

BOARD OF SUPERVISORSDistrict 1 | **Stacey Walker**District 2 | **Ben Rogers**District 3 | **Louis J. Zumbach****JEAN OXLEY LINN COUNTY PUBLIC SERVICE CENTER**

935 2ND ST. SW

CEDAR RAPIDS, IA 52404

PH: 319-892-5000 | FAX: 319-892-5009

LinnCountyIowa.gov

**LINN COUNTY BOARD OF SUPERVISORS
MEETING AGENDA**

Wednesday, June 22, 2022

11 a.m.

Formal Board Room—Jean Oxley Public Service Center
935 2nd St. SW, Cedar Rapids, IA**Call to Order****Pledge of Allegiance****Public Comment: Five Minute Limit per Speaker**

This comment period is for the public to address topics on today's agenda.

Consent Agenda

Items listed on the consent agenda are routine and will be considered by one motion without individual discussion unless the Board removes an item for separate consideration.

Resolutions

Resolution to approve a final plat for Ammeter Addition, case JF22-0018

Contract and Agreements

Approve and authorize Chair to sign a Statement of Agreement between Linn County and the Abbe Center to provide skilled mental health services for the inmates of the Linn County Jail effective July 1, 2022 through June 30, 2023 with a cost of \$36,360.

Approve and authorize Chair to sign a renewal contract between Linn County and Imam Taha Tawil for Islamic Services and Consultations for Muslim inmates at the Correctional Center in the amount of \$7,600 annually

Approve and authorize Chair to sign an agreement with the IDOT for Linn County to accept ownership, jurisdiction and maintenance of roads affected by IDOT grading project on Iowa 100 from U.S.30 to north of relocated 16th Ave SW.

Approve and authorize Chair to sign an audit engagement letter with Eide Bailly for fiscal year 2022, at a fee not to exceed \$65,500.

Approve and authorize Chair to sign a Lease Agreement between Linn County and Foundation 2, Inc. for 232 square feet of space, more or less, at the Linn County Mental Health Access Center for the period of July 1, 2022 through June 30, 2023 in the amount of \$3,789.00

Approve and authorize Chair to sign an American Rescue Plan Act (ARPA) Subaward Agreement between Linn County and the City of Hiawatha for Robins Road Water & Stormwater Infrastructure Upgrades in the amount of \$266,500.00.

Approve and authorize Chair to sign a revised American Rescue Plan Act (ARPA) Subaward Agreement between Linn County and the NewBo City Market for Expanding the Hatchery for Entrepreneurship Equity in the amount of \$100,000.00.

Approve and authorize Chair to sign an American Rescue Plan Act (ARPA) Subaward Agreement between Linn County and the City of Prairieburg for Sewer Cleaning and Televising & Manhole Grouting in the amount of \$28,000.00.

Approve and authorize Chair to sign an American Rescue Plan Act (ARPA) Subaward Agreement between Linn County and the City of Walker for Replacement of Water Main on Greene Street in the amount of \$1,000,000.00.

Approve and authorize Chair to sign Adopt-A-Roadside Application for Deborah Montezano and Alex Dolan to maintain enhancement plantings at 2649 and 2801 Indian Hill Road

Approve purchase order #PO320 for \$5,050.00 to Architectural Repair, Inc. for the replacement of windows in the Human Resources Department at the Public Service Center.

Licenses & Permits

Approve Cigarette Application for Whittier Market located at 1002 County Home Rd., noting all conditions have been met.

Regular Agenda

Discuss and Decide on Consent Agenda

Minutes-Discuss and decide on meeting minutes.

Claims-Discuss and decide on claims.

Discuss and decide on a Vacancy Form requesting an Administrative Assistant I for Risk Management

Discuss and decide on updated Financial Policies & Procedures as follows:

- FM-001 Financial Management Document Development,
- FM-002 Code of Ethics
- FM-003 Conflict of Interest
- FM-004 Whistleblower Protection
- FM-PR-004 Whistleblower Protection Procedure
- FM-005 Reporting and Investigations of Fraud or Financial Misconduct
- FM-PR-005 Procedures for Reporting and Investigations of Fraud or Financial Misconduct
- FM-022 Petty Cash Policy
- FM-047 Non-Capital Asset Policy

Canvass of Votes – Re-Canvass recount results of June 07, 2022 Primary Election for Republican nomination State Senator District 42

Payroll Authorizations-Discuss and decide on Employment Change Roster (payroll authorizations).

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.

Board Member Reports

Correspondence

Appointments

Adjournment

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

STATEMENT OF AGREEMENT
BETWEEN
ABBE CENTER FOR COMMUNITY MENTAL HEALTH
AND
LINN COUNTY SHERIFF'S OFFICE

The purpose of this Agreement is to provide skilled mental health services through Abbe Center to the inmates of the Linn County Jail. Mental Health services will consist of both psychiatric nursing and psychiatry services. **Total contract cost for FY 23 = \$36,360**

- FY 23 Psychiatry cost; 4 hours/month @ \$320/hour = \$15,360
- FY 23 Nursing cost; 14 hours/month @ \$125/hour = \$21,000

Abbe Center will provide consultation on mental health issues and perform mental health assessments of the state/county inmates at the Linn County Jail on a scheduled basis. Abbe Center will:

- Provide a psychiatrist to perform mental health evaluations at the Linn County Jail. Scheduling of time for the psychiatrist will be worked out by Abbe Center and the jail nurse but will generally be bi-weekly for a total of 4 hours per month.
- Psychiatrist will see inmates screened by either the Abbe Center nurse or the jail nurse, for mental health evaluations and medication management.
- Court ordered evaluations will NOT be part of this agreement.
- Provide psychiatric nurse assessments for mental health needs, when requested by the prisoner or the jail personnel on behalf of the prisoner.
- Nursing time will be provided weekly for a maximum of 14 hours per month.
- Recommend interventions for care; initiate interventions for acute psychiatric problems as necessary.
- Document in the jail medical record according to jail policy.

Linn County Jail will inform inmates of available mental health services.

- Provide a correctional officer or deputy to be in attendance while prisoners are being seen by Abbe Center.
- Provide a room for interviews which provides for privacy.
- Maintain documentation of mental health services provided by Abbe Center and insure records are kept confidential according to state and federal laws for mental health information.
- Acquaint Abbe Center staff with philosophies, policies and resources of the Linn County Jail. Notify Abbe of any policy changes that impact the delivery of mental health services.

ACKNOWLEDGEMENT:

This is a contract for services. Nothing in this contract constitute an employment relationship between the staff of Abbe Center and the Linn County Jail or Linn County, Iowa. Neither Abbe Center nor Abbe Center employees are eligible to participate in any employee pension, health, vacation pay, sick pay, or other fringe benefit plan of Linn County Iowa. Nothing in this contract prevents Abbe Center staff from working with others during the length of this Agreement. Abbe Center is responsible for its own insurance and licensing documentation. Abbe Center staff has the sole right to control and direct the means, manner, and method by which the services required by this Agreement will be performed, subject to the operational needs and rules of the Linn County Jail.

IDENTIFICATION:

Abbe Center shall indemnify and hold Linn County Jail and Linn County Iowa harmless from and against any and all losses, liabilities, and damages incurred by Abbe Center staff during the performance of their contractual duties.

Linn County and the Linn County Jail shall, only to the extent allowed by Iowa law, also indemnify and hold harmless the Abbe Center from all losses, liabilities, and damages which arise out of or are in any way direct results of the County's negligence, except for and to the extent that such damages or injuries have been established by a court of competent jurisdiction to have directly resulted from Abbe Center's negligence in performing its duties and obligations pursuant to this Agreement. Linn County and the Linn County Jail shall maintain the defenses available to it pursuant to Chapter 670 of the Code of Iowa.

TERMS OF THE AGREEMENT:

No portion of the Agreement shall be assigned without the prior written consent of the other party, and any attempt to make such an assignment without such consent shall be null and void.

This agreement shall be reviewed annually. It may be terminated by either party by written notice of termination at least thirty (30) days prior to the effective termination date.

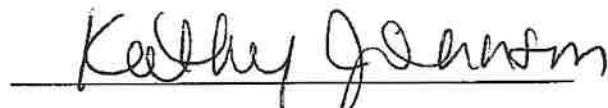
Dated this 2nd day of June, 2022.

LINN COUNTY SHERIFF'S OFFICE

ABBE CENTER FOR COMMUNITY MENTAL HEALTH



Brian Gardner, Sheriff



Kathy Johnson, VP/Executive Director

Chairperson, Board of Supervisors



Date: June 2nd, 2022

Invoice Number: 062022

Invoice Total: \$7,500.00

To: Linn County Correctional Center

P. O. Box 608

Cedar Rapids, IA 52406

From: Islamic Council of Iowa

P. O. Box 5813

Cedar Rapids, IA 52406

Subject: Islamic Services and Consultations

All Islamic services, and consultations for Muslim inmates, and staff in LCCC, will be covered by the Islamic Council of Iowa contract agreement. This contract is for one year renewed every year from June to the next year June, for the amount of \$7,500.00

The contract includes visits to inmates for Islamic services, spiritual counseling, and worship. Also advising staff and the administration for concerns about Islamic issues, special events in the Islamic calendar, and addressing any issues or concerns about the Muslim inmates.

Imam Taha Tawil

Chairman, Islamic Council of Iowa

**IOWA DEPARTMENT OF TRANSPORTATION
Preconstruction Agreement
For Primary Road Project**

County	<u>Linn</u>
Project No.	<u>NHSX-100-1(39)--3H-57</u>
Iowa DOT	
Agreement No.	<u>2022-C-118</u>
Staff Action No.	<u>N/A</u>

This Agreement, is entered into by and between the Iowa Department of Transportation, hereinafter designated the "DOT", and Linn County, Iowa, a Local Public Agency, hereafter designated the "LPA" in accordance with Iowa Code Chapters 28E, 306, 306A and 313.4 as applicable;

The DOT proposes to establish or make improvements to Iowa 100 within Linn County, Iowa; and

The DOT and the LPA are willing to jointly participate in said project, in the manner hereinafter provided; and

The DOT and the LPA previously entered into the following agreement(s) for the above referenced project: Agreement No. 2013-C-164 for preconstruction was executed by the DOT and LPA on February 25, 2013, and February 13, 2013, respectively; and

This Agreement reflects the current concept of this project which is subject to modification by mutual agreement between the LPA and the DOT; and

Therefore, it is agreed as follows:

1. Project Information

- a. The DOT will design, let, and inspect construction of the following described project in accordance with the project plans and DOT standard specifications:

Grading for paving on Iowa 100 from U.S. 30 to north of relocated 16th Avenue Southwest. See Exhibit A for location.

- b. Upon completion of construction, the LPA agrees to accept ownership and jurisdiction of the following referenced improvements. The LPA shall also assume responsibility for all future maintenance operations associated therewith, all at no additional expense or obligation to the DOT:

- i. 80th Street Southwest will be reconstructed from 1,677 feet south of U.S. 30 to 513 feet south of 16th Avenue Southwest.
- ii. 80th Street Southwest will be reconstructed from 16th Avenue Southwest to 1st Avenue Southwest.
- iii. 16th Avenue Southwest/Access Road will be relocated from approximately 3,400 feet east of Morgan Bridge Road Southwest to relocated 80th Street Southwest.
- iv. Angle Road Southwest will be permanently closed and further described in Section 3 herein.

2. Project Costs

- a. The DOT will bear all costs except those allocated to the LPA under other terms of this Agreement.

3. Traffic Control

- a. Iowa 100 through-traffic will be maintained during the construction.
- b. If this project causes the permanent closure of LPA road connections or the obliteration or subsequent vacation of LPA roads, the LPA in accordance with Iowa Code sections 306.10 through 306.17 will hold a public hearing for the permanent closure(s). The hearing proceedings will be conducted by the LPA who will also be responsible for payment of claims for any and all damages (if any) resulting from the road closure, all at no expense or obligation to the DOT. The DOT will furnish and install the required road closure barricades at project cost. Upon completion of construction, the LPA agrees to accept ownership of said barricades along with responsibility for future maintenance operations associated therewith all at no additional expense or obligation to the DOT.

4. Right of Way and Permits

- a. The DOT will be responsible for the coordination of utility facility adjustments for the primary road project.
- b. In connection with this project any real estate and rights to real estate necessary for right of way at the connection of any public road and a primary highway project, any access road or frontage road, or any permanent utility easements which are or which will be under the jurisdiction of the LPA may be acquired by the DOT, for and in the name of the LPA. Where acquired by contract the LPA will receive title from the contract seller and the LPA will accept title thereto. Where acquired by condemnation, a single joint condemnation proceeding will be instituted by the DOT to acquire real estate or rights in real estate needed by the LPA for the LPA and to acquire real estate or rights in real estate needed by the DOT for the DOT.
- c. Access rights may be acquired by the DOT along all public road intersections within the project limits. Access rights, if acquired, will be in the name of the State of Iowa. The acquisition of access rights will be in accordance with 761 Iowa Administrative Code Chapter 112 and the DOT Access Management Policy. If access rights are required, the LPA shall not permit any third party to use the controlled portion of the side road without the prior written consent from the DOT. If the LPA feels that it is in the best interest of the parties involved to modify the access rights in any way, they may petition the DOT District 6 Engineer to do so.

5. Construction & Maintenance

- a. Upon completion of the project, no changes in the physical features thereof will be undertaken or permitted without the prior written approval of the DOT.
- b. Future maintenance of the primary highway within the project area will be carried out in accordance with the terms and conditions contained in Instructional Memorandum 7.110.
- c. If necessary, the DOT will relocate at project cost all existing LPA-owned destination lights, and signs which require adjustment as part of this project (if any). If the LPA chooses to perform relocation of the LPA-owned lighting and signing, the DOT will reimburse the LPA for said relocations upon receipt of a properly documented billing from the LPA. Any destination lights which require adjustment as part of this project which are owned by a utility company and rented to the LPA will be relocated by

the utility company at no cost to the project.

- d. Structures built by the DOT over or under a primary road will be maintained structurally sound by the DOT, including repairs to floors and railing and painting. For structures serving roadways which are not on the primary road system, the cleaning and removal of snow, debris and foreign objects from local road traffic lanes, sidewalks or walkways within the project limits (if any) including pedestrian overpasses or underpasses will be the responsibility of the LPA.

6. General Provisions

- a. If the LPA has completed a Flood Insurance Study (FIS) for an area which is affected by the proposed Primary Highway project and the FIS is modified, amended or revised in an area affected by the project after the date of this Agreement, the LPA shall promptly provide notice of the modification, amendment or revision to the DOT. If the LPA does not have a detailed Flood Insurance Study (FIS) for an area which is affected by the proposed Primary Highway project and the LPA does adopt an FIS in an area affected by the project after the date of this Agreement, the LPA shall promptly provide notice of the FIS to the DOT.
- b. The LPA will comply with all provisions of the equal employment opportunity requirements prohibiting discrimination and requiring affirmative action to assure equal employment opportunity as required by Iowa Code Chapter 216. No person will, on the grounds of age, race, creed, color, sex, sexual orientation, gender identity, national origin, religion, pregnancy, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity for which State funds are used.
- c. It is the intent of both (all) parties that no third party beneficiaries be created by this Agreement.
- d. If any section, provision, or part of this Agreement shall be found to be invalid or unconstitutional, such finding shall not affect the validity of the Agreement as a whole or any section, provision, or part thereof not found to be invalid or unconstitutional, except to the extent that the original intent of the Agreement cannot be fulfilled.
- e. This Agreement may be executed in (two) counterparts, each of which so executed will be deemed to be an original.
- f. This Agreement, as well as the unaffected provisions of any previous agreement(s), addendum(s), and/or amendment(s); represents the entire Agreement between the LPA and DOT regarding this project. All previously executed agreements will remain in effect except as amended herein. Any subsequent change or modification to the terms of this Agreement will be in the form of a duly executed amendment to this document.

July 2014

IN WITNESS WHEREOF, each of the parties hereto has executed Agreement No. 2022-C-118 as of the date shown opposite its signature below.

BOARD OF SUPERVISORS OF LINN COUNTY:

By: _____ Date _____, 20____.
Chairperson

ATTEST:

By: _____
County Auditor

IOWA DEPARTMENT OF TRANSPORTATION:

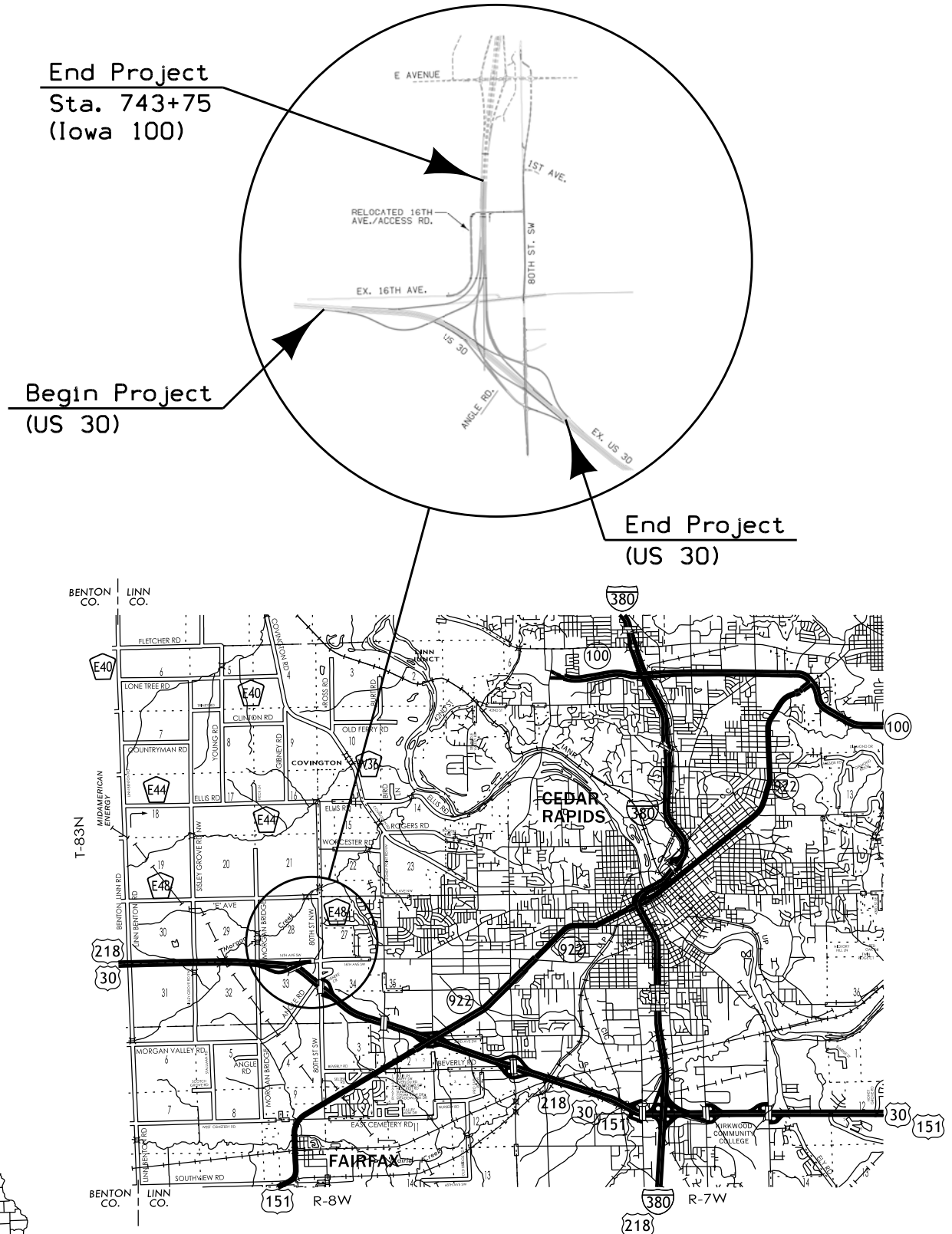
By: _____ Date _____, 20____.
James R. Schnoebelen, P.E.
District Engineer
District 6

NHSX-100-1(39)--3H-57

GRADING

Linn County

PIN 99-57-100-020-01





June 10, 2022

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

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Linn County, Iowa (County) as of June 30, 2022, 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, 2022. 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. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards*, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB), 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 the 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 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 the following supplementary information in relation to the financial statements as a whole:

1. Combining Fund Financial Statements.

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 audits in accordance with 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). As part of an audit of financial statements in accordance with GAAS and in accordance with *Government Auditing Standards*, Uniform Guidance and/or any state or regulatory audit requirements we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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 may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective, and *Government Auditing Standards* does not require auditors to detect abuse.

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. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this 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.

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 material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

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, and performing such other procedures as we considers necessary in the circumstances. 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 obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and 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. 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. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

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 financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
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 designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, 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;
8. For disclosing accurately, currently, and completely, the financial results of each federal award in accordance with the requirements of the award;
9. 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;
10. For taking prompt action when instances of noncompliance are identified;
11. 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;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. 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 including disclosures, 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.

16. For including the auditor's report in any document containing financial statements that indicates that such financial statements have been audited by us, including:
 - a. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
 - b. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report;
17. For adjusting the 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 year period(s) under audit are immaterial, both individually and in the aggregate, to the 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 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.

Nonattest Services

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.

We will not assume management responsibilities on behalf of The County. The County's management understands and agrees that any advice or recommendation we may provide in connection with our audit engagement are solely to assist management in performing its responsibilities.

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.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities.

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 2022.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses, including administrative charges. Invoices are payable upon presentation. We agree that our gross fee, including expenses, for the audit will not exceed \$65,500. 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.

The ability to perform and complete our engagement consistent with the estimated fee included above depends upon the quality of your underlying accounting records and the timeliness of your personnel in providing information and responding to our requests. To assist with this process, we will provide you with a Prepared-by-Client (PBC) request that identifies the information required to perform our engagement, as well as a planned timeline for the engagement. A failure to provide this information in an accurate and timely manner may result in an increase in our fees and/or a delay in the completion of our engagement.

We may be requested to make certain audit documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. 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 outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in making such audit documentation available or 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 will only provide confidential engagement documentation to you via Eide Bailly's secure portal or other secure methods, and request that you use the same or similar tools in providing information to us. Should you choose not to utilize secure communication applications, you acknowledge that such communication contains a risk of the information being made available to unintended third parties. Similarly, we may communicate with you or your personnel via e-mail or other electronic methods, and you acknowledge that communication in those mediums contains a risk of misdirected or intercepted communications.

Should you provide us with remote access to your information technology environment, including but not limited to your financial reporting system, you agree to (1) assign unique usernames and passwords for use by our personnel in accessing the system and to provide this information in a secure manner; (2) limit access to "read only" to prevent any unintentional deletion or alteration of your data; (3) limit access to the areas of your technology environment necessary to perform the procedures agreed upon; and (4) disable all usernames and passwords provided to us upon the completion of procedures for which access was provided. We agree to only access your technology environment to the extent necessary to perform the identified procedures.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your website or elsewhere, 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. Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

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.

Neither of us may use or disclose the other's confidential information for any purpose except as permitted under this engagement letter or as otherwise necessary for Eide Bailly to provide the services. Your confidential information is defined as any information you provide to us that is not available to the public. Eide Bailly's confidential information includes our audit documentation for this engagement. Our audit documentation shall at all times remain the property of Eide Bailly LLP. The confidentiality obligations described in this paragraph shall supersede and replace any and all prior confidentiality and/or nondisclosure agreements (NDAs) between us.

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.

You agree to share all facts that may affect your financial statements, even if you first become aware of those facts after the date of the auditor's report but before the date your 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.

MEDIATION

Any disagreement, controversy or claim arising out of or related to any aspect of our services or relationship with you (hereafter a "Dispute") shall, as a precondition to litigation in court, first be submitted to mediation. In mediation, the parties attempt to reach an amicable resolution of the Dispute with the aid of an impartial mediator. Mediation shall begin by service of a written demand. The mediator will be selected by mutual agreement. If we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA"). Mediation shall 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. Neither party may commence a lawsuit until the mediator declares an impasse.

LIMITED INDEMNITY

Eide Bailly LLP and its partners, affiliates, officers and employees (collectively "Eide Bailly") shall not be responsible for any misstatements in your financial statements that we may fail to detect as a result of misrepresentations or concealment of information by any of your directors, officers or employees. You shall indemnify and hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees arising from any such misstatement or concealment of information.

If through no fault of Eide Bailly we are named as a party to a dispute between you and a third party, you shall indemnify and hold Eide Bailly harmless against any losses, damages, settlements, judgments, awards, and the costs of litigation (including attorneys' fees) we incur in connection with the dispute.

Eide Bailly shall not be entitled to indemnification under this agreement unless the services were performed in accordance with professional standards in all material respects.

LIMITATION OF LIABILITY

The exclusive remedy available to you for any alleged loss or damages arising from or related to Eide Bailly's services or relationship with you shall be the right to pursue claims for actual damages that are directly caused by Eide Bailly's breach of this agreement or Eide Bailly's violation of applicable professional standards. In no event shall Eide Bailly's aggregate liability to you exceed two times fees paid under this agreement, nor shall Eide Bailly ever be liable to you for incidental, consequential, punitive or exemplary damages, or attorneys' fees.

TIME LIMITATION

You may not bring any legal proceeding against Eide Bailly unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when we delivered our report, return, or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the audit. The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of a possible Dispute.

GOVERNING LAW AND VENUE

Any Dispute between us, including any Dispute related to the engagement contemplated by this agreement, shall be governed by Iowa law. Any unresolved Dispute shall be submitted to a federal or state court located in Dubuque, Iowa.

ASSIGNMENTS PROHIBITED

You shall not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly to any person.

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 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 Linn County, Iowa by:

Name: _____

Title: Supervisor

Date: _____

**LEASE AGREEMENT
OFFICE SPACE**

THIS LEASE AGREEMENT, made and entered into this 22nd day of June 2022, by and between Linn County, Iowa ("Landlord") whose address for the purpose of this Lease is 935 2nd Street SW, Cedar Rapids, Iowa 52404, and Foundation 2, Inc. ("Tenant") whose address for the purpose of this Lease is 1714 Johnson Avenue NW, Cedar Rapids, IA 52405.

WITNESS THAT:

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

A part of the building upon the real estate located at 501 13th Street NW Cedar Rapids, Iowa known as the "Linn County Mental Health Access Center", totaling 232 sq. feet, more or less, and shown more specifically on the attached Exhibit "A".

with the buildings and improvements thereon and all rights, easements and appurtenances thereto belonging and all personal property and fixtures contained within the leased space of the Mental Health Access Center for a term of One (1) year, commencing at midnight on the day previous to the first day of the lease term, which shall be on the first day of July 2022, and ending at midnight on the last day of the lease term which shall be the last day of June 2023, upon the condition that the Tenant pays rent therefore, and otherwise performs as in this Lease provided.

2. **RENTAL.** Tenant agrees to pay Landlord as rental for said term, as follows:
Three Thousand Seven Hundred Eighty Nine Dollars (\$3,789) for the term of this agreement, payable in advance in twelve (12) equal monthly payments, the first payment becoming due on July 1, 2022, and the same amount per month, in advance, on the first day of each month thereafter.

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

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

4. **USE OF THE PREMISES.** Tenant covenants and agrees during the term of this Lease to use and occupy the leased premises only for the purpose of office space for Tenant's operation of its mobile crisis outreach services.

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

Landlord shall have the right to mortgage, sell or transfer the title of all of its rights, title, and interest in said premises at any time without notice, subject to this Lease.

6. **CARE AND MAINTENANCE OF PREMISES.** (a) Tenant takes said premises in their present condition except for such repairs and alterations as may be expressly herein provided.

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

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

(d) Tenant will make no unlawful use of said premises and agrees to comply with all applicable city and county ordinances, and the laws, rules, and regulations of the State of Iowa and the federal government. However, Tenant shall not construe this provision as creating any duty to members of the general public.

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

7. **UTILITIES AND SERVICES.** Tenant and Landlord will mutually agree in writing to a Telephone and Internet Utilities Addendum to Lease Agreement stipulating Landlord and Tenant responsibilities for telephone and internet services. All other utilities and services will be provided at the expense of the Landlord.

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

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

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

10. INSURANCE. (a) During the term of this Lease, Tenant shall maintain umbrella liability insurance coverage, naming the county as an additional insured, of not less than \$2,000,000 over workers compensation and employers' liability coverage at statutory limits, and commercial general liability coverage of not less than \$1,000,000, naming the County as an additional insured, on the premises in which Tenant has an interest and the personal property located thereon. Tenant shall provide proof of insurance to the Landlord

(b) Except as to any negligence of the Landlord, arising out of any obligation of the Landlord under this Lease, the Tenant agrees to protect, indemnify, and save harmless the Landlord from and against any loss, claim, or liability from personal injury, death, or property damage arising or occurring upon or in connection with the leased premises, or by reason of the Tenant's occupancy and use of the premises.

(c) Tenant will not do or permit the doing of any act that would vitiate any insurance, or increase the insurance rates in force upon the real estate improvements on the premises or upon any personal property of the Tenant upon which the Landlord by law or by the terms of this Lease, has or shall have a lien.

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

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

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

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

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

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

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

16. **PROVISIONS TO BIND AND BENEFIT SUCCESSOR, ASSIGNS, ETC.** Each and every covenant and agreement herein contained shall extend to and be binding upon the respective successors, heirs, administrators, executors, and assigns of the parties hereto.

17. **CHANGES TO BE IN WRITING.** None of the covenants, provisions, terms, or conditions of this Lease to be kept or performed by Landlord or Tenant shall be in any manner modified, waived, or abandoned, except by a written instrument duly signed by the parties and delivered to the Landlord and Tenant.

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

19. **AUTHORIZATION.** Each party to this Agreement represents and warrants to the other that: (a) It has the right, power, and authority to enter into and perform its obligations under this Agreement.

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

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

LINN COUNTY, IOWA

FOUNDATION 2, INC.

Ben Rogers, Chairperson
Linn County Board of Supervisors

Emily Blomme, Executive Director

State of Iowa
County of Linn

Signed before me on this _____ day of June 2022, by Ben Rogers, to me personally known, who being by me duly sworn, did say that he is the Chairperson of the Board of Supervisors, Linn County, Iowa.

Notary Public, State of Iowa

My commission expires: _____

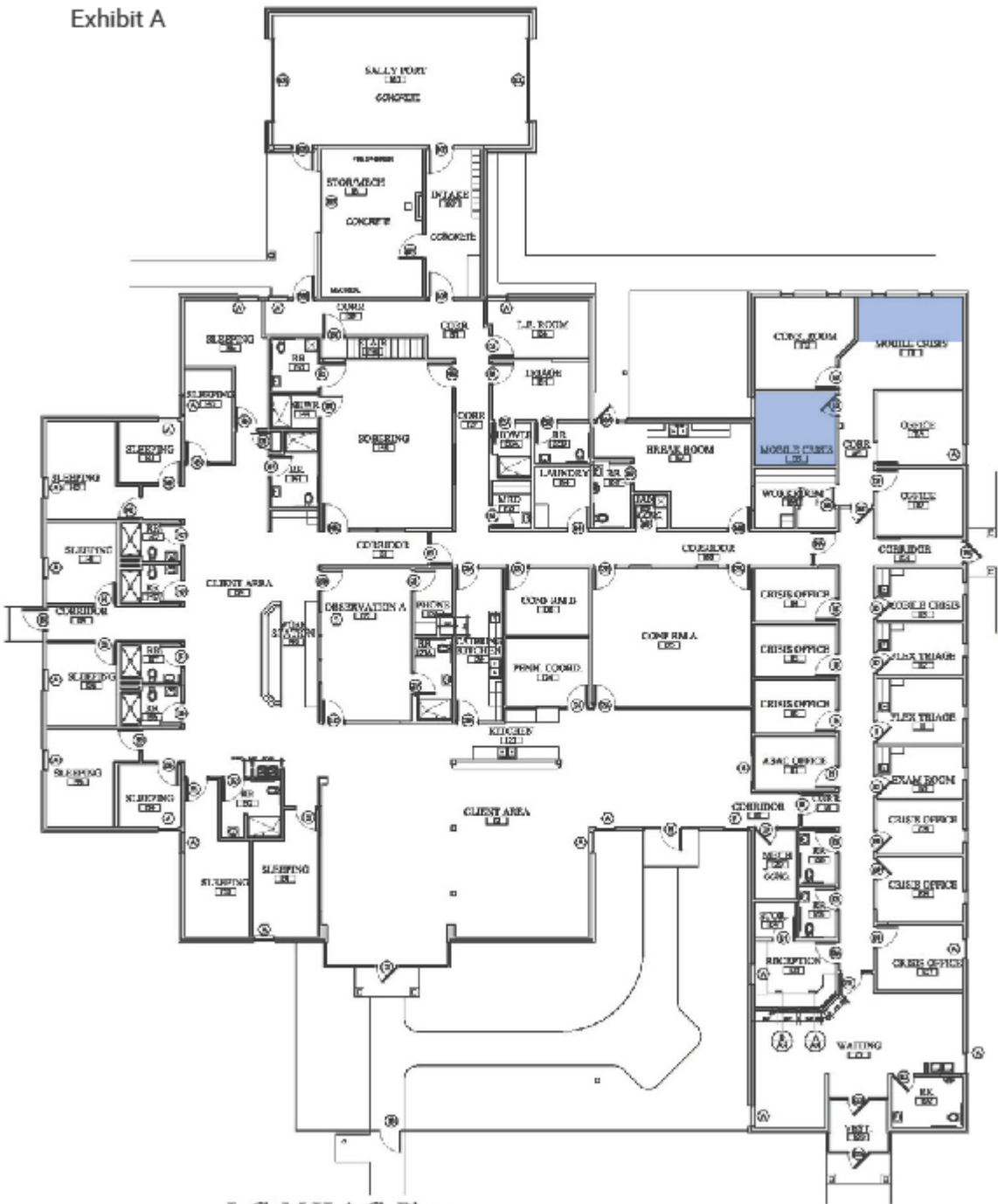
State of Iowa
County of Linn

Signed before me on this _____ day of June 2022, by Emily Blomme, to me personally known, who being by me duly sworn, did say that she is the Executive Director of Foundation 2, Inc.

Notary Public, State of Iowa

My commission expires: _____

Exhibit A



L.C. M.H.A.C. Plan
SCALE: 1/8" = 1'-0"



AMERICAN RESCUE PLAN ACT SUBAWARD AGREEMENT

Federal Awarding Agency: U.S. Department of the Treasury

Federal Award Number: SLFRP0336

Assistance Listing (CFDA): 21.027 Coronavirus State and Local Fiscal Recovery Fund

Federal Award Date: May 19, 2021

Subaward Number: WATER2022-009

Pass-Through Entity (PTE):	Subrecipient:
Linn County, Iowa	City of Hiawatha
935 2 nd Street SW	101 Emmons Street
Cedar Rapids, IA	Hiawatha, IA 52233
	UEI #: W2NAW1KK8BQ3
Subaward Budget Period Start date: 6/1/2022 End date: 12/31/2023	
Period of Performance Start date: 6/1/2022 End date: 12/31/2023	
Amount of federal funds obligated by this action: \$266,500.00	
Total amount of the federal funds obligated to the Subrecipient: \$266,500.00	
Total amount of the federal funds committed to the Subrecipient: \$266,500.00	
Project Title: Hiawatha Robins Road Water & Stormwater Infrastructure Upgrades	
Is Project for Research & Development? ☐ Yes ☒ No	

1. Purpose.

The purpose of this Agreement is to set forth the terms and conditions under which Linn County ("County") will provide American Rescue Plan Act ("ARPA") grant funding ("Subaward") to City of Hiawatha ("Subrecipient") for reimbursement of Hiawatha Robins Road Water & Stormwater Infrastructure Upgrades.

This Agreement shall be construed and enforced in accordance with the laws of the State of Iowa and federal regulations.

Subrecipient's performance under this Agreement is subject to the applicable requirements published in the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Title 2 of the United States Code of Federal Regulations (C.F.R.) part 200 hereinafter referred to as the "Uniform Guidance."

2. Term of Agreement.

This Agreement shall be effective upon full execution by the Parties (the "Effective Date") and shall terminate upon 1) Completion of the project or 2) Exhaustion of subaward funds or 3) termination or 4) 12/31/2024

3. Grant Funding.

The Subrecipient shall use the Subaward solely for the Hiawatha Robins Road Water & Stormwater Infrastructure Upgrades.

The County agrees to provide up to \$266,500.00 to the Subrecipient from the County's share of its ARPA allotment, to be used for Hiawatha Robins Road Water & Stormwater Infrastructure Upgrades. The County shall pay the Grant Funds to the Subrecipient per a reimbursement of expenses method.

4. Reporting and Invoicing.

The Subrecipient may submit invoices and or detailed reports to account for expenditure of funds to the County on a monthly basis, but no less than quarterly. Due dates for the quarterly reports are available on EXHIBIT A.

Invoices and reports shall be submitted to:

Linn County Finance & Budget
Attn: Sonia Evans, Senior Accountant
935 2nd Street SW
Cedar Rapids, IA 52404
Sonia.evans@linncountyiowa.gov

Consistent with Uniform Guidance (2 C.F.R. §200.328), the Subrecipient shall provide the County with quarterly reports and a close-out report. These reports shall include the current status and progress by the Subrecipient and all subcontractors in completing the work described in the Scope of Work and the expenditure of funds under this Agreement, in addition to any other information requested by the County.

The County may request additional information from the Subrecipient, as needed, to meet any additional guidelines regarding the use of ARPA funds that may be established by the US Treasury during the scope of this Agreement.

As required by Uniform Guidance (2 C.F.R. §200.415(a)), any request for payment under this Agreement must include a certification, signed by an official who is authorized to legally bind the Subrecipient, which reads as follows:

"By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)."

5. Monitoring.

Subrecipient shall permit the County to monitor the Subrecipient, including:

- a. Reviewing financial and performance reports required by the County.
- b. Following-up and ensuring that the Subrecipient takes timely and appropriate action on all deficiencies pertaining to the Subaward provided to the Subrecipient from County detected through audits, on-site reviews, and other means.
- c. Issuing a management decision for audit findings pertaining to the Subaward provided to the Subrecipient from the County as required by 2 C.F.R. §200.521 Management decision.

Subrecipient shall monitor its performance under this Agreement, as well as that of its lower-level Subrecipients, contractors, consultants, etc. who are paid from funds provided under this Agreement, to ensure that time schedules are being met, the scope of work is being accomplished within the specified time periods, and other performance goals are being achieved.

6. Maintenance of Records.

The Subrecipient shall maintain records, books, documents, and other materials relevant to its performance under this Agreement. These records shall be subject to inspection, review, and audit by the County or its designees, the State, and the US Treasury for five (5) years following termination of this Agreement. If it is determined during the course of the audit that the Subrecipient was reimbursed for unallowable costs under this Agreement or any, the Subrecipient agrees to promptly reimburse the County for such payments upon request.

7. Closeout.

The closeout report is due ninety (90) days after termination of this Agreement or ninety (90) days after completion of the activities contained in this Agreement, whichever first occurs.

Each party's obligation to the other shall not end until all closeout requirements are completed. Activities during this close-out period shall include, but are not limited to: making final payments, disposing of program assets, (including the return of unused materials and equipment as require herein, unspent cash advances, program income balances, and

accounts receivable to the County), and determining the custodianship of records. The terms of this Agreement shall remain in effect during any period that the Subrecipient has control over ARPA funds. The County will close out the award when it determines that all applicable administrative actions and all required work of the Agreement have been completed.

8. Events of Default.

The occurrence of any one or more of the following events shall constitute cause for either party to declare the other in default of its obligations under this Agreement:

- a. A breach of any term of this Agreement;
- b. A material failure of the Subrecipient to make substantial and timely progress toward performance of the Agreement
- c. Failure to comply with applicable federal, state and local laws, rules, ordinances, regulations, guidance, and orders when performing with the scope of this Agreement.
- d. Any report required by this Agreement have not been submitted to the County or have been submitted with incorrect, incomplete, or insufficient information
- e. Engaging in conduct that has or may expose the other Party to liability

9. Notice of Default.

The County shall issue a written notice of default providing therein a thirty (30) day period in which the Subrecipient shall have an opportunity to cure, provided that cure is possible and feasible. If, after opportunity to cure, the default remains, the County may exercise any one or more of the following remedies outline in paragraph 9, either concurrently or consecutively.

10. Remedies.

If an Event of Default occurs, the County may:

- a. Exercise any corrective or remedial actions, to include but not be limited to:
 - i. Request additional information from Subrecipient to determine the reasons for the extent of non-compliance or lack of performance;
 - ii. Issue a written warning to advise that more serious measures may be taken if the situation is not corrected; or
 - iii. Advise the Subrecipient to suspend, discontinue or refrain from incurring cost for any activity in question
- b. Temporarily withhold cash payment pending correction of the deficiencies

- c. Disallow all or part of the cost of the activity or action not in compliance
- d. Require that the Subrecipient refund to the County any monies used for ineligible purposes under the laws, rules and regulations governing the use of these funds
- e. Recommend suspension or debarment proceedings by U.S. Treasury
- f. Terminate this agreement, provided that the Subrecipient is given at least thirty (30) days prior written notice of the termination.

11. Termination.

The County may terminate this Agreement for cause after thirty (30) days written notice. Cause can include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, and refusal by the Subrecipient to permit public access to any document, paper, letter, or other material.

The County may terminate this Agreement for convenience or when it determines, in its sole discretion that continuing the Agreement would not produce beneficial results in line with the further expenditure of funds, by providing the Subrecipient with thirty (30) calendar day prior written notice.

The parties may agree to terminate this Agreement for their mutual convenience through a written amendment of this Agreement. The amendment will state the effective date of the termination and the procedures for proper closeout of the Agreement.

12. Procurement.

The Subrecipient shall ensure that any procurement involving funds authorized by the Agreement complies with all applicable federal and state laws and regulations, to include 2 C.F.R. §§200.318 through 200.327 as well as Appendix II to 2 C.F.R. Part 200 (entitled "Contract Provisions for Non-Federal Entity Contracts Under Federal Awards") of the Uniform Guidance.

13. Conflicts of Interest.

Subrecipient understands and agrees it must maintain a conflict-of-interest policy consistent with 2 C.F.R. §200.318 (c) and that such conflict-of-interest policy is applicable to each activity funded under this award. Subrecipient must disclose in writing to the U.S. Treasury or through the County as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. §200.12.

Subrecipient agrees that it has no interest and shall not acquire any interest direct or indirect which would conflict in any manner or degree with the performance of the work and services under this Agreement

14. Modification.

Neither this Agreement nor any documents incorporated by reference in connection with this Agreement may be changed, waived, discharged or terminated, except in writing with the consent of both parties.

15. Counterparts.

This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original, but all of which together shall constitute but one and the same instrument.

16. Notices

Whenever this Agreement requires or permits any notice or written request by on part to another, it shall be in writing, enclosed in an envelope, addressed to the party to be notified at the address heretofore stated (or at such other address as may have been designated by written notice), properly stamped, sealed, and deposited in the United States Mail, as Certified Mail, Return Receipt Requested. Any such notice given hereunder shall be deemed delivered upon the earlier of actual receipt or two (2) business days after posting. The County will rely the mailing and email addresses of the Subrecipient as set forth heretofore, as modified from time to time.

17. Defense and Indemnification.

Subrecipient agrees to defend, indemnify, and hold the County, its officers, officials, employees, agents, and volunteers harmless from and against any and all claims, injuries, damages, losses or expenses, including without limitation personal injury, bodily injury, sickness, disease, or death, or damage to or destruction of property, which are alleged or proven to be caused in whole or in part by an act or omission of the Subrecipient, its officers, directors, employees, and/or agents relating to the Subrecipient's performance or failure to perform under this Agreement. This section shall survive the expiration or termination of this Agreement.

18. Severability.

The parties acknowledge and agree that if any paragraph, provision, or term of this agreement is deemed illegal or void by any court or any other appropriate authority, the remaining provisions of this agreement shall remain in full force and effect.

19. Status of Subrecipient.

Nothing in this contract constitutes an employment relationship between the Subrecipient staff and the County. Subrecipient staff are not eligible to participate in any employee pension, health, vacation pay, sick pay, or other fringe benefit plan offered to employees of the County. Nothing in this contract prevents Subrecipient staff from working with others during the length of this Agreement.

Subrecipient shall determine the method, details, and means of performing the work and services to be provided by Subrecipient under this Agreement. Subrecipient shall be responsible to County only for the requirements and results specified in this Agreement and,

except as expressly provided in this Agreement, shall not be subjected to County's control with respect to the physical action or activities of Subrecipient in fulfillment of this Agreement. Subrecipient has control over the manner and means of performing the services under this Agreement. Subrecipient is permitted to provide services to others during the same period service is provided to County under this Agreement.

20. Assignment.

Subrecipient agrees that this Agreement nor any of the rights, interest, or obligations in it shall be assigned by Subrecipient either whole or in part without the prior written consent of the County.

21. Entire Agreement.

This agreement constitutes the entire agreement between the parties for Hiawatha Robins Road Water & Stormwater Infrastructure Upgrades and shall be binding upon true successors and assignees of the parties to this agreement.

22. Compliance with Applicable Laws and Regulations.

The Subrecipient declares that to its best knowledge, it has complied with all federal, state and local laws regarding business permits and licenses that may be required to carry out the work to be performed under this Agreement.

The Subrecipient and its employees shall comply with all applicable federal, state, and local laws, rules, ordinances, regulations and orders when performing the services under this Agreement, including but not limited to all of the following:

- a. Section 501;
- b. Treasury guidance, including but not limited to, U.S. Department of the Treasury Coronavirus State and Local Fiscal Recovery Funds Frequently Asked Questions ("Treasury Guidance"), the most recent revision of which is dated November 15, 2021;
- c. Provisions outlined in 2 C.F.R. Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, other than such provisions as Treasury may determine are inapplicable to this Award and subject to such exceptions as may be otherwise provided by Treasury. Subpart F – Audit Requirements of the Uniform Guidance, implementing the Single Audit Act, shall apply to this award;
- d. Universal Identifier and System for Award Management (SAM), 2 C.F.R. Part 25 and pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 25 is hereby incorporated by reference;
- e. Reporting Subaward and Executive Compensation Information, 2 C.F.R. Part 170, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 170 is hereby incorporated by reference;

- f. OMB Guidelines to Agencies on Government wide Debarment and Suspension (Non-procurement), 2 C.F.R. Part 180 and Treasury's implementing regulation at 31 C.F.R. Part 19.
- g. Recipient Integrity and Performance Matters, pursuant to which the award term set forth in 2 C.F.R. Part 200, Appendix XII to Part 200 is hereby incorporated by reference;
- h. Government wide Requirements for Drug-Free Workplace, 31 C.F.R. Part 20;
- i. New Restrictions on Lobbying, 31 C.F.R. Part 21;
- j. Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act;
- k. Statutes and regulations prohibiting discrimination applicable to this award, include, without limitation, the following:
 - i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the grounds of race, color, or national origin under programs or activities receiving federal financial assistance;
 - ii. The Fair Housing Act, Title VIII-IX of the Civil Rights Act of 1968 (42 U.S.C. § 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, national origin, sex, familial status, or disability;
 - iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of handicap under any program or activity receiving or benefitting from federal assistance;
 - iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and
 - v. The Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

23. Publications.

Subrecipient agrees that any publications produced with funds from this award must display the following language:

"This project is being supported, in whole or in part, by federal award number SLFRP0336 awarded to Linn County by the U.S. Department of the Treasury."

24. Protections for Whistleblowers.

In accordance with 41 U.S.C. § 4712, Recipient may not discharge, demote, or otherwise discriminate against an employee as a reprisal for disclosing information to any of the list of persons or entities provided below that the employee reasonably believes is evidence of gross mismanagement of a federal contract or grant, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or grant.

The list of persons and entities referenced in the paragraph above includes:

- a. A member of Congress or a representative of a committee of Congress;
- b. An Inspector General;
- c. The Government Accountability Office;
- d. A Treasury employee responsible for contract or grant oversight or management;
- e. An authorized official of the Department of Justice or other law enforcement agency;
- f. A court of grand jury; and/or
- g. A management official or other employee of Linn County, contractor, or subcontractor who has the responsibility to investigate, discover, or address misconduct.

Subrecipient shall inform its employees in writing of the rights and remedies provided under this section, in the predominant native language of the workforce.

25. Seat Belt Use.

Linn County encourages the Subrecipient to adopt and enforce on-the-job seat belt policies and programs for its employees when operating company owned, rented, or personally owned vehicles.

26. Reducing Text Messaging While Driving.

Pursuant to Executive Order 13513, 74 FR 51225 (Oct. 1, 2009), Linn County encourages the Subrecipient to adopt and enforce policies that ban text messaging while driving and to establish workplace safety policies to decrease accidents caused by distracted drivers.

27. Certification Regarding Government-Wide Restrictions on Lobbying.

The Subrecipient certifies, to the best of his or her knowledge and belief, that:

- a. No federal appropriated funds have been paid or will be paid, by or on behalf of the Contractor, to any person for influencing or attempting to influence an officer or employee of any Contractor, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal grant, agreement, the making of any federal grant, the making of any federal loan, the entering into of any cooperative Sub-Grant Agreement, and the extension, continuation, renewal, amendment, or
- b. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any Subrecipient, a Member of Congress, an officer or employee, or an employee of a Member of Congress in connection with this Agreement, the Subrecipient shall complete and submit Standard Form-LLL, "Disclosure Form to Report Federal Lobbying" in accordance with its instruction.

28. Eligibility.

Subrecipient certifies that neither it nor its principals is/are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this Agreement by any Federal department or Contractor. The Excluded Parties List System can be found at <https://www.sam.gov/>.

29. Acknowledgements.

The parties acknowledge and agree that they have carefully read and have had an opportunity to review with legal counsel all the provision of this Agreement, that they completely understand the terms and conditions as set forth in the Agreement, and that they have voluntarily executed this Agreement of their own free will, act, and deed.

Each party signing below warrants to the other party, that they have the full power and authority to execute this Agreement on behalf of the party for whom they sign.

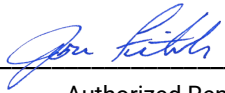
IN WITNESS WHEREOF, this Agreement is executed and shall become effective as of the last date signed below:

Dated this _____ day of _____, 2022.

BOARD OF SUPERVISORS
LINN COUNTY, IOWA

SUBRECIPIENT:
CITY OF HIAWATHA, IOWA

Board Chair



Authorized Representative

Date

06.14.2022

Date

EXHIBIT A

Statement of Work

Statement of work to include replacing and upgrading the water main and service lines along Robins Road and Pirie Drive. Work to include replacement of pavement crossings and driveways, establish sidewalks and restore landscaping. The program will operate and follow the attached budget (EXHIBIT A1) as approved and will report to Linn County on a quarterly basis.

Quarterly Reporting Timelines for Project and Expenditures Reports

Year	Quarter	Period Covered	Due Date
2021	4	October 1 - December 31	January 15, 2022
2022	1	January 1 - March 31	April 15, 2022
2022	2	April 1 - June 30	July 15, 2022
2022	3	July 1 - September 30	October 15, 2022
2022	4	October 1 - December 31	January 15, 2023
2023	1	January 1 - March 31	April 15, 2023
2023	2	April 1 - June 30	July 15, 2023
2023	3	July 1 - September 30	October 15, 2023
2023	4	October 1 - December 31	January 15, 2024
2024	1	January 1 - March 31	April 15, 2024
2024	2	April 1 - June 30	July 15, 2024
2024	3	July 1 - September 30	October 15, 2024
2024	4	October 1 - December 31	January 15, 2025
2025	1	January 1 - March 31	April 15, 2025
2025	2	April 1 - June 30	July 15, 2025
2025	3	July 1 - September 30	October 15, 2025
2025	4	October 1 - December 31	January 15, 2026
2026	1	January 1 - March 31	April 15, 2026
2026	2	April 1 - June 30	July 15, 2026
2026	3	July 1 - September 30	October 15, 2026
2026	4	October 1 - December 31	January 15, 2027

EXHIBIT A1

Robins Road Water Main and Storm Sewer - ARPA Joint Application
 Estimate of Probable Costs
 January 4, 2022

Bid Item	Description	Total Units	Unit of Measurement	Unit Price	Total
1	General Conditions	1	Lump Sum	\$56,000	\$56,000
2	12" mainline water main	4,050	LF	\$115	\$465,750
3	Subbase Preparation	4,000	SY	\$5	\$20,000
4	6" Rock Subbase	1,300	Ton	\$25	\$32,500
5	7" Concrete removal and replacement - Robins Road	3,400	SY	\$80	\$272,000
6	5" Concrete Sidewalk removal and replacement	2,700	SY	\$60	\$162,000
7	7" Concrete Removal and replacement -Pirie Dr	600	SY	\$80	\$48,000
8	18" Storm Sewer, outlet	36	LF	\$100	\$3,600
9	Storm Intakes	2	EA	\$5,000	\$10,000
10	Utility Relocation	1	Lump Sum	\$50,000	\$50,000
11	Fill 12" water main with flowable mortar	200	CY	\$130	\$26,000
12	Site Restoration	300	SQ	\$60	\$18,000
13	Mobilization	1	Lump Sum	\$56,000	\$56,000
	Subtotal				\$1,219,850
	Design Contingency - 10%				\$122,000
	Bid Subtotal				\$1,342,000
	Construction Contingency - 10%				\$134,200
	Professional Services (Survey, Design, Geotechnical, Staking) ~15%				\$202,000
	Project Total				\$1,678,200

EXIHIBIT B

Mandatory Contract Provisions

The following terms and conditions apply to any sub-grantees, contractors, subcontractors, successors, transferees, and assignees ("Recipient") of federal assistance provided to Linn County by the U.S. Department of Treasury under the American Rescue Plan Act ("ARPA"), Sections 602(b) and 603(b) of the Social Security Act, Pub. L. No. 117-2 (March 11, 2011).

1. Compliance with Applicable Laws and Regulations.

The Recipient and its employees shall comply with all applicable federal, state, and local laws, rules, ordinances, regulations and orders when performing the services under this Agreement, including but not limited to all of the following:

- a. Treasury guidance, including but not limited to, U.S. Department of the Treasury Coronavirus State and Local Fiscal Recovery Funds Frequently Asked Questions ("Treasury Guidance"), the most recent revision of which is dated November 15, 2021;
- b. Provisions outlined in 2 C.F.R. Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, other than such provisions as Treasury may determine are inapplicable to this Award and subject to such exceptions as may be otherwise provided by Treasury. Subpart F – Audit Requirements of the Uniform Guidance, implementing the Single Audit Act, shall apply to this award;
- c. Universal Identifier and System for Award Management (SAM), 2 C.F.R. Part 25 and pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 25 is hereby incorporated by reference;
- d. Reporting Subaward and Executive Compensation Information, 2 C.F.R. Part 170, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 170 is hereby incorporated by reference;
- e. OMB Guidelines to Agencies on Government wide Debarment and Suspension (Non procurement), 2 C.F.R. Part 180 and Treasury's implementing regulation at 31 C.F.R. Part 19.
- f. Recipient Integrity and Performance Matters, pursuant to which the award term set forth in 2 C.F.R. Part 200, Appendix XII to Part 200 is hereby incorporated by reference;
- g. Government wide Requirements for Drug-Free Workplace, 31 C.F.R. Part 20;
- h. New Restrictions on Lobbying, 31 C.F.R. Part 21;
- i. Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act;

- j. Statutes and regulations prohibiting discrimination applicable to this award, include, without limitation, the following:
 - i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the grounds of race, color, or national origin under programs or activities receiving federal financial assistance;
 - ii. The Fair Housing Act, Title VIII-IX of the Civil Rights Act of 1968 (42 U.S.C. § 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, national origin, sex, familial status, or disability;
 - iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of handicap under any program or activity receiving or benefitting from federal assistance;
 - iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and
 - v. The Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

2. Publications.

Recipient agrees that any publications produced with funds from this award must display the following language:

"This project is being supported, in whole or in part, by federal award number SLFRP0336 awarded to Linn County by the U.S. Department of the Treasury."

3. Protections for Whistleblowers.

In accordance with 41 U.S.C. § 4712, Recipient may not discharge, demote, or otherwise discriminate against an employee as a reprisal for disclosing information to any of the list of persons or entities provided below that the employee reasonably believes is evidence of gross mismanagement of a federal contract or grant, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or grant.

The list of persons and entities referenced in the paragraph above includes:

- a. A member of Congress or a representative of a committee of Congress;
- b. An Inspector General;

- c. The Government Accountability Office;
- d. A Treasury employee responsible for contract or grant oversight or management;
- e. An authorized official of the Department of Justice or other law enforcement agency;
- f. A court of grand jury; and/or
- g. A management official or other employee of Linn County, contractor, or subcontractor who has the responsibility to investigate, discover, or address misconduct.

Recipient shall inform its employees in writing of the rights and remedies provided under this section, in the predominant native language of the workforce.

4. Seat Belt Use.

Linn County encourages the Recipient to adopt and enforce on-the-job seat belt policies and programs for its employees when operating company owned, rented, or personally owned vehicles.

5. Reducing Text Messaging While Driving.

Pursuant to Executive Order 13513, 74 FR 51225 (Oct. 1, 2009), Linn County encourages the Recipient to adopt and enforce policies that ban text messaging while driving and to establish workplace safety policies to decrease accidents caused by distracted drivers.

6. Certification Regarding Government-Wide Restrictions on Lobbying.

The Recipient certifies, to the best of his or her knowledge and belief, that:

- a. No federal appropriated funds have been paid or will be paid, by or on behalf of the Contractor, to any person for influencing or attempting to influence an officer or employee of any Contractor, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal grant, agreement, the making of any federal grant, the making of any federal loan, the entering into of any cooperative Sub-Grant Agreement, and the extension, continuation, renewal, amendment, or
- b. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any Recipient, a Member of Congress, an officer or employee, or an employee of a Member of Congress in connection with this Agreement, the Recipient shall complete and submit Standard Form-LLL, "Disclosure Form to Report Federal Lobbying" in accordance with its instruction.



AMERICAN RESCUE PLAN ACT SUBAWARD AGREEMENT

Federal Awarding Agency: U.S. Department of the Treasury

Federal Award Number: SLFRP0336

Assistance Listing (CFDA): 21.027 Coronavirus State and Local Fiscal Recovery Fund

Federal Award Date: May 19, 2021

Subaward Number: ARPA2022-003

Pass-Through Entity (PTE):	Subrecipient:
Linn County, Iowa	NewBo City Market
935 2 nd Street SW	1100 3 rd Street SE
Cedar Rapids, IA	Cedar Rapids, IA 52401
	UEI #: N2L4K8YJKCK5
Subaward Budget Period Start date: 5/1/2022 End date: 10/31/2024	
Period of Performance Start date: 5/1/2022 End date: 10/31/2024	
Amount of federal funds obligated by this action: \$100,000.00	
Total amount of the federal funds obligated to the Subrecipient: \$100,000.00	
Total amount of the federal funds committed to the Subrecipient: \$100,000.00	
Project Title: Expanding the Hatchery for Entrepreneurship Equity	
Is Project for Research & Development? ☐ Yes ☒ No	

1. Purpose.

The purpose of this Agreement is to set forth the terms and conditions under which Linn County ("County") will provide American Rescue Plan Act ("ARPA") grant funding ("Subaward") to **NewBo City Market** ("Subrecipient") for reimbursement of Expanding the Hatchery for Entrepreneurship Equity by building a second-floor mezzanine adding an estimated 3,000 square feet to the current space.

This Agreement shall be construed and enforced in accordance with the laws of the State of Iowa and federal regulations.

Subrecipient's performance under this Agreement is subject to the applicable requirements published in the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Title 2 of the United States Code of Federal Regulations (C.F.R.) part 200 hereinafter referred to as the "Uniform Guidance."

2. Term of Agreement.

This Agreement shall be effective upon full execution by the Parties (the "Effective Date") and shall terminate upon 1) Completion of the project or 2) Exhaustion of subaward funds or 3) termination or 4) 12/31/2024

3. Grant Funding.

The Subrecipient shall use the Subaward solely for Expanding the Hatchery for Entrepreneurship Equity.

The County agrees to provide up to \$100,000.00 to the Subrecipient from the County's share of its ARPA allotment, to be used for Expanding the Hatchery for Entrepreneurship Equity by building a second-floor mezzanine essential adding an estimated 3,000 square feet to the current space. The County shall pay the Grant Funds to the Subrecipient per a reimbursement of expenses method.

4. Reporting and Invoicing.

The Subrecipient shall submit invoices and or detailed reports to account for expenditure of funds to the County on a monthly basis, but no less than quarterly. Due dates for the quarterly reports are available on EXHIBIT A.

Invoices and reports shall be submitted to:

Linn County Finance & Budget
Attn: Sonia Evans, Senior Accountant
935 2nd Street SW
Cedar Rapids, IA 52404
Sonia.evans@linncountyiowa.gov

Consistent with Uniform Guidance (2 C.F.R. §200.328), the Subrecipient shall provide the County with quarterly reports and a close-out report. These reports shall include the current status and progress by the Subrecipient and all subcontractors in completing the work described in the Scope of Work and the expenditure of funds under this Agreement, in addition to any other information requested by the County.

The County may request additional information from the Subrecipient, as needed, to meet any additional guidelines regarding the use of ARPA funds that may be established by the US Treasury during the scope of this Agreement.

As required by Uniform Guidance (2 C.F.R. §200.415(a)), any request for payment under this Agreement must include a certification, signed by an official who is authorized to legally bind the Subrecipient, which reads as follows:

"By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)."

5. Monitoring.

Subrecipient shall permit the County to monitor the Subrecipient, including:

- a. Reviewing financial and performance reports required by the County.
- b. Following-up and ensuring that the Subrecipient takes timely and appropriate action on all deficiencies pertaining to the Subaward provided to the Subrecipient from County detected through audits, on-site reviews, and other means.
- c. Issuing a management decision for audit findings pertaining to the Subaward provided to the Subrecipient from the County as required by 2 C.F.R. §200.521 Management decision.

Subrecipient shall monitor its performance under this Agreement, as well as that of its lower-level Subrecipients, contractors, consultants, etc. who are paid from funds provided under this Agreement, to ensure that time schedules are being met, the scope of work is being accomplished within the specified time periods, and other performance goals are being achieved.

6. Maintenance of Records.

The Subrecipient shall maintain records, books, documents, and other materials relevant to its performance under this Agreement. These records shall be subject to inspection, review, and audit by the County or its designees, the State, and the US Treasury for five (5) years following termination of this Agreement. If it is determined during the course of the audit that the Subrecipient was reimbursed for unallowable costs under this Agreement or any, the Subrecipient agrees to promptly reimburse the County for such payments upon request.

7. Closeout.

The closeout report is due ninety (90) days after termination of this Agreement or ninety (90) days after completion of the activities contained in this Agreement, whichever first occurs.

Each party's obligation to the other shall not end until all closeout requirements are completed. Activities during this close-out period shall include, but are not limited to: making final payments, disposing of program assets, (including the return of unused materials and equipment as require herein, unspent cash advances, program income balances, and

accounts receivable to the County), and determining the custodianship of records. The terms of this Agreement shall remain in effect during any period that the Subrecipient has control over ARPA funds. The County will close out the award when it determines that all applicable administrative actions and all required work of the Agreement have been completed.

8. Events of Default.

The occurrence of any one or more of the following events shall constitute cause for either party to declare the other in default of its obligations under this Agreement:

- a. A breach of any term of this Agreement;
- b. A material failure of the Subrecipient to make substantial and timely progress toward performance of the Agreement
- c. Failure to comply with applicable federal, state and local laws, rules, ordinances, regulations, guidance, and orders when performing with the scope of this Agreement.
- d. Any report required by this Agreement have not been submitted to the County or have been submitted with incorrect, incomplete, or insufficient information
- e. Engaging in conduct that has or may expose the other Party to liability

9. Notice of Default.

The County shall issue a written notice of default providing therein a thirty (30) day period in which the Subrecipient shall have an opportunity to cure, provided that cure is possible and feasible. If, after opportunity to cure, the default remains, the County may exercise any one or more of the following remedies outline in paragraph 9, either concurrently or consecutively.

10. Remedies.

If an Event of Default occurs, the County may:

- a. Exercise any corrective or remedial actions, to include but not be limited to:
 - i. Request additional information from Subrecipient to determine the reasons for the extent of non-compliance or lack of performance;
 - ii. Issue a written warning to advise that more serious measures may be taken if the situation is not corrected; or
 - iii. Advise the Subrecipient to suspend, discontinue or refrain from incurring cost for any activity in question
- b. Temporarily withhold cash payment pending correction of the deficiencies

- c. Disallow all or part of the cost of the activity or action not in compliance
- d. Require that the Subrecipient refund to the County any monies used for ineligible purposes under the laws, rules and regulations governing the use of these funds
- e. Recommend suspension or debarment proceedings by U.S. Treasury
- f. Terminate this agreement, provided that the Subrecipient is given at least thirty (30) days prior written notice of the termination.

11. Termination.

The County may terminate this Agreement for cause after thirty (30) days written notice. Cause can include misuse of funds, fraud, lack of compliance with applicable rules, laws and regulations, failure to perform on time, and refusal by the Subrecipient to permit public access to any document, paper, letter, or other material.

The County may terminate this Agreement for convenience or when it determines, in its sole discretion that continuing the Agreement would not produce beneficial results in line with the further expenditure of funds, by providing the Subrecipient with thirty (30) calendar day prior written notice.

The parties may agree to terminate this Agreement for their mutual convenience through a written amendment of this Agreement. The amendment will state the effective date of the termination and the procedures for proper closeout of the Agreement.

12. Procurement.

The Subrecipient shall ensure that any procurement involving funds authorized by the Agreement complies with all applicable federal and state laws and regulations, to include 2 C.F.R. §§200.318 through 200.327 as well as Appendix II to 2 C.F.R. Part 200 (entitled "Contract Provisions for Non-Federal Entity Contracts Under Federal Awards") of the Uniform Guidance.

13. Conflicts of Interest.

Subrecipient understands and agrees it must maintain a conflict-of-interest policy consistent with 2 C.F.R. §200.318 (c) and that such conflict-of-interest policy is applicable to each activity funded under this award. Subrecipient must disclose in writing to the U.S. Treasury or through the County as appropriate, any potential conflict of interest affecting the awarded funds in accordance with 2 C.F.R. §200.12.

Subrecipient agrees that it has no interest and shall not acquire any interest direct or indirect which would conflict in any manner or degree with the performance of the work and services under this Agreement.

14. Modification.

Neither this Agreement nor any documents incorporated by reference in connection with this Agreement may be changed, waived, discharged or terminated, except in writing with the consent of both parties.

15. Counterparts.

This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original, but all of which together shall constitute but one and the same instrument.

16. Notices

Whenever this Agreement requires or permits any notice or written request by on part to another, it shall be in writing, enclosed in an envelope, addressed to the party to be notified at the address heretofore stated (or at such other address as may have been designated by written notice), properly stamped, sealed, and deposited in the United States Mail, as Certified Mail, Return Receipt Requested. Any such notice given hereunder shall be deemed delivered upon the earlier of actual receipt or two (2) business days after posting. The County will rely the mailing and email addresses of the Subrecipient as set forth heretofore, as modified from time to time.

17. Defense and Indemnification.

Subrecipient agrees to defend, indemnify, and hold the County, its officers, officials, employees, agents, and volunteers harmless from and against any and all claims, injuries, damages, losses or expenses, including without limitation personal injury, bodily injury, sickness, disease, or death, or damage to or destruction of property, which are alleged or proven to be caused in whole or in part by an act or omission of the Subrecipient, its officers, directors, employees, and/or agents relating to the Subrecipient's performance or failure to perform under this Agreement. This section shall survive the expiration or termination of this Agreement.

18. Severability.

The parties acknowledge and agree that if any paragraph, provision, or term of this agreement is deemed illegal or void by any court or any other appropriate authority, the remaining provisions of this agreement shall remain in full force and effect.

19. Status of Subrecipient.

Nothing in this contract constitutes an employment relationship between the Subrecipient staff and the County. Subrecipient staff are not eligible to participate in any employee pension, health, vacation pay, sick pay, or other fringe benefit plan offered to employees of the County. Nothing in this contract prevents Subrecipient staff from working with others during the length of this Agreement.

Subrecipient shall determine the method, details, and means of performing the work and services to be provided by Subrecipient under this Agreement. Subrecipient shall be responsible to County only for the requirements and results specified in this Agreement and, except as expressly provided in this Agreement, shall not be subjected to County's control with respect to the physical action or activities of Subrecipient in fulfillment of this Agreement. Subrecipient has control over the manner and means of performing the services under this Agreement. Subrecipient is permitted to provide services to others during the same period service is provided to County under this Agreement.

20. Assignment.

Subrecipient agrees that this Agreement nor any of the rights, interest, or obligations in it shall be assigned by Subrecipient either whole or in part without the prior written consent of the County.

21. Entire Agreement.

This agreement constitutes the entire agreement between the parties for Expanding the Hatchery for Entrepreneurship Equity and shall be binding upon true successors and assignees of the parties to this agreement.

22. Compliance with Applicable Laws and Regulations.

The Subrecipient declares that to its best knowledge, it has complied with all federal, state and local laws regarding business permits and licenses that may be required to carry out the work to be performed under this Agreement.

The Subrecipient and its employees shall comply with all applicable federal, state, and local laws, rules, ordinances, regulations and orders when performing the services under this Agreement, including but not limited to all of the following:

- a. Section 501;
- b. Treasury guidance, including but not limited to, U.S. Department of the Treasury Coronavirus State and Local Fiscal Recovery Funds Frequently Asked Questions ("Treasury Guidance"), the most recent revision of which is dated November 15, 2021;
- c. Provisions outlined in 2 C.F.R. Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, other than such provisions as Treasury may determine are inapplicable to this Award and subject to such exceptions as may be otherwise provided by Treasury. Subpart F – Audit Requirements of the Uniform Guidance, implementing the Single Audit Act, shall apply to this award;
- d. Universal Identifier and System for Award Management (SAM), 2 C.F.R. Part 25 and pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 25 is hereby incorporated by reference;

- e. Reporting Subaward and Executive Compensation Information, 2 C.F.R. Part 170, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 170 is hereby incorporated by reference;
- f. OMB Guidelines to Agencies on Government wide Debarment and Suspension (Non-procurement), 2 C.F.R. Part 180 and Treasury's implementing regulation at 31 C.F.R. Part 19.
- g. Recipient Integrity and Performance Matters, pursuant to which the award term set forth in 2 C.F.R. Part 200, Appendix XII to Part 200 is hereby incorporated by reference;
- h. Government wide Requirements for Drug-Free Workplace, 31 C.F.R. Part 20;
- i. New Restrictions on Lobbying, 31 C.F.R. Part 21;
- j. Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act;
- k. Statutes and regulations prohibiting discrimination applicable to this award, include, without limitation, the following:
 - i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the grounds of race, color, or national origin under programs or activities receiving federal financial assistance;
 - ii. The Fair Housing Act, Title VIII-IX of the Civil Rights Act of 1968 (42 U.S.C. § 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, national origin, sex, familial status, or disability;
 - iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of handicap under any program or activity receiving or benefitting from federal assistance;
 - iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and
 - v. The Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

23. Publications.

Subrecipient agrees that any publications produced with funds from this award must display the following language:

"This project is being supported, in whole or in part, by federal award number SLFRP0336 awarded to Linn County by the U.S. Department of the Treasury."

24. Protections for Whistleblowers.

In accordance with 41 U.S.C. § 4712, Recipient may not discharge, demote, or otherwise discriminate against an employee as a reprisal for disclosing information to any of the list of persons or entities provided below that the employee reasonably believes is evidence of gross mismanagement of a federal contract or grant, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or grant.

The list of persons and entities referenced in the paragraph above includes:

- a. A member of Congress or a representative of a committee of Congress;
- b. An Inspector General;
- c. The Government Accountability Office;
- d. A Treasury employee responsible for contract or grant oversight or management;
- e. An authorized official of the Department of Justice or other law enforcement agency;
- f. A court of grand jury; and/or
- g. A management official or other employee of Linn County, contractor, or subcontractor who has the responsibility to investigate, discover, or address misconduct.

Subrecipient shall inform its employees in writing of the rights and remedies provided under this section, in the predominant native language of the workforce.

25. Seat Belt Use.

Linn County encourages the Subrecipient to adopt and enforce on-the-job seat belt policies and programs for its employees when operating company owned, rented, or personally owned vehicles.

26. Reducing Text Messaging While Driving.

Pursuant to Executive Order 13513, 74 FR 51225 (Oct. 1, 2009), Linn County encourages the Subrecipient to adopt and enforce policies that ban text messaging while driving and to establish workplace safety policies to decrease accidents caused by distracted drivers.

27. Certification Regarding Government-Wide Restrictions on Lobbying.

The Subrecipient certifies, to the best of his or her knowledge and belief, that:

- a. No federal appropriated funds have been paid or will be paid, by or on behalf of the Contractor, to any person for influencing or attempting to influence an officer or employee of any Contractor, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal grant, agreement, the making of any federal grant, the making of any federal loan, the entering into of any cooperative Sub-Grant Agreement, and the extension, continuation, renewal, amendment, or
- b. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any Subrecipient, a Member of Congress, an officer or employee, or an employee of a Member of Congress in connection with this Agreement, the Subrecipient shall complete and submit Standard Form-LLL, "Disclosure Form to Report Federal Lobbying" in accordance with its instruction.

28. Eligibility.

Subrecipient certifies that neither it nor its principals is/are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this Agreement by any Federal department or Contractor. The Excluded Parties List System can be found at <https://www.sam.gov/>.

29. Acknowledgements.

The parties acknowledge and agree that they have carefully read and have had an opportunity to review with legal counsel all the provision of this Agreement, that they completely understand the terms and conditions as set forth in the Agreement, and that they have voluntarily executed this Agreement of their own free will, act, and deed.

Each party signing below warrants to the other party, that they have the full power and authority to execute this Agreement on behalf of the party for whom they sign.

IN WITNESS WHEREOF, this Agreement is executed and shall become effective as of the last date signed below:

Dated this _____ day of _____, 2022.

BOARD OF SUPERVISORS
LINN COUNTY, IOWA

Board Chair

Date

SUBRECIPIENT:

NEWBO CITY MARKET

Authorized Representative

6.13.2022

Date

EXHIBIT A

Expanding the Hatchery for Entrepreneurship Equity by building a second-floor mezzanine adding an estimated 3,000 square feet to the current space. The program will operate and follow the attached budget (EXHIBIT A1) as approved and will report to Linn County on a quarterly basis.

Quarterly Reporting Timelines for Project and Expenditures Reports

Year	Quarter	Period Covered	Due Date
2021	4	October 1 - December 31	January 15, 2022
2022	1	January 1 - March 31	April 15, 2022
2022	2	April 1 - June 30	July 15, 2022
2022	3	July 1 - September 30	October 15, 2022
2022	4	October 1 - December 31	January 15, 2023
2023	1	January 1 - March 31	April 15, 2023
2023	2	April 1 - June 30	July 15, 2023
2023	3	July 1 - September 30	October 15, 2023
2023	4	October 1 - December 31	January 15, 2024
2024	1	January 1 - March 31	April 15, 2024
2024	2	April 1 - June 30	July 15, 2024
2024	3	July 1 - September 30	October 15, 2024
2024	4	October 1 - December 31	January 15, 2025
2025	1	January 1 - March 31	April 15, 2025
2025	2	April 1 - June 30	July 15, 2025
2025	3	July 1 - September 30	October 15, 2025
2025	4	October 1 - December 31	January 15, 2026
2026	1	January 1 - March 31	April 15, 2026
2026	2	April 1 - June 30	July 15, 2026
2026	3	July 1 - September 30	October 15, 2026
2026	4	October 1 - December 31	January 15, 2027

EXHIBIT A1

Expense	
Foundation and second floor construction	211,614.00
Interior construction	86,960.79
Stairs and Elevator	407,937.50
Interior finishings	338,447.05
Plumbing, Electrical, HVAC	306,778.85
Overhead, design, and permit fees	447,345.23
furnishings and equipment	247,861.00
Second Floor construction and furnishings total (2024)	2,046,944.42
Rent stipends for small business owners (2022-2024)	65,000.00
Administrative costs for implementing the Hatchery (2022-2024)	225,000.00
Booth discounts for refugee farmers and student markets (2022-2024)	50,000.00
Total Expenses	2,386,944.42

EXHIBIT B

Mandatory Contract Provisions

The following terms and conditions apply to any sub-grantees, contractors, subcontractors, successors, transferees, and assignees ("Recipient") of federal assistance provided to Linn County by the U.S. Department of Treasury under the American Rescue Plan Act ("ARPA"), Sections 602(b) and 603(b) of the Social Security Act, Pub. L. No. 117-2 (March 11, 2011).

1. Compliance with Applicable Laws and Regulations.

The Recipient and its employees shall comply with all applicable federal, state, and local laws, rules, ordinances, regulations and orders when performing the services under this Agreement, including but not limited to all of the following:

- a. *Treasury guidance, including but not limited to, U.S. Department of the Treasury Coronavirus State and Local Fiscal Recovery Funds Frequently Asked Questions ("Treasury Guidance"), the most recent revision of which is dated November 15, 2021;*
- b. Provisions outlined in 2 C.F.R. Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, other than such provisions as Treasury may determine are inapplicable to this Award and subject to such exceptions as may be otherwise provided by Treasury. Subpart F – Audit Requirements of the Uniform Guidance, implementing the Single Audit Act, shall apply to this award;
- c. Universal Identifier and System for Award Management (SAM), 2 C.F.R. Part 25 and pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 25 is hereby incorporated by reference;
- d. Reporting Subaward and Executive Compensation Information, 2 C.F.R. Part 170, pursuant to which the award term set forth in Appendix A to 2 C.F.R. Part 170 is hereby incorporated by reference;
- e. OMB Guidelines to Agencies on Government wide Debarment and Suspension (Non procurement), 2 C.F.R. Part 180 and Treasury's implementing regulation at 31 C.F.R. Part 19.
- f. Recipient Integrity and Performance Matters, pursuant to which the award term set forth in 2 C.F.R. Part 200, Appendix XII to Part 200 is hereby incorporated by reference;
- g. Government wide Requirements for Drug-Free Workplace, 31 C.F.R. Part 20;
- h. New Restrictions on Lobbying, 31 C.F.R. Part 21;
- i. Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act;

- j. Statutes and regulations prohibiting discrimination applicable to this award, include, without limitation, the following:
 - i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 22, which prohibit discrimination on the grounds of race, color, or national origin under programs or activities receiving federal financial assistance;
 - ii. The Fair Housing Act, Title VIII-IX of the Civil Rights Act of 1968 (42 U.S.C. § 3601 et seq.), which prohibits discrimination in housing on the basis of race, color, national origin, sex, familial status, or disability;
 - iii. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of handicap under any program or activity receiving or benefitting from federal assistance;
 - iv. The Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.) and Treasury's implementing regulations at 31 C.F.R. Part 23, which prohibit discrimination on the basis of age in programs or activities receiving federal financial assistance; and
 - v. The Americans with Disabilities Act of 1990, as amended (42 U.S.C. §§ 12101 et seq.), which prohibits discrimination on the basis of disability under programs, activities, and services provided or made available by state and local governments or instrumentalities or agencies thereto.

2. Publications.

Recipient agrees that any publications produced with funds from this award must display the following language:

"This project is being supported, in whole or in part, by federal award number SLFRP0336 awarded to Linn County by the U.S. Department of the Treasury."

3. Protections for Whistleblowers.

In accordance with 41 U.S.C. § 4712, Recipient may not discharge, demote, or otherwise discriminate against an employee as a reprisal for disclosing information to any of the list of persons or entities provided below that the employee reasonably believes is evidence of gross mismanagement of a federal contract or grant, a gross waste of federal funds, an abuse of authority relating to a federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a federal contract (including the competition for or negotiation of a contract) or grant.

The list of persons and entities referenced in the paragraph above includes:

- a. A member of Congress or a representative of a committee of Congress;
- b. An Inspector General;

- c. The Government Accountability Office;
- d. A Treasury employee responsible for contract or grant oversight or management;
- e. An authorized official of the Department of Justice or other law enforcement agency;
- f. A court of grand jury; and/or
- g. A management official or other employee of Linn County, contractor, or subcontractor who has the responsibility to investigate, discover, or address misconduct.

Recipient shall inform its employees in writing of the rights and remedies provided under this section, in the predominant native language of the workforce.

4. Certification Regarding Government-Wide Restrictions on Lobbying.

The Recipient certifies, to the best of his or her knowledge and belief, that:

- a. No federal appropriated funds have been paid or will be paid, by or on behalf of the Contractor, to any person for influencing or attempting to influence an officer or employee of any Contractor, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any federal grant, agreement, the making of any federal grant, the making of any federal loan, the entering into of any cooperative Sub-Grant Agreement, and the extension, continuation, renewal, amendment, or
- b. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any Recipient, a Member of Congress, an officer or employee, or an employee of a Member of Congress in connection with this Agreement, the Recipient shall complete and submit Standard Form-LLL, "Disclosure Form to Report Federal Lobbying" in accordance with its instruction.

**LINN COUNTY
1888 COUNTY HOME ROAD
MARION, IOWA 52302**

**APPLICATION TO
"ADOPT-A-ROADSIDE"**

FOR OFFICE USE ONLY

Permit Number _____

County Road Name _____

☒ NEW ☐ RENEWAL ☐ GIS# _____

**TO BE COMPLETED BY SPONSOR
PLEASE PRINT CLEARLY**

Debora Montezano & Alex Dolson

Name of Sponsor (Organization, Group or Individual) _____

Debora J. Montezano

Signature of Contact Person _____

2702 Indian Hill Rd, SE, Cedar Rapids, IA, 52403

Mailing Address (Street, P.O. Box, City, State, Zip Code)

Telephone Number (319)206-4571 E-Mail Address deiagm@gmail.com

The proposed work is located on Indian Hill Rd, SE Road

from _____ 2649 to _____ 2801

Approval is hereby requested to enter within the County Road right of way to perform the following described work (check all that apply):

_____ Litter removal ☒ Enhancement Planting* _____ Other (describe) _____

*A sketch noting the quantity, location, and species must be attached to this application prior to Department granting approval.

AGREEMENTS:

The Sponsor(s) agrees that if granted a permit to do said work the following stipulations shall govern:

1. This application shall have been approved prior to Sponsor(s) beginning any operations as requested herein.
2. Sponsor(s) agree to indemnify and hold harmless Linn County, its Board of Supervisors, officers and employees from all liability, judgment, costs, expenses and claims growing out of damages, or alleged damages of any nature whatsoever to any person, property or third party arising out of the performance or nonperformance of said work.
3. No vehicles, equipment or materials are to be stored within the right of way. A vehicle may be allowed to be parked on the shoulder during times of litter pick up.
4. Right of way markers, signs and land monuments shall not be removed, altered or damaged.
5. This permit shall be subject to any laws now in effect or any laws which may be hereafter enacted and all applicable rules and regulations of local, state and federal agencies.
6. The Sponsor(s) agrees to give Linn County forty-eight hours notice of intention to start operations. Notification shall be given to the Secondary Road Department, 1944 County Home Road, Marion, Iowa 52302, work phone number Monday through Friday 7:00 A.M. to 3:30 P.M. 892-6400.

7. Access to the work site will, where possible, be obtained from private property or other roadways and not from the traveled portion of the hard surfaced roadway.
8. The Sponsor(s) shall carry on the work as required and authorized by this agreement with serious regard to the safety of the traveling public, adjacent property owners and volunteers or employees of the Sponsor(s).
9. The Sponsor(s) acknowledges that all personnel involved in this project are initiators and volunteers directed by the Sponsor(s) and that the Sponsor(s) accept full responsibility for any injuries or damages sustained by or caused by such personnel. The Sponsor(s) acknowledges that they or their volunteers are in no way considered to be employees of the Linn County Board of Supervisors or the Linn County Secondary Road Department.

The Sponsor(s) and the Department further agree to the following terms and conditions of this agreement.

SPONSOR'S ADDITIONAL RESPONSIBILITY:

To perform the work specified in a satisfactory, safe and professional manner.

To provide adult supervision at the work site when volunteers or employees are 14 years of age or younger.

To obtain required supplies and materials as may be needed from the Secondary Road Department to carry out this agreement, during regular business hours, Monday through Friday 7:00 A.M. to 3:30 P.M.

To put in place traffic control signs at all times when the Sponsor(s) is doing work near the roadway and remove only when the work has been completed.

To place all trash bags used during collection of litter, adjacent to the Adopt-A-Roadway signs (if applicable), or at the ends of adopted sections, for pickup and disposal by the Department.

To plant all right of way harvested seed on either County road rights of way or other public grounds as approved.

To return all unused materials and supplies furnished by the Secondary Road Department, to the Main Shop within one week after the activity is completed.

DEPARTMENT'S RESPONSIBILITIES:

To erect a sign at each end of the adopted section with the Sponsor(s) name or acronym displayed (if requested).

To provide reflective vests, trash bags, safety literature, and other related materials, to the Sponsor(s).

To remove trash bags used for litter pickup by Sponsor(s).

To assist in removal of litter under unusual circumstances such as when large, heavy or hazardous items are found.

To assist in location and selection of enhancement plantings (if applicable).

PLEASE NOTE:

The Department reserves the right to terminate this agreement and remove Adopt-A-Roadway signs when in the sole judgment of the Department, it is found that the Sponsor(s) has not met the terms and conditions of this agreement.

FOR OFFICE USE ONLY

This agreement shall remain in force from _____, 20____ until _____, 20____. If this agreement includes litter removal the Sponsor agrees to pickup litter _____(times) per year.

DEPARTMENT OF SECONDARY ROADS APPROVAL

FOR OFFICE USE ONLY

Recommended for Approval _____

Linn County Engineer

Date _____

June 8

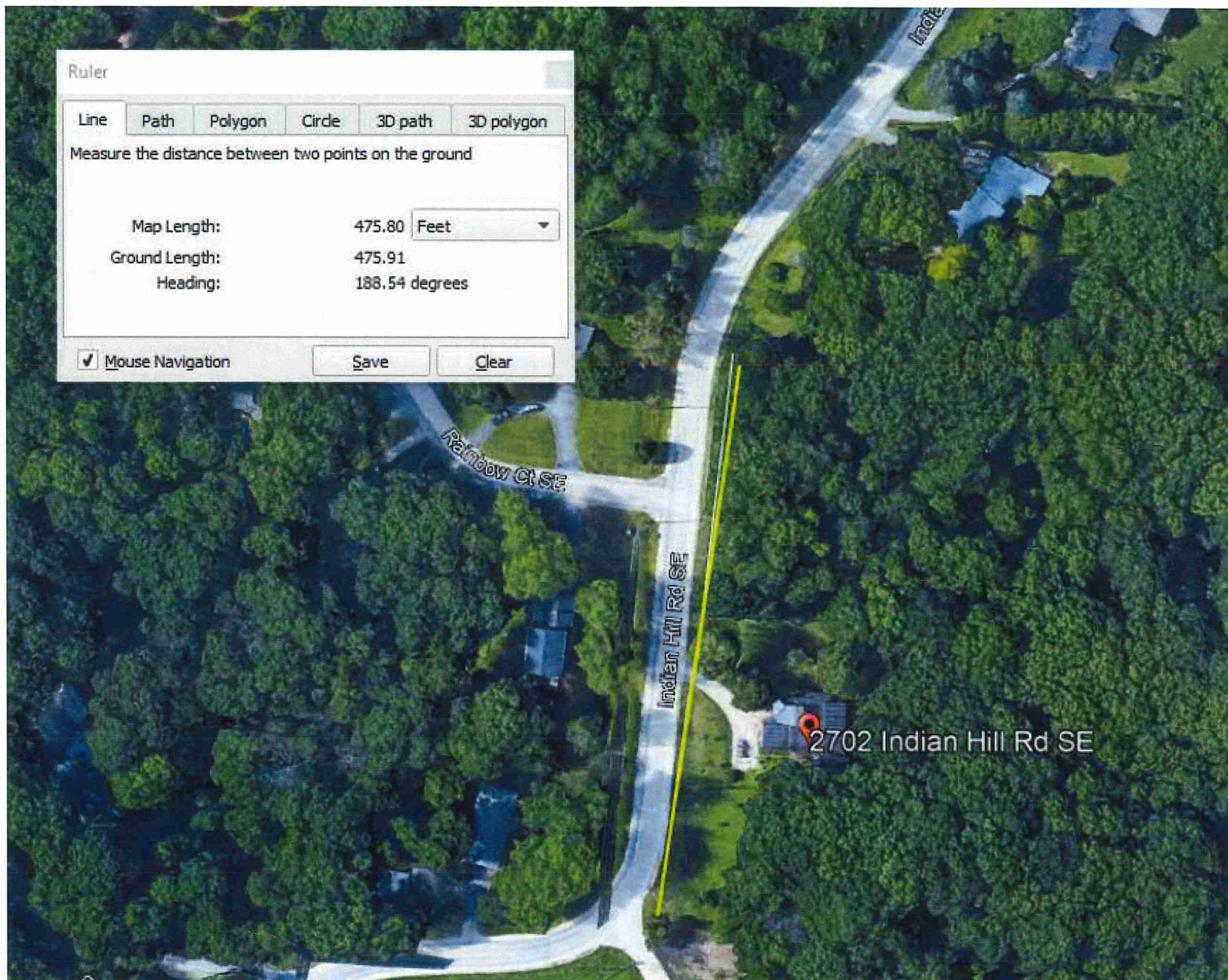
, 20 22

Approved _____

Linn County Board of Supervisors

Date _____

, 20____



Ruler

Line Path Polygon Circle 3D path 3D polygon

Measure the distance between two points on the ground

Map Length:	475.80	Feet
Ground Length:	475.91	
Heading:	188.54 degrees	

☒ Mouse Navigation

Save

Clear



VACANCY FORM

SELECT ONE:

☒ NEW POSITION

☒ REPLACEMENT

REPLACES: Secretary

SELECT ONE:

☒ NEW JOB CLASSIFICATION

☐ EXISTING JOB CLASSIFICATION

JOB TITLE: Administrative Assistant I - Confidential

DEPARTMENT: Risk Management

SHIFT/HOURS: M-F, 8-5

VACANCY DATE: June 30, 2022

NUMBER OF POSITIONS: 1

REASON TO ADD NEW POSITION (if applicable): ☐ BUDGET OFFER

NEW POSITION FUNDING SOURCE(S):

☐ GRANT FUNDING

☐ OTHER: _____

POST TO INSIDE: ☒ YES ☐ NO

ADVERTISE: ☒ YES ☐ NO

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

POSITION TYPE:

☒ FULL-TIME ☐ PART-TIME _____ # of hours/week

☐ TEMPORARY/SEASONAL

☐ ON-CALL/SUBSTITUTE ☐ GRANT-FUNDED

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

☐ Attorneys ☐ Conservation ☐ Sergeants ☐ PPME

☒ NON-BARGAINING UNIT (Management and Confidential Employees)

APPROVED BY: _____

6/10/2022

DEPARTMENT HEAD (original signature required)

DATE

By signing above, I acknowledge my understanding of the following about external job postings: Failure to make a good faith effort to begin the interview process within one month of receiving candidates' applications will result in HR charging the cost of advertising back to the department.

FOR HUMAN RESOURCES DEPARTMENT USE ONLY:

PAY GRADE: _____ STARTING SALARY: _____

HR DIRECTOR COMMENTS: _____

FINANCE/BUDGET DIRECTOR COMMENTS: _____

APPROVED BY: Sarah D. Powell

HUMAN RESOURCES DIRECTOR

DATE

6-15-22

APPROVED BY: [Signature]

FINANCE/BUDGET DIRECTOR

DATE

6/16/22

APPROVED BY: _____

CHAIRPERSON/BOARD OF SUPERVISORS

DATE



BOARD OF SUPERVISORS LINN COUNTY, IOWA

Title: Financial Management Document Development		Policy Number: FM-001	
Responsible Department: Finance & Budget Department			
Revision No: 01	Revision Date: 03/25/2022	Policy Effective Date: 07/01/2022	Expiration Date: 07/01/2027
Initial Approval Date: 08/16/2017 BOS Minutes: 08/14/2017, 08/16/2017		Distribution: Intranet	

I. PURPOSE & OBJECTIVES

This Policy conveys the mandatory standards used by the County in the development of Financial Management (FM) Policy and Procedure (P&P) documents, and in so doing, ensures the County has readily available, well-developed and understandable financial management policies and procedures.

Policy standards mandate the use of a centralized development process, resulting in:

- A. Greater process efficiency from the use of clear, concise and consistent guidelines, such as:
 - 1. Standard document structure, forms, and formatting requirements
 - 2. Document content guidelines
- B. Increased process accountability due to:
 - 1. Clearly communicated lines of authority
 - 2. Well-defined responsibilities
- C. Improved documents that are:
 - 1. Thorough, accurate, and current
 - 2. Consistent in structure

3. Reviewed by County personnel with the appropriate educational background, training, and work experience for
 - a. Compliance with current laws and regulations
 - b. Compliance with, and not in opposition to, other BOS policies
 - c. Inclusion of strong accounting internal controls and appropriate segregation of duties in processes to provide the best protection of county assets possible
- D. Greater process efficiency through the utilization of policy software, achieving:
 1. Centralized electronic storage of FM P&P documents
 2. Improved ability to follow the protocols of FM P&P documents due to electronic linking of related documents
 3. Ease in accessing, searching, storing, and maintaining FM P&P documents.

II. SCOPE

This Policy applies to all Policy documents classified in Linn County's Policy Section "Financial Management" and to any related Procedure documents published to carry out such policies. This Policy also applies to all county departments that report to the Board of Supervisors, with recommended use by elected officials and autonomous boards. Any related departmental work instruction documents are outside the scope of this Policy.

III. EXCEPTIONS

None.

IV. DEFINITIONS

BOS Governance Policy: A statement of management philosophy and direction, established to provide guidance and assistance in the conduct of County affairs.

County Governance Policy: A governing principle that mandates or constrains actions, has institution-wide application, changes infrequently and sets a course for the foreseeable future, helps ensure compliance with applicable laws and regulations, reduces institutional risk, and is approved by the Board of Supervisors.

Document Publishing: The posting of the final approved version of any new or revised FM policy or procedure document to the mandated communication site, for use by the Target User Group(s).

Target User Group: County personnel who will utilize a FM P&P document in carrying out business processes for the County.

V. PROVISIONS

The Finance & Budget Department (hereinafter "Finance Department") develops, reviews, approves, implements, and maintains all FM Section Policy documents. The Board of Supervisors approves all FM Section Policy documents before implementation.

The Finance Department collaborates with other county departments in drafting Department level FM Section Procedure documents, including, but not limited to, assisting with document drafting if requested by another County department.

Individual county departments bear the primary responsibility for drafting any FM Section Procedures necessary for implementation of any related FM Section Policies imposed upon the department. All FM Section Procedure documents require Department Head approval before implementation, and technical content approval by the Finance Department. Technical content in this context refers to proper inclusion of accounting internal controls and segregation of duties requirements, the purpose of which is to prevent and detect instances of fraud. It also includes review of the technical content for compliance with authoritative guidance.

FM Section Policy document maintenance by the Finance Department to include:

- A. Review of documents to assure they are not in violation of, or contradictory to, any Board of Supervisors' governance policies,
- B. Periodic reviews of published documents for any necessary content updates, and
- C. Retirement of published documents no longer applicable.

FM Section Procedure document maintenance by the Finance Department to include:

- A. Review of documents to ensure they are neither contradictory to one another nor in violation of the related FM Section Policy document,
- B. Review of updated FM Section Procedure documents for technical content changes, and,

- C. Tracking of document expiration dates to ensure timely updates of documents.

The Finance Department shall manage the development process for all FM Section documents, including:

- A. Developing and maintaining standardized forms,
- B. Developing a consistent methodology for document numbering and document filing,
- C. Ensuring that documents are properly stored and are easily accessible to the target user group, and

VI. ENFORCEMENT

To adhere to the policy standards enumerated at Section I of this policy, all documents subject to this Policy shall undergo proofing for proper grammar and for consistency in document structure before dissemination to the document's target user group, and before any posting to the Linn County website.



BOARD OF SUPERVISORS LINN COUNTY, IOWA

Title: Code of Ethics		Policy Number: FM-002	
Responsible Department: Finance & Budget			
Revision No: 01	Revision Date: 03/25/2022	Policy Effective Date: 07/01/2022	Expiration Date: 07/01/2027
Initial Approval Date: 12/13/2017 BOS Minutes: 06/19/2017, 12/11/2017,12/13/2017		Distribution: Intranet	

I. PURPOSE & OBJECTIVES

The purpose of this policy is to provide standards of ethical conduct for elected officials and employees of Linn County in all matters relating to Linn County business so that every citizen can have complete confidence in the integrity of Linn County Government, to deter unethical behavior, specifically behavior undertaken with willful intent, and to direct Linn County employees to the proper governing County policy and/or procedure for reporting any suspected ethics or wrongful conduct violations, and for handling any complaints received.

II. SCOPE

This policy applies to all elected officials and employees of Linn County.

III. EXCEPTIONS

None.

IV. DEFINITIONS

Retaliation: Disciplinary or other adverse employment action relating to the terms, conditions, privileges or benefits of employment taken against an employee because the employee has made a good-faith disclosure / report.

Wrongful Conduct: Conduct by a County employee or official that includes, but is not limited to a serious violation of County policy, a violation of applicable state and federal laws, or the use of County property, resources, or authority for personal gain or other non-County-related purposes, except as provided under County policy.

V. PROVISIONS

To ensure that every citizen can have complete confidence in the integrity of Linn County Government, each County employee shall respect and adhere to the fundamental principles of ethical service enumerated in this policy. Employees should avoid any action that might result in or create the impression of using public office for private gain, giving preferential treatment to any person or organization, or lack of impartiality in conducting County business. Employees should report any suspicions of ethics or wrongful conduct violations to the appropriate supervisor or County official.

While some published County policies and procedures address specific types of violations, there are other violations that are not encompassed in a specific policy. In the former instance, the policy that addresses the specific violation is the governing instrument for such violation. In the latter instance, the governing documents for reporting such violations are Policy No. FM-004, Whistleblower Protection, and its related procedure document, FM-PR-004, Whistleblower Protection Procedures.

Besides providing governance for reporting alleged conduct violations, as is discussed above, Policy No. FM-004, Whistleblower Protection, also provides protection from retaliation for anyone who reports alleged violations in good faith.

For a complete listing of County policies, see the Linn County intranet website.

The reading of this policy shall be in a broad sense. That is, the review of reported alleged ethics or wrongful conduct violations shall allow for a subjective analysis, based on the facts and circumstances, on a case-by-case basis.

A. FUNDAMENTAL PRINCIPLES OF ETHICAL SERVICE

1. The chief function of local government at all times is to serve the best interest of all citizens.
2. Employees shall put forth honest effort in performance of their duties.
3. Employees must conduct business of the County in a manner that is not only fair in fact, but also in appearance.
4. Employees shall not hold financial interests that conflict with the conscientious performance of duty.

5. Employees shall not engage in financial transactions using nonpublic County information or allow the improper use of such information to further any private interest.
6. Employees shall not, except pursuant to such reasonable exceptions as are provided by regulation, solicit or accept any gift or other item of monetary value from any person or entity seeking official action from the County, doing business with the County, conducting activities regulated by the County employee's elected office or department, or whose interests may be substantially affected by the performance or nonperformance of the County employee's duties.
7. Employees may not grant or make available to any person, any consideration, treatment, advantage, or favor beyond that which is granted or made available to all citizens.
8. Employees shall not knowingly make unauthorized commitments or promises of any kind purporting to bind the County.
9. Employees shall not use public office for private gain.
10. Employees must refrain from securing special privileges or exemptions for themselves, their relatives, friends, or acquaintances beyond that which would be available to all citizens.
11. Employees shall act impartially and not give preferential treatment to any private organization or individual.
12. Employees shall disclose waste, fraud, abuse and corruption to appropriate authorities.
13. Employees will not use or permit the use of any publicly owned resource (supplies, property, vehicle, equipment, phone, labor, or service) for the personal convenience or advantage of the employee or any other person other than what is generally available to the public.
14. Employees shall adhere to all laws and regulations that provide equal opportunity for all regardless of race, color, religion, sex, national origin, age or handicap.

VI. ENFORCEMENT

See following Linn County Policies and/or Procedures:

[FM-003 - Conflict of Interest](#)

[FM-004 - Whistleblower Protection](#)

[FM-PR-004 - Whistleblower Protection Procedures](#)

[FM-005 - Reporting and Investigation of Fraud or Financial Misconduct](#)

[FM-PR-005 - Procedures for Reporting and Investigation of Fraud or Financial Misconduct](#)

[OP-002 - Purchasing Policy](#)

[PM-003 - Workplace Harassment Policy](#)

[PM-008 - Linn County Equal Opportunity Policy & Diversity Philosophy](#)



BOARD OF SUPERVISORS LINN COUNTY, IOWA

Title: Conflict of Interest		Policy Number: FM-003	
Responsible Department: Finance & Budget			
Revision No: 01	Revision Date: 03/25/2022	Policy Effective Date: 07/01/2022	Expiration Date: 07/01/2027
Initial Approval Date: 10/18/2017 BOS Minutes: 10/16/2017, 10/18/2017		Distribution: Intranet	

I. PURPOSE & OBJECTIVES

The purposes of this policy are to define what activities constitute a conflict of interest, pursuant to the Iowa Code, and to provide protocols for the disclosure of conflicts, or potential conflicts, of interest.

II. SCOPE

This policy applies to elected officials, deputies and all other employees of Linn County.

III. DEFINITIONS

Conflict of Interest: A conflict between the private interests and the official responsibilities of a person in a position of trust.

Immediate Family Members: The spouse and dependent children of a public official or public employee. (Iowa Code §68B.2.11)

Restricted Donor: A person who meets the definition of restricted donor pursuant to Iowa Code §68B.2.24.

IV. PROVISIONS

In accordance with Iowa Code §331.342, 314.2, and 721.2, a County officer or employee shall not have an interest, direct or indirect, in any contract, or job of work or material, or in the profits thereof. Such persons shall also refrain from having any interest, direct or indirect, in the provision or performance of services to and for Linn County, respectively, beyond that required incident to his or her employment with the County. Employees must avoid any action that would result in or create the impression of using public office for

private gain, giving preferential treatment to any person, or losing impartiality in conducting County business.

A. Prohibited Acts

1. Impartiality

- a. County employees must refrain from granting or making available to any person, any consideration, treatment, advantage or favor beyond that which is the general practice to grant or make available to all citizens.
- b. County employees must refrain from securing special privileges or exemption for themselves or their relatives beyond that which would be available to all citizens.
- c. County employees must neither use privileged information for their own advantage, nor provide friends or acquaintances with advantages or with information used for financial advantage.

2. Gifts & Honorariums

- a. Except as otherwise listed in subsection 4 of the Iowa Code, §68B.22, no County employee or public official, or immediate family member of either, may accept or receive any gift or series of gifts from a restricted donor.
- b. Except as provided in subsection 2 of the Iowa Code, §68B.23, a public official or public employee shall not seek or accept an honorarium from a restricted donor.

3. Use of Public Property / Nonfelonious Misconduct in Office

- a. No County employee shall use, or permit any other person to use, property owned by the County for any private purpose and for personal gain, to the detriment of the County.
- b. No County employee shall permit persons to use property owned by the County to poll voters on their candidate preferences, to solicit funds for a political candidate or organization, or to urge support for a candidate or ballot measure to voters.

- c. No County employee shall fail to report the receipt or expenditure of public monies, together with proper vouchers and receipts, when such is required of the person by law.
- d. No County employee shall knowingly make any contract that contemplates an expenditure known by the person to be in excess of the authorized amount by law.
- e. No County employee shall request, demand or receive from another, compensation for performing any service or duty which is required of the person by law, or which is performed as an incident of the person's office or employment, except where such compensation, contributions or payments are expressly authorized by law for receipt for such performance.
- f. No County employee shall demand any other public employee to contribute or pay anything of value, directly or indirectly, to any person, organization or fund that in any way coerces or attempts to coerce such person to make any such contributions or payments, except where such contributions or payments are expressly required by law.
- g. No County employee shall knowingly fail to perform any duty required by law.
- h. No County employee, by the authority of the person's office, and in acting in excess of the authority conferred on the person by such office, shall require any person to do anything, or to refrain from doing any lawful thing.

B. Exceptions

1. Pursuant to Iowa Code §331.342, County officers or employees shall not have an interest, direct or indirect, in a contract with the County. As used in §331.342, contract means, "a claim, account, or demand against or agreement with a county, express or implied, other than a contract to serve as an officer or employee of the county." A contract entered into in violation of this section of the Code of Iowa is void. However, certain public contracts do not constitute a conflict of interest under this section. These include, but are not limited to, the following:

- a. The payment of lawful compensation of a County officer or employee holding more than one County office or position, the holding of which is not incompatible with another public office or is not prohibited by law.
- b. Contracts made by the County, upon competitive bid in writing, publicly invited and opened.
- c. A contract in which a County officer or employee has an interest, if the contract was made before the time the officer or employee was elected or appointed, but the contract shall not be renewed.
- d. A contract with a corporation in which a County officer or employee has an interest by reason of stockholdings when less than five percent of the outstanding stock of the corporation is owned or controlled directly or indirectly by the officer or employee, or the spouse or immediate family of such officer or employee.
- e. A contract made by competitive bid, publicly invited and opened, in which a member of a County board, commission, or administrative agency has an interest, if the member is not authorized by law to participate in the awarding of the contract (*this does not apply for contracts for professional services not customarily awarded by competitive bid*).
- f. Contracts not otherwise permitted by this section, for the purchase of goods or services by the County which benefit a County officer or employee, if the purchases benefiting that officer or employee do not exceed a cumulative total purchase price of one thousand five hundred dollars in a fiscal year.
- g. A contract that is a bond, note, or other obligation of the County which is not acquired directly from the County, but is acquired in a transaction with a third party, who may or may not be the original underwriter, purchaser, or obligee of the contract.

V. ENFORCEMENT

Any employee in doubt as to whether a conflict of interest or the appearance of a conflict of interest exists must complete a Disclosure of Potential Conflicts of Interest form. Employees may obtain Disclosure of Potential Conflicts of Interest forms from the Human Resources Department, the Linn County Employee Handbook located on the

County's intranet site, or Appendix A of this policy. Employees shall return all completed forms to the Finance and Budget Department for evaluation.

Violation of this policy may be cause for disciplinary action, up to and including termination.

V. REFERENCES & CROSS-REFERENCES

[Iowa Code §68B.2A, §68B.22, §68B.23; §314.2; §331.342; §403A.22; §721.2](#)

Appendix A

COUNTY OF LINN, IOWA

DISCLOSURE OF POTENTIAL CONFLICTS OF INTEREST

I acknowledge my obligation to avoid conflicts of interest and to refer questions and concerns about potential conflicts to the Linn County Finance Director. I have an obligation to fully comply with the County's Conflict of Interest Policy and to acknowledge my understanding of and adherence to the policy as provided in the Employee Handbook.

I further affirmatively state that I have disclosed, in writing, any and all potential conflicts of interest to the Finance Director. All potential conflicts of interest are as follows:

Employee (Print)

Employee signature

Date



BOARD OF SUPERVISORS LINN COUNTY, IOWA

Title: Whistleblower Protection		Policy Number: FM-003	
Responsible Department: Finance & Budget			
Revision No: 01	Revision Date: 03/25/2022	Policy Effective Date: 07/01/2022	Expiration Date: 07/01/2027
Initial Approval Date: 10/18/2017 BOS Minutes: 10/16/2017, 10/18/2017		Distribution: Intranet	

I. PURPOSE & OBJECTIVES

The objectives of this policy are to encourage employees and others to raise serious concerns within the County related to wrongful conduct prior to seeking resolution outside the County and to provide protection from retaliation to any employee who engages in any good faith disclosure / report of alleged wrongful conduct to a County official or public body.

II. SCOPE

This policy is applicable to all Linn County elected officials, departments and employees.

III. EXCEPTIONS

None.

IV. DEFINITIONS

Good-Faith Disclosure / Report: A report of activity that the employee has reasonable grounds to believe to be true and that constitutes improper governmental action (see definition below), even if the belief should later prove to be unsubstantiated.

Improper Governmental Action: Action taken, or threatened to be taken, directly or indirectly, by the County or any County officer or employee in the performance of the officer's or employee's official duties, whether or not such action is within the scope of his or her employment, that is in violation of any federal, state, or local law, rule, or regulation.

Retaliation: Disciplinary or other adverse employment action relating to the terms, conditions, privileges or benefits of employment taken against an employee because the employee has made a good-faith disclosure / report.

Wrongful Conduct: Conduct by a County employee or official that includes, but is not limited to a serious violation of County policy, a violation of applicable state and federal laws, or the use of County property, resources, or authority for personal gain or other non-County-related purposes, except as provided under County policy.

V. PROVISIONS

Linn County expects all employees to abide by applicable state and federal laws. A supervisor or County official cannot compel an employee to violate a County policy, an applicable law, or any public policy.

In the interest of the County, an employee should disclose to the appropriate supervisor or County official any knowledge of specific acts that he or she reasonably suspects constitute wrongful conduct. In all cases of disclosure, this policy shall serve as the governing instrument, unless, based on the specific violation in question, another County policy is applicable. In the latter case, the applicable County policy shall govern.

In reporting alleged violations, no employee reporting such in good faith shall suffer harassment, retaliation, or any adverse employment action. Any employee who retaliates against someone who in good faith reports a violation is subject to discipline, up to and including, termination of employment.

VI. ENFORCEMENT

Linn County shall adopt procedures for implementation of this policy, including but not limited to the following:

1. Guidance for reporting alleged conduct violations
2. Responsibilities of parties in receipt of complaints of alleged conduct violations
3. Guidance for reporting retaliation or adverse employment actions
4. Responsibilities of parties in receipt of complaints of retaliation or adverse employment actions

Reference [FM-PR-004, Whistleblower Protection Procedures](#).



BOARD OF SUPERVISORS LINN COUNTY, IOWA

COUNT		COUNT	
Title: Whistleblower Protection Procedures		Document Number: FM-PR-004	
Responsible Department: Finance & Budget			
Revision No: 01	Revision Date: 03/25/2022	Effective Date: 07/01/2022	Expiration Date: 07/01/2027
Initial Approval Date: 10/18/2017 BOS Minutes: 10/16/2017, 10/18/2017		Distribution: Intranet	

I. PURPOSE & OBJECTIVES

The purpose of this procedure is to provide guidance for carrying out the provisions of Policy No. FM-004, Whistleblower Protection, specifically concerning the process for reporting, receiving, and investigating alleged wrongful conduct violations and the process for reporting, receiving, and investigating alleged instances of retaliation, or adverse employment actions.

II. SCOPE

This procedure is applicable to all Linn County elected officials, departments and employees.

III. EXCEPTIONS

None.

IV. DEFINITIONS

Good-Faith Disclosure / Report: A report of activity that the employee has reasonable grounds to believe to be true and that constitutes improper governmental action (see definition below), even if the belief should later prove to be unsubstantiated.

Improper Governmental Action: Action taken, or threatened to be taken, directly or indirectly, by the County or any County officer or employee in the performance of the officer's or employee's official duties, whether or not such action is within the scope of his or her employment, that is in violation of any federal, state, or local law, rule, or regulation.

Retaliation: Disciplinary or other adverse employment action relating to the terms, conditions, privileges or benefits of employment taken against an employee because the employee has made a good-faith disclosure / report.

Wrongful Conduct: Conduct by a County employee or official that includes, but is not limited to a serious violation of County policy, a violation of applicable state and federal laws, or the use of County property, resources, or authority for personal gain or other non-County-related purposes, except as provided under County policy.

IV. PROCEDURE

A. Reporting and Investigation of Violations

1. Where the County has defined policies and procedures for maintaining standards of conduct and disclosure of such violations, the applicable County policies should be followed to disclose such violations. Relevant policies include but are not limited to:
 - a. County policies prohibiting sexual harassment
 - b. County policies prohibiting discrimination
 - c. County policies regarding reporting and investigation of fraud or misconduct
2. In disclosing alleged violations of any standard of conduct, Linn County has an open door policy and encourages that employees share their questions, concerns, suggestions or complaints with their supervisor. Any employee who is not comfortable speaking with their supervisor, or is not satisfied with their supervisor's response, should contact the Human Resources Director. In cases of alleged wrongful conduct violations that are against the Human Resources Director, employees should contact the Finance Director.
3. Upon receipt of disclosure of any alleged violation, the Human Resources Director (or Finance Director, if applicable) shall coordinate follow-up, which may include an investigation of the disclosure. Laws and County policies may impose privacy and confidentiality restraints upon those reporting the results of such review or investigation. Within the constraints of these laws and policies, the Human Resources department will acknowledge, and as appropriate and permissible by law and policy, provide confirmation of the

status and outcome of the review. The Human Resources department will maintain records of all allegations.

4. In matters of disclosure, the County will make all reasonable efforts to maintain the confidentiality of the employee making the disclosure, as long as maintaining confidentiality does not interfere with conducting an adequate investigation of the specific allegations or taking corrective action.

B. Complaints of Reprisal

1. Any employee who believes they are, or have been, the target of any retaliation or adverse employment action based on prior disclosure of any alleged violation, may contest the action by filing a written complaint of reprisal with the Human Resources Director. If the original disclosure of the alleged violation was against the Human Resources Director, employees may file a written complaint with the Finance Director. The Director will review the complaint to determine:
 - a. Whether the complainant made a disclosure before an adverse employment action was taken
 - b. Whether the responding party could reasonably have been construed to have knowledge of the disclosure and the identity of the disclosing employee
 - c. Whether the complainant has actually suffered an adverse employment action after making the disclosure, and
 - d. Whether the complainant alleges that adverse employment action occurred as a result of the disclosure.
2. If the Director determines that all the above elements are present, the Director shall contact the County Attorney to investigate the complaint and make recommendations for resolution.
3. When the Director contacts the County Attorney, the Director shall inform, in writing, the complaining party and the responding party of the following:
 - a. The intent to proceed with an investigation

- b. The specific allegations to be investigated
 - c. The appointment of the County Attorney, and
 - d. Each party's right to support or respond in writing to the allegations.
- 4. Once the County Attorney completes the review of the complaint and considers the investigation complete, he or she shall notify the Human Resources Director of its completion.
 - 5. The Human Resources Director, in conferral with the County Attorney, shall issue a letter of findings to both the complainant and the respondent.

Nothing in this policy is intended to interfere with legitimate employment decisions.



BOARD OF SUPERVISORS LINN COUNTY, IOWA

Title: Reporting and Investigation of Fraud or Financial Misconduct

Document Number: FM-005

Responsible Department: Finance & Budget

Revision No: 01

Revision Date:
03/28/2022

Effective Date:
07/01/2022

Expiration Date:
07/01/2027

Initial Approval Date: 10/18/2017
BOS Minutes: 10/16/2017, 10/18/2017

Distribution: Intranet

I. PURPOSE & OBJECTIVES

The purpose of this policy is to define employee and management responsibility for reporting fraud or potential fraud and to establish procedures for addressing wrongful conduct.

II. SCOPE

This policy is applicable to all Linn County elected officials, departments and employees or relatives, friends, or associates from or through activities and transactions related to the business of Linn County.

III. DEFINITIONS

Financial Misconduct: any intentional misuse or conversion of County property or resources to acquire financial gain.

IV. PROVISIONS

A. Employee Responsibilities

The use of County funds and resources should always relate to activities that support the mission of the County. The recording of such activity must meet the highest standard of integrity, which is only met thorough accurate recording and reporting of such activities. To this end, employees of Linn County are responsible for ensuring that County funds and resources remain protected from diversion in such a way as would result in individual financial gain. Unlawful diversion of County funds and

resources includes theft, misuse, misappropriation, and other conduct that may be injurious to the financial welfare and reputation of the County.

Anyone who suspects or uncovers an incident of financial misconduct must promptly report it to the Compliance Office. Reporting must remain confidential.

Consult FM-PR-005, Procedures for Reporting and Investigation of Financial Misconduct, for guidance regarding incident reporting, suspected or otherwise.

Financial misconduct typically involves theft, forgery or embezzlement. Examples of financial misconduct include, but are not limited to, the following:

1. Falsification or misrepresentation of any Motor Vehicle record or documentation
2. Falsification of records related to financial transactions funded by external agencies (such as Medicaid)
3. Falsification or alteration of various records related to accounting and financial reporting
4. Falsification or alteration of records related to employee tax reporting and employee benefit plans
5. Falsification or alteration of records including financial reports, attendance and timekeeping reports
6. Submission of fraudulent business expenses for reimbursement
7. Acceptance or offering of bribes, kickbacks, or rebates
8. Waiving charges, fines or fees without appropriate authorization
9. Diversion of cash for personal use
10. Theft, destruction, or misappropriation of funds, securities, supplies, inventory or any other asset

B. Compliance Office / Officer Responsibilities

The Compliance Office is responsible for investigating and resolving all reported complaints and allegations concerning fraud or financial misconduct. The Office shall designate a County employee from that Office to be the Compliance Officer. Such named individual will bear the direct responsibility for investigating and resolving complaints and allegations.

The Finance Director for Linn County is the designated Compliance Officer. In the event the Finance Director is unavailable, the Budget Director assumes those responsibilities. The Compliance Office telephone number is 319-892- 5010.

If the potential misconduct is that of the Compliance Officer, initial contact should be with the County Attorney and not the Compliance Officer.

V. REFERENCES & CROSS-REFERENCES

[FM-PR-005, Procedures for Reporting and Investigation of Fraud or Financial Misconduct](#)



BOARD OF SUPERVISORS LINN COUNTY, IOWA

Title: Procedures for Reporting and Investigation of Fraud or Financial Misconduct

Policy Number: FM-PR-005

Responsible Department: Finance & Budget

Revision No: 01

Revision Date:
03/28/2022

Policy Effective Date:
07/01/2022

Expiration Date:
07/01/2027

Initial Approval Date: 10/18/2017
BOS Minutes: 10/16/2017, 10/18/2017

Distribution: Intranet

I. PURPOSE & OBJECTIVES

The purpose of this procedure is to provide guidelines for the application of Policy No. FM-005, Reporting and Investigation of Fraud or Financial Misconduct. Specifically, it shall provide direction on how to address wrongful conduct.

II. SCOPE

This procedure is applicable to all Linn County elected officials, departments and employees or relatives, friends, or associates from or through activities and transactions related to the business of Linn County.

III. EXCEPTIONS

None.

IV. DEFINITIONS

Financial Misconduct: Any intentional misuse or conversion of County property or resources to acquire financial gain.

V. PROVISIONS

A. Reporting Potential Financial Misconduct

Any person suspecting or uncovering any financial misconduct should report the matter promptly, in a confidential manner, to the Compliance Officer. If the potential

misconduct is that of the Compliance Officer, initial contact should be with the County Attorney and not the Compliance Officer.

Elected officials or department heads who receive reports of potential misconduct from any member of their staff must contact the Compliance Officer. Such individuals shall refrain from conducting an investigation on their own, or from taking any action to resolve the irregularity before contacting the Compliance Officer.

All information regarding known or suspected financial misconduct is privileged and confidential. To the extent possible, the County will protect the identity of both those who alert the County to any irregularity and those suspected of wrongdoing

Pursuant to Policy No. FM-004, Whistleblower Protection, employees reporting alleged misconduct shall suffer no adverse employment action if reporting such allegations in good faith. Anyone who believes they are, or have been, the target of any adverse employment action based on prior disclosure of any alleged misconduct, should file a written complaint in accordance with the guidelines found in Procedure No. FM-PR-004, Whistleblower Protection Procedures.

B. Investigation of Potential Financial Misconduct

The Compliance Officer will promptly review all reports of potential financial misconduct. The Compliance Officer will evaluate necessary records and information to verify the validity of the reports and to make a preliminary determination of the need for an investigation.

When an investigation is in process, all departments must respond promptly to inquiries initiated by the Compliance Officer and provide access to relevant records.

The Compliance Officer will develop a risk assessment, giving due consideration to any possible financial consequences, any regulatory compliance issues compromised, and any external reporting obligations that may be necessary. Based on the risk assessment, the Compliance Officer will provide interim reports to the Board of Supervisors as the investigation progresses.

The Compliance Officer's focus for all investigations is financial matters. When necessary, he or she will coordinate the investigation, or parts thereof, with the County Attorney, County Sheriff, Human Resources Director, or any appropriate external agency.

C. Reporting Results

The Compliance Officer will prepare a report for the Board of Supervisors at the conclusion of the investigation, summarizing issues investigated, procedures followed, and conclusions reached. Additionally, the report shall contain suggested

action steps pertaining to the issue investigated, and a recommended corrective action plan to safeguard funds and resources against future recurring losses.

The Compliance Officer shall report the conduct and outcome of any investigations for which there is a finding of financial misconduct to the County's external audit firm, and to any other appropriate outside agency.

VI. ENFORCEMENT

A. Disciplinary Action

When considering disciplinary action, departments shall contact the Human Resources department to ensure compliance with collective bargaining agreements and County personnel policies, protection of employee rights related to compensation and benefits, and maintenance of reasonable employee relations.

B. Legal Action

When legal action may be required, the Compliance Officer will consult with the County Attorney. Sole authority rests with the County Attorney in responding to requests from any legal office, any subpoenas, and any other notices from state and federal judiciary offices.



BOARD OF SUPERVISORS LINN COUNTY, IOWA

Title: Petty Cash		Policy Number: FM-022	
Responsible Department: Finance & Budget Department			
Revision No: 01	Revision Date: 04/01/2022	Policy Effective Date: 07/01/2022	Expiration Date: 07/01/2027
Initial Approval Date: 11/21/2018 BOS Minutes:		Distribution: Intranet	

I. PURPOSE & OBJECTIVES

Petty cash funds are a privilege granted to departments to allow for the reimbursement of minor or emergency business expenditures in the most efficient and cost effective manner. This policy provides uniform guidelines for the establishment, administration and custodianship of petty cash funds, while observing adequate internal controls.

II. SCOPE

This Policy is applicable to all County departments, elected officials and autonomous boards.

III. EXCEPTIONS

Travel and entertainment expenses, which fall under the purview of Board of Supervisors' [Policy No. PM-014, Travel Policy](#).

IV. DEFINITIONS

Change Fund: A sum of money set aside for making change where cash is collected.

Fidelity (Surety) Bond: A type of insurance bought by an employer to protect against losses incurred due to fraudulent acts of specified individuals. It may either be a blanket bond (applying to all employees) or for each employee on an individual basis.

Imprest Fund: A cash fund with an authorized, fixed balance used to pay for small, routine expenses, where routine replenishments occur to maintain that balance. The sum of receipts for payments made to employees and the remaining cash in the fund at any point in time always equals the fixed amount.

Petty Cash Fund: A sum of money set aside for paying small obligations for which the issuance of a purchase order and warrant would not be cost effective, or the use of a p-

card is not possible. Appropriate accounting of such fund will always result in the sum of receipts plus cash on hand equaling the authorized fund amount.

Petty Cash Fund Custodian (hereinafter "Custodian"): The individual responsible for possession and oversight of a petty cash, change or imprest fund.

V. PROVISIONS

GENERAL GUIDELINES

- A. The County maintains all petty cash funds on an imprest basis.
- B. Linn County departments may request to establish a petty cash fund for an amount not to exceed \$500.
- C. Reimbursements paid from the fund may not exceed \$25 per item.
- D. Custodian may reimburse employees from petty cash for expenditures that represent legal claims against the County when it is impractical to follow the County's normal procurement policy, including the appropriate use of a Linn County procurement card.
- E. County employees may not use petty cash to circumvent the County's procurement policies.

PETTY CASH CONTROLS

- A. Responsibilities
 - 1. The Finance Director is responsible for high-level oversight of all petty cash funds and for authorizing their establishment, modification, or closure.
 - 2. The Finance & Budget Department is responsible for maintaining a master list of all authorized petty cash funds and for notifying the Office of the Auditor of any changes thereto.
 - 3. Department Heads, or named designee, are responsible for direct oversight of any petty cash funds used by their department.
 - 4. Departments must use standard forms provided by the Finance & Budget Department to establish, modify, maintain and close all petty cash funds.

B. Internal Controls and Security Measures

1. To maintain strong internal controls and mitigate opportunities for financial misconduct of petty cash funds, Custodians, Alternative Custodians and Department Heads (or designee) must employ security measures over petty cash funds in their possession. Security measures should include, but are not limited to, the following:
 - a. Storing petty cash funds in a lockable device
 - b. Limiting access to the lockable device to authorized persons only
 - c. Never leaving petty cash unattended or unsecured
 - d. Following cash handling and cash counting standards
 - e. Observing segregation of duties for those parties with custodial responsibilities
 - f. Maintaining fidelity bonds for all parties with authorized access to a petty cash fund
2. If proper segregation of duties is not feasible, the Department Head (or designee) must contact the Finance Director. In such instances, the Finance Director will assist departments and elected officials with the establishment of compensating controls.

C. Prohibited Uses of Petty Cash

1. Custodian shall not provide reimbursements to him/herself, or to other employees in any of the following circumstances:
 - a. Purchases in excess of the allowable limit of \$25 per item
 - b. Purchases which have been split to stay under the \$25 limit
 - c. Purchases that violate any county ordinance, any Board Resolution or any policy authorized by the Board of Supervisors
 - d. Payments for anything other than goods

- e. Reimbursement requests without original receipts and proper approvals
- f. Reimbursement requests when original receipts submitted do not properly document the business purpose
- g. Reimbursement requests for items purchased more than 30 days prior to the request for reimbursement
- h. Personal cash advances to employees
- i. Personal or third-party check cashing
- j. Changing bills for smaller denominations for employees

PETTY CASH FUND ESTABLISHMENT

- A. To authorize a new petty cash fund, departments must submit a written request to the Finance Director. See Appendix A: *Linn County Request to Authorize Petty Cash Fund*
- B. The request must indicate why the use of a procurement card or the normal County procurement process is not the preferred method of payment.
- C. The Finance Director will acknowledge all requests with a written reply, regardless of whether he or she approves or denies the request.
- D. All requests must include the names and signatures of all parties with custodial responsibilities.

PETTY CASH FUND ADMINISTRATION

- A. Reimbursements & Advances
 - 1. Custodian reimburses or advances funds to employees upon receipt of an employee request that meets all policy requirements (see Section V. General Guidelines).

2. Custodian must use an electronic ledger to record petty cash reimbursements paid to employees, to track the remaining cash balance of the fund prior to replenishment, and at replenishment time, to record the fund activity since the last replenishment request.
3. Custodian retains all documents received from employees that substantiate the business purpose of reimbursements to employees.
4. Custodian must secure the documents in the lockable device and must attach them as support when requesting replenishment of the fund.

B. Reconciliation

1. Custodian must reconcile all petty cash funds under his or her care in accordance with, and at the times specified in, procedural guidelines.

C. Replenishment

1. Custodian must request replenishment of petty cash funds anytime the cash balance of the fund falls below 25% of the authorized fund amount.
2. Upon receipt of the request, the Auditor's office processes the request.
3. Departments must pick-up reimbursement checks from the Auditor's office directly (i.e. checks will not be mailed). Furthermore, only those with custodial responsibilities may retrieve the reimbursement check.
4. When required by procedural guidelines, the Custodian will perform a second count of the petty cash funds received in the presence of an independent party prior to securing the funds in the lockable device.

D. Changes to the Petty Cash Fund Amount or Custodian

1. Departments must obtain written approval from the Finance Director to change a petty cash fund's authorized amount or a named Custodian.

E. Petty Cash Shortages & Theft

1. Custodian must notify their supervisor, in writing, of any fund shortage. If the shortage is significant in amount, the supervisor must contact the Finance Director immediately. Additionally, supervisors who suspect that the shortage is due to financial misconduct or fraudulent activity must contact the Compliance Officer immediately.
2. Supervisors have the authority to investigate any shortage; however, when there is suspicion of financial misconduct or fraud, supervisors may not undertake any investigation without the express permission of the Compliance Officer. See County [Policy FM-005, Reporting and Investigation of Fraud or Financial Misconduct](#), for guidance.
3. Supervisors must track all reported shortages on a fiscal year basis and report the cumulative shortage amount to the Finance Director at the end of the fiscal year, if significant in amount. The County considers total shortages in any one fiscal year equal to or in excess of \$50 as significant.
4. Custodian with frequent fund shortages may be subject to disciplinary action.

F. Petty Cash Overages

1. Custodian must notify their supervisor in writing of any petty cash fund overages and must deposit the overage with the Treasurer's office.

G. Accounting Treatment of Petty Cash Shortages or Overages

1. Custodian must code any petty cash fund shortage or overage to Miscellaneous Revenue / Cash Short (Over).

PETTY CASH FUND CLOSURE

- A. Departments must obtain written approval from the Finance Director to close a petty cash fund.
- B. Upon receipt of approval, Custodian must deposit the fund's remaining cash balance with the Treasurer's office.

PETTY CASH OVERSIGHT

A. Reviews

1. Department Heads (or designee), must review and approve all petty cash fund reconciliations, replenishment requests, and claim forms.
2. As needed, but at least annually, departments should review the need, size and use of their petty cash funds(s).
3. Departments should consider closing or reducing the authorized amount of petty cash funds, if the funds have had little or no activity within a reasonable period.

B. Audits

1. Petty cash funds are subject to surprise audits at random times throughout the year by the Finance & Budget Department.
2. A second party must remain present at all times when counting cash during the audit.

C. Annual Requirements

1. Department Heads (or designee) report to the Finance Director total shortages equal or in excess of \$50 in any fiscal year. The same reporting requirement applies to total overages for any fiscal year.
2. Custodian must submit a copy of their June 30 monthly reconciliation to the Finance & Budget Department for each fund in their possession.
3. The Finance & Budget Department, positively confirms all petty cash fund balances in use as of June 30 each fiscal year.

VI. ENFORCEMENT

None.

Appendix A

Linn County

Request to Authorize Petty Cash Fund

Department: _____

Amount Requested: _____

Justification: _____

Appointed Custodian: _____

Department Head Signature: _____

Date: _____

Approved Petty Cash
Dollar Limit: _____

Allowable Limit
Per Expenditure
(Not to exceed \$25) _____

Allowable Expenditure
Guideline _____

Approved by
Finance Director: _____



BOARD OF SUPERVISORS LINN COUNTY, IOWA

Title: Non-Capital Asset Policy		Policy Number: FM-047	
Responsible Department: Finance & Budget Department			
Revision No: 01	Revision Date: 03/29/2022	Policy Effective Date: 07/01/2022	Expiration Date: 07/01/2027
Initial Approval Date: 04/25/2018 BOS Minutes: 04/25/2018		Distribution: Intranet	

I. PURPOSE & OBJECTIVES

The purpose of this policy is to safeguard all non-capital assets belonging to, in title to, or in the custody of Linn County.

II. SCOPE

This policy is applicable to all Linn County departments with controlled capital-type assets.

III. EXCEPTIONS

None.

IV. DEFINITIONS

Capital assets: All tangible and intangible assets used in operations that have initial estimated useful lives extending beyond a single reporting period (e.g. land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, etc.) See FM-045 Capital Asset Policy for Thresholds and Useful Lives.

Non-capital assets: All tangible and intangible property used in operations that have initial estimated useful lives extending beyond one year and have an initial cost less than the capitalization threshold amount (i.e., for office furniture, equipment and vehicles, an initial cost of less than \$10,000).

Controlled capital-type assets: Assets that do not meet the County's capitalization threshold amount, and that regardless of estimated useful life, are determined to require special attention by a department.

V. PROVISIONS

Accountability for Non-Capital Assets

- A. It is the responsibility of each department which acquires, holds, or disposes of noncapital assets to ensure that such property is:
 - 1. Properly recorded when acquired;
 - 2. Properly inventoried and safeguarded; and
 - 3. Properly reported at time of disposal.
- B. It is at the discretion of each department to assess the department level non-capital asset minimum thresholds. The threshold assessments should be determined by the acquisition of controlled capital-type assets or other mitigating factors. Items that require special consideration and fall within the definition of controlled capital-type assets are:
 - 1. Items that require special attention to ensure legal compliance such as items acquired through grant contracts;
 - 2. Items that require special attention to protect public safety and avoid potential liability (e.g., police weapons); and
 - 3. Items that require special attention to compensate for a heightened risk of theft (e.g., sound equipment and portable computers).
- C. Departments should assign responsibility for controlled capital-type items to one or more specific individuals. That assignment should be documented within the department and communicated to the Finance & Budget Department. Likewise, changes in assignments should be documented and communicated.
- D. The assigned individuals that are responsible for controlled capital-type items will:
 - 1. Prepare and maintain a complete list of controlled capital-type items each year within the department;

2. Prepare a fiscal year-end report that provides a complete list of controlled capital-type items, along with an explanation of changes from the previous year;

E. The Department Head or designee will:

1. Verify that lists of all controlled capital-type items have been filed each year;
2. Certify to the Finance & Budget Department that the controlled capital-type items lists are:
 - a. On file and available for inspection; and
 - b. Reliable and complete.

VI. ENFORCEMENT

The Finance & Budget Department will periodically verify the data on controlled capital-type items on file in each department and ensure that procedures are performed to verify the reliability and completeness of the data on file.