



1500 River Drive, Suite 200
Moline, Illinois 61265
563.343.9595
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To the Board of Education
Linn-Mar Community School District
2999 North Tenth Street
Marion, Iowa 52302

Attention: J.T. Anderson, Chief Financial Officer/Board Treasurer

We are pleased to confirm our understanding of the services we are to provide Linn-Mar Community School District for the year ending June 30, 2020. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of and for the year ending June 30, 2020.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's 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 District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and 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 District's Proportionate Share of the Net Pension Liability of the Iowa Public Employees Retirement System
- 4) Schedule of District Contributions to the Iowa Public Employees Retirement System
- 5) Schedule of Changes in the Total OPEB Liability and Related Ratios

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

- 1) Schedule of expenditures of federal awards
- 2) Combining nonmajor fund statements and other schedules

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

- 1) Introductory section
- 2) Statistical section

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the preceding section when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our single audit. Our reports will be addressed to management and the governing board. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not exceed auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a single audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement. At the conclusion of our audit, we will require certain written representations from you about your financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by general accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by Uniform Guidance, we will perform tests of controls over compliance 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 major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB *Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the District's major programs. The purpose of these procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to Uniform Guidance.

Other Services

We will also assist in proposing audit adjustments and preparing the financial statements, schedule of expenditures of federal awards, and related notes of the District in conformity of U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedures or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review during audit fieldwork.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes and any other nonaudit services we provide. You will be required to acknowledge in the written management representation letter our assistance with proposing adjusting journal entries and our assistance with preparation of the financial statements and schedule of

expenditures of federal awards, and related notes and that you have reviewed and approved the proposed adjusting journal entries, the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services and accept responsibility for them.

The District agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, the District agrees to contact us before it includes our reports or otherwise makes reference to us in any public or private securities offering. We may conclude that we are not otherwise associated with the proposed offering and that our association with the proposed offering is not necessary, providing the District agrees to clearly indicate that we are not associated with the contents of the official statement. The District agrees that the following disclosure will be prominently displayed in the official statement: Bohnsack & Frommelt LLP, our independent auditor, has not been engaged to perform, and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Bohnsack & Frommelt LLP also has not performed any procedures relating to this official statement.

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.

With regard to electronic dissemination of audited financial statements, including financial statements published electronically on your 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 or other information in the electronic site with the original document.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, debt or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the District. Management is responsible for distribution of the reports and financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Bohnsack & Frommelt LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and

appropriate individuals will be made available upon request and in a timely manner to any cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Bohnsack & Frommelt LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by a cognizant agency or oversight agency or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on the dates coordinated with you and to issue our reports no later than the required deadlines. Mia Frommelt, Partner, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for these services are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon submission. Our fee for the services described in this letter will not exceed \$24,750 unless the scope of the engagement is changed, the assistance the District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment. This agreement is contingent upon successful completion of client acceptance procedures.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,



Mia Frommelt, Partner
Bohnsack & Frommelt LLP

RESPONSE:

This letter correctly sets forth the understanding of Linn-Mar Community School District.

Management signature: _____

Title: _____

Date: _____

Governance signature : _____

Title: _____

Date: _____

ACCESS AGREEMENT

DEFINITIONS

The property to which access is granted is: Property ("Property").

The legal owner(s) of the Property or person/entity with legal authority to grant access to the Property is: Linn-Mar Community School District ("Grantor").

The services to be conducted on the Property are generally described as follows: Service ("Services").

The entity granted access for the purposes of performing the Services is Terracon Consultants, Inc., which shall include its employees, agents, and subcontractors ("Grantee").

The Services are performed for the benefit of Snyder & Associates, Inc. ("Client"), pursuant to the Agreement for Services between Terracon Consultants, Inc. and Client, date and reference number 06/21/2018 N/A.

AGREEMENTS

By its signature below, Grantor represents it has authority to, and does, grant access to the Property to Grantee for the purpose of performing the Services. Grantor agrees that:

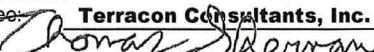
- Grantee may drill exploration borings on the Property, using drill rigs, trucks and other equipment, recover and collect soil, water, and other samples, and perform other actions related to the exploration of surface or subsurface conditions on the Property, as necessary to perform the Services.
- Grantee may use large truck or track-mounted equipment in the performance of the Services, which is normal and customary in the performance of these kinds of Services, and that this equipment may leave depressions, wheel tracks, ruts or other marks in the ground surface.
- Grantor will not interfere with any of the activities of Grantee or undertake any actions regarding the use of Property that would endanger the health, safety, or welfare of the Grantee employees, agents, or subcontractors, or damage their equipment, materials, or property.

By its signature below, Grantee agrees:

- That upon completion of Services and activities authorized by this Access Agreement, Grantee will remove all material and equipment utilized by Grantee from the Property, with the exception of ground markers that may be placed on the premises to designate sampling areas,
- Grantee will remove boring spoils that accumulate around the bore holes, or, where allowable, spread the spoils across the area, if acceptable to Grantor.
- Grantee will make reasonable efforts to restore the property and leave it in a condition suitable for its previous use. Landscaping restoration, including seeding or sodding, will not be performed.

The Services and field activities authorized under this Access Agreement may begin after signature of Grantor. Access is granted until Services are completed, which should not exceed 120 days following commencement of Services, except for period of access necessary for monitoring equipment, if applicable, after which time all rights of access given by Grantor shall cease.

SIGNATURES

Grantee: **Terracon Consultants, Inc.**
 By:  Date: **2/19/2020**
 Name/Title: **Thomas W Sherman, P.E. / Geotechnical Engineer**
 Address: **2640 12th St SW**
Cedar Rapids, IA 52404-3440
 Phone: **(319) 366-8321** Fax: **(319) 366-0032**
 Email: **Tom.Sherman@terracon.com**

Grantor: **Linn-Mar Community School District**
 By: _____ Date: _____
 Name/Title: **Sondra Nelson / Board President**
 Address: **2999 North 10th Street**
Marion, Iowa 52302
 Phone: **(319) 447-3000** Fax: _____
 Email: **snelson@Linnmar.k12.ia.us**

Geotechnical Engineering Report
 Indian Creek Trail Bridges ■ Marion, Iowa
 February 19, 2020 ■ Terracon Project No. 06185036-02

Boring	Latitude	Longitude
B-7	42.0561893	-91.5944368
B-8	42.0563086	-91.5944275





HOST CONTRACT

Effective February 6, 2020, Linn-Mar Community Schools (“Host”) and Marzano Resources, LLC (“Marzano Resources”) agree that Marzano Resources will provide an Associate to disseminate information to Host in exchange for \$8,000.00 (USD). The parties agree as follows:

1. **Services:** Marzano Resources agrees to provide a speaker, Phil Warrick (“Associate”), to disseminate information for Host on the topic of *High Reliability Schools Certification: Level 1* on May 1, 2020.
2. **Compensation:** Host will pay Marzano Resources a total contract amount of \$8,000.00 (USD). Host will provide a purchase order for the total contract amount immediately upon entering the contract. Host will pay Marzano Resources a non-refundable deposit of 20% of the total contract amount, \$1,600.00 (USD), which will be applied toward payment of the total contract amount and invoiced immediately upon executing this Contract. The remaining contract balance of \$6,400.00 (USD) will be invoiced upon completion of the services. All payments are due net 30 days from date of invoice. All late payments are subject to a Finance Charge of 1.5% monthly.
3. **Travel Arrangements and Expenses:** The total contract amount includes all travel, lodging, and other incidental expenses incurred by Associate.
4. **Intellectual Property:** Host acknowledges that Marzano Resources or Associate owns the copyrights to all tangible or electronic presentation materials, handouts, and/or program books used in conjunction with the services performed under this Agreement, and that no materials will be developed specifically for Host. Marzano Resources or Associate shall retain all copyrights owned prior to entering this Agreement, and Host may not reproduce any materials not designated reproducible without the express written permission of Marzano Resources. Host is responsible for the reproduction of all handouts and other print materials related to the services, and Host will notify the Associate directly of any deadlines for reproduction.
5. **Audio/Video Equipment:** Host will provide audio/video equipment and technical support for the sessions.
6. **Recording of Presentation:** All audio and video recording is prohibited.
7. **Confidentiality:** Marzano Resources will keep confidential any information or data not generally known to the public it encounters in performing under this Contract. Marzano Resources will require any subcontractors it may hire to keep such data confidential, and proof thereof will be made available upon Host’s request.
8. **Termination:** If Host terminates this Contract within 90 days of the workshop for any reason but Force Majeure, Host shall reimburse Marzano Resources for any reasonable business expenses incurred in anticipation of performance of this Contract that exceed the amount of the deposit. Marzano Resources may terminate this Contract if Marzano Resources has not received a purchase order within 30 days of the effective date of this Contract.
9. **Force Majeure:** If events beyond the parties’ control, such as acts of God, disaster, war, curtailment or interruption of transportation facilities, acts of terrorism, State Department or other governmental or international agency travel advisory, civil disturbance, interruption or cessation of electrical power, strikes, disease, epidemic, or any other cause beyond the parties’ control which makes it impossible for to perform

under this Contract, then Marzano Resources agrees to offer services at a later date, provided such can be rescheduled with Host. Marzano Resources shall have an affirmative duty to notify Host immediately of any circumstance or event that will prevent Marzano Resources from performing under this Contract.

- 10. Indemnity:** Marzano Resources shall indemnify and hold harmless Host from any and all claims, actions, costs, or liabilities arising from Marzano Resources' negligent acts or omissions during the course of performance under this Contract, except those resulting from Host's negligence.
- 11. Notices:** All notices to be given under this Contract shall be sent by certified mail to Marzano Resources, LLC, 555 N. Morton St., Bloomington, Indiana 47404, and to Linn-Mar Community Schools, 2999 N. 10th Street, or to such address as may be given by either party in writing. Notice shall be deemed given on the date of mailing.
- 12. Governing Law/Venue:** This Contract shall be deemed to have been made in the State of Indiana and shall be construed and enforced in accordance with, and the validity and performance hereof shall be governed by, the laws of the State of Indiana, without regard to conflict of laws principles. Judicial proceedings regarding any matter arising under the terms of this Contract shall be brought solely in the federal or local courts of the State of Indiana.
- 13. Nature of Contract:** Host is engaging Marzano Resources' services as an independent contractor, and nothing in this Contract shall be construed as an agreement for employment. This Contract is non-exclusive, and Marzano Resources may enter into contracts with other parties for professional services similar to those set forth in this Contract.
- 14. Entire Contract:** This Contract and any exhibits attached hereto constitute the entire agreement of the parties and supersede any prior or contemporaneous written or oral understanding or agreement. No waiver or modification of any of the terms of the Contract shall be effective unless made in writing and signed by both parties, and the unenforceability, invalidity, or illegality of any provision of this Contract shall not render the other provisions unenforceable, invalid, or illegal. Any waiver by either party of any default or breach hereunder shall not constitute a waiver of any provision of this Contract or of any subsequent default or breach of the same or a different kind.

This Contract is acknowledged and accepted by Host and Marzano Resources:

Shannon Bisgard
Superintendent
Linn-Mar Community Schools

Date

Megan Schutz
Professional Development Manager
Marzano Resources, LLC

Date



This contract is made and entered into by and between **Upper Iowa University** and the **Linn-Mar Community School District, Marion, Iowa**.

1. Upper Iowa University and the above district agree to cooperate in a student teaching assignment during the 2020-2021 school year.
2. The student teacher placed in your district will receive regular visits and professional support from a university student teaching supervisor.
3. The student teacher has had presentations on mandatory child abuse reporting, first aid, blood borne pathogens, chemicals in schools, conflict resolution, and sexual harassment. Each student has been accepted into the Teacher Education Program at Upper Iowa University and has met the requirements to be eligible for student teaching.
4. Upper Iowa University agrees to assign a student teacher with administrative approval from your school. An individual contract will be written specifically for the student teacher. The contract will be filed with you and with Upper Iowa University.
5. Iowa Code 2003 Supplement: Section 272.27: Students actually teaching or engaged in preservice licensure activities in a school district under the terms of such a contract are entitled to the same protection, under section 670.8, as is afforded by that section to officers and employees of the school district, during the time they are so assigned.

A student teacher may not act as a substitute teacher. The student teacher may, however, continue teaching in the absence of the cooperating teacher if a certified substitute is present. It is understood that the student teacher may conduct classes without the cooperating teacher in the classroom, however, the cooperating teacher should be readily available to the student teacher. Teachers of record with a Class B license are exceptions to this status.

6. Upper Iowa agrees to provide reimbursement to the cooperating District. The Cooperating Teacher/District may elect to receive the sum of \$160 for each eight weeks the student teacher is assigned with payment to be made at the conclusion of the student teaching assignment. If a student teacher withdraws before completing one-half of the assignment, the payment will be one-half of the weeks originally assigned.
7. Signatures indicate mutual acceptance of this contract.

Dr. Gail Moorman Behrens

Dr. Gail Moorman Behrens, Dean
Andres School of Education

Linn-Mar School District

Date *February 7, 2020*

Date _____

Andres School of Education

605 Washington Street – PO Box 1857 – Fayette, IA 52142 – 563.425.5395 – www.uiu.edu

**AGREEMENT FOR COOPERATION IN A
STUDENT TEACHING OR FIELD EXPERIENCE PROGRAM**

This agreement entered into by and between MOUNT MERCY UNIVERSITY, CEDAR RAPIDS, IOWA, and LINN-MAR COMMUNITY SCHOOL DISTRICT defines the mutual consideration of the parties for the MOUNT MERCY UNIVERSITY Student Teaching or Field Experience program for the **2020-2021** school year.

1.0 Scope of Agreement

- 1.1 This agreement shall set forth the procedures for possible placement of students for student teaching or field experience, any termination or change of assignment, supervision, the status and authority of students.

2.0 Placement of Student Teaching or Field Experience Students

- 2.1 The placement of students shall be accomplished on a cooperative basis involving MOUNT MERCY UNIVERSITY, CEDAR RAPIDS, IOWA and LINN-MAR COMMUNITY SCHOOL DISTRICT.
- 2.2 Placement shall be initiated by the Chairperson, Department of Education, through application from each student, setting out the student's background and the type of assignment appropriate for the student's needs.
- 2.3 The university reserves the right to decline the services of any given cooperating teacher.
- 2.4 LINN-MAR COMMUNITY SCHOOL DISTRICT reserves the right to refuse placement of any given student.

3.0 Termination or Change of Assignment

- 3.1 The Chairperson, Department of Education, at any time, may terminate or change the assignment of any student. Prior to doing so, the chairperson shall make reasonable efforts before such time to consult with all parties concerned regarding the reasons for termination or changes in assignment.

4.0 Supervision of the Student

- 4.1 Members of the university faculty will serve as supervisors of the students for the student teaching or field experience program, in cooperation with the cooperating teachers, who guide, direct, and evaluate the student.
- 4.2 The student shall be subject to the rules and regulations of the cooperating school system and to those established by the Chairperson, Department of Education, as well as the Code of Ethics of the profession.

5.0 Status and Authority of Students

5.1 Students shall have status and authority in accordance with Section 272.27, Code of Iowa.

5.2 Students actually engaged under the terms of this contract shall be entitled to the same protection under the provisions of Section 670.8, Code of Iowa, as is afforded by said section to officers and employees of the LINN-MAR COMMUNITY SCHOOL DISTRICT, during the time they are so assigned.

6.0 Standard Student Teaching or Field Experience Assignment to the LINN-MAR COMMUNITY SCHOOL DISTRICT.

6.1 The **standard student teaching assignment** shall be eight weeks of consecutive full days, excepting trimester registration week in the high school. Students may be assigned for one or two eight-week blocks of full day student teaching upon mutual agreement of the university and LINN-MAR COMMUNITY SCHOOL DISTRICT.

6.2 The **standard field experience assignment** shall be for approximately eleven weeks (20-70 hours). Students will arrange hours with their cooperating teacher.

6.3 MOUNT MERCY UNIVERSITY, CEDAR RAPIDS, IOWA, agrees to compensate the cooperating teacher(s) from LINN-MAR COMMUNITY SCHOOL DISTRICT in the amount of \$165 for the **standard student teaching assignment** of eight weeks of consecutive full days. **This applies to student teaching assignments only, not field experience assignments.**

6.4 Payment will be made at the termination of the student teaching period.

EXECUTED

MOUNT MERCY UNIVERSITY

LINN-MAR COMMUNITY SCHOOL DISTRICT



Associate Provost

Superintendent



Chairperson, Department of Education

President, Board of Education

Date

2/22/2020

Date

School Finance Report January 31, 2019

58% of the School Year Complete

	Current Budget (amended)	Beginning Fund Balance	Y-T-D Revenue	Exp This Mon	Exp. Last Month	Exp Y-T-D	% Exp (Budget)		Balance (Budget)	Balance (Revenues)	Balance (Fund)
1) Instructional (1000-1999)	\$59,800,000			\$4,635,711	\$4,954,162	\$26,087,355	43.6%		\$33,712,645		
2) Support Services(2000-2999)	\$28,955,000			\$2,362,050	\$2,182,230	\$14,008,154	48.4%		\$14,946,846		
3) Non-Instructional(3000-3999)	\$4,380,000			\$365,327	\$378,210	\$1,816,603	41.5%		\$2,563,397		
4) Other Expenditures((4000-5299)	\$20,166,613			\$1,120,157	\$487,346	\$8,733,476	43.3%		\$11,433,137		
5) Interfund Transfers	\$6,249,222			\$419,524	\$496,988	\$3,014,135	48.2%		\$3,235,087		
Total	\$119,550,835			\$8,902,769	\$8,498,936	\$53,659,723	44.9%		\$65,891,112		
Operating Fund-10	\$86,491,613	\$9,971,656	\$41,742,035	\$7,214,695	\$7,031,825	\$38,172,353	44.1%		48,319,260	3,569,682	13,541,338
Activity-21	\$1,700,000	\$784,803	\$1,075,148	\$94,360	\$350,148	\$972,374	57.2%		727,626	102,774	887,577
Management-22	\$1,265,000	\$2,110,684	\$635,020	\$0	\$0	\$970,160	76.7%		294,840	(335,140)	1,775,544
PERL-24	\$495,000	\$542,570	\$155,141	\$3,153	\$1,943	\$114,196	23.1%		380,804	40,945	583,515
SAVE-33	\$10,634,294	\$5,848,876	\$4,047,785	\$439,337	\$426,166	\$4,186,851	39.4%		6,447,443	(139,066)	5,709,810
Other Capital Projects-31	\$0	\$0	\$10,118,833	\$44,491	\$167,340	\$211,831	#DIV/0!		(211,831)	9,907,003	9,907,003
PPEL-36	\$4,514,928	\$1,134,947	\$2,002,270	\$68,844	\$123,923	\$1,657,302	36.7%		2,857,626	344,967	1,479,914
Debt Service-40	\$10,100,000	\$4,078,964	\$4,982,740	\$726,147	\$17,313	\$5,596,426	55.4%		4,503,574	(613,686)	3,465,277
Nutrition-61	\$3,950,000	\$1,020,434	\$1,773,203	\$291,431	\$355,817	\$1,603,094	40.6%		2,346,906	170,109	1,190,543
Aquatic Center-65	\$350,000	\$155,813	\$143,233	\$19,135	\$18,458	\$147,204	42.1%		202,796	(3,971)	151,842
Student Store-68	\$50,000	\$5,527	\$37,360	\$1,177	\$6,003	\$27,932	55.9%		22,068	9,428	14,955
Total	\$119,550,835	\$25,654,272	\$66,712,768	\$8,902,769	\$8,498,936	\$53,659,723	44.9%		65,891,112	13,053,045	38,707,317

Linn-Mar Community School District

Cash Balances

Fiscal Year: 2018-2019

Date Range: 01/01/2019 - 01/31/2019

Account Number	Title	Beginning Balance	Increases Debits	Decreases Credits	Cash Balance
10.0001.0000.000.0000.101000	CASH IN BANK	14,244,612.72	5,277,554.64	7,025,474.08	12,496,693.28
10.0002.0000.000.0000.101000	CASH IN BANK	5,050.98	623.96	0.00	5,674.94
10.0008.0000.000.0000.101000	CASH IN BANK	1,016,191.55	1,721.68	0.00	1,017,913.23
21.0001.0000.000.0000.101000	CASH IN BANK	0.00	4,044.73	4,044.73	0.00
21.0002.0000.000.0000.101000	CASH IN BANK	852,822.37	323,321.74	301,849.50	874,294.61
22.0006.0000.000.0000.101000	CASH IN BANK	1,767,361.78	8,182.49	0.00	1,775,544.27
24.0001.0000.000.0000.101000	CASH IN BANK	0.00	3,135.09	3,135.09	0.00
24.0003.0000.000.0000.101000	CASH IN BANK	584,829.30	2,205.86	3,135.09	583,900.07
31.0003.0000.000.0000.101000	CASH IN BANK	(67,340.00)	67,340.00	44,490.50	(44,490.50)
31.0008.0000.000.0000.101000	ISJIT \$10 Million GO Bond	9,999,696.00	19,137.37	67,340.00	9,951,493.37
33.0000.0000.000.0000.111010	1.885 REV BOND RESERVE CD	1,885,000.00	0.00	0.00	1,885,000.00
33.0000.0000.000.0000.111012	938,977 RESERVE CD	944,280.80	0.00	0.00	944,280.80
33.0000.0000.000.0000.111013	2013 Reserve CD Ohnward	966,803.12	0.00	0.00	966,803.12
33.0003.0000.000.0000.101000	CASH IN BANK	1,685,260.60	606,989.13	439,336.96	1,852,912.77
36.0003.0000.000.0000.101000	CASH IN BANK	1,526,348.91	22,409.15	68,844.18	1,479,913.88
40.0003.0000.000.0000.101000	CASH IN BANK	3,748,070.94	443,353.09	726,146.75	3,465,277.28
61.0001.0000.000.0000.101000	CASH IN BANK	0.00	196,874.42	196,874.42	0.00
61.0004.0000.000.0000.101000	CASH IN BANK	1,564,742.89	289,908.91	293,088.54	1,561,563.26
65.0001.0000.000.0000.101000	CASH IN BANK	0.00	13,635.01	13,635.01	0.00
65.0002.0000.000.0000.101000	CASH IN BANK	118,292.79	60,792.59	19,856.43	159,228.95
68.0002.0000.000.0000.101000	CASH IN BANK	14,529.56	2,048.12	1,622.70	14,954.98
		40,856,554.31	7,343,277.98	9,208,873.98	38,990,958.31

End of Report

School Finance Report January 31, 2020

58% of the School Year Complete- Fiscal Year End Processing in Progress

	Current Budget (amended)	Beginning Fund Balance	Y-T-D Revenue	Exp This Mon	Exp. Last Month	Exp Y-T-D	% Exp (Budget)		Balance (Budget)	Balance (Revenues)	Balance (Fund)
1) Instructional (1000-1999)	\$63,475,000			\$4,501,225	\$4,835,038	\$24,783,479	39.0%		\$38,691,521		
2) Support Services(2000-2999)	\$29,412,000			\$2,416,545	\$2,215,435	\$14,681,255	49.9%		\$14,730,745		
3) Non-Instructional(3000-3999)	\$4,305,000			\$384,799	\$352,458	\$1,855,691	43.1%		\$2,449,309		
4) Other Expenditures((4000-5299)	\$80,672,241			\$3,556,723	\$4,921,643	\$42,032,765	52.1%		\$38,639,476		
5) Interfund Transfers	\$6,286,957			\$420,183	\$487,312	\$3,010,816	47.9%		\$3,276,141		
Total	\$184,151,198			\$11,279,475	\$12,811,886	\$86,364,006	46.9%		\$97,787,192		
Operating Fund-10	\$91,072,241	\$9,860,137	\$43,323,560	\$7,131,352	\$7,170,205	\$38,793,262	42.6%		52,278,979	4,530,298	14,390,435
Activity-21	\$1,625,000	\$850,729	\$579,241	\$114,994	\$110,419	\$544,828	33.5%		1,080,172	34,413	885,142
Management-22	\$1,212,000	\$2,296,860	\$469,932	\$0	\$0	\$1,153,880	95.2%		58,120	(683,948)	1,612,911
PERL-24	\$475,000	\$691,922	\$167,555	\$18,449	\$30,354	\$77,807	16.4%		397,193	89,748	781,670
SAVE-33	\$9,447,199	\$5,506,893	\$4,195,010	\$431,052	\$462,449	\$3,578,340	37.9%		5,868,859	616,670	6,123,563
Other Capital Projects-31, 32	\$50,250,000	\$6,681,465	\$47,855,580	\$3,201,122	\$3,801,742	\$22,165,707	44.1%		28,084,293	25,689,873	32,371,338
PPEL-36	\$4,369,758	\$953,611	\$2,147,319	\$57,545	\$207,885	\$1,928,377	44.1%		2,441,381	218,943	1,172,554
Debt Service-40	\$21,500,000	\$4,207,933	\$16,279,645	\$1,200	\$679,491	\$16,323,925	75.9%		5,176,075	(44,279)	4,163,654
Nutrition-61	\$3,800,000	\$1,032,377	\$1,885,500	\$297,648	\$320,927	\$1,587,256	41.8%		2,212,744	298,245	1,330,621
Aquatic Center-65	\$350,000	\$185,575	\$176,720	\$23,471	\$19,649	\$188,086	53.7%		161,914	(11,366)	174,209
Student Store-68	\$50,000	\$15,446	\$26,542	\$2,644	\$8,766	\$22,538	45.1%		27,462	4,003	19,450
Total	\$184,151,198	\$32,282,948	\$117,106,604	\$11,279,475	\$12,811,886	\$86,364,006	46.9%		97,787,192	30,742,598	63,025,546

Linn-Mar Community School District

Cash Balances

Fiscal Year: 2019-2020

Date Range: 01/01/2020 - 01/31/2020

Account Number	Title	Beginning Balance	Increases Debits	Decreases Credits	Cash Balance
10.0001.0000.000.0000.101000	CASH IN BANK	14,803,607.75	5,464,373.65	6,950,126.47	13,317,854.93
10.0002.0000.000.0000.101000	CASH IN BANK	5,088.91	2.15	0.00	5,091.06
10.0008.0000.000.0000.101000	CASH IN BANK	1,033,998.66	1,099.82	0.00	1,035,098.48
21.0001.0000.000.0000.101000	CASH IN BANK	2,321.93	3,694.80	3,694.80	2,321.93
21.0002.0000.000.0000.101000	CASH IN BANK	845,772.82	410,077.25	380,791.32	875,058.75
22.0006.0000.000.0000.101000	CASH IN BANK	1,604,232.97	8,678.07	0.00	1,612,911.04
24.0001.0000.000.0000.101000	CASH IN BANK	0.00	3,205.97	3,205.97	0.00
24.0003.0000.000.0000.101000	CASH IN BANK	797,884.62	6,118.04	21,637.43	782,365.23
32.0003.0000.000.0000.101000	CASH IN BANK	0.00	3,201,122.05	3,201,122.05	0.00
32.0008.0000.000.0000.101000	CASH IN BANK	35,598,565.84	39,316.90	3,201,122.05	32,436,760.69
33.0000.0000.000.0000.111010	1.885 REV BOND RESERVE CD	1,885,000.00	0.00	0.00	1,885,000.00
33.0000.0000.000.0000.111012	938,977 RESERVE CD	944,280.80	0.00	0.00	944,280.80
33.0000.0000.000.0000.111013	2013 Reserve CD Ohnward	966,803.12	0.00	0.00	966,803.12
33.0003.0000.000.0000.101000	CASH IN BANK	2,087,510.71	666,006.46	431,051.55	2,322,465.62
36.0003.0000.000.0000.101000	CASH IN BANK	1,207,584.56	53,819.83	57,545.29	1,203,859.10
40.0003.0000.000.0000.101000	CASH IN BANK	3,698,796.70	466,057.06	1,200.00	4,163,653.76
61.0001.0000.000.0000.101000	CASH IN BANK	0.00	197,638.93	197,638.93	0.00
61.0004.0000.000.0000.101000	CASH IN BANK	1,842,090.89	349,864.64	300,519.21	1,891,436.32
65.0001.0000.000.0000.101000	CASH IN BANK	0.00	13,914.30	13,914.30	0.00
65.0002.0000.000.0000.101000	CASH IN BANK	119,063.82	94,626.10	23,470.79	190,219.13
68.0002.0000.000.0000.101000	CASH IN BANK	19,456.22	2,932.00	2,938.39	19,449.83
		67,462,060.32	10,982,548.02	14,789,978.55	63,654,629.79

End of Report