this notice to the Company, you will have no Terrorism Coverage under this policy.

| I hereby elect to purchase certified terrorism coverage for a premium of $_______________. |
| I understand that the federal Terrorism Risk Insurance Program Reauthorization Act of 2015 may terminate on December 31, 2020. Should that occur my coverage for terrorism as defined by the Act will also terminate. |
| I hereby reject the purchase of certified terrorism coverage. |

Policyholder/Applicant's Signature

Named Insured/Firm

Print Name

Policy Number, if available

Date
2nd AGREEMENT AMENDMENT

This 2nd Amendment of Agreement for Professional Services (this “2nd Amendment”) is made and entered into as of June 25, 2020, by and between New Venture Advisors LLC (“Consultant”) and Linn County (“Client”).

Whereas, the parties entered into that certain Professional Services Agreement for Linn County Food System Assessment dated as of November 18, 2019 which terminates on December 31, 2020 (the “Existing Agreement”); and

Whereas, the parties amended the Existing Agreement with a revised scope of services and schedule of payments effective March 9, 2020 (the “Amendment”); and

Whereas, the parties desire to modify the terms of the Existing Agreement and Amendment as provided in this 2nd Amendment.

NOW, THEREFORE, the parties agree as follows:

Revised Scope of Services
That Exhibit A of the Existing Agreement shall be replaced in its entirety with the scope of services set forth in the amended Exhibit A on pages 2 and 3 of this Amendment, attached hereto and incorporated herein by reference.

Revised Schedule of Payments
That Exhibit B of the Existing Agreement shall be replaced in its entirety with the schedule of payments set forth in the amended Exhibit B on page 4 of this Amendment, attached hereto and incorporated herein by reference.

Revised Conditions
Except to the extent specifically amended by this Amendment, all of the terms, provisions and conditions contained in the Existing Agreement shall be and remain in full force and effect as if set forth in this Amendment, and the same are hereby ratified and confirmed.

Understood, Agreed & Approved
We have carefully reviewed this Amendment and agree to and accept all of its terms, provisions and conditions. We are executing this Amendment as of the Effective Date above.

By: ___________________________ Date: _______________
Kathy Nyquist, Principal
NEW VENTURE ADVISORS LLC

By: ___________________________ Date: _______________
Ben Rogers, Chair
LINN COUNTY BOARD OF SUPERVISORS
Exhibit A – Description of Project

<table>
<thead>
<tr>
<th>Project Name:</th>
<th>Linn County Food System Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Description:</strong></td>
<td>The Linn County Food Systems Council has ambitious goals to improve Linn County’s food system from production to consumption. Currently, the Council is focusing on increasing access to and consumption of nutritious foods by boosting the volume and diversity of food produced within the county. The first step toward accomplishing this goal is to complete a comprehensive baseline Linn County food system assessment.</td>
</tr>
<tr>
<td><strong>Assignment:</strong></td>
<td>Conduct a baseline assessment of four factors that are foundational to food system development: production, procurement, processing, and barriers to entry and expansion of businesses working within the food system.</td>
</tr>
<tr>
<td><strong>Work Schedule:</strong></td>
<td>Work will begin in November 2019 and be completed no later than November 2020. See Estimated Timeline below.</td>
</tr>
<tr>
<td><strong>Description of Services:</strong></td>
<td>See Scope of Work below in which “FSC” refers to members of the Linn County Food Systems Council identified by Client to participate in the project.</td>
</tr>
<tr>
<td><strong>Client Responsibilities:</strong></td>
<td>Engage with Consultant in periodic status meetings. Lead stakeholder outreach for surveys and make introductions for interviews. Review and provide comments to work in progress. Provide images for and create story map based on PowerPoint provided by Consultant. Distribute documents to stakeholders and the public.</td>
</tr>
</tbody>
</table>

**Scope of Work**

**Initiation** Planning call with FSC to discuss project goals and timing, stakeholder groups (e.g. producers, buyers, makers, value chain facilitators), findings from food system research conducted previously. Identify 1-2 from each stakeholder group for preliminary interviews. Refine work plan and timeline.

**Landscape Scan** Read prior studies and conduct additional secondary research on the county and regional food system. Conduct preliminary interviews. Synthesize findings and prioritize areas for exploration (indicators) and research methodologies with FSC. Finalize research plan.

**Primary Research** Develop research instruments, likely surveys and interview guides for 2-3 stakeholder groups. Beta test and field surveys. Conduct interviews.

**Synthesis** Analyze data collected and identify emerging themes. This will include but is not limited to assessing and mapping existing infrastructure availability across the region and major gaps; underutilized warehouse, cold storage, distribution and processing space; type and quantity of current ag and value-added production; projected volume if barriers are addressed; how this corresponds to demand, etc. Summarize findings and review with FSC.
Community Level Research Develop a second phase research plan to explore themes emerging during primary research phase. Conduct 16 additional interviews with individuals from core stakeholder groups and community organizations and businesses relevant to the findings to date. Targeted interviews will include but are not limited to relevant county and city officials, health organization leadership, Dow farm project team leaders, county level school food services buyers and distributors (e.g. Reinhart Food Service), larger agricultural corporations (e.g. General Mills, Ingredion), agricultural lenders, and farm bureau leadership.

Refinement Incorporate input from community level research into the research synthesis. Draft complete findings and frame food system development strategies and action plans. Source case studies of similar efforts nationwide to provide additional context. Review with FSC and refine strategies, recommended action plans and evaluation framework.

Finalization Draft a full final report and prepare a separate executive summary/presentation. Join FSC in presenting executive summary to Linn County Board of Supervisors via videoconference. Finalize full report. Develop a PowerPoint for the public report and work with Linn County GIS staff in creating a story map.

Estimated Timeline

Nov Finalize engagement and contracts
Dec Hold kickoff call with FSC, draft preliminary work plan
Dec-Jan Begin secondary research, conduct preliminary interviews
Jan Synthesize findings and discuss with FSC. Finalize research plan and recruiting strategy.
Jan-Feb Develop research instruments and initiate research plan
Mar Synthesize findings, develop themes, revise research plan
Mar Conduct community level research
Apr-May Incorporate input, frame strategies and action plans, develop evaluation framework, refine
June Draft complete report and executive summary
July County presentations
Aug-Sept Finalize and create public version of the report
### Exhibit B – Schedule of Payments

<table>
<thead>
<tr>
<th>Fees:</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>$13,200</td>
<td></td>
<td>Initiation &amp; Landscape Scan</td>
</tr>
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<td>$10,000</td>
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</tr>
<tr>
<td>$8,300</td>
<td></td>
<td>Finalization</td>
</tr>
<tr>
<td>$44,900</td>
<td></td>
<td>Total Fee</td>
</tr>
</tbody>
</table>

| Non-Reimbursable Expenses: | None anticipated |

<table>
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<tr>
<th>Terms:</th>
<th>Invoices will be issued according to the following schedule, payable net 30 days:</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>$15,000 Upon signing of this agreement</td>
</tr>
<tr>
<td></td>
<td>$10,500 On January 1, 2020</td>
</tr>
<tr>
<td></td>
<td>$9,700 On April 1, 2020</td>
</tr>
<tr>
<td></td>
<td>$6,700 On June 1, 2020</td>
</tr>
<tr>
<td></td>
<td>$3,000 On June 15, 2020 with all deliverables due by September 30, 2020</td>
</tr>
</tbody>
</table>
AGREEMENT AMENDMENT

This Amendment of Agreement for Professional Services (this “Amendment”) is made and entered into as of March 9, 2020, by and between New Venture Advisors LLC (“Consultant”) and Linn County (“Client”).

Whereas, the parties entered into that certain Professional Services Agreement for Linn County Food System Assessment dated as of November 18, 2019 (the “Existing Agreement”) which terminates on December 31, 2020; and

Whereas, the parties desire to modify the terms of the Existing Agreement as provided in this Amendment.

NOW, THEREFORE, the parties agree as follows:

Revised Scope of Services
That Exhibit A of the Existing Agreement shall be replaced in its entirety with the scope of services set forth in the amended Exhibit A on pages 2 and 3 of this Amendment, attached hereto and incorporated herein by reference.

Revised Schedule of Payments
That Exhibit B of the Existing Agreement shall be replaced in its entirety with the schedule of payments set forth in the amended Exhibit B on page 4 of this Amendment, attached hereto and incorporated herein by reference.

Revised Conditions
Except to the extent specifically amended by this Amendment, all of the terms, provisions and conditions contained in the Existing Agreement shall be and remain in full force and effect as if set forth in this Amendment, and the same are hereby ratified and confirmed.

Understood, Agreed & Approved
We have carefully reviewed this Amendment and agree to and accept all of its terms, provisions and conditions. We are executing this Amendment as of the Effective Date above.

By: [Signature]  Date: March 9, 2020
Kathy Nyquist, Principal
NEW VENTURE ADVISORS LLC

By: [Signature]  Date: 3/18/2020
LINN COUNTY BOARD OF SUPERVISORS
Exhibit A – Description of Project

Project Name: Linn County Food System Assessment

Description: The Linn County Food Systems Council has ambitious goals to improve Linn County’s food system from production to consumption. Currently, the Council is focusing on increasing access to and consumption of nutritious foods by boosting the volume and diversity of food produced within the county. The first step toward accomplishing this goal is to complete a comprehensive baseline Linn County food system assessment.

Assignment: Conduct a baseline assessment of four factors that are foundational to food system development: production, procurement, processing, and barriers to entry and expansion of businesses working within the food system.

Work Schedule: Work will begin in November 2019 and be completed no later than November 2020. See Estimated Timeline below.

Description of Services: See Scope of Work below in which “FSC” refers to members of the Linn County Food Systems Council identified by Client to participate in the project.

Client Responsibilities: Engage with Consultant in periodic status meetings. Lead stakeholder outreach for surveys and make introductions for interviews. Review and provide comments to work in progress. Distribute documents to stakeholders and the public.

Scope of Work

Initiation Planning call with FSC to discuss project goals and timing, stakeholder groups (e.g. producers, buyers, makers, value chain facilitators), findings from food system research conducted previously. Identify 1-2 from each stakeholder group for preliminary interviews. Refine work plan and timeline.

Landscape Scan Read prior studies and conduct additional secondary research on the county and regional food system. Conduct preliminary interviews. Synthesize findings and prioritize areas for exploration (indicators) and research methodologies with FSC. Finalize research plan.

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Synthesis Analyze data collected and identify emerging themes. This will include but is not limited to assessing and mapping existing infrastructure availability across the region and major gaps; underutilized warehouse, cold storage, distribution and processing space; type and quantity of current ag and value-added production; projected volume if barriers are addressed; how this corresponds to demand, etc. Summarize findings and review with FSC.
**Community Level Research** Develop a second phase research plan to explore themes emerging during primary research phase. Conduct 16 additional interviews with individuals from core stakeholder groups and community organizations and businesses relevant to the findings to date. Targeted interviews will include but are not limited to relevant county and city officials, health organization leadership, Dow farm project team leaders, county level school food services buyers and distributors (e.g. Reinhart Food Service), larger agricultural corporations (e.g. General Mills, Ingredion), agricultural lenders, and farm bureau leadership.

**Refinement** Incorporate input from community level research into the research synthesis. Draft complete findings and frame food system development strategies and action plans. Source case studies of similar efforts nationwide to provide additional context. Review with FSC and refine strategies, recommended action plans and evaluation framework.

**Finalization** Prepare a full final report and separate executive summary/presentation. Join FSC in presenting to Linn County Board of Supervisors. Incorporate a final round of revisions for the public report.

**Estimated Timeline**

<table>
<thead>
<tr>
<th>Month</th>
<th>Activity</th>
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<td>Synthesize findings, develop themes, revise research plan</td>
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<td>Conduct community level research</td>
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<td>Apr-May</td>
<td>Incorporate input, frame strategies and action plans, develop evaluation framework, refine</td>
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<td>June</td>
<td>Draft complete report and executive summary</td>
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<td>July</td>
<td>County presentations</td>
</tr>
<tr>
<td>Aug</td>
<td>Finalize and create public version of the report</td>
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# Exhibit B – Schedule of Payments

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**Non-Reimbursable Expenses:**
Total fees listed above include travel expenses (economy class, three-week advance purchase, per diem) for one day trip to the region by one team member for Board of Supervisors meeting.

**Terms:**
Invoices will be issued according to the following schedule, payable net 30 days:
- $15,000 Upon signing of this agreement
- $10,500 On January 1, 2020
- $9,700 On April 1, 2020
- $6,700 On the earlier of June 1, 2020 or completion of all deliverables
- $3,000 Upon completion of all deliverables
Agreement for Professional Services

This Agreement for Professional Services (the “Agreement”) is made as of the 18th day of November, 2019, between Linn County ("Client") with a principal place of business at 935 2nd Street SW, Cedar Rapids, IA 52404, and New Venture Advisors LLC ("Consultant"), with a principal place of business at 630 W. Wrightwood Ave. 5W, Chicago, IL 60614.

1. Services to be Performed

Consultant agrees to perform consulting services on Client's behalf as described in Exhibit A attached to and made part of this Agreement (the “Services”). Exhibit A contains a summary of key activities, but Consultant is free to employ any method to achieve the results within the provisions of Section 10. Consultant may establish tasks and timelines for Client deliverables necessary for the Consultant to achieve results which will be agreed to in writing and timely performed by Client.

2. Payment

In consideration for the services to be performed by Consultant, Client agrees to pay Consultant according the total amount of compensation specified in Exhibit B attached to and made part of this Agreement. Consultant's total compensation shall not exceed the amount specified in Exhibit B without Client's written consent.

3. Terms of Payment

Consultant shall be paid according to the Schedule of Payments set forth in Exhibit B.

4. Late Fees

Late payments by Client shall be subject to late penalty fees of 1% per month from the due date until the amount is paid.

5. Expenses

Client shall reimburse Consultant for expenses that are directly attributable to work performed under this Agreement. An allotment for such expenses and a schedule of payments are detailed in Exhibit B.

6. Materials

Consultant will furnish all materials, equipment, and supplies used to provide the services required by this Agreement.
7. Intellectual Property Ownership

Consultant assigns to Client all patent, copyright, and trade secret rights in anything specifically created or developed by Consultant for Client under this Agreement. This assignment is conditioned upon full payment of the compensation due Consultant under this Agreement. Notwithstanding the foregoing, all of Consultant’s pre-existing intellectual property, whether or not used in connection with the services provided by Consultant hereunder, shall remain the sole and exclusive property of Consultant.

8. Term of Agreement

This agreement will become effective when signed by both parties and will terminate on the earlier of:

- the date Consultant completes the services required by this Agreement
- December 31, 2020, or
- the date a party terminates the Agreement as provided below.

Consultant’s rights to receive payment for services and expenses, Client’s obligations to pay the same, and the provisions of Sections 7 and 14, survive termination of this Agreement.

9. Terminating the Agreement

Either party may terminate this Agreement at any time by giving 30 days written notice of termination. Consultant shall be entitled to full payment for services performed and expenses incurred prior to the effective date of termination.

10. Independent Contractor Status

Consultant is an independent contractor, not Client's employee. Consultant's employees or subcontractors are not Client's employees. Consultant and Client agree to the following rights consistent with an independent contractor relationship.

- Consultant has the right to perform services for others during the term of this Agreement.
- Consultant has the sole right to control and direct the means, manner, and method by which the services required by this Agreement will be performed.
- Consultant has the right to hire assistants as subcontractors or to use employees to provide the services required by this Agreement.
- Consultant or Consultant's employees or subcontractors shall perform the services required by this
Agreement; Client shall not hire, supervise or pay any assistants to help Consultant.

- Neither Consultant nor Consultant's employees or subcontractors shall receive any training from Client in the skills necessary to perform the services required by this Agreement.

- Client shall not require Consultant or Consultant's employees or subcontractors to devote full time to performing the services required by this Agreement.

- Neither Consultant nor Consultant's employees or subcontractors are eligible to participate in any employee pension, health, vacation pay, sick pay, or other fringe benefit plan of Client.

It is the essence of this Agreement that the relationship between Consultant and Client is that of an independent contractor. Any contrary final determination by any Board, Tribunal, Agency, or Court of competent jurisdiction shall require the amendment of this Agreement (and the parties hereto agree that this Agreement shall automatically be amended) in any way necessary to establish and create an independent contractor relationship.

11. Local, State, and Federal Taxes

Consultant shall be responsible for all income taxes and FICA (Social Security and Medicare taxes) due with respect to any payment for services performed under this Agreement. Client will not:

- withhold FICA from Consultant's payments or make FICA payments on Consultant's behalf
- make state or federal unemployment compensation contributions on Consultant's behalf, or
- withhold state or federal income tax from Consultant's payments.

12. Entire Agreement

This is the entire Agreement between Consultant and Client concerning the subject matter hereof and supersedes all prior oral or written communications or agreements between the parties concerning such subject matter.

13. Modifying the Agreement

Client and Consultant recognize that:

- Consultant's original cost and time estimates may be inaccurate due to unforeseen events or to factors unknown to Consultant when this Agreement was made,
- Client may desire a mid-project change in Consultant's services that would change the amount of
time and cost to the project and possibly inconvenience Consultant, or

- other provisions of this Agreement may be difficult to carry out due to unforeseen circumstances.

If any intended changes or any other events beyond the parties' control require adjustments to this Agreement, the parties shall make a good faith effort to agree on all necessary particulars. Such agreements shall be put in writing, signed by the parties, and added to this Agreement.

14. Confidentiality

Consultant acknowledges that it will be necessary for Client to disclose certain confidential and proprietary information to Consultant in order for Consultant to perform duties under this Agreement. Consultant acknowledges that any disclosure to any third party or any misuse of this proprietary or confidential information would harm Client. Accordingly, Consultant will not disclose or use, either during or after the term of this Agreement, any proprietary or confidential information of Client without Client’s prior written permission except to the extent necessary to perform services on Client’s behalf.

Proprietary or confidential information includes:

- the written, printed, graphic, or electronically recorded materials furnished by Client for Consultant to use
- business or marketing plans or strategies, customer lists, operating procedures, trade secrets, design formulas, know-how and processes, computer programs and inventories, discoveries and improvements of any kind, sales projections, and pricing information
- information belonging to customers and suppliers of Client about whom Consultant gained knowledge as a result of Consultant’s services to Client
- any written or tangible information stamped “confidential,” “proprietary,” or with a similar legend, and
- any information that Client makes reasonable efforts to maintain the secrecy of.

Consultant shall not be restricted in using any material which is publicly available, already in Consultant’s possession prior to commencement of Consultant’s provision of services to Client, or known to Consultant without restriction, or is rightfully obtained by Consultant from sources other than Client. Upon termination of Consultant’s services to Client, or at Client’s request, Consultant shall deliver to Client all materials in Consultant’s possession relating to Client’s business.

15. Resolving Disputes
This Agreement shall be governed by and construed in accordance with the substantive laws of the State of Iowa, without giving effect to conflict of laws principles thereof. Any action brought to enforce any rights under this Agreement shall be brought in federal or state court in Linn County, Iowa. Each party waives any claim that a legal proceeding brought in accordance with this Section 15 has been brought in an inconvenient forum or that venue of that proceeding is improper.

16. Limits on Liability

This provision allocates the risks under this Agreement between Consultant and Client. Consultant's pricing reflects the allocation of risk and limitation of liability specified below.

Client's total liability to Consultant under this Agreement for damages, costs, and expenses shall not exceed the total compensation paid by Client to Consultant under this Agreement. Consultant's total liability to Client under this Agreement for damages, costs, and expenses shall not exceed the total compensation received by Consultant under this Agreement. However, Consultant shall remain liable for bodily injury or personal property damage resulting from grossly negligent or willful actions of Consultant or Consultant's employees or agents while on Client's premises to the extent such actions or omissions were not caused by Client and Client shall remain liable for bodily injury or personal property damage resulting from grossly negligent or willful actions of Client or Client's employees or agents while on Client's premises to the extent such actions or omissions were not caused by Consultant.

NEITHER PARTY TO THIS AGREEMENT SHALL BE LIABLE FOR PUNITIVE DAMAGES OR THE OTHER'S LOST PROFITS OR SPECIAL, INCIDENTAL, INDIRECT OR CONSEQUENTIAL DAMAGES, WHETHER IN AN ACTION IN CONTRACT OR TORT, EVEN IF THE PARTY HAS BEEN ADVISED BY THE OTHER PARTY OF THE POSSIBILITY OF SUCH DAMAGES.

17. Representations and Warranties

Client represents and warrants to Consultant as follows: (a) Client has the full power and authority to enter into this Agreement and fulfill its obligations hereunder, and that such ability is not limited or restricted by any agreements or understandings between Client and other persons or companies; and (b) the performance of the terms of this Agreement and of Client's obligations hereunder shall not breach any separate agreement by which Client is bound.

Consultant represents and warrants to Client as follows: (a) Consultant has the full power and authority to enter into this Agreement and fulfill its obligations hereunder, and that such ability is not limited or
restricted by any agreements or understandings between Consultant and other persons or companies; and
(b) the performance of the terms of this Agreement and of Consultant's obligations hereunder shall not
breach any separate agreement by which Consultant is bound.

18. Notices

All notices and other communications in connection with this Agreement shall be in writing and shall be
considered given as follows:

• when delivered personally to the recipient's address as stated on this Agreement

• three days after being deposited in the United States mail, via certified mail to the recipient's
  address as stated on this Agreement, or

• two days after being deposited with a nationally recognized overnight courier service for overnight
delivery, cost prepaid, to the recipient's address as stated on this Agreement, or when sent by fax
  or electronic mail, such notice is effective upon receipt provided that a duplicate copy of the notice
  is promptly given by first class mail, or the recipient delivers a written confirmation of receipt.

19. No Partnership

This Agreement does not create a partnership relationship. Neither party has authority to enter into
contracts on the other's behalf.

20. Applicable Law; Amendment.

This Agreement will be governed by the internal laws, as opposed to conflict of law principles, of the state
of Iowa. Neither this Agreement nor any of its terms may be changed, varied, modified, waived or altered
except in a writing signed by each of the parties.

21. Assignment and Delegation

Either Consultant or Client may assign its rights or may delegate its duties under this Agreement.
Written notice of assignment of rights or delegation of duties under this Agreement shall be served in
accordance with Section 18 and shall be served forty-five (45) days prior to assignment of rights or
delegation of duties of this Agreement.

[THE REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK]
Signatures

Client: Linn County

By: Stacy Walker
Signature
Typed or Printed Name: Stacy Walker
Title: Chief, BoS
Date: 1/20/2019

Consultant: New Venture Advisors LLC

By: Kathryn Nyquist
Signature
Typed or Printed Name: Kathryn Nyquist
Title: Principal
Taxpayer ID Number: EIN 27-1433311
Date: November 18, 2019
Exhibit A – Description of Project

Project Name: Linn County Food System Assessment

Description: The Linn County Food Systems Council has ambitious goals to improve Linn County’s food system from production to consumption. Currently, the Council is focusing on increasing access to and consumption of nutritious foods by boosting the volume and diversity of food produced within the county. The first step toward accomplishing this goal is to complete a comprehensive baseline Linn County food system assessment.

Assignment: Conduct a baseline assessment of four factors that are foundational to food system development: production, procurement, processing, and barriers to entry and expansion of businesses working within the food system.

Work Schedule: Work will begin in November 2019 and be completed no later than November 2020. See Estimated Timeline below.

Description of Services: See Scope of Work below in which “FSC” refers to members of the Linn County Food Systems Council identified by Client to participate in the project.

Client Responsibilities: Engage with Consultant in periodic status meetings. Lead stakeholder outreach for surveys and make introductions for interviews. Plan, host and attend community meetings and site visits. Review and provide comments to work in progress. Distribute documents to stakeholders and the public.

Scope of Work

Initiation Planning call with FSC to discuss project goals and timing, stakeholder groups (e.g. producers, buyers, makers, value chain facilitators), findings from food system research conducted previously. Identify 1-2 from each stakeholder group for preliminary interviews. Refine work plan and timeline.

Landscape Scan Read prior studies and conduct additional secondary research on the county and regional food system. Conduct preliminary interviews. Synthesize findings and prioritize areas for exploration (indicators) and research methodologies with FSC. Finalize research plan.

Primary Research Develop research instruments, likely surveys and interview guides for 2-3 stakeholder groups. Beta test and field surveys. Conduct interviews.

Synthesis Analyze data collected and identify emerging themes. This will include but is not limited to assessing and mapping existing infrastructure availability across the region and major gaps; underutilized warehouse, cold storage, distribution and processing space; type and quantity of current ag and value-added production; projected volume if barriers are addressed; how this corresponds to demand, etc. Review with FSC and summarize findings in a presentation.

Community Engagement Invite all participants to a community meeting to share working insights. Facilitate large and small format discussion groups to test and validate findings and gain deeper insights. Visit key sites in the market that are or may become pivotal food system assets.
Refinement Incorporate input from community meeting and any follow-up interviews into the research synthesis. Draft complete findings and frame food system development strategies and action plans. Source case studies of similar efforts nationwide to provide additional context. Review with FSC and refine strategies, recommended action plans and evaluation framework.

Finalization Prepare a full final report and separate executive summary/presentation. Provide remote support to the FSC through their presentations to Linn County staff and Board of Supervisors. Incorporate a final round of revisions for the public report.

Estimated Timeline

<table>
<thead>
<tr>
<th>Month</th>
<th>Task Description</th>
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<tbody>
<tr>
<td>Nov</td>
<td>Finalize engagement and contracts</td>
</tr>
<tr>
<td>Nov</td>
<td>Hold kickoff call with FSC, draft preliminary work plan</td>
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<tr>
<td>Nov-Dec</td>
<td>Begin secondary research, conduct preliminary interviews</td>
</tr>
<tr>
<td>Dec</td>
<td>Synthesize findings and discuss with FSC. Finalize research plan and recruiting strategy.</td>
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<tr>
<td>Dec-Jan</td>
<td>Develop research instruments and initiate research plan</td>
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<tr>
<td>Jan-Feb</td>
<td>Synthesize findings, develop themes, plan meeting</td>
</tr>
<tr>
<td>Feb-Mar</td>
<td>Hold community meeting and site visits</td>
</tr>
<tr>
<td>Mar-Apr</td>
<td>Incorporate input, frame strategies and action plans, develop evaluation framework, refine</td>
</tr>
<tr>
<td>May</td>
<td>Draft complete report and executive summary</td>
</tr>
<tr>
<td>June</td>
<td>County presentations</td>
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<tr>
<td>July</td>
<td>Finalize and create public version of the report</td>
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Exhibit B – Schedule of Payments

Fees:
- $13,200  Initiation & Landscape Scan
- $10,000  Primary Research & Synthesis
- $16,100  Community Engagement & Refinement
- $5,600   Finalization
- $44,900  Total Fee

Non-Reimbursable Expenses:
Total fees listed above include travel expenses (economy class, three-week advance purchase, hotel stay, per diem) for one two-day trip to the region by two team members for community meeting.

Terms:
Invoices will be issued according to the following schedule, payable net 30 days:
- $15,000  Upon signing of this agreement
- $10,500  On January 1, 2020
- $9,700   On April 1, 2020
- $6,700   On the earlier of June 1, 2020 or completion of all deliverables
- $3,000   Upon completion of all deliverables
June 2, 2020

Ms. Dawn Jindrich, Finance Director
Linn County Courthouse
935 2nd St SW
Cedar Rapids, IA, 52404

Dear Ms. Jindrich:

Cost Advisory Services, Inc. is in the process of completing work on the final year of our current contract to provide cost allocation services to Linn County. We are grateful that 93 Iowa counties have chosen us to provide these services. We will continue to do all we can to ensure that the indirect cost recovery program is maximized for all Iowa counties.

We are sending this letter to propose a 3-year contract renewal covering fiscal years 2020 through 2022. Due to the recent Covid-19 pandemic, CASI is cognizant of the economic strain counties will encounter. The annual fee for Linn County is not changing from the prior 3 year contract and will remain at $9,875. We strive to provide the best services for the county at a fair cost.

Please pass the proposed contract on to your Board of Supervisors for their consideration. If the Board has any questions, we are happy to discuss our services and the contract with them. A copy/scan of the signed contract mailed or emailed to us will suffice.

Thank you for all the assistance your office has provided to us in the past in performing this valuable service for Linn County. We look forward to continuing our work with you in the future under this new contract.

Sincerely,

Cost Advisory Services, Inc.

[Signature]

Jeff Lorenz
President

Enclosures
CONTRACT TO PROVIDE
PROFESSIONAL CONSULTING SERVICES TO
LINN COUNTY, IOWA

This Contract entered into this ____ day of ____________, 2020, and effective immediately by and between Cost Advisory Services, Inc. (hereinafter called the "Consultant") and Linn County, Iowa (hereinafter called the "County") witnesseth that:

Whereas the County performs programs that it operates with outside funding, and

Whereas the County supports these programs with central services that are paid from the County's general funds, and

Whereas federal and other outside users of county central services will typically pay a fair share of these costs if supported by an appropriate cost allocation plan, and

Whereas the Consultant is staffed with personnel knowledgeable and experienced in the requirements of developing, negotiating, and implementing such governmental cost allocation plans, and

Whereas the County desires to engage the Consultant to assist in developing cost allocation plans that conform to federal and state requirements and will be approved by their representatives.

Now Therefore, the County agrees to engage the Consultant and the Consultant hereby agrees to perform the following services.

1. Scope of Services. The Consultant shall do, perform, and carry out in a good and professional manner the following services:

   A. Develop annual central service cost allocation plans based on actual costs incurred for fiscal years 2020, 2021, and 2022 that appropriately document the various costs expended by the County to support and administer general fund and non-general fund programs. Each year's plan will contain a determination of the allowable costs of providing each supporting service in accordance with the provisions of 2 CFR Part 200. The types of services to be included in each plan shall include items such as accounting, payroll, purchasing, IT, human resources, and legal services; building occupancy costs; and other central service and centrally budgeted items such as insurance costs, dues and memberships, annual audit fees, etc. The consultant will analyze all required data, perform all cost allocation calculations, and complete each cost allocation plan in the required form to be submitted for federal and/or state approval. County staff involvement will be limited to locating and providing access to accounting, payroll, and other financial records; answering brief questions to
enable the Consultant to appropriately interpret County records; and participating in brief interviews of selected personnel to enable the Consultant to determine the appropriate methods of allocating costs across all benefited County programs.

B. Provide copies of each year’s completed cost allocation plan to the County Board of Supervisors and the County Auditor.

C. File each completed cost allocation plan with the central office of the Iowa Department of Human Services (DHS) and negotiate the completed cost allocation plans, as necessary, with the appropriate federal and state representatives.

D. Provide guidance to local representatives of DHS in making quarterly Local Administrative Expense (LAE) claims for eligible indirect costs incurred by the County.

E. Monitor the status of LAE claims to ensure that the County receives all recoveries due it.

F. If necessary, and as requested by an in-house program at the County, compute an indirect cost rate that will provide the basis for the County to recover its eligible indirect costs that are expended in support of this program.

2. **Time of Performance.** The services to be performed hereunder by the Consultant shall be undertaken and completed in such sequence as to assure their expeditious completion and best carry out the purposes of the Contract, as determined by the County.

3. **Term of Contract.** It is expressly understood and agreed that the effective date of this Contract shall be the date first written above and shall continue in full force and effect for a period of three years. It is further understood and agreed that the results of the completed cost allocation plan for any given fiscal year shall be implemented for DHS indirect cost recovery purposes in the second succeeding fiscal year. For example, the results of the FY 2020 cost allocation plan shall be used to determine the amounts of eligible indirect cost recoveries for FY 2022.

4. **Compensation.** The County agrees to pay the Consultant an amount not to exceed Nine Thousand Eight Hundred Seventy Five Dollars ($9,875) for each annual cost allocation plan. Such amount shall include reimbursement for all expenses to be incurred by the Consultant.

5. **Method of Payment.** The County shall pay the amount stated in paragraph 4 above upon delivery to the Board of Supervisors of each year’s completed cost allocation plan, and other schedules if so required.
6. **Warranty of Benefit to County.** The Consultant warrants to the County that its annual fee for preparation of each cost allocation plan shall not exceed 50 percent of the actual reimbursements that are to be obtained for the County as a direct result of preparing the cost allocation plan. In the event that an annual payment to the Consultant would exceed 50 percent of the related indirect cost reimbursements to the County, then the difference will be promptly refunded to the County. It is also expressly understood and agreed that should the County recover more than double the Consultant’s fees in any year, then the excess recoveries will belong solely to the County and no additional fee is due the Consultant.

7. **Changes.** The County may, from time to time, require changes in the scope of services to be performed by the Consultant under this Contract. Such changes that are mutually agreed upon by the County and Consultant shall be incorporated in written amendment to this Contract.

8. **Services and Materials to be Furnished by County.** The Consultant shall provide guidance to the County in determining the data that is required to complete each cost allocation plan. The County agrees to respond to all reasonable requests for data in a timely manner and shall provide adequate liaison between the Consultant and other agencies of County government.

9. **Termination of Contract for Cause.** If, through any cause, the Consultant shall fail to fulfill in timely and proper manner its material obligation under this Contract, the County shall thereupon have the right to terminate this Contract by giving written notice via U.S. Post Office Certified Mail – Return Receipt Requested – to the Consultant of such termination and specifying the effective date thereof postmarked at least fifteen (15) days before the effective date of such termination. Provided however, prior to termination for default, the County will provide adequate written notice to the Consultant affording it the opportunity to cure the deficiencies or to submit a specific plan to resolve the deficiencies within ten (10) days (or the period specified in the notice) after receipt of the notice. Failure to adequately cure the deficiency shall result in termination action. The Consultant shall be compensated for services satisfactorily rendered and expenses incurred through the effective date of termination hereunder.
10. **Special Termination.** Either party may, at its option, cancel any year of the plan preparation by giving the other party notice by June 30 of the year on which the plan will be based. For example, the County may cancel the work to be done for FY 2021 by giving the Consultant notice on or before June 30, 2021. The County may terminate this Contract at any time without cause by giving the Consultant written notice via Certified Mail. Under this provision, the Consultant shall be entitled to full compensation as specified in paragraph 4 above for any cost allocation plan for which work has already begun.

11. **Termination Due to Lack of Funds.** The Consultant shall have the right to terminate this contract without penalty by giving fifteen (15) days written notice to the County if adequate funds are not available from Federal Agencies or other outside users to reimburse the County.

12. **Information and Reports.** The Consultant shall furnish the County, upon request, with copies of all documents and other materials prepared or developed in relation with or as part of the project.

13. **Records and Inspection.** The Consultant shall maintain full and accurate records with respect to all matters covered under this Contract. The County shall have free access at all proper times to such records, and the right to examine and audit the same and to make transcripts therefrom, and to inspect all program data, documents, proceedings, and activities.

14. **Provisions Concerning Certain Waivers.** Subject to applicable law, any right or remedy that the County may have under this contract may be waived in writing by the County through a formal waiver, if in the judgment of the County, this contract, as so modified, will still conform to the terms and requirements of pertinent laws.

15. **Matters to be Disregarded.** The titles of the several sections, sub-sections, and paragraphs set forth in this contract are inserted for convenience of reference only and shall be disregarded in construing or interpreting any of the provisions of this contract.

16. **Completeness of Contract.** This contract and any additional or supplementary document or documents incorporated herein by specific reference contain all the terms and conditions agreed upon by the parties hereto, and no other agreements, oral or otherwise, regarding the subject matter of this contract or any part thereof shall have any validity or bind any of the parties hereto.

17. **County Not Obligated to Third Parties.** The County and the Consultant are the only parties to this Contract and are the only parties entitled to enforce its terms. Nothing in this Contract gives, is intended to give, or shall be construed to give or provide, any right or benefit, whether directly or indirectly or otherwise, to third persons.
18. **When Rights and Remedies Not Waived.** In no event shall the making by the County of any payment to the Consultant constitute or be construed as a waiver by the County of any breach of covenant, or any default which may then exist on the part of the Consultant, and the making of any such payment by the County while any such breach or default exists shall in no way impair or prejudice any right or remedy available to the County with respect to such breach or default.

19. **Personnel.** The Consultant represents that it has, or will secure at its own expense, all personnel required in performing the services under this Contract. Such personnel shall not be employees of or have any contractual relationship with the County. All of the services required hereunder shall be performed by the Consultant or under its supervision, and all personnel engaged in the work shall be fully qualified to perform such services.

20. **Consultant Liability if Audited.** The Consultant will assume all financial and statistical information provided to the Consultant by the County’s employees or representatives is accurate and complete. The County shall be solely responsible for any disallowance of funds paid to the County under the plan resulting from inaccurate or incomplete information provided by the County. The Consultant shall provide assistance to the County in the event that an audit is undertaken of County indirect cost recoveries.

21. **Applicable Law.** Iowa law shall govern the terms and performance under this Contract.

22. **Indemnification.** Each party shall be responsible for its own acts and will be responsible for all damages, costs, fees, and expenses that arise out of the performance of this Contract and which are due to that party's own negligence, tortious acts, and other unlawful conduct and the negligence, tortious acts, and other unlawful conduct of its respective agents, officers, and employees.

23. **Delays.** The Consultant shall not be liable for delays in performance that are caused in whole or in part by the County, third parties, or forces beyond its control. The period of performance shall be extended by the time period of any delays that are not the fault of the Consultant.

24. **Assignment.** The Consultant agrees not to assign, convey, or transfer its interest in this Contract to any other entity without the prior written consent of the County which consent shall not be unreasonably withheld. Provided, however, the Consultant may assign, convey, or transfer its interest in this Contract to an entity that succeeds to substantially all of the business of the Consultant by merger or otherwise.
25. **Notices.** Notices shall be effective upon receipt. Any notices, bills, invoices, or reports required by this Contract shall be sufficient if sent by either party hereto in the United States mail, postage paid, to the addresses stated below:

**For the County:**

Board of Supervisors  
Linn County Courthouse  
935 2nd St SW  
Cedar Rapids, IA, 52404

**For the Consultant:**

Cost Advisory Services, Inc.  
P.O. Box 755  
Johnston, Iowa 50131

**IN WITNESS WHEREOF,** the County and the Consultant have executed this Contract as of the date first written above.

**LINN COUNTY, IOWA:**

By: __________________________
   (County Official)

______________________________
   (Title)

Attest: _________________________

**COST ADVISORY SERVICES, INC.:**

By: __________________________
   Jeff Lorenz, President
June 22, 2020

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, 2020, 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, 2020. 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 audited:

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 Section – 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 fraud or 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 correspondence 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, detected abuse, 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 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 any unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, 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 with 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.

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 basic financial statements that are free from material misstatement, whether due to fraud or error;
3. 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);
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
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 award programs and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award 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 and others 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, we agree to perform the following:

- 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.

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 2020.

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 $60,500. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. 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.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, “service providers”) in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider.

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. 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 eight 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.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

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 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, CPA
Partner

RESPONSE:

This letter correctly sets forth our understanding.

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

Name: ________________________________

Title: _________________________________

Date: ________________________________
### Certificate Of Completion

Envelope Id: 4D25ACCD77324B6CB9E15B4CD80C3AE1
Subject: Please DocuSign: Issued Linn County Engagement Letter 2020 62017.pdf
Source Envelope:
- Document Pages: 9
- Certificate Pages: 1
- AutoNav: Enabled
- Envelope Stamping: Enabled
- Time Zone: (UTC-08:00) Pacific Time (US & Canada)

Status: Sent

#### Envelope Originator:
- Joan Dondlinger
- 4310 17th Ave. S.
- Fargo, ND 58103
- Jdondlinger@eidebailly.com
- IP Address: 174.192.143.3

### Record Tracking

- Status: Original
  - 6/22/2020 12:55:28 PM
- Holder: Joan Dondlinger
  - Jdondlinger@eidebailly.com
- Location: DocuSign

### Signer Events

- Ben Rogers
  - ben.rogers@linncounty.org
- Security Level: Email, Account Authentication (None)
- Electronic Record and Signature Disclosure: Not Offered via DocuSign

#### Signature

#### Timestamp
- Sent: 6/22/2020 12:58:28 PM
- Resent: 6/25/2020 2:45:39 PM

### In Person Signer Events

#### Signature

#### Timestamp

### Editor Delivery Events

#### Status

#### Timestamp

### Agent Delivery Events

#### Status

#### Timestamp

### Intermediary Delivery Events

#### Status

#### Timestamp

### Certified Delivery Events

#### Status

#### Timestamp

### Carbon Copy Events

- Brian Unsen
  - bunsen@eidebailly.com
- Security Level: Email, Account Authentication (None)
- Electronic Record and Signature Disclosure: Not Offered via DocuSign

#### Status

#### Timestamp

- Sent: 6/22/2020 12:58:28 PM
- Viewed: 6/22/2020 1:07:51 PM

### Witness Events

#### Signature

#### Timestamp

### Notary Events

#### Signature

#### Timestamp

### Envelope Summary Events

- Envelope Sent
  - Hashed/Encrypted

#### Status

#### Timestamps
- 6/25/2020 2:45:39 PM

### Payment Events

#### Status

#### Timestamps