BOARD OF SUPERVISORS
District 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
LinnCounty.org

LINN COUNTY BOARD OF SUPERVISORS
MEETING AGENDA

Wednesday, June 9, 2021
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.

Reports

Resolutions

Resolution to award contract for project M-PCC-BRIDGE REHAB(21), bridge repair on bridge 641 on Mount Vernon Road and bridge 1699 on Springville Road, to Peterson Contractors, Inc. in the amount of $324,974.20 and authorize Bradley J. Ketels, County Engineer, to execute the contract.

Resolution suspending taxes for twenty four (24) Linn County residents as they are unable to contribute to the public revenue by reason of age, infirmity or both, pursuant to Code of Iowa, Section 427.8

Resolution to approve Final Plat for McMahan Acres First Addition, case JF21-0004.

Resolution to approve the issuance of the County's $4,990,000 General Obligation Land and Water Legacy Bonds, Series 2021A.

Contract and Agreements

Approve and authorize Chair to sign a contract for Employer of Record and Administrative Services between Linn County Early Childhood Iowa (ECI) Board and Linn County effective July 1, 2021 through June 30, 2022. ECI to pay actual expenses not to exceed $109,690.

Approve and authorize Chair to sign a Fiscal Year 2021 Eide Bailly Audit Engagement Letter with fees not to exceed $63,000

Approve and authorize Chair to sign contract between Linn County and Hands Up Communication for interpretation and translation services at the Mental Health Access Center at various hourly rates.

Approve purchase order PO115 to Truck Country in the amount of $411,846.00 for the purchase of two single axle dump trucks for the Secondary Road Department.

Approve purchase order PO116 to Henderson Truck Equipment in the amount of $18,945.00 for the purchase of a dump body for the Secondary Road Department.

Approve purchase order PO117 to Thompson Truck & Trailer in the amount of $823,881.00 for the purchase of three tandem axle dump trucks for the Secondary Road Department.

Approve purchase order PO118 to Dewey Ford in the amount of $49,546.68 for the purchase of a Ford F550 for the Secondary Road Department.

Approve purchase order PO120 to C & R Supply Inc. in the amount of $10,560.67 for the purchase of a custom built skid sprayer for the Secondary Road Department.

Licenses & Permits

Regular Agenda

Discuss and Decide on Consent Agenda

Minutes
Discuss and decide on meeting minutes.

Claims
Discuss and decide on claims.

Discuss and decide appropriation requests for economic development organizations from FY22 budgeted funds totaling $50,000.00

Third and final consideration of Ordinance Amendment, rezoning case JR21-0005, request to rezone property located at 1622 W Mount Vernon Rd, NENE 27-83-06, from the RR1 (Rural Residential 1-Acre) zoning district to the AG (Agricultural) zoning district, approximately 3.39 acres, Tanager Place, owner.

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@linncounty.org.

RESOLUTION (resolution number)

WHEREAS, the Board of Supervisors, hereafter referred to as "the Board", believes the M-PCC BRIDGE REHAB(21), hereafter referred to as "the project" is in the best interest of Linn County, Iowa, and the residents thereof. The project is defined as bridge repair on bridge 641 on Mount Vernon Rd and bridge 1699 on Springville Rd; and

WHEREAS, the Board has sought appropriate professional guidance for the concept and planning for the project and followed the steps as required by the Code of Iowa for notifications, hearings, and bidding/letting; and

WHEREAS, The Board finds this resolution appropriate and necessary to protect, preserve, and improve the rights, privileges, property, peace, safety, health, welfare, comfort, and convenience of Linn County and its citizens, all as provided for in and permitted by section 331.301 of the Code of Iowa; and

IT IS THEREFORE RESOLVED by Board to accept the bid from Peterson Contractors, Inc. in the amount of $324,974.20 and awards the associated contract(s) to the same;

BE IT FURTHER RESOLVED that all other resolutions or parts of resolutions in conflict with this resolution are hereby repealed. If any part of this resolution is adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the resolution or action of The Board as a whole or any part thereof not adjudged invalid or unconstitutional. This resolution shall be in full force and effect from and after the date of its approval as provided by law; and

BE IT FURTHER RESOLVED by the Board of Supervisors of Linn County, Iowa, that after receiving the necessary contract documents, including but not limited to, the contractor's bond and certificate of insurance, Bradley J. Ketels, the County Engineer for Linn County, Iowa, be and is hereby designated, authorized, and empowered on behalf of the Board of Supervisors of said County to execute the contracts in connection with the afore awarded construction project let on 5/25/2021.

Dated at Cedar Rapids, Iowa, this 9th day of June, 2021.

Board of Supervisors of Linn County, Iowa

____

____

____

ATTEST:

By __________________________________
County Auditor

SEAL

LINN COUNTY SECONDARY ROAD DEPARTMENT
1888 COUNTY HOME ROAD, MARION, IOWA

M-PCC BRIDGE REHAB(21) Bid Tabulation
Linn County
Work Type: Bridge Repair
Letting Date: 5/25/2021 11:00 AM

					Engineer's Estimate		Apparent Low Bid PETERSON CONTRACTORS INC PO BOX A REINBECK, IA 50669-0155		IOWA BRIDGE & CULVERT, L.C. 409 NORTH AVE. B WASHINGTON, IA 52353		JASPER CONSTRUCTION SERVICES, INC. 928 N 19TH AVE. EAST NEWTON, IA 50208-0000		TAYLOR CONSTRUCTION, INC. 7314 COLUMBUS STREET NEW VIENNA, IA 52065-0000	
	Item Number	Description	Units	Quantity	Unit Price	Extended Price	Unit Price	Extended Price	Unit Price	Extended Price	Unit Price	Extended Price	Unit Price	Extended Price
1	2102-2710070	EXCAVATION, CLASS 10, ROADWAY AND BORROW	CY	190.0	$40.00	$7,600.00	$45.00	$8,550.00	$210.00	$39,900.00	$200.00	$38,000.00	$200.00	$38,000.00
2	2104-2710020	EXCAVATION, CLASS 10, CHANNEL	CY	30.0	$50.00	$1,500.00	$437.00	$13,110.00	$635.00	$19,050.00	$80.00	$2,400.00	$800.00	$24,000.00
3	2403-0100000	STRUCTURAL CONCRETE (MISCELLANEOUS)	CY	105.0	$375.00	$39,375.00	$808.00	$84,840.00	$925.00	$97,125.00	$1,200.00	$126,000.00	$1,000.00	$105,000.00
4	2404-7775005	REINFORCING STEEL, EPOXY COATED	LB	6,694	$1.40	$9,371.60	$1.80	$12,049.20	$2.00	$13,388.00	$2.00	$13,388.00	$2.00	$13,388.00
5	2426-6772016	CONCRETE REPAIR	SF	1,575	$50.00	$78,750.00	$98.00	$154,350.00	$81.50	$128,362.50	$135.00	$212,625.00	$200.00	$315,000.00
6	2506-4984000	FLOWABLE MORTAR	CY	8.0	$250.00	$2,000.00	$735.00	$5,880.00	$335.00	$2,680.00	$2,000.00	$16,000.00	$1,500.00	$12,000.00
7	2507-6800042	REVETMENT, CLASS D	TON	370.0	$50.00	$18,500.00	$71.00	$26,270.00	$71.50	$26,455.00	$90.00	$33,300.00	$100.00	$37,000.00
8	2528-8445110	TRAFFIC CONTROL	LS	1.00	$10,000.00	$10,000.00	$5,925.00	$5,925.00	$6,000.00	$6,000.00	$5,000.00	$5,000.00	$5,925.00	$5,925.00
9	2528-8445113	FLAGGERS	EACH	10	$450.00	$4,500.00	$600.00	$6,000.00	$600.00	$6,000.00	$400.00	$4,000.00	$700.00	$7,000.00
10	2533-4980005	MOBILIZATION	LS	1.00	$10,000.00	$10,000.00	$8,000.00	$8,000.00	$33,000.00	$33,000.00	$25,000.00	$25,000.00	$10,000.00	$10,000.00
				Contract Totals		**$181,596.60**		**$324,974.20**		**$371,960.50**		**$475,713.00**		**$567,313.00**
				Percent of Estimate		**100.00%**		**178.95%**		**204.83%**		**261.96%**		**312.40%**

6/3/2021

RESOLUTION
PETITION for SUSPENSION of FISCAL 2022 / ASSESSMENT 2020
PROPERTY TAXES

WHEREAS, the Linn County Board of Supervisors is this day presented with the attached petitions for suspension of taxes and/or special assessments pursuant to Section 427.8 of the Code of Iowa and;

WHEREAS, the properties for which assessments against these Petitioners are made lie within Linn County and;

WHEREAS, these Petitioners are unable to contribute to the public revenue by reason of age, infirmity, or both.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED by the Board of Supervisors, Linn County, Iowa, this date met in lawful session that the attached petitions be approved for the following Petitioners, parcels, and tax years:

PETITIONER	PARCEL #	TAX YEARS	Special #
Becker, John	14292-53028-00000	2020	
Corum, Kazuko	14243-55004-01000	2020	
Dochterman, Headdy	14321-07014-00000	2020	
Faeth, Vikki	14233-28006-00000	2018	
Faeth, Vikki	14233-28006-00000	2019	
Faeth, Vikki	14233-28006-00000	2020	
Franks, Mable	14272-03020-00000	2020	
Frazier, John	14204-04003-00000	2020	
Gogel, Tracie	14223-82032-00000	2020	
Gustafson, Kay	14241-79021-00000	2020	
Hadenfeldt, Larry	05092-88009-00000	2020	
Iwanczuk, Eugene	14103-05036-00000	2020	
Lawrence, Irene	14082-26002-01001	2020	
Moore, Jackie	11352-54012-00000	2020	
Murphy, Donna	10323-51003-01002	2020	
Null, Mary	13262-81002-00000	2020	
Papke, Erin	14162-02002-00000	2020	
Prenosil, Debra	470196N1519	2020	
Sacora, Ellen	15061-79002-00000	2020	
Schirmer, Cathleen	14153-33001-00000	2020	
Schmadeke, Kimberly	34843	2020	
Seaborn, James	14352-26007-00000	2020	
Sebetka, Cleo	14292-06007-00000	2020	
Thompson, Dora	11274-32007-01001	2020	
Toles, Ann	CL8108	2020	
Varvaris, Katherine	14143-83007-00000	2020	

The Linn County Treasurer is ordered to suspend the collection of taxes assessed against these Petitioners, their polls or estates, for the above parcels for the above tax years as indicated.

Dated at Cedar Rapids, Linn County, Iowa, this ______ day of ______________, 2021.

LINN COUNTY BOARD OF SUPERVISORS

____
CHAIRPERSON

____
SUPERVISOR

____
SUPERVISOR

AYE:
NAY:
ABSTAIN:

ATTEST:

____
Joel Miller, Linn County Auditor

STATE OF IOWA)
) SS

COUNTY OF LINN)

I, Joel Miller, County Auditor of Linn County, Iowa, hereby certify that at a regular meeting of the said Board, the foregoing resolution was duly adopted by a vote of ____ aye,____ nay and ____ abstained from voting.

____
Joel Miller

Subscribed and sworn to before me by the aforesaid on this _______ day of ____________________, 2021

____
NOTARY PUBLIC
STATE OF IOWA

LINN COUNTY BOARD OF SUPERVISORS

RESOLUTION # ______________________

APPROVING A FINAL PLAT

WHEREAS, a final plat of McMahan Acres First Addition (Case #JF21-0004) to Linn County, Iowa, containing four (4) lots, numbered Lot 1, Lot 2, Lot 3 and lettered Lot A, has been filed for approval, a subdivision of real estate located in the NENE of Section 23, Township 86 North, Range 7 West of the 5th P.M., Linn County, Iowa, described as follows:

Beginning at the NE Corner of said Section 23; thence S01° 33' 27"E along the east line of said NE ¼ NE ¼, 1332.'94 feet to the SE Corner of said NE ¼ NE ¼; thence S89° 09' 58"W along the south line of said NE ¼ NE ¼, 1347.66 feet to the SW Corner of said NE ¼ NE ¼; thence N01 ° 07' 08"W along the west line of Lot 5, Lewis Millard's 2nd Addition to Linn County, 7 45.18 feet; thence N00° 17' 18"W along said west line of said NE ¼ NE ¼, 598.36 feet to the NW Corner of said NE ¼ NE ¼; thence N89° 37' 34"E along the north line of said NE ¼ NE ¼, 1328.88 feet to the Point of Beginning, containing 41.18 acres which includes 1.22 acres of road right of way.

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

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

WHEREAS, the following conditions as listed on the Planning and Development Staff Report of March 17, 2021 as last amended on April 19, 2021 have been addressed:

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

LINN COUNTY PUBLIC HEALTH DEPARTMENT
No conditions to be met.

NATURAL RESOURCES CONSERVATION SERVICE
1. Show approximate location of natural drainage ways and a note restricting building within the natural drainage way should be shown on the final plat. Contact the NRCS office for widths and building restriction requirements.
2. Land disturbance greater than 1 acre in size, not associated with agricultural crop production, will require a NPDES permit granted by the Iowa Department of Natural Resources.
3. Submit erosion and sediment control plan for review and acceptance.
4. A site plan showing the footprint of proposed structures and septic systems and wells shall be submitted and accepted by the NRCS office prior to plat approval.
5. Clarify plans to address potential wetland area with NRCS.

LINN COUNTY CONSERVATION DEPARTMENT
No conditions to be met.

LINN COUNTY EMERGENCY MANAGEMENT
No conditions to be met.

LINN COUNTY PLANNING AND DEVELOPMENT - ZONING DIVISION

1. Various revisions to the site plan and final plat.
2. Prior to approval of the final plat, the owner must sign an “Acceptance of Conditions” form. The “Acceptance of Conditions” form states that the owner understands and agrees to comply with the agreed upon conditions as stated in the staff report.
3. Approval of utility and drainage easements by the appropriate companies with all easements marked on the final plat bound copies.
4. The proposed subdivision name and proposed names of all roads, streets and lanes shall be submitted for review and approval by the Linn County Auditor’s office prior to approval of the final plat.
5. The final plat bound documents must be approved by the Linn County Board of Supervisors on or before **APRIL 19, 2022** as per Article IV, Section 107-72, § (1)(g), and shall be recorded within 1 year of that approval, as per Article IV, Section 107-72, § (2)(f) of the UDC.
6. One original and 3 complete copies of the final plat bound documents that must include the following:
    i. Owner’s certificate and dedication certificate executed in the form provided by the laws of Iowa, dedicating to Linn County title to all property intended for public use, including public roads
    ii. Title opinion and a consent to plat signed by the mortgage holder if there is a mortgage or encumbrance on the property as well as a release of all streets, easements, or other areas to be conveyed or dedicated to local government units within which the land is located
    iii. Surveyor's certificate
    iv. Auditor’s certificate
    v. Resolution of the Planning and Zoning Commission
    vi. Resolution of the Board of Supervisors
    vii. Resolution of approval or waiver of review by applicable municipalities
    viii. Treasurer’s certificate
    i. Agricultural Land Use Notification. The landowner shall ensure that such notification shall be attached to the deed and shall become a separate entry on the abstract of title for all the property that is subject of the permit or development as per Article V, Section 107-91, § (h) of the UDC.
    ii. Restrictive covenants or deed restrictions, as separate instruments, not combined with any other instrument
    iii. Three (3) copies of the surveyor's drawing
    iv. A covenant for a secondary road assessment

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

NOW, THEREFORE BE IT FURTHER RESOLVED, by the Board of Supervisors, of Linn County, Iowa, that said plat and plat proceedings shall not be changed or altered in any way, without the approval of the Linn County Board of Supervisors. Said plat and plat proceedings shall be recorded by June 9, 2022 to be valid.

Passed and approved this 9th day of June, 2021

Linn County Board of Supervisors

____
Chair

____
Vice Chair

____
Supervisor

Aye:

Nay:

Abstain:

Absent:

Attest:

____
Joel Miller, Linn County Auditor

Linn County Engineer

____
Brad Ketels, Engineer

State of Iowa)
) SS
County of Linn)

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

___ Aye ___ Nay ___ Abstain ___ Absent

____
Joel Miller

Subscribed and sworn to before me by the aforesaid Joel Miller, ______________________________,

on this _____ day of _________________________, 2021.

____
Notary Public State of Iowa

ISSUANCE OF GENERAL OBLIGATION LAND AND WATER LEGACY BONDS, SERIES 2021A

634201-33

Cedar Rapids, Iowa

June 9, 2021

The Board of Supervisors of Linn County, Iowa, met on June 9, 2021, at 11:00 a.m. at the Linn County Jean Oxley Public Service Center, Cedar Rapids, Iowa.

The meeting was called to order by the Chairperson, and the roll was called showing the following Supervisors present and absent:

Present: ____

Absent: ____.

It was reported that, on June 2, 2021, the Board had approved the sale of the County's $4,990,000 General Obligation Land and Water Legacy Bonds, Series 2021A and that it was necessary for the Board to adopt a resolution authorizing the issuance of those Bonds.

Supervisor____________________ introduced the following resolution, related to issuance of the County's General Obligation Land and Water Legacy Bonds, Series 2021A, and moved its adoption, seconded by Supervisor ____________________. After due consideration and discussion, the Chairperson put the question upon the adoption of said resolution, and the roll being called, the following Supervisors voted:

Ayes: ____

Nays: ____.

Whereupon, the Chairperson declared the resolution duly adopted as hereinafter set out.

RESOLUTION NO. _______

Resolution providing for the issuance of $4,990,000 General Obligation Land and Water Legacy Bonds, Series 2021A and directing the levy of taxes to pay the same

WHEREAS, Linn County, Iowa (the "County"), State of Iowa, has proposed to issue general obligation Bonds, pursuant to the provisions of Chapters 76 and 331 of the Code of Iowa, for the purpose of financing projects for water and land conservation and park and outdoor recreation purposes; and

WHEREAS, pursuant to advertisement of sale, bids for the purchase of General Obligation Land and Water Legacy Bonds, Series 2021A (the "Series 2021A Bonds") were received and canvassed on behalf of the County and the bid of Northland Securities, Inc. (the "Purchaser"), was determined to be the best; and

WHEREAS, it is now necessary to take final action for the issuance of the Series 2021A Bonds;

NOW, THEREFORE, Be It Resolved by the Board of Supervisors of Linn County, Iowa, as follows:

Section 1. The Series 2021A Bonds are hereby authorized to be issued, in the total aggregate principal amount of $4,990,000, to be dated June 22, 2021, in the denomination of $5,000 each, or any integral multiple thereof, maturing annually on June 1 in each of the years, in the respective principal amounts and bearing interest at the respective rates as follows:

Year	Principal Amount	Interest Rate Per Annum	Year	Principal Amount	Interest Rate Per Annum
2022	$205,000	3.000%	2032	$255,000	1.300%
2023	$205,000	3.000%	2033	$255,000	1.400%
2024	$210,000	3.000%	2034	$260,000	1.450%
2025	$220,000	3.000%	2035	$265,000	1.550%
2026	$225,000	3.000%	2036	$270,000	1.600%
2027	$230,000	3.000%	2037	$270,000	1.700%
2028	$240,000	3.000%	2038	$275,000	2.000%
2029	$245,000	1.000%	2039	$280,000	2.000%
2030	$245,000	1.100%	2040	$290,000	2.000%
2031	$250,000	1.200%	2041	$295,000	2.000%

Section 2. UMB Bank, n.a., West Des Moines, Iowa, is hereby designated as the Registrar and Paying Agent for the Series 2021A Bonds and may be hereinafter referred to as the "Registrar" or the "Paying Agent". The County shall enter into an agreement (the "Registrar/Paying Agent Agreement") with the Registrar, in substantially the form as has been placed on file with the Board; the Chairperson and County Auditor are hereby authorized and directed to sign the Registrar/Paying Agent Agreement on behalf of the County; and the Registrar/Paying Agent Agreement is hereby approved.

The County reserves the right to prepay part or all of the principal of the Series 2021A Bonds maturing in each of the years 2029 to 2041, inclusive, prior to and in any order of maturity on June 1, 2028, or on any date thereafter upon terms of par and accrued interest.

If less than all of the Series 2021A Bonds of any like maturity are to be redeemed, the particular part of those Series 2021A Bonds to be redeemed shall be selected by the Registrar by lot. The Series 2021A Bonds may be called in part in one or more units of $5,000.

If less than the entire principal amount of any Series 2021A Bond in a denomination of more than $5,000 is to be redeemed, the Registrar will issue and deliver to the registered owner thereof, upon surrender of such original Series 2021A Bond, a new Series 2021A Bond or Series 2021A Bonds, in any authorized denomination, in a total aggregate principal amount equal to the unredeemed balance of the original Series 2021A Bond. Notice of such redemption as aforesaid identifying the Series 2021A Bond or Series 2021A Bonds (or portion thereof) to be redeemed shall be sent by electronic means or mailed by certified mail to the registered owners thereof at the addresses shown on the County's registration books not less than 30 days prior to such redemption date. Any notice of redemption may contain a statement that the redemption is conditioned upon the receipt by the Paying Agent of funds on or before the date fixed for redemption sufficient to pay the redemption price of the Series 2021A Bonds so called for redemption, and that if funds are not available, such redemption shall be cancelled by written notice to the owners of the Series 2021A Bonds called for redemption in the same manner as the original redemption notice was sent. All of such Series 2021A Bonds as to which the County reserves and exercises the right of redemption and as to which notice as aforesaid shall have been given and for the redemption of which funds are duly provided, shall cease to bear interest on the redemption date.

Accrued interest on the Series 2021A Bonds shall be payable semiannually on the first day of June and December in each year, commencing December 1, 2021. Interest shall be calculated on the basis of a 360-day year comprised of twelve 30-day months. Payment of interest on the Series 2021A Bonds shall be made to the registered owners appearing on the registration books of the County at the close of business on the fifteenth day of the month next preceding the interest payment date and shall be paid to the registered owners at the addresses shown on such registration books. Principal of the Series 2021A Bonds shall be payable in lawful money of the United States of America to the registered owners or their legal representatives upon presentation and surrender of the Series 2021A Bond or Series 2021A Bonds at the office of the Paying Agent.

The Series 2021A Bonds shall be executed on behalf of the County with the official manual or facsimile signature of the Chairperson of the Board and attested with the official manual or facsimile signature of the County Auditor, and shall be fully registered Series 2021A Bonds without interest coupons. In case any officer whose signature or the facsimile of whose signature appears on the Series 2021A Bonds shall cease to be such officer before the delivery of the Series 2021A Bonds, such signature or such facsimile signature shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery.

The Series 2021A Bonds shall not be valid or become obligatory for any purpose until the Certificate of Authentication thereon shall have been signed by the Registrar.

The Series 2021A Bonds shall be fully registered as to principal and interest in the names of the owners on the registration books of the County kept by the Registrar, and after such registration, payment of the principal thereof and interest thereon shall be made only to the registered owners or their legal representatives or assigns. Each Bond shall be transferable only upon the registration books of the County upon presentation to the Registrar, together with either a written instrument of transfer satisfactory to the Registrar or the assignment form thereon completed and duly executed by the registered owner or the duly authorized attorney for such registered owner.

The record and identity of the owners of the Series 2021A Bonds shall be kept confidential as provided by Section 22.7 of the Code of Iowa.

Section 3. Notwithstanding anything above to the contrary, the Series 2021A Bonds shall be issued initially as Depository Series 2021A Bonds, with one fully registered Bond for each maturity date, in principal amounts equal to the amount of principal maturing on each such date, and registered in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York ("DTC"). On original issue, the Series 2021A Bonds shall be deposited with DTC for the purpose of maintaining a book-entry system for recording the ownership interests of its participants and the transfer of those interests among its participants (the "Participants"). In the event that DTC determines not to continue to act as securities depository for the Series 2021A Bonds or the County determines not to continue the book-entry system for recording ownership interests in the Series 2021A Bonds with DTC, the County will discontinue the book-entry system with DTC. If the County does not select another qualified securities depository to replace DTC (or a successor depository) in order to continue a book-entry system, the County will register and deliver replacement Series 2021A Bonds in the form of fully registered certificates, in authorized denominations of $5,000 or integral multiples of $5,000, in accordance with instructions from Cede & Co., as nominee for DTC. In the event that the County identifies a qualified securities depository to replace DTC, the County will register and deliver replacement Series 2021A Bonds, fully registered in the name of such depository, or its nominee, in the denominations as set forth above, as reduced from time to time prior to maturity in connection with redemptions or retirements by call or payment, and in such event, such depository will then maintain the book-entry system for recording ownership interests in the Series 2021A Bonds.

Ownership interest in the Series 2021A Bonds may be purchased by or through Participants. Such Participants and the persons for whom they acquire interests in the Series 2021A Bonds as nominees will not receive certificated Series 2021A Bonds, but each such Participant will receive a credit balance in the records of DTC in the amount of such Participant's interest in the Series 2021A Bonds, which will be confirmed in accordance with DTC's standard procedures. Each such person for which a Participant has an interest in the Series 2021A Bonds, as nominee, may desire to make arrangements with such Participant to have all notices of redemption or other communications of the County to DTC, which may affect such person, forwarded in writing by such Participant and to have notification made of all interest payments.

The County will have no responsibility or obligation to such Participants or the persons for whom they act as nominees with respect to payment to or providing of notice for such Participants or the persons for whom they act as nominees.

As used herein, the term "Beneficial Owner" shall hereinafter be deemed to include the person for whom the Participant acquires an interest in the Series 2021A Bonds.

DTC will receive payments from the County, to be remitted by DTC to the Participants for subsequent disbursement to the Beneficial Owners. The ownership interest of each Beneficial Owner in the Series 2021A Bonds will be recorded on the records of the Participants whose ownership interest will be recorded on a computerized book-entry system kept by DTC.

When reference is made to any action which is required or permitted to be taken by the Beneficial Owners, such reference shall only relate to those permitted to act (by statute, regulation or otherwise) on behalf of such Beneficial Owners for such purposes. When notices are given, they shall be sent by the County to DTC, and DTC shall forward (or cause to be forwarded) the notices to the Participants so that the Participants can forward the same to the Beneficial Owners.

Beneficial Owners will receive written confirmations of their purchases from the Participants acting on behalf of the Beneficial Owners detailing the terms of the Series 2021A Bonds acquired. Transfers of ownership interests in the Series 2021A Bonds will be accomplished by book entries made by DTC and the Participants who act on behalf of the Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interest in the Series 2021A Bonds, except as specifically provided herein. Interest and principal will be paid when due by the County to DTC, then paid by DTC to the Participants and thereafter paid by the Participants to the Beneficial Owners.

Section 4. The Series 2021A Bonds shall be in substantially the following form:

(Form of Bond)

UNITED STATES OF AMERICA

STATE OF IOWA LINN COUNTY

GENERAL OBLIGATION LAND AND WATER LEGACY BOND, SERIES 2021A

No. _____ $_________

RATE	MATURITY DATE	BOND DATE	CUSIP
_______%	June 1, _______	June 22, 2021	

Linn County (the "County"), Iowa, for value received, promises to pay on the maturity date of this Bond to

Cede & Co.
New York, NY

or registered assigns, the principal sum of

THOUSAND DOLLARS

in lawful money of the United States of America upon presentation and surrender of this Bond at the office of UMB Bank, n.a., West Des Moines, Iowa (hereinafter referred to as the "Registrar" or the "Paying Agent"), with interest on said sum, until paid, at the rate per annum specified above from the date of this Bond, or from the most recent interest payment date on which interest has been paid, on June 1 and December 1 of each year, commencing December 1, 2021, except as the provisions hereinafter set forth with respect to redemption prior to maturity may be or become applicable hereto. Interest on this Bond is payable to the registered owner appearing on the registration books of the County at the close of business on the fifteenth day of the month next preceding the interest payment date, and shall be paid to the registered owner at the address shown on such registration books.

This Bond shall not be valid or become obligatory for any purpose until the Certificate of Authentication hereon shall have been signed by the Registrar.

This Bond is one of a series of General Obligation Land and Water Legacy Bonds, Series 2021A (the "Series 2021A Bonds"), issued in the aggregate principal amount of $4,990,000 by the County for the purpose of paying the cost, to that extent, of financing projects for water and land conservation and park and outdoor recreation purposes.

The Series 2021A Bonds are issued pursuant to and in strict compliance with the provisions of Chapters 76 and 331 of the Code of Iowa, 2021, and all other laws amendatory thereof and supplemental thereto, and in conformity with a resolution of the County Board of Supervisors providing for the issuance and securing the payment of the Series 2021A Bonds (the "Resolution"), and reference is hereby made to the Resolution for a more complete statement as to the source of payment of the Series 2021A Bonds and the rights of the owners of the Series 2021A Bonds.

The County reserves the right to prepay part or all of the principal of the Series 2021A Bonds maturing in each of the years 2029 to 2041, inclusive, prior to and in any order of maturity on June 1, 2028, or on any date thereafter upon terms of par and accrued interest.

If less than all of the Series 2021A Bonds of any like maturity are to be redeemed, the particular part of those Series 2021A Bonds to be redeemed shall be selected by the Registrar by lot. The Series 2021A Bonds may be called in part in one or more units of $5,000. If less than the entire principal amount of any Series 2021A Bond in a denomination of more than $5,000 is to be redeemed, the Registrar will issue and deliver to the registered owner thereof, upon surrender of such original Series 2021A Bond, a new Series 2021A Bond or Series 2021A Bonds, in any authorized denomination, in a total aggregate principal amount equal to the unredeemed balance of the original Series 2021A Bond. Notice of such redemption as aforesaid identifying the Series 2021A Bond or Series 2021A Bonds (or portion thereof) to be redeemed shall be sent by electronic means or by certified mail to the registered owners thereof at the addresses shown on the County's registration books not less than 30 days prior to such redemption date. All of such Series 2021A Bonds as to which the County reserves and exercises the right of redemption and as to which notice as aforesaid shall have been given and for the redemption of which funds are duly provided, shall cease to bear interest on the redemption date.

This Bond is fully negotiable but shall be fully registered as to both principal and interest in the name of the owner on the books of the County in the office of the Registrar, after which no transfer shall be valid unless made on said books and then only upon presentation of this Bond to the Registrar, together with either a written instrument of transfer satisfactory to the Registrar or the assignment form hereon completed and duly executed by the registered owner or the duly authorized attorney for such registered owner.

The County, the Registrar and the Paying Agent may deem and treat the registered owner hereof as the absolute owner for the purpose of receiving payment of or on account of principal hereof, premium, if any, and interest due hereon and for all other purposes, and the County, the Registrar and the Paying Agent shall not be affected by any notice to the contrary.

And It Is Hereby Certified and Recited that all acts, conditions and things required by the laws and Constitution of the State of Iowa, to exist, to be had, to be done or to be performed precedent to and in the issue of this Bond were and have been properly existent, had, done and performed in regular and due form and time; that provision has been made for the levy of a sufficient continuing annual tax on all the taxable property within the County for the payment of the principal of and interest on this Bond as the same will respectively become due; and that the total indebtedness of the County, including this Bond, does not exceed any constitutional or statutory limitations.

IN TESTIMONY WHEREOF, Linn County, Iowa, by its Board of Supervisors, has caused this Bond to be executed with the duly authorized facsimile signature of its Chairperson and attested with the duly authorized facsimile signature of its County Auditor, all as of June 22, 2021.

LINN COUNTY, IOWA

By (DO NOT SIGN)__________________
Chairperson, Board of Supervisors

Attest:

(DO NOT SIGN)____________________
County Auditor

Registration Date: (Registration Date)

REGISTRAR'S CERTIFICATE OF AUTHENTICATION

This Bond is one of the Series 2021A Bonds described in the within-mentioned Resolution.

UMB Bank, n.a.
West Des Moines, Iowa
Registrar

By (Authorized Signature)______________
Authorized Officer

ABBREVIATIONS

The following abbreviations, when used in this Bond, shall be construed as though they were written out in full according to applicable laws or regulations:

TEN COM	-	as tenants in common	UTMA ________________________
TEN ENT	-	as tenants by the entireties	(Custodian)
			As Custodian for __________________
JT TEN	-	as joint tenants with right of survivorship and not as tenants in common	(Minor) under Uniform Transfers to Minors Act ______________________________ (State)

Additional abbreviations may also be used though not in the list above.

ASSIGNMENT

For valuable consideration, receipt of which is hereby acknowledged, the undersigned assigns this Bond to

____

(Please print or type name and address of Assignee)

____

PLEASE INSERT SOCIAL SECURITY OR OTHER IDENTIFYING NUMBER OF ASSIGNEE

and does hereby irrevocably appoint _____________________________, Attorney, to transfer this Bond on the books kept for registration thereof with full power of substitution.

Dated: ______________________________

Signature guaranteed:

____

____

____

(Signature guarantee must be provided in accordance with the prevailing standards and procedures of the Registrar and Transfer Agent. Such standards and procedures may require signatures to be guaranteed by certain eligible guarantor institutions that participate in a recognized signature guarantee program.)

____

NOTICE: The signature to this Assignment must correspond with the name of the registered owner as it appears on this Bond in every particular, without alteration or enlargement or any change whatever.

Section 5. The Series 2021A Bonds shall be executed as herein provided as soon after the adoption of this resolution as may be possible and thereupon shall be delivered to the Registrar for registration, authentication and delivery to or upon the direction of the Purchaser, upon receipt of the loan proceeds (the "Proceeds"), and all action heretofore taken in connection with the sale of the Series 2021A Bonds is hereby ratified and confirmed in all respects.

Section 6. As required by Chapter 76 of the Code of Iowa, and for the purpose of providing for the levy and collection of a direct annual tax sufficient to pay the interest on the Series 2021A Bonds as it falls due, and also to pay and discharge the principal thereof at maturity, there is hereby ordered levied on all the taxable property in the County in each of the years while the Series 2021A Bonds or any of them are outstanding, a tax sufficient for that purpose, and in furtherance of this provision, but not in limitation thereof, there is hereby levied on all the taxable property in the County the following direct annual tax for collection in each of the following fiscal years:

For collection in the fiscal year beginning July 1, 2022, sufficient to produce the net annual sum of $299,518;

For collection in the fiscal year beginning July 1, 2023, sufficient to produce the net annual sum of $298,368;

For collection in the fiscal year beginning July 1, 2024, sufficient to produce the net annual sum of $302,068;

For collection in the fiscal year beginning July 1, 2025, sufficient to produce the net annual sum of $300,468;

For collection in the fiscal year beginning July 1, 2026, sufficient to produce the net annual sum of $298,718;

For collection in the fiscal year beginning July 1, 2027, sufficient to produce the net annual sum of $301,818;

For collection in the fiscal year beginning July 1, 2028, sufficient to produce the net annual sum of $299,618;

For collection in the fiscal year beginning July 1, 2029, sufficient to produce the net annual sum of $297,168;

For collection in the fiscal year beginning July 1, 2030, sufficient to produce the net annual sum of $299,473;

For collection in the fiscal year beginning July 1, 2031, sufficient to produce the net annual sum of $301,473;

For collection in the fiscal year beginning July 1, 2032, sufficient to produce the net annual sum of $298,158;

For collection in the fiscal year beginning July 1, 2033, sufficient to produce the net annual sum of $299,588;

For collection in the fiscal year beginning July 1, 2034, sufficient to produce the net annual sum of $300,818;

For collection in the fiscal year beginning July 1, 2035, sufficient to produce the net annual sum of $301,710;

For collection in the fiscal year beginning July 1, 2036, sufficient to produce the net annual sum of $297,390;

For collection in the fiscal year beginning July 1, 2037, sufficient to produce the net annual sum of $297,800;

For collection in the fiscal year beginning July 1, 2038, sufficient to produce the net annual sum of $297,300;

For collection in the fiscal year beginning July 1, 2039, sufficient to produce the net annual sum of $301,700;

For collection in the fiscal year beginning July 1, 2040, sufficient to produce the net annual sum of $300,900.

Section 7. A certified copy of this resolution shall be filed with the County Auditor, and the Auditor is hereby instructed to enter for collection and assess the tax hereby authorized. When annually entering such taxes for collection, the County Auditor shall include the same as a part of the tax levy for Debt Service Fund purposes of the County and when collected, the proceeds of the taxes shall be converted into the Debt Service Fund of the County and set aside therein as a special account to be used solely and only for the payment of the principal of and interest on the Series 2021A Bonds hereby authorized and for no other purpose whatsoever.

Pursuant to the provisions of Section 76.4 of the Code of Iowa, each year while the Series 2021A Bonds remain outstanding and unpaid, any funds of the County which may lawfully be applied for such purpose may be appropriated, budgeted and, if received, used for the payment of the principal of and interest on the Series 2021A Bonds as the same become due, and if so appropriated, the taxes for any given fiscal year as provided for in Section 6 of this Resolution, shall be reduced by the amount of such alternate funds as have been appropriated for said purpose and evidenced in the County's budget.

Section 8. The interest or principal and both of them falling due in any year or years shall, if necessary, be paid promptly from current available funds of the County in advance of taxes levied and when the taxes shall have been collected, reimbursement shall be made to such current funds in the sum thus advanced.

Section 9. It is the intention of the County that interest on the Series 2021A Bonds be and remain excluded from gross income for federal income tax purposes pursuant to the appropriate provisions of the Internal Revenue Code of 1986, as amended, and the Treasury Regulations in effect with respect thereto (all of the foregoing herein referred to as the “Internal Revenue Code”). In furtherance thereof, the County covenants to comply with the provisions of the Internal Revenue Code as they may from time to time be in effect or amended and further covenants to comply with the applicable future laws, regulations, published rulings and court decisions as may be necessary to insure that the interest on the Series 2021A Bonds will remain excluded from gross income for federal income tax purposes. Any and all of the officers of the County are hereby authorized and directed to take any and all actions as may be necessary to comply with the covenants herein contained.

The County hereby designates the Series 2021A Bonds as “Qualified Tax Exempt Obligations” as that term is used in Section 265(b)(3)(B) of the Internal Revenue Code.

Section 10. The Securities and Exchange Commission (the “SEC”) has promulgated certain amendments to Rule 15c2-12 under the Securities Exchange Act of 1934 (17 C.F.R. § 240.15c2-12) (the “Rule”) that make it unlawful for an underwriter to participate in the primary offering of municipal securities in a principal amount of $1,000,000 or more unless, before submitting a bid or entering into a purchase contract for such securities, an underwriter has reasonably determined that the issuer or an obligated person has undertaken in writing for the benefit of the holders of such securities to provide certain disclosure information to prescribed information repositories on a continuing basis so long as such securities are outstanding.

On the date of issuance and delivery of the Series 2021A Bonds, the County will execute and deliver a Continuing Disclosure Certificate pursuant to which the County will undertake to comply with the Rule. The County covenants and agrees that it will comply with and carry out the provisions of the Continuing Disclosure Certificate. Any and all of the officers of the County are hereby authorized and directed to take any and all actions as may be necessary to comply with the Rule and the Continuing Disclosure Certificate.

Section 11. All resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Passed and approved June 9, 2021.

____

Chairperson, Board of Supervisors

Attest:

____

County Auditor

• • • •

At the conclusion of the meeting, and upon motion and vote, the Board adjourned.

____
Chairperson, Board of Supervisors

Attest:

____
County Auditor

STATE OF IOWA

SS:

LINN COUNTY

I, the undersigned, County Auditor of Linn County, do hereby certify that as such Auditor I have in my possession or have access to the complete records of the County and of its Board of Supervisors and officers and that I have carefully compared the transcript hereto attached with those records and that the transcript hereto attached is a true, correct and complete copy of all the records in relation to the issuance of General Obligation Land and Water Legacy Bonds, Series 2021A.

I further certify that no appeal has been taken to the District Court from the decision of the Board of Supervisors to issue the Series 2021A Bonds or to levy taxes to pay the principal of and interest on the Series 2021A Bonds.

I further certify that the taxes provided for will in due time, manner and season be entered on the State and County tax lists of this County for collection in the fiscal year beginning July 1, 2022, and subsequent years.

WITNESS MY HAND this ______________ day of _________________, 2021.

____

County Auditor

June 4, 2021

Dawn Jindrich
Finance Director
Linn County Jean Oxley Public Service Center
935 Second Street, SW
Cedar Rapids, Iowa 52404-2100

Re: Issuance of General Obligation Bonds, Series 2021A
Our File No. 634201-33

Dear Dawn:

I have prepared a resolution that should be adopted by your Board on June 9, 2021, in order to authorize the issuance of the County's $4,990,000 General Obligation Land and Water Legacy Bonds, Series 2021A.

The proceedings include the following items:

1. Resolution authorizing the issuance of the Series 2021A Bonds.

The form of Bond, Authentication Certificate and Assignment set out in the Resolution should not be completed or executed

2. Certificate attesting transcript and levy of debt service taxes.

A certified copy of the resolution should be placed on file in the office of the County Auditor.

As these proceedings are completed, please return one fully executed copy to our office.

If you have any questions, please contact me.

Very truly yours,

Robert E. Josten

cc by email: Sara Bearrows
Becky Shoop
Paul Donna
Diana Van Vleet, UMB Bank, n.a.

FY 22 Linn County Early Childhood Iowa Board Contract for
Linn County Employer of Record and Administrative Services

This Agreement is between the Linn County Early Childhood Iowa (ECI) Board and the Linn County Board of Supervisors on behalf of Linn County Community Services to support Linn County ECI staff and ECI Board Operations.

SECTION 1. IDENTITY OF THE PARTIES.

1.1 The **Linn County Early Childhood Iowa BOARD** ("BOARD") is authorized to enter into this Contract. The BOARD's address is: Linn County Community Services Building, 1240 26th Avenue Court SW, Cedar Rapids, IA 52404.
Contact Person: Linn County ECI Board Chair (FY 22- Andrea Rogers)

1.2 **Linn County BOARD of Supervisors** ("CONTRACTOR") is organized under the laws of the state of Iowa and authorized to do business in the state of Iowa. The CONTRACTOR's address is: 935 2nd Street SW, Cedar Rapids IA 52404

SECTION 2. DURATION OF CONTRACT.

The term of this contract shall be **July 1, 2021 through June 30, 2022** unless terminated earlier in accordance with the Termination section of this Contract.

SECTION 3. SCOPE OF SERVICES.

3.1 **Deliverables.** The CONTRACTOR agrees to:

3.1.1 Serve as Employer of Record of designated ECI Grant Coordinator and Community Project Director, at the FTE level in the approved ECI BOARD budget, and in accordance with their respective AFSCME Labor Agreements.

3.1.2 Have LCCS Executive Director meet regularly with Community Project Director to support compliance with responsibilities that include but are not limited to:
a. Meet ECI legislative requirements in the Iowa Administrative Code,
b. Implement the ECI BOARD By-Laws,
c. Promote early childhood community planning efforts,
d. Attend Early Childhood Iowa statewide and regional Director meetings,
e. Provide regular fiscal and program performance monitoring of contracts,
f. Supervision of Grant Coordinator,
g. Preparation and submittal of required ECI reports by deadlines,
h. Maintain updated ECI BOARD webpage on CONTRACTOR website.
i. Community Project Director to meet responsibilities in role as a County Department Head.

3.2 **Outputs and Performance Measures of designated ECI Staff**:

3.2.1 Maintain state designation as an Early Childhood Iowa BOARD.
3.2.2 Convene at least six (6) local ECI BOARD meetings each FY.
3.2.3 Update ECI Community Plan annually and Needs Assessment per state deadline.
3.2.4 100% of required State ECI reports are submitted by the deadline.
3.2.5 100% of ECI-funded programs have a contract compliance review per their scheduled FY deadline.
3.2.6 ECI Strategic Plan for LCCS Department is updated at least 3 times per year.

3.3 **Monitor and Review Clause**

ECI staff will prepare annual progress report of Outputs and Performance Measures for BOARD. ECI staff will receive annual performance evaluations per CONTRACTOR process.

3.4 **Fiscal Requirements of CONTRACTOR**

Claims: The State fiscal year ends June 30th and all CONTRACTOR claims for expenses incurred in the contract period must be submitted no later than **July 19th**. Expenses can **only** be submitted for services provided or products delivered by the June 30th end date of the fiscal year. Reimbursement requests submitted more than 20 days after the end of the state fiscal year (June 30th) or the contract period will be denied.

Budget Revisions: Changes to the budget, including personnel changes, must be communicated in writing to the Linn County ECI BOARD.

Cost Allocation: Appropriately assign costs across funding sources.

3.5 Non-Exclusive Rights.

This Contract is not exclusive. The BOARD reserves the right to select other CONTRACTORs to provide services similar or identical to the Scope of Services described in this Contract during the term of this Contract.

SECTION 4. COMPENSATION.

4.1 Funding Sources

ECI School Ready & Early Childhood Administrative Allocation and Carry Forward, and
Early Childhood Iowa School Ready Quality Improvement, and
Linn County Community Services (LCCS) approved funds.

Payment

ECI BOARD will provide ECI School Ready & Early Childhood funds to CONTRACTOR for actual expenses not to exceed **$109,690** toward purchase of:

- ECI Staff services and expenses**:** Salary, benefits, travel, professional development, office or home office equipment, consumable office supplies, postage, copies, phone, and
- ECI Board expenses**:** Liability Insurance, AUP financial review, BOARD Operations, and Marketing items listed in the BOARD approved ECI Administrative Budget.

The CONTRACTOR will pay eligible ECI Staff and Board expenses exceeding the approved Payment with the approved LCCS funds budgeted for this justified expense.

4.2 Payment Clause.

Reimbursement of expenses will be commensurate with CONTRACTOR's ECI designated staff ability to meet the Scope of Services and Progress Report Measures. Failure to meet Section 3.0 may result in a financial penalty to the CONTRACTOR. Failure by the CONTRACTOR's ECI designated staff to accurately complete required State ECI reports, and whose failure then results in a financial loss to the BOARD, will be required to payback a commensurate amount of funding to the BOARD.

4.3 Delay of Payment Due to CONTRACTOR's Failure.

If the BOARD in good faith determines that the CONTRACTOR's ECI designated staff has failed to perform or deliver any service or product or report as required by this Contract, the CONTRACTOR shall not be entitled to any compensation under this Contract until such service or product is performed or delivered. In this event, the BOARD may withhold that portion of the CONTRACTOR's compensation, which represents payment for service or product that was not performed or delivered.

SECTION 5. TERMINATION

5.1 Termination for Cause.

The occurrence of any one or more of the following events shall constitute cause for the BOARD to declare the CONTRACTOR in default of its obligations under this Contract.

5.1.1 The CONTRACTOR fails to perform, to the BOARD's satisfaction, any material requirement of this Contract or is in violation of a material provision of this Contract, including, but without limitation, the express warranties made by the CONTRACTOR;

5.1.2 The BOARD determines that satisfactory performance of this Contract is substantially endangered or that a default is likely to occur;
5.1.3 The CONTRACTOR fails to make substantial and timely progress toward performance of the Contract;
5.1.4 The CONTRACTOR becomes subject to any bankruptcy or insolvency proceeding under federal or state law to the extent allowed by applicable federal or state law including bankruptcy laws; the CONTRACTOR terminates or suspends its business; or the BOARD reasonably believes that the CONTRACTOR has become insolvent or unable to pay its obligations as they accrue consistent with applicable federal or state law;
5.1.5 The CONTRACTOR has failed to comply with applicable federal, state and local laws, rules, ordinances, regulations and orders when performing within the scope of this Contract; or
5.1.6 The CONTRACTOR has engaged in conduct that has or may expose the State or the BOARD to liability, as determined in the BOARD's sole discretion.
5.1.7 The CONTRACTOR has infringed any patent, trademark, copyright, trade dress or any other intellectual property right.
5.1.8 The CONTRACTOR fails to comply with any provision of Iowa Code chapter 8F.

5.2 Notice of Default.

If there is a default event caused by the CONTRACTOR, the BOARD shall provide written notice to the CONTRACTOR requesting that the breach or noncompliance be remedied within the period of time specified in the BOARD's written notice to the CONTRACTOR. If the breach or noncompliance is not remedied by the date of the written notice, the BOARD may either:
5.2.1 Immediately terminate the Contract without additional written notice; or,
5.2.2 Enforce the terms and conditions of the Contract and seek any legal or equitable remedies.

5.3 Termination Upon Notice.

Following 15 days' written notice, the BOARD may terminate this Contract in whole or in part without the payment of any penalty or incurring any further obligation to the CONTRACTOR. Following termination upon notice, the CONTRACTOR shall be entitled to compensation, upon submission of invoices and proper proof of claim, for services provided under this Contract to the BOARD up to and including the date of termination.

5.4 Termination Due to Lack of Funds or Change in Law.

The BOARD shall have the right to terminate this Contract without penalty by giving fifteen (15) days' written notice to the CONTRACTOR as a result of any of the following:
5.4.1 Adequate funds are not appropriated or granted to allow the BOARD to operate as required and to fulfill its obligations under this Contract;
5.4.2 Funds are de-appropriated or not allocated or if funds needed by the BOARD, at the BOARD's sole discretion, are insufficient for any reason;
5.4.3 The BOARD's authorization to operate is withdrawn or there is a material alteration in the programs administered by the BOARD;
5.4.4 The BOARD's duties are substantially modified.

5.5 Remedies of the CONTRACTOR in Event of Termination by the BOARD

In the event of termination of this Contract for any reason by the BOARD, the BOARD shall pay only those amounts, if any, due and owing to the CONTRACTOR for services actually rendered up to and including the date of termination of the Contract and for which the BOARD is obligated to pay pursuant to this Contract. Payment will be made only upon submission of invoices and proper proof of the CONTRACTOR's claim. This provision in no way limits the remedies available to the BOARD under this Contract in the event of termination. However, the BOARD shall not be liable for any of the following costs:
5.5.1 The payment of unemployment compensation to the CONTRACTOR's employees;

5.5.2 The payment of workers' compensation claims, which occur during the Contract or extend beyond the date on which the Contract terminates;

5.5.3 Any costs incurred by the CONTRACTOR in its performance of the Contract, including, but not limited to, startup costs, overhead or other costs associated with the performance of the Contract;

5.5.4 Any taxes that may be owed by the CONTRACTOR in connection with the performance of this Contract, including, but not limited to, sales taxes, excise taxes, use taxes, income taxes or property taxes.

5.6 The CONTRACTOR's Termination or Non-Renewal Duties.

The CONTRACTOR upon receipt of notice of termination or upon request of the BOARD, shall:

5.6.1 Cease work under this Contract and take all necessary or appropriate steps to limit disbursements and minimize costs, and furnish a report within thirty (30) days of the date of notice of termination/non-renewal, describing the status of all work under the Contract, including, without limitation, results accomplished, conclusions resulting there from, and any other matters the BOARD may require.

5.6.2 Immediately cease using and return to the BOARD any personal or intellectual property, supplies, materials, whether tangible or intangible, provided by the BOARD or through BOARD funds, to the CONTRACTOR.

5.6.3 Comply with the BOARD's instructions for the timely transfer of any active files and work product produced by the CONTRACTOR under this Contract.

5.6.4 Cooperate in good faith with the BOARD, its employees, agents and CONTRACTORs during the transition period between the notification of termination/non-renewal and the substitution of any replacement CONTRACTOR.

5.6.5 Immediately return to the BOARD any payments made by the BOARD for services that were not rendered by the CONTRACTOR.

5.7 Obligations Owed to Third Parties.

The CONTRACTOR represents and warrants that all obligations owed to third parties with respect to the activities contemplated to be undertaken by the CONTRACTOR pursuant to this Contract are or will be fully satisfied by the CONTRACTOR so that the BOARD will not have any obligations with respect thereto.

SECTION 6. CONFIDENTIAL INFORMATION.

No confidential data collected, maintained, or used in the course of performance of the Contract shall be disseminated except as authorized by law and with the written consent of the BOARD, either during the period of the Contract or thereafter. Any data supplied to or created by the CONTRACTOR shall be considered the property of the BOARD. The CONTRACTOR must return any and all data collected, maintained, created or used in the course of the performance of the Contract in whatever form it is maintained promptly at the request of the BOARD.

SECTION 7. INDEMNIFICATION.

The CONTRACTOR agrees to indemnify and hold harmless the BOARD, its officers, employees and agents appointed and elected and volunteers from any and all costs, expenses, losses, claims, damages, liabilities, settlements and judgments, including the costs and expenses and reasonable attorneys' fees of other counsel required to defend the BOARD, related to or arising from:

7.1.1 Any breach of this Contract;

7.1.2 Any negligent, intentional or wrongful act or omission of the CONTRACTOR or any agent or subcontractor utilized or employed by the CONTRACTOR;

7.1.3 The CONTRACTOR's performance or attempted performance of this Contract, including any agent or subcontractor utilized or employed by the CONTRACTOR;

7.1.4 Any failure by the CONTRACTOR to comply with the compliance with the Law provision of this Contract;

7.1.5 Any failure by the CONTRACTOR to make all reports, payments and withholdings required by federal and state law with respect to social security, employee income and other taxes, fees or costs required by the CONTRACTOR to conduct business in the State of Iowa;

7.1.6 Any infringement of any copyright, trademark, patent, trade dress, or other intellectual property right; or

7.1.7 Any failure by the CONTRACTOR to adhere to the confidentiality provisions of this Contract.

7.1.8 Indemnification obligation of the parties shall survive termination of this Contract.

SECTION 8. INSURANCE.

Insurance Requirements.

The CONTRACTOR shall provide proof of its self-insurance status upon request.

SECTION 9. INTELLECTUAL PROPERTY, PATENT AND COPYRIGHT.

The BOARD shall own all work products developed or furnished in connection with the Contract by the CONTRACTOR or any subcontractor (the "Work Product"). All applicable rights to patents, copyrights, trademarks, trade secrets and other property rights in the Work Product shall be the property of the BOARD.

SECTION 10. CONTRACT ADMINISTRATION.

10.1 Independent Contractor.

The status of the CONTRACTOR shall be that of an independent CONTRACTOR. The CONTRACTOR, its employees, agents and any subcontractors performing under this Contract are not employees or agents of the State of Iowa or any agency, division or BOARD of the state. Neither the CONTRACTOR nor its employees shall be considered employees of the BOARD or the State of Iowa for federal or state tax purposes. The BOARD will not withhold taxes on behalf of the CONTRACTOR (unless required by law).

10.2 Compliance with the Law.

The CONTRACTOR, its employees, agents, and subcontractors shall comply with all applicable federal, state, and local laws, rules, ordinances, regulations and orders when performing the services under this Contract, including without limitation, all laws that pertain to the prevention of discrimination in employment, equal employment opportunity and affirmative action, and the use of targeted small businesses as subcontractors or suppliers. The CONTRACTOR may be required to provide a copy of its affirmative action plan, containing goals and time specifications. Failure to comply with this provision may cause this contract to be cancelled, terminated or suspended in whole or in part and the CONTRACTOR may be declared ineligible for future state contracts or be subject to other sanctions as provided by law or rule. The CONTRACTOR, its employees, agents and subcontractors shall also comply with all federal, state and local laws regarding business permits and licenses that may be required to carry out the work performed under this Contract.

10.3 Amendments.

This Contract may be amended in writing from time to time by mutual consent of the parties. All amendments to this Contract must be in writing and fully executed by the parties.

10.4 Authorization.

Each party to this Contract represents and warrants to the other parties that:

10.4.1 It has the right, power and authority to enter into and perform its obligations under this Contract.

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

10.5 Record Retention and Access.

The CONTRACTORs designated ECI staff shall maintain books, records and documents which sufficiently and properly document and calculate all charges billed to the BOARD throughout the term of this Contract for a period of at least five (5) years following the date of final payment or completion of any required audit. Records to be maintained include both financial records and service records. The CONTRACTOR shall permit the Auditor of the State of Iowa or any authorized representative of the State and where federal funds are involved, the Comptroller General of the United States or any other authorized representative of the United States government, to access and examine, audit, excerpt and transcribe any directly pertinent books, documents, papers, electronic or optically stored and created records or other records of the CONTRACTOR relating to orders, invoices or payments or any other documentation or materials pertaining to this Contract, wherever such records may be located. The CONTRACTOR shall not impose a charge for audit or examination of the CONTRACTOR's books and records. Based on the audit findings, the BOARD reserves the right to address the BOARD or other managing entity regarding performance and expenditures. Based on the audit findings, the BOARD reserves the right to address the BOARD or other managing entity regarding performance and expenditures.

10.6 Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusions

The CONTRACTOR certifies that neither it nor its principles are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this Contract by any federal BOARD or agency.

10.8 Restrictions on Use of Funds

The CONTRACTOR shall comply with all certification and disclosure requirements prescribed by 31 U.S.C. Section 1352 and any implementing regulations and shall be responsible for ensuring that any subcontractor fully complies with all certification and disclosure requirements.

10.9 Tobacco Smoke Prohibited/Pro-Children Act of 1994.

10.9.1 Public Law 103-227, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, early childhood development services, funded by federal programs either directly or through state or local governments, by federal grant, contract, loan or loan guarantee. Federal programs include grants, cooperative agreements, loans or loan guarantees and contracts. The law also applies to children's services that are provided in indoor facilities that are constructed, operated or maintained with such federal funds. The law does not apply to children's services provided in private residences; portions of facilities used for inpatient drug or alcohol treatment; service providers whose sole source of applicable federal funds is Medicare or Medicaid; or facilities (other than clinics) where WIC coupons are redeemed. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to $1,000 for each violation and/or the imposition of an administrative compliance order on the responsible party.

10.9.2 The CONTRACTOR certifies that it and its subcontractors will comply with the requirements of the Pro-Children Act of 1994 and will not allow smoking within any portion of any indoor facility used for the provision of services for children as defined by the Act.

10.10 Conflict of Interest

No relationship exists or will exist during the contract period between the CONTRACTOR and the BOARD that is a conflict of interest.

10.11 Audits.

In accordance with Board Policy an audit or financial review of the CONTRACTOR conducted by an independent agency, is required. A copy of the audit or financial review must be submitted to the Linn Co Early Childhood Iowa office annually.

10.12 Drug Free Work Place.

The CONTRACTOR shall provide a drug free workplace in accordance with the Drug Free Workplace Act of 1988 and all applicable regulations.

10.13 Right to Address the BOARD of Directors or Other Managing Entity

The BOARD reserves the right to address the BOARD of directors or other managing entity of the CONTRACTOR regarding performance, expenditures and any other issue as appropriate. The BOARD determines appropriateness.

10.14 Repayment Obligation

In the event that any state funds are deferred and/or disallowed as a result of any audits or expended in violation of the laws applicable to the expenditure of such funds, the CONTRACTOR shall be liable to the BOARD for the full amount of any claim disallowed and for all related penalties incurred. The requirements of this paragraph shall apply to the CONTRACTOR as well as any subcontractors.

SECTION 11. EXECUTION.

IN WITNESS WHEREOF, in consideration of the mutual covenants set forth above and for other goods and valuable consideration, the receipt, adequacy and legal sufficiency of which are hereby acknowledged, the parties have entered into the above Agreement and have caused their duly authorized representatives to execute.

Contractor: **Linn County Board of Supervisors**	**Board:** **Linn County Early Childhood Iowa**
Signature of Authorized Representative:	Signature of Authorized Representative:
Printed Name:	Printed Name: Tricia Kitzmann
Title:	Title: Chair
Date:	Date:

EideBailly

CPAs & BUSINESS ADVISORS

June 4, 2021

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 the County of Linn, Iowa (County) as of June 30, 2021, 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, 2021. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs.

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

1. Management's Discussion and Analysis.
2. Budgetary Comparison Schedule.
3. Schedule of the County's Proportionate Share of the Net Pension Liability.
4. Schedule of County Contributions (Pension).
5. Schedule of Changes in County's Total OPEB Liability and Related Ratios.

Supplementary information other than RSI will accompany the County's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

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

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

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

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

We will issue a written report upon completion of our audit of the County's basic financial statements. Our report will be addressed to the governing body of the County. We cannot provide assurance that any unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

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

Audit of Major Program Compliance

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

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

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

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

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received, including federal awards and funding increments received prior to December 26, 2014 (if any), and those received in accordance with the Uniform Guidance (generally received after December 26, 2014);
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For the design, implementation, and maintenance of internal control over federal awards;
7. For establishing and maintaining effective internal control over federal awards that provides reasonable assurance that the nonfederal entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
8. For identifying and ensuring that the entity complies with federal statutes, regulations, and the terms and conditions of federal award programs and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
9. For disclosing accurately, currently, and completely, the financial results of each federal award in accordance with the requirements of the award;

10. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
11. For taking prompt action when instances of noncompliance are identified;
12. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
13. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
14. For submitting the reporting package and data collection form to the appropriate parties;
15. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
16. To provide us with:
    a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, and relevant to federal award programs, such as records, documentation, and other matters;
    b. Additional information that we may request from management for the purpose of the audit; and
    c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
17. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole;
18. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
19. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
20. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
21. For the accuracy and completeness of all information provided;
22. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
23. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With respect to any nonattest services we perform, we agree to perform the following:

- Completion of the auditee's portion of the Data Collection Form

The County's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

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

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

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

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

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

Fees and Timing

Brian Unsen is the engagement partner for the audit services specified in this letter. Responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. We expect to begin our audit in June 2021.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered monthly and are payable upon presentation. We agree that our gross fee, including expenses, for the audit will not exceed $63,000. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the County's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

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

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

Other Matters

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

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

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

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

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

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

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.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to the Board of Supervisors the following significant findings from the audit:

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

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

DISPUTE RESOLUTION

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

Mediation

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

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

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

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

INDEMNITY

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

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

ASSIGNMENTS PROHIBITED

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

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

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

Respectfully,

Brian Unsen, CPA
Partner

****

RESPONSE:

This letter correctly sets forth our understanding.

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

Name: ____

Title: ____

Date: ____

AGREEMENT FOR
LANGUAGE INTERPRETING SERVICES

This Agreement ("Agreement") is made and entered into on this 4th day of June 2021, between Hands Up Communications, ("Hands Up"), and Iowa corporation, and **Linn County Mental Health Access Center** ("Linn County Mental Health Access Center").

Whereas, Hands Up provides on-site sign language, foreign language, and oral interpretation services to promote effective communication between people; communication accessibility services including on-site sign language interpreting and video remote interpreting (VRI).

Whereas, the Americans with Disabilities Act (ADA) requires that businesses and organizations assure and provide equal communication access to consumers using their services or participating in their programs;

Whereas, Linn County Mental Health Access Center seeks to contract with Hands Up for these services.

In consideration of the mutual promises and covenants contained in this Agreement, Linn County Mental Health Access Center and Hands Up agree as follows:

1. **Hands Up Responsibilities**

    a. Hands Up will provide, upon request by Linn County Mental Health Access Center, professionally trained and qualified sign language and foreign language interpreters ("Interpreters") at particular Linn County Mental Health Access Center providers, as specified by each individual request. Interpreters shall provide interpreting services in American Sign Language and Spoken language, a pidgin signed English, manually coded English, tactile interpreting, and oral/speech reading English, between persons who are deaf or hard of hearing and individuals who do not sign.

    b. Hands Up will provide coordination of services which are complex, require multiple interpreters or necessitate interpreters with specialty expertise/credentials be used to appropriately fulfill a request for service.

    c. Hands Up is on-call and available 24 hours per day, 7 days per week, 365 days per year to provide Language Interpreter services both on-site and remotely. Interpretation services will be provided as quickly as possible, with an estimated maximum wait time of 5 minutes via video remote and 25 minutes on-site.

    d. Hands Up will provide a substitute Interpreter or notify Linn County Mental Health Access Center if one cannot be furnished, in the event that an individual Interpreter is absent due to illness or emergency.

e. Hands Up will notify the Linn County Mental Health Access Center provider coordinator of services immediately if problems, questions, or issues arise regarding service, expectations, staff interactions and/or needs of the Linn County Mental Health Access Center.

2. **Linn County Mental Health Access Center Responsibilities**

   a. Linn County Mental Health Access Center will provide all scheduling and assignment of Interpreters, and any coordination of schedules which may be necessitated thereby.

   b. Linn County Mental Health Access Center will provide all necessary appointment information, such as date, start time, duration and location of the appointment. Consumer name, nature of the appointment, name, and telephone number of on-site Linn County Mental Health Access Center contact, and language preference of the Consumer.

3. **Term.** The term of this agreement shall be effective for a period beginning on June 4, 2021 and shall continue for a period of three years, unless terminated by either party, with or without cause, upon thirty (30) days' written notice to the other party.

4. **Cancellation of Services.**

   a. If Linn County Mental Health Access Center cancels Interpreting services within 24 hours (excluding weekends and holidays) of the start of the assignment, services will be billed as reserved. Cancellations made more than 24 hours prior (excluding weekends and holidays) to the start of an assignment will not be billed.

   b. Changes to a previously scheduled appointment are treated as a cancellation to that specific appointment.

   c. Cancellations can be made telephone and or by sending email to Hands Up. Hands Up phone number for this purpose is (319) 213-9920. The email address for cancellations is scheduling@handsupcommunications.com.

5. **Payment.** Linn County Mental Health Access Center agrees to pay Hands Up Communications as follows:

   See Attached Pricing dated 2/2021.
   Proceeds will be prepaid in the amount of $5,000.00 from East Central Mental Health Region and $2,500.00 grant money awarded from the Greater Cedar Rapids Community Foundation. After funds have been depleted billing will go forth in the usual manner.

   a. Hands Up shall provide invoices to Linn County Mental Health Access Center within 15 days following the provision of Interpreter services.
   All invoices for services shall include:

- Name of the Deaf and Hearing Consumer or receiving service
- Linn County Mental Health Access Center provider location for the service
- Type of service
- Amount of service time for each scheduled appointment
- Date of service
- Invoices will be sent to accounts payable.

6. **Client Contacts.** Hands Up shall contact the following designated Linn County Mental Health Access Center contact person for all related issues:

   Primary Contact: accounting@handsupcommunications.com
   Phone #: 319-213-9920

7. **Entire Agreement**. This Agreement, including any attachments and addendums, constitutes the entire agreement between the parties with respect to the subject matters herein. Any changes to this Agreement must be made in writing and signed by both parties.

8. **Compliance with Laws and Regulations**

   a. Compliance with Laws. Hands Up shall comply with all applicable federal and state laws, rules and regulations, including, but not limited to those relating to environmental matters, wages, hours and conditions of employment, subcontractor selection, discrimination, occupational health/safety, and motor vehicle safety. Hands Up has obtained or will obtain all permits, licenses, and other authorizations that may be necessary for it to commence and continue its performance under this Agreement.

   Governmental Program Participation. Hands Up represents and warrants that neither it nor any of its employees or contractors are not and have not been excluded from participation, and are not otherwise ineligible to participate in a "federal Health Care Program" as defined in 42 U.S.C. §1320a-7b(f) or in or in any other government payment program. If Hands Up or its employees or contractors should be excluded from participation, or become otherwise ineligible to participate in any such program during the term of this Agreement, Hands Up will immediately, and in no event later than three (3) days after occurrence, notify Linn County Mental Health Access Center of the event. Upon the occurrence of the event, Linn County Mental Health Access Center may immediately terminate this agreement without penalty upon written notice to Hands Up. Additionally, in the event of breach by Hands Up of the terms of its paragraph, Hands Up agrees to indemnify Linn County Mental Health Access Center for any expense or liability incurred by Linn County Mental Health Access Center arising from Hands Up's breach of its obligations under this section.

   b. Onsite Policy. Onsite Hands Up employees and contractors shall comply with all requirements for onsite vendors, including: (a) registration and sign-in procedures, (b) identification badges, (c) executing confidentiality statements, (d) participation in any required training, (e) parking regulations, and (f) vaccinations. Hands Up employees and contractors shall follow and adhere to additional Linn County Mental Health Access Center policies and procedures applicable to the provision of the Interpreter services which have been communicated to Hands Up, either electronically or in writing.

c. Nondiscrimination. Hands up agrees that in the performance of its duties and obligations under this Agreement, it will not discriminate against any person or entity because of race, color, religion, sex, national origin, weight, height, or any other characteristic protected from discrimination as set forth in applicable laws and regulations.

d. Good Standing. Hands Up warrants that it is a legally organized entity in good standing under the laws of the state of its organization and, where required, in good standing under the laws of the State of Iowa.

9. **Confidentiality**

a. Confidentiality. Each party acknowledges and agrees that: (i) it may access, use, disclose or duplicate Confidential Information only in accordance with the provisions of this Agreement; (ii) will maintain all Confidential Information in confidence and restrict access to those employees or agents whose duties reasonably require access to such Confidential Information, and (iii) it will take all commercially reasonable precautions necessary to safeguard the confidentiality of the other party's Confidential Information, including, at a minimum, those precautions taken by a party to protect its own Confidential Information of a similar nature, which will in no event be less than commercially reasonable degree of care. Obligations of confidentiality survive termination or expiration of this Agreement for any reason.

1) Definition of Confidential Information. For purposes of this Agreement, Confidential Information shall be defined as including any and all information (i) related to patients or employees; (ii) protected by rights embodied in copyrights, patents, trade secrets, and any other intellectual property rights of a party; (iii) about Linn County Mental Health Access Center that is not known to the general public, including any information regarding the business, personnel, and operations of Linn County Mental Health Access Center obtained during the course of Hands Up's work or association with Linn County Mental Health Access Center; (iv) non-public information that belongs or relates to third parties to whom Linn County Mental Health Access Center has obligation of confidentiality, including other vendors and business associates; and (v) conveyed under this Agreement that is identified in writing as confidential at the time of its conveyance or that reasonably should be understood to be confidential given the nature of the information and the circumstances of disclosure.

2) Limited Uses of Confidential Information. Linn County Mental Health Access Center shall have the right to use Hands Up's Confidential Information for its

internal analysis and to disclose such information to third party consultants who assist in the performance of such analyses pursuant to a confidentiality agreement.

b. Security. Each party must establish and maintain commercially reasonable security practices, including administrative, physical and technical safeguards, designed to ensure the following: (a) security and confidentiality of Confidential Information; (b) protection against anticipated threats or hazards to the security or integrity of Confidential Information; and (c) protection against the unauthorized access or us of Confidential Information. Hands Up will immediately notify Client of any security breach involving its Confidential Information, including any actual or suspected theft, accidental disclosure, or loss of any Confidential Information and/or any unauthorized intrusions into the facilities or secure systems which contain Confidential Information. Such notice shall include a detailed description of the security breach, including the nature of the Confidential Information disclosed and the corrective action Hands Up has taken to prevent further security breaches.

10. **Insurance & Indemnification**

a. Indemnification. Each party shall indemnify and hold harmless the other party and the other party's affiliates, employees, agents, directors, and officers, against any and all liability arising out of its failure to comply with the terms or conditions of this Agreement or for injury, loss, claims or damages arising from the party's negligence or willful misconduct, in performing under or in any way connected with this Agreement.

b. Insurance. Hands Up shall maintain in force, at its sole cost and expense, the insurance coverage described below.

   1. General liability insurance, covering bodily and personal injury, property damage, and contractual liability, in a minimum amount of One Million Dollars ($1,000,000) per claim and Two Million Dollars ($2,000,000) in the annual aggregate. These limits may be satisfied in combination with applicable excess or umbrella coverage, following form of the general liability insurance.

   2. Professional liability insurance in the amount of One Million Dollars ($1,000,000) per claim and Three Million Dollars ($3,000,000) in the annual aggregate.

   3. Worker's compensation insurance in amounts required in accordance with applicable laws within the state in which services are being performed.

c. Proof of Insurance. Hands Up shall furnish to Linn County Mental Health Access Center the certificates of insurance required under this Agreement, updated annually to maintain compliance with the terms of this Agreement.

11. **Miscellaneous**

a. Independent Contractors. At all times hereunder, the parties shall be independent contractors. Neither Hands Up, nor Hands Up employees or contractors, shall be deemed to be agents or employees of Linn County Mental Health Access Center This Agreement is not intended to establish a partnership, joint venture, employer-employee or joint employer relationship. Hands up is responsible of all salaries, payroll taxes and other taxes, benefits, fees, and other charges or insurance required by any federal, state and local law, statute or regulation (including, but not limited to, unemployment taxes, Social Security contributions, workers' compensation premiums and all similar taxes, payments, and any penalties and fines relating thereto), attributable to each of its employees or contractors. Neither Hands Up nor any of its employees or contractors shall have any power or authority to bind Linn County Mental Health Access Center to contractual or other obligations.

b. Notification of Incidents. Hands Up agrees to notify Linn County Mental Health Access Center immediately, and within a maximum of twenty-four (24) hours, after becoming aware of any incidents, occurrences, asserted or unasserted claims, or patient-related causes of action involving Hands Up's performance under this Agreement.

c. Dispute Resolution. The parties will attempt to settle any claim or controversy arising from this Agree through negotiation in good faith. The dispute will be escalated to appropriate higher-level managers of the parties, if necessary. Unless either party has issued a notice of termination, the parties will continue to fulfill their obligations under this Agreement while working towards resolution of any dispute.

d. Governing Law and Venue. This Agreement shall be governed by the construed under the laws of the State of Iowa without regard for principles of choice of law. Hands Up consents to the jurisdiction of the county in which Services were performed with respect to any claims arising under this Agreement.

e. Entire Agreement and Amendment. This Agreement, including all Exhibits referenced herein, constitutes the entire agreement between the parties concerning the subject matter herein and may not be amended except by an agreement signed by an authorized representative of each party.

f. Waiver. Waiver of any provision(s) of this Agreement is not effective unless the waiver is in writing and signed by the party against whom enforcement of the waiver is sought. Failure to enforce any provision does not constitute a waiver.

g. Enforceability. This Agreement is intended for the benefit of the parties only. There are no other intended third-party beneficiaries.

h. Subcontractors. Hands Up shall require that all subcontractors comply with the terms of this Agreement, including confidentiality requirements.

i. Survivability. Provisions surviving termination or expiration of this Agreement are those which on their face affect rights and obligations after termination or expiration and also include provisions concerning indemnification, confidentiality, warranty, and choice of law.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date and year first-above written.

HANDS UP COMMUNICATIONS INC.	Linn County Mental Health Access Center
By: ______________________________	By: ______________________________
Susan Tyrrell, Owner Hands Up Communications 4211 Glass Rd. NE, Ste B. Cedar Rapids, IA 52402 319-213-9920	Title: ______________________________ Date: ______________________________
Date: ______________________________	

2021 Corridor Community General
Pricing and Policies Effective February, 15 2021

Language Services	Onsite Interpreting		Video Remote Interpreting (VRI)		Over the Phone Interpreting (OPI)	
Language Services Description	Schedule an Onsite interpreter to travel to your location and interpret face-to-face.		Quickly connect to a video interpreter from your smartphone, tablet, or computer.		Connect to a phone interpreter by dialing a number, or from a tablet or smartphone using our mobile app.	
Language Option	American Sign Language	Foreign Language	American Sign Language	Foreign Language	American Sign Language	Foreign Language
Language Services	Initial site fee 100.00 (first 2-hr portal to portal) $12.50 billed in 15 min. increments thereafter Evening/Weekend/Holiday / Emergency $10/hour upcharge	Initial site fee 70.00 (first 1-hr portal to portal) $12.50 billed in 15 min. increments thereafter Evening/Weekend/Holiday / Emergency $10/hour upcharge	Standard rate $1.85/min $75/hour (2 hr min)	Standard rate $1.85/min $75/hour (2 hr min)	N/A (Phone interpreters unavailable for ASL)	Standard Rate $1.15/min
	Same day requests include a $5 additional fee					

Language Services	Translation		Live Captioning
Language Services Description	Recreate your documents and other written materials into languages people can understand.		Convert a speaker's words into real time *English* captions for the audience to read on their smartphone, or on a large screen.
Language Services	Major Languages .19 cents/word Spanish .15 cents/word $10/page Rare Languages .21/word 24-Hour Deadline add .3 cents/word	Extensive Formatting $50/language per page Editing $15 per page Certified Translations $75/page flat rate	CART $140.00 per hour TYPEWELL Initial fee **$80.00** per hour $20 billed each 30 min. increments thereafter **Weekend/Holiday** - $90/hour **Emergency Rate** - $90/hour

"Hello in a language that makes sense, lets the whole world experience the comfort of belonging"

www.handsupcommunications.com

General Policies:

Fees are charged per interpreter based on the contracted time (site time plus estimated travel time at the same hourly rate).

Requests:

- All interpreter requests must come directly from the hiring entity – never through a client or interpreter. Onsite interpreter requests can be scheduled:
  - Over the phone by calling (319) 213-9920
  - By email at scheduling@handsupcommunications.com
  - By submitting an interpreter request form on our website at www.handsupcommunications.com
  - **Video Remote Interpreting requests can be scheduled manually through your interpret manager account or by notifying our scheduling department directly.**

Cancellations:

- No shows are billed at the contracted time (site time plus estimated travel time).
- Onsite assignments cancelled with less than 24-hour notice will be billed at the contracted rate and time. Extended assignments of at least two (2) full business days or longer that are cancelled with less than 48-hour notice will be billed at the contracted rate and time or as negotiated at the time the request is made.
- Regardless of interpreter release time the customer will be charged according to the scheduled assignment time.
- Clients must directly inform our office at (319) 213-9920 of any cancellations and we will cancel the interpreter.
- Video remote interpreting (VRI) assignments cancelled with less than 2-hour notice will be billed for the scheduled appointment duration at the contracted rate.

Number of ASL Interpreters (*General standard*):

- One interpreter for requests of 1.25 hours or less of site time (*this rule may vary depending on the nature of the assignment as well as the complexity of materials to be interpreted*)
- Two interpreters are assigned for requests requiring continuous interpreting for more than 1.25 hours or less of site time.
- Additional interpreters as needed for special needs (i.e. deaf-blind, large audience, varying communication needs, use of Deaf relay interpreters, etc.)
- It is important to describe the setting, content, and activities in detail that we might better understand your needs and assign interpreters accordingly.

MARION
Chamber
Commerce. Community. Culture.

May 13, 2021

Linn County Supervisors
935 2nd Street SW
Cedar Rapids, IA 52404

Dear Board of Supervisors,

I am writing to request Economic Development Funding. The Marion Chamber is moving from City Hall to a highly visible historic building at 1070 7th Avenue. This move will allow us to expand our operations and provide more opportunities for the business community. Our new space will have a large conference room with an occupancy of 30, a smaller conference room with 8- person occupancy, a café' space for networking and the most exciting addition is a visitor's center and retail space. With the addition of Prospect Meadows, Marion is benefitting from the new visitor traffic and we want to make sure they have a good experience when they are in the area.

Our renovations, signage and start up retail product budget is $78,000. The Marion Chamber would like Linn County's partnership on this new endeavor and request assistance in the $15,000-$25,000 range which would be a significant boost as we make this growth move. This is an exciting time for Marion and Linn County. We appreciate your continued partnership!

Sincerely,

Jill Ackerman

Jill Ackerman
President

ECONOMIC ALLIANCE

May 21, 2021

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

Dear Board of Supervisors:

Thank you for the many years of support provided to the Economic Alliance. Our partnership has yielded strong results in economic growth, business support and community development – perhaps more than ever in the unprecedented past year.

We ask your consideration of a $32,500 investment in our organization for FY 22, still less than the $40k to $50k levels of most prior years but building back up from the $25k provided last year.

The Economic Alliance serves more than 1,200 business members representing 92,000 employees, almost entirely in Linn County. The last year has been a surprisingly strong one for economic development projects. The $548 million in projects was the second best in the last five years, and that number doesn't include residential projects nor service industry or small business projects that add to economic impact. We had more state awards for job-creation projects in the past year than any other region in the state, even besting Des Moines. Brownfield grant awards to redevelopment projects neared record levels, too.

The work we do has a direct correlation to growing the tax base that drives revenue to deliver Linn County services and keeps taxes in check. But it's not just the dollars and cents. With small business in dire straits from the pandemic, for example, we shifted resources to write grants, provide information on ever-changing programs and pandemic conditions, and bring technical and financial assistance to the smallest of businesses. Whatever the circumstance, we are going to be there to help businesses and help the community in various ways.

Our current strategic plan is attached. The growth goals are aggressive, and we'd like to come to the Board periodically to update you on progress and be accountable to each and every priority. We hope our efforts are deemed worthy of your investment and your continued partnership with us.

Sincerely,

Doug S Neumann

Doug Neumann, Executive Director
Cedar Rapids Metro Economic Alliance

VISION:
TO BE THE TOP ECONOMIC GROWTH REGION IN THE COUNTRY.

MISSION:
TO DRIVE ECONOMIC, WORKFORCE AND POPULATION GROWTH STRATEGIES, AND TO HELP BUSINESSES SUCCEED.

VALUES:
WE VALUE OUR MEMBERS AND STRIVE TO EXCEED THEIR EXPECTATIONS.

WE EMBRACE INNOVATION IN OUR WORK.

WE FOCUS ON COLLABORATIVE RELATIONSHIPS IN EVERYTHING WE DO.

WE ARE COMMITTED TO A HIGH-PERFORMANCE CULTURE, CENTERED ON CORE COMPETENCIES.

PROUD TO BE IN

ICR IOWA

CEDAR RAPIDS METRO
ECONOMIC ALLIANCE

Our Mission
To drive economic, workforce and population growth strategies, and to help businesses succeed.

Our Vision
To be the top economic growth region in the country.

STRATEGIC PLAN 2021

Key Indicators: GDP Growth - Workforce Growth - Member Satisfaction

Economic Development & Workforce

The Economic Alliance leads regional efforts to attract, retain and expand growth-oriented businesses and the regional workforce.

- **Lead efforts to secure financial incentives and promote initiatives related to economic growth**
  - » Assist companies and developers to create, in the next five years 4,000 jobs and 15 new businesses as part of $2 billion in total capital investment
  - » Assist in development of a 5-Year Regional Economic Development Plan, collaborating with businesses, developers, cities, counties and economic development partners to determine a post-Covid pandemic economic growth strategy for the region
  - » Transition former coalitions of ICR Iowa (Diversity/Inclusion, Talent/Workforce) to sustain momentum of the coalitions and ensure focus on initiatives directly related to inclusive economic growth
- **Attract business and grow workforce in our seven-county region**
  - » Provide services or connections that substantively add to workforce of at least three area companies, including direct assistance to crafting and submitting proposals for state funding programs such as the Employer Innovation Fund and other components of Future Ready Iowa
  - » Connect area college students and interns to economic opportunity and quality of life experiences that improve the likelihood they will take or keep jobs in the region by creating an early-career Talent Hub with at least 50 students, conducting Ignite ICR programming that attracts at least 200 participants and offering other programs that grow the talent development pipeline and encourage internship programs
  - » Lead regular meetings of rural and urban economic developers in the ICR region, providing training, programming, public policy connections, project leads and any necessary assistance to help drive business and workforce growth
- **Provide expert resources and data, and connect members to additional resources, as needed, from local governments, economic and community development organizations**
  - » Complete 410 substantive meetings with corporate decisionmakers, differentiating strategies for out-of-state vs. ICR-area headquartered companies; analyze collective information and communicate trends and highlights to business community
  - » Increase by 10% the number of businesses referred to job training, property redevelopment, job creation/capital investment and other economic incentive programs
  - » Conduct quarterly programs on emerging issues / strategies of value and through other communications vehicles provide at least six times a year information on economic trends and data related to existing industries and emerging business opportunities

Public Policy

The Economic Alliance educates, engages and advocates for economic growth policies on the local, state and federal levels.

- **Align and partner with like-minded organizations to advocate as one voice and promote Economic Alliance public policy priorities**
    - » Work with others in multiple efforts to advocate and educate for the protection of tax credit programs and other economic development incentives from local, state & federal programs including Research Activities Credits, Brownfield/Grayfield grants and housing programs
    - » Use our leadership positions though our involvement in statewide and national organizations to promote Economic Alliance public policy priorities
    - » Build and strengthen relationships with and among urban and rural stakeholders, advocates and legislators throughout the region to advance our shared interests
- **Strategically engage to drive major initiatives that lead to transformational improvement locally, regionally and statewide**
    - » Demonstrate legislative progress on fair chance hiring, childcare solutions, the hemp industry, criminal justice reform and immigration as a part of our efforts to grow a skilled workforce and open new markets
    - » Gain agreement among broad stakeholders on policy positions and funding assistance that would impact population growth through placemaking and quality of life projects
    - » Explore options to determine our role in championing the extension of Linn County's Local Option Sales Tax, which has generated municipal revenue for infrastructure, community improvements and tax relief that help drive economic growth
- **Educate and connect our members and stakeholders to leverage their influence**
    - » Encourage members to communicate our message of civility and cooperative debate at all levels of government and support elected officials who work together to focus on serving our communities
    - » Provide members with opportunities to echo Economic Alliance advocacy messages with elected officials during crucial times of decision-making, particularly with issues listed in our strategic plan.
    - » Garner appointments of regional leaders in alignment with the Economic Alliance to targeted boards, commissions or task forces

May 14, 2021

To: Linn County Board of Supervisors
CC: Brent Oleson, Deputy Director of Policy & Community Relations

Re: Request FY 2022 Economic Development Investment

Dear Chairman Walker and the Linn County Board of Supervisors:

On behalf of Marion Economic Development Corporation and our Board of Directors, thank you for your partnership and investment in the economic development initiates that MEDCO leads in the community. We are grateful for the Board of Supervisor's continued partnership as a valued investor in the community and organization.

As I presented to the board on February 22, 2021, we reflected on a highly challenging yet very rewarding year supporting existing industry and attracting new investment to the community, while continuing to drive new programs through Community Promise in partnership with our K-12 educators. Please take time to review our annual report at www.medcoiowa.org/annualreport.

We are pleased to have Supervisor Zumbach seated on the MEDCO Board of Directors and thankful to have the voice of the Supervisors always represented on our leadership team. Over the past several years, your continued financial partnership as a "Leadership Level Investor" has recognized the strong ROI that our work brings not only to the Marion community, but all of Linn County.

We respectfully request that the Board of Supervisors approve financial support of $12,500 for FY2022 as a Leadership Level Investor (see attached).

Thank you for your consideration. Please contact me with any additional questions.

Sincerely,

Nick Glew, President
Marion Economic Development Corporation

1225 6th Avenue Suite 100, Marion, IA 52302
www.medcoiowa.org

Leadership Level Investor $11,000+

- Leadership level investors receive the highest level of recognition for demonstrating superior commitment to the community
- Free table sponsorship and admission for 10 to the MEDCO Annual Business Luncheon
- Premier advertising and complimentary listing as 'Leadership Investor' on all MEDCO marketing platforms
- Prospective business development updates (access to unpublished details)
- Recognition at all events hosted by MEDCO
- All Diamond Investor Benefits

Diamond Investor - $7,500 - 10,999

- Company logo prominently displayed in MEDCO lobby
- Invitation to participate in annual strategic planning
- All Platinum Investor Benefits

Platinum Investor $5,500 - $7,499

- Seat on MEDCO Leadership Council – This group of business leaders meets twice a year to lend support and expertise that further the MEDCO mission. This team is also called upon to serve as community ambassadors when hosting state and federal officials as well as business prospects.
- Complimentary advertising on MEDCO homepage
- Free admission for four company executives to MEDCO Annual Business Luncheon
- Logo displayed at all MEDCO events
- Annual Business feature included in print newsletter
- All Gold Investor benefits

Gold Investor $2,750 - $5,499

- First privilege to sponsor MEDCO events
- Annual VIP reception with community leaders
- Enhanced online business directory listing
- All Silver Investor benefits

Silver Investor $1,100 - $2,749

- Listed as 'Investor of the Week' on biweekly MEDCO E-Newsletter
- Opportunity to be nominated and elected to MEDCO Board of Directors
- Eligibility to serve on ad hoc board committees and other MEDCO work groups
- All Bronze Level benefits

Bronze Investor $550 - $1,099

- Invitations to all MEDCO events
- Recognized in Annual Report
- Recognized as an investor on website (with logo)
- Online business directory listing (with logo) – Reach 16,000 unique visitors per year
- Special recognition gift for investing in MEDCO

Community Promise 10% Voluntary Contribution

Community PROMISE Powered by MEDCO

MEDCO Partners have the opportunity to contribute additional dollars to exclusively fund Community Promise. This is our community strategy to support workforce development, the greatest challenge identified by our business partners. This voluntary contribution will be added to annual investor invoices.

Prepared by Jessie Black
Linn County Planning & Development
935 2nd Street S.W., Cedar Rapids, Iowa 52404-2100
(319) 892-5130
Return to Becky Shoop, Auditor's Office

LINN COUNTY ORDINANCE No. – – 2021

AN ORDINANCE AMENDING THE OFFICIAL ZONING MAP OF LINN COUNTY, IOWA BY REZONING AND CHANGING THE DISTRICT CLASSIFICATION OF CERTAIN PROPERTY LOCATED AT 1622 W MOUNT VERNON RD, IOWA FROM THE "RR1" RURAL RESIDENTIAL 1-ACRE DISTRICT TO THE "AG" AGRICULTURAL DISTRICT

BE IT ORDAINED by the Board of Supervisors of Linn County, Iowa, as follows:

SECTION 1. **ZONING DISTRICT CHANGED.** The zoning of property located at 1622 W MOUNT VERNON RD, Iowa legally described as:

That part of the NE 1/4 NE 1/4 Section 27-83-6, Linn County, Iowa, described as follows: Commencing at a point of the North line of said Section 27, 2076.1 feet East of the NW corner of the NE 1/4 of said Section 27; thence South at right angles to the North line of the NE 1/4 NE 1/4 said Section 27, 33 feet to a point on the South line of the Highway now known as U.S. Highway No. 30 as conveyed by George Berry and Viola Berry, his, wife to Linn County, Iowa by Deed dated January 23, 1928, and recorded in the deed records of Linn County, Iowa, in Volume 526 page 16 for a point of beginning; thence continuing South at right angles to the North line of the NE 1/4 NE 1/4 said Section 27, 25 feet; thence East parallel with and 58 feet South of the North line of the NE 1/4 NE 1/4 said Section 27, 121.6 feet to a point of curve; thence SE-ly along an 11 °8' curve to the right concave SW-ly 100 feet; thence South 39° 25' East 45 feet along a line which makes an angle of 39° 27' with the tangent to the last described curve; thence South 0° 16' East along a line parallel to and 332.2 feet West of the East line of the NE 1/4 NE 1/4 said Section 27,255.5 feet; thence West 325 feet along a line parallel with and 358 feet South of the North line of the NE 1/4 NE 1/4,,said Section 27, to a point 657.2 feet Westerly of the East line of the NE 1/4 NE 1/4 said Section 27; thence North

is hereby changed from the "RR1" Rural Residential 1-Acre district to the "AG" Agricultural district.

SECTION 2. ZONING MAP AMENDED. The Planning and Development Director, or his/her designee, is instructed to modify the Official Zoning Map of Linn County, Iowa to reflect the district classification change described in Section 1.

SECTION 3. REPEALER. All ordinances or parts of ordinances in conflict with this ordinance are repealed.

SECTION 4. SEVERABILITY. If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

SECTION 5. SAVING. The Code of Ordinances, Linn County, Iowa, shall remain in full force and effect, save and except as amended by this ordinance.

SECTION 6. EFFECTIVE DATE. This ordinance shall be in effect after its final passage, approval and publication as provided by law.

Public hearing and first consideration on the 1st day of June, 2021 day of March, 2021

Second consideration on the 2nd day of June, 2021

Third and final passage on the ______ day of __________________________, 2021.

Published in the Gazette on the ______ day of __________________________, 2021.

LINN COUNTY BOARD OF SUPERVISORS

____
Chairperson

____
Supervisor

____
Supervisor

ATTEST:

____
Joel D. Miller, Linn County Auditor

STATE OF IOWA)
) SS
COUNTY OF LINN)

I, ________________________________, County Auditor of Linn County, Iowa, hereby certify that the above and foregoing is a true copy of an ordinance passed by the Linn County Board of Supervisors at a regular meeting of said Board held on __________________________, 2021 and published as provided by law on ________________________, 2021.

____
Linn County Auditor

Subscribed and sworn to me this ______ day of ___________, 2021.

____
Notary Public, State of Iowa