

STRENGTH AND CONDITIONING SERVICES AGREEMENT

This STRENGTH AND CONDITIONING SERVICES AGREEMENT (this "Agreement") is entered into as of the 27th day of April, 2026 between LINN-MAR COMMUNITY SCHOOL DISTRICT ("School") and ABILITY PHYSICAL THERAPY, P.C., (the "Contractor").

RECITALS

The School wishes to have Strength and Conditioning services performed by the Contractor and the Contractor wishes to provide the Strength and Conditioning services for the School.

NOW, THEREFORE, the parties hereto, intending to be legally bound, agree as follows:

1. **Services.** The Contractor shall provide one (1) Strength and Conditioning Coordinator employed by Ability Physical Therapy to provide strength and conditioning on-site supervision to the School during such times where strength and conditioning services are needed and requested. The Contractor shall provide comprehensive functional testing of all athletes at the School who choose to participate. The dates of testing will be mutually agreed upon by the coaching staff of the School and the Contractor.
2. **Term.** This Agreement may be terminated by either party on sixty (60) days' written notice for any reason or no reason.
3. **Facilities.** The School shall provide all necessary supplies and equipment required for Strength and conditioning training performed and to maintain storage of athlete information for workout programs and functional testing. Contractor shall furnish all equipment needed for functional testing.
4. **Fees for Services.**
 - a. The Contractor agrees to provide Strength and conditioning services to the School for an annual sum of \$46,000.00. In consideration for the services under this agreement, the School agrees to the amount of \$46,000.00. The annual amount shall be divided between (12) twelve months. An invoice shall be submitted the first of each month for \$3,833.33.
 - b. This fee would be for a maximum of 1600 hours of onsite services and offsite programming per year. Any additional hours of service would be billed at \$27.00 per hour. Hours worked for additional camps (by multiple workers) will be included in the 1600 hours per year along with an additional stipend of \$10.00 per individual participant for strength and conditioning camps.

- c. Advertising for both Ability Physical Therapy and Elite Fitness services in the Linn Mar School district will consist of video ads in the Gymnasium and at the Stadium as well as name recognition on all sports team posters where businesses are listed. Signage will also be placed in the strength and conditioning area of the high school.
5. Duties. Contractor agrees to provide only individuals experienced and qualified to perform Strength and conditioning services. The Contractor agrees those individuals shall perform their duties in accordance with the professional ethics and standards practice that may be prevailing during the Term of this Agreement, and in accordance with the policies, standards, and regulations that the School may from time to time establish. The School may reject or refuse the services of any individuals that the Contractor provides to the School under this Agreement.
6. Records. All records, reports, claims, and correspondence prepared by the Contractor in connection with the services rendered herein shall remain the property of the School, but will be made available for the use by Contractor provided that the same shall not be removed from the premises of the School without consent of the School.
7. Professional Liability Insurance. Contractor will provide its own professional liability insurance, with responsible insurance carrier licenses to do business in the State of Iowa. Such insurance shall be in the amount of One Million Dollars (\$1,000,000.00) per occurrence/Three Million Dollars (\$3,000,000.00) aggregate.
8. Indemnification. Contractor shall indemnify and hold School harmless from and against all liabilities, claims, debts, taxes, obligations, costs and expenses, including reasonable attorney's fees, court costs and costs of appeal, that School may incur or sustain as a result of any breach of this agreement or negligent or other wrongful conduct in the performance of this agreement by Contractor or as a result of failure to pay any employment or income taxes arising Contractor performance of Services for the School. If a suit, action, arbitration or other proceeding is instituted in connection with any controversy arising out of this agreement or to interpret or enforce any rights under this agreement, the prevailing party shall be entitled to recover from the non-prevailing party all attorney fees, costs, expert witness fees and litigation expenses incurred by the prevailing party, including those incurred on appeal.

School shall indemnify and hold Contractor harmless from and against all liabilities, claims, debts, taxes, obligations, costs and expenses, including reasonable attorney's

fees, court costs and costs of appeal, that Contractor may incur or sustain as a result of any breach of this agreement or negligent or other wrongful conduct in the performance of this agreement by Contractor. If a suit, action, arbitration or other proceeding is instituted in connection with any controversy arising out of this agreement or to interpret or enforce any rights under this agreement, the prevailing party shall be entitled to recover from the non-prevailing party all attorney fees, costs, expert witness fees and litigation expenses incurred by the prevailing party, including those incurred on appeal.

9. Notices. All notices, consents, demands or other communications required or permitted to be given pursuant to this Agreement shall be deemed sufficiently given when delivered personally, with a written receipt acknowledging delivery or telefaxed, or three (3) business days requested, with postage fee prepaid and addressed:

Contractor: Ability Physical Therapy
Attn: Michael Reiling
300 Virgil Avenue
Mount Vernon, Iowa 52314

School: Linn Mar Community School District
Attn: Chris Fechner
3111 10th Street
Marion, IA 52302

Either party may change its address for notice hereunder by providing written notice of such a change to the other Party hereto.

Severability. Whenever possible, each provision of this agreement shall be interpreted in such a manner as to be effective and valid under applicable law, but if any provision of this Agreement shall be prohibited by or invalid under applicable law, such provision shall be ineffective to the extent of such provision or invalidity only, without invalidating the remainder of such provision or the remaining provisions of this Agreement.

Assignment. This Agreement may not be assigned to another by either party, without the written consent of the other party. The Contractor shall have any right to encumber or dispose of any right to receive payments hereunder, it being understood that such payments and the right hereto are non-assignable and nontransferable.

Binding Effect. The Agreement shall be binding upon and inure to the benefit of the Parties hereto, the Contractor's successors and assigns, and the successors and assigns of the School.

Governing Law. This Agreement shall be construed and enforced in accordance with and governed by the laws of the State of Iowa.

Waiver. Any waiver to be enforceable must be in writing and executed by the Party against whom the waiver is sought to be enforced.

Counterparts. The Agreement may be executed in two or more counterparts, which counterparts may be delivered by electronic facsimile such counterparts shall constitute one and the same instrument.

[SIGNATURES ON FOLLOWING PAGE]

SIGNATURE PAGE FOR STRENGTH AND CONDITIONING SERVICES AGREEMENT

IN WITNESS WHEREOF, the undersigned have executed this Strength and Conditioning Services Agreement as of the date set forth below to be effective as of the date first above written.

SCHOOL:

LINN-MAR COMMUNITY SCHOOL DISTRICT

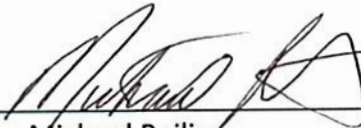
By: _____ Dated: _____

Name: Katie Lowe Lancaster

Title: Board President

CONTRACTOR:

ABILITY PHYSICAL THERAPY, P.C.

By:  _____ PT, MS, ATC, CSCS Dated: 4-8-26

Michael Reiling
President

AGREEMENT

This Agreement (this “Agreement”) originally effective as of August 1, 2023, by and between Four Oaks Family and Children’s Services (“Four Oaks”), whose address for the purposes of this Agreement is Mary Beth O’Neill, President and CEO, Four Oaks Family and Children’s Services, 5400 Kirkwood Boulevard SW, Cedar Rapids, IA 52404, and Linn-Mar Community School District (“LMCSD”), whose address for purposes of this Agreement is 3556 Winslow Road, Marion, IA 52302.

RECITALS

WHEREAS, LMCSD has requested that Four Oaks provide certain supervision services during bus transportation of Four Oaks clients to and from school; and

WHEREAS, Four Oaks is willing to provide the services on the terms and conditions set out in this Agreement; and

WHEREAS, LMCSD and Four Oaks wish to set out the terms and conditions of the contract between the parties in this written agreement.

AGREEMENT

THEREFORE, for good and valuable consideration, the sufficiency of which is agreed to by the parties, the parties hereby agree as follows:

1. Term; Termination. The term of this Agreement commenced on July 1, 2026, will continue until June 30, 2027. Either party may terminate this Agreement without cause upon a seven (7) day written notice sent via regular, first-class U.S. Mail to the other party at the address noted above which notice shall be deemed delivered when the notice is deposited with postage fully prepaid.

2. Program Description. LMCSD provides bus transportation to students who reside at the Residential Treatment Center located on Four Oaks’ site at 4000 Highway 151, Marion, Iowa (the “Site”) to and from the school (the “project”).

3. Responsibilities of Four Oaks.

a. Four Oaks will provide two (2) Youth Counselors on the morning and afternoon bus routes on each LMCSD school day when fifteen (15) or more Four Oaks clients are present on the bus. If there are between eleven (11) and fourteen (14) Four Oaks clients present on the bus, then Four Oaks will provide one (1) Youth Counselor. If there are ten (10) or fewer Four Oaks clients present on the bus, no Youth Counselors will be provided as the need for Youth Counselors at the Site will be prioritized.

b. Four Oaks will be responsible for hiring, supervision, and conduct of the Youth Counselors providing services hereunder.

c. Four Oaks will be responsible for providing audio/visual supervision of the Four Oaks clients while riding the LMCSD school bus to and from school.

d. The Four Oaks Youth Counselors will follow all Four Oaks policies and procedures while providing services under this Agreement. LMCSO policies and procedures will not apply to the Youth Counselors.

e. If a crisis situation occurs while the Four Oaks clients are present on the bus, the Youth Counselors will utilize the skills and strategies from The Mandt System training provided by Four Oaks.

f. Services under this Agreement will be limited to the regular morning and afternoon bus routes on LMCSO school days and will not be provided for special events or other than scheduled LMCSO school days.

4. Responsibilities of LMCSO.

a. LMCSO will provide bus transportation to the Four Oaks clients with morning pick up from and afternoon drop off at the Site. LMCSO staff are responsible for providing the transportation and scanning of student's IDs when getting on and off of the bus per LMCSO protocols. After dropping the Four Oaks clients off at the school, the LMCSO bus will immediately return the Youth Counselors to the Site. For the afternoon bus route, the LMCSO bus will pick up the Youth Counselors from the Site, then go to the school and pick up the Four Oaks clients and return the Youth Counselors and Four Oaks clients to the Site.

b. LMCSO bus drivers will follow all LMCSO policies and procedures while transporting the Four Oaks clients.

c. If a crisis situation occurs during the bus transportation of the Four Oaks clients, the LMCSO staff will pull the bus over to a safe location to allow the Youth Counselors to respond to the crisis. While the Youth Counselors are responding to the crisis, the LMCSO staff will supervise the Four Oaks clients who are not involved in the crisis situation.

d. LMCSO will pay Four Oaks \$497 per week for the 38 weeks of the LMCSO school year, for a total of \$18,870, to be invoiced by Four Oaks in two (2) payments of \$9,435 each in December 2026 and March 2027 and to be paid by LMCSO within thirty (30) days after receipt of each of the invoices.

5. Insurance. Both parties shall furnish and keep in full force and effect, at all times during the term of this Agreement, workers' compensation insurance covering their respective staff, employees, and agents. Both parties shall also maintain, at all times during the term of this Agreement and at their own cost, policies of general liability insurance for actions arising out of acts and omissions of each respective staff, employees and agents occurring during the course of their employment and automobile liability insurance (owned and non-owned) related to the use of automobiles by employees while on the job. Each such policy shall provide liability coverage of at least \$1,000,000.00 per person and \$3,000,000.00 per actionable occurrence. Each such policy shall be on an "occurrence" basis. However, if an "occurrence" policy is not available, the parties shall maintain an equivalent "claims made" policy until the expiration of all statutes of limitation applicable to any claim that could arise under this Agreement by virtue of the acts and omissions of each party or their respective staff. Each party shall be named as an insured on each of the respective Commercial General Liability policy(ies), Automobile Liability policy(ies), and shall provide a Waiver of Subrogation on each respective Workers' Compensation policy. All such policies of insurance shall require the insurer to provide notice of impending cancellation to the additional named insureds, in the same manner as it is required to provide such notice to the named

insured. Each party shall provide proof of such insurance coverage to the other party upon execution of this Agreement.

6. Indemnification. LMCS D shall indemnify and hold harmless Four Oaks from and against all damages, losses, and expenses (including but not limited to attorneys' fees) arising out of, resulting from or caused in whole or in part by any third party claim pertaining to any negligent act or omission of LMCS D or any of its employees, agents or the staff regarding the program. Four Oaks shall give prompt written notice of any such claim to LMCS D. LMCS D shall have the right to undertake and conduct the defense of any such claim asserted by a third party. No settlement of any such claim asserted by a third party for which Four Oaks seeks indemnification hereunder may be made by Four Oaks without the consent of LMCS D.

Four Oaks shall indemnify and hold harmless LMCS D from and against all damages, losses, and expenses (including but not limited to attorneys' fees) arising out of, resulting from or caused in whole or in part by any third party claim pertaining to any negligent act or omission of Four Oaks or any of its employees, agents or the staff regarding the services provided hereunder. LMCS D shall give prompt written notice of any such claim to Four Oaks. Four Oaks shall have the right to undertake and conduct the defense of any such claim asserted by a third party. No settlement of any such claim asserted by a third party for which LMCS D seeks indemnification hereunder may be made by LMCS D without the consent of Four Oaks.

7. Counterparts; Electronic Signatures. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original but all of which together shall constitute one and the same instrument. Electronic or scanned signatures hereon shall be deemed to be original signatures, valid and enforceable for all purposes under this Agreement.

8. Governing Law. This Agreement shall be interpreted under the laws of the State of Iowa without regard to its choice of law provisions.

9. Entire Agreement; Amendment. This Agreement contains the entire understanding of the parties. It may not be changed orally, but only by an agreement that is in writing and signed by the party against whom enforcement of any change, modification, extension or discharge is sought.

[SIGNATURES ON NEXT PAGE]

Dated this ___ day of _____, 2026.

FOUR OAKS FAMILY AND CHILDREN'S SERVICES

By: _____
Mary Beth O'Neill, President and CEO

LINN-MAR COMMUNITY SCHOOL DISTRICT

By: _____
Katie Lowe Lancaster, Board of Education President

By: _____
Jonathan Galbraith, Board of Education Secretary

LETTER OF AGREEMENT

Between

The Linn-Mar Community School District and the Linn County Emergency Management Agency for Transportation Resources Needed for an Evacuation

PARTIES TO THE LETTER OF AGREEMENT (LOA) are the Linn-Mar Community School District (LMCSD) and the Linn County Emergency Management Agency (Linn EMA).

IT IS RECOGNIZED that an emergency in Linn County could possibly require the evacuation of school-age children, or other people visiting, living, or working in Linn County. Such emergencies could include a radiological event at the Next Era Energy – Duane Arnold Energy Center (DAEC), located in Linn County. Such an event could necessitate the possible evacuation of people in the 10-mile DAEC Emergency Planning Zone (EPZ).

All evacuations would be coordinated by Linn County officials under the provisions of the Linn County Radiological Emergency Response Plan for radiological emergencies involving the DAEC and for all other emergencies under the Linn County Comprehensive Emergency Operations Plan. In support of the Emergency Plans, transportation resources would be needed to ensure the safe and effective evacuation of children and other people with special needs. LMCSD has transportation resources that could be used to evacuate children and adults to designated Relocation and/or Reception Centers outside of the EPZ, provided the transportation resources were not required for their own school districts.

IT IS THEREFORE AGREED THAT:

1. If Linn County officials require transportation resources for an evacuation the Linn EMA Coordinator (or designee) will notify the primary LMCSD contact person as listed on their annual School Enrollment and Transportation Resources Report.
2. Upon receiving notification and verifying its authenticity, LMCSD will release an appropriate number of available transportation resources, with school district qualified drivers, from their routine duties and make them available for service to Linn EMA. It is recognized that evacuation of LMCSD students shall receive first priority. LMCSD will deploy transportation resources according to instructions received from the Linn County Emergency Operations Center (EOC).
3. Actual emergency needs may require the use of all available LMCSD transportation resources. Limited transportation resources may be arranged by Linn EMA for the purpose of exercising the Emergency Plans, such demonstrations will utilize only one bus.

4. In the event of a DAEC radiological event requiring evacuation, LMCSO will be reimbursed for costs resulting from the use of its transportation resources whether for actual or simulated (exercise) emergencies. Linn EMA will be responsible for coordinating reimbursement and resolution of issues.
5. In the event of a non-radiological emergency requiring evacuation reimbursement and other issues will be coordinated by Linn EMA.
6. Linn EMA, in coordination with its training partners Benton County EMA and DAEC, will ensure that LMCSO is provided with the necessary training materials to enable the school to effectively respond as provided for above.

This LOA shall be in effect until terminated by either party upon 90 days written advance notice to the other parties. The parties agree to this LOA as documented by their signatures below.

SIGNATURES

For Linn-Mar Community School District:

_____ Date: _____

Name/Title: Katie Lowe-Lancaster, Board President

For Linn County Emergency Management Agency:

_____ Date: _____

Name/Title: BJ Dvorak, Coordinator

LeaderinMe®

Leader in Me® Agreement

This Leader in Me Agreement (“Agreement”) is entered into as of the date given below (the “Effective Date”) by and between Franklin Covey Client Sales, Inc., whose address is 13907 South Minuteman Boulevard, Suite 500, Draper, Utah 84020 (“FranklinCovey”), and the following organization (“Client”):

Organization:	Wilkins Elementary	Contact Person:	Nathan Wear
Address:	2127 27th St.	Telephone:	(319) 447-3028
City, State, Zip:	Marion, Iowa 52302	Email:	nathan.wear@linnmar.k12.ia.us

Details of Services and Materials

FranklinCovey shall provide Client the training, coaching, and materials (the “Services”) to be included in the Leader in Me® network of Schools. Details of the Services are described in the following table:

Deliverable	Start Date	End Date	Invoice Date	Amount	Quantity	Total
Membership						
Membership per Student	5/30/2026	5/29/2027	5/30/2026	\$11.50	269	\$3,093.50
Professional Development						
Prepaid Custom Coaching	5/30/2026	5/29/2027	5/30/2026	\$3,600.00	1	\$3,600.00
Total Investment						\$6,693.50

Client may contact FranklinCovey via email or purchase order to purchase additional products and/or services, which shall be subject to the terms and conditions of this Agreement. If Client issues a purchase order and there is a conflict between the purchase order terms and this Agreement, this Agreement shall control. If this Agreement is executed by Client after the Invoice Dates above, FranklinCovey may adjust the Invoice Dates based on the Effective Date. Such change shall not affect the Total Investment.

IN WITNESS HEREOF, all Parties have executed the foregoing Agreement by their duly authorized representatives.

Franklin Covey Client Sales, Inc.

Signature: _____
 Printed Name: Lindsay Nelson
 Title: Client Engagement Coordinator

Wilkins Elementary

Signature: _____
 Printed Name: Katie Lowe Lancaster
 Title: School Board President
 Effective Date: _____

Terms and Conditions

Grant of Rights To Portal: FranklinCovey hereby grants Client a limited, non-exclusive, non-transferable, revocable license for Client teachers and staff for whom an annual license fee has been paid ("Users") to access the Leader in Me® Online portal ("Portal"). Access to the Portal shall be available only to Users. Users will receive a unique registration code from an authorized representative of Client (e.g., Principal) prior to logging into the Portal. Client and Users agree not to make the Portal available in any manner to the general public, non-parties to this Agreement, the general student population, or any other individual who is not a User.

Intellectual Property License: FranklinCovey hereby grants to Client a limited, non-exclusive license (the "License") to use the FC IP (defined below) only in connection with the delivery or promotion of FranklinCovey's Leader in Me solution, along with any product updates or improvements available through the Portal, within Client's school during the membership term. For clarity, and by way of example only, the FC IP may be used with lesson plans, bulletin boards, posters, tee shirts, pins, songs, and other similar uses. However, FC IP may not be used with planners/agendas, unless such planners/agendas are purchased through SDI Innovations. Further, Client shall not use a FranklinCovey trademark, such as "The Leader in Me®," in or as a domain name. The License to the FC IP shall not be sublicensed, assigned, or transferred by Client. All works created by Client using the FC IP shall be deemed derivative works ("Derivative Works"), and are owned by FranklinCovey and may be used only pursuant to the License granted herein. "FC IP" shall mean the Leader in Me trademarks and other materials provided to Client by FranklinCovey, including intellectual property associated with The 7 Habits®. Client shall effectively communicate to its staff, employees, teachers, and anyone else who may have access to or receive the FC IP, that such FC IP is copyright- and/or trademark-protected and the proprietary property of FranklinCovey, and that neither Client nor its employees shall modify, reproduce, file share, email, distribute to a third party, offer for sale, offer for commercial use, or publicly post (Slide Share, YouTube, etc.) the FC IP or any Derivative Works created by Client or its employees.

Measurable Results Assessment: The Leader in Me process includes a voluntary survey whereby staff, parents, and students are asked questions related to leadership, culture, and academics. An authorized representative of the Client will be provided a URL link of the survey questions to share with staff, parents, and students. Personally identifiable information ("PII") will not be collected as part of the survey. FranklinCovey will not permit disclosure outside of its own organization and it will take all commercially practicable measures to destroy information received when it is no longer needed. Survey results will be compiled in an aggregate form and shared with third parties, including sponsors. Survey results may also be used for research.

Leadership Development: Principals Development Track and Lighthouse Coordinator Development Track provide an opportunity for Users to attend professional development. Client is responsible for all travel expenses incurred by Users attending such professional development.

Scheduling a Consultant: Contact FranklinCovey via email preferably thirty (30) days in advance to schedule a FranklinCovey consultant. Once scheduled, the cancellation/rescheduling provisions will apply.

Cancellation/Rescheduling Fees: Fifteen (15) calendar days' notice is required to cancel or reschedule a scheduled consultant. If Client provides fewer than fifteen days' notice, Client will be billed a cancellation fee of 75% or a rescheduling fee of 25% of the consultant fee to cover costs incurred by FranklinCovey, as well as any travel costs imposed on FranklinCovey as a result of such cancellation or rescheduling. Client will not be assessed a cancellation/rescheduling fee for any consultant services canceled or rescheduled by FranklinCovey.

Facilities: Client shall be responsible for providing an appropriate room for onsite Services and to furnish the room with audio/visual equipment required by FranklinCovey, and all costs associated therewith

Term, Termination, and Events of Termination: The term of this Agreement shall commence on the Effective Date and terminate on the last End Date identified in the table above. Either party may terminate this Agreement if the other party materially breaches the Agreement, and such material breach remains uncured after the non-breaching party has provided thirty (30) days' written notice of such breach. Upon termination of this Agreement for any reason, Client shall immediately (a) discontinue all use of the FC IP; and (b) discontinue all use of Derivative Works.

Payment Terms: FranklinCovey shall invoice Client for all fees as identified in the table(s) above, which fees are nonrefundable and non-prorateable, including shipping and handling, and sales and use taxes (unless Client submits proof of its tax-exempt status to FranklinCovey). All shipments are FOB Shipping Point. Payment terms are net 30 from the invoice date. Fees are subject to an annual price increase.

Recordings: Client shall not make or allow to be made any audio and/or video recordings of the Services. Client shall inform the audience and otherwise take reasonable actions to ensure that no recordings of the Services are made.

Leader in Me Notifications: FranklinCovey may send to teachers, staff, and employees via email or other means promotional materials, product updates, upcoming events, and other information pertinent to the Leader in Me process. Anyone receiving such information may opt out at any time.

Copyright: FranklinCovey owns or controls all intellectual property rights, proprietary rights, and copyrights to all Services and materials provided for in this Agreement, and Client shall communicate the same to recipients of the Services. Any unauthorized use, reuse, copying, reproduction, recording, transmittal, modification, or revision of the Services and/or materials, if applicable, shall constitute a breach of this Agreement and/or federal copyright law. Any materials provided for herein are intended for personal use only by participants, and are not for resale, distribution to a third-party, commercial use, file sharing, or public display. Nothing in this Agreement implies a grant of license for Client to use the concepts and materials outside the scope of the Agreement.

Modification of Agreement: All amendments or modifications to this Agreement must be in writing and signed by the parties hereto. The person executing this Agreement on behalf of Client warrants that he/she is authorized to enter into this Agreement and has authority to bind Client.

EEOC. FranklinCovey complies with the requirements of 41 CFR 60-300.5(a) and 41 CFR 60-741.5(a), which prohibit discrimination against qualified protected veterans and qualified individuals on the basis of disability, and require affirmative action by covered prime contractors and subcontractors to employ and advance in employment qualified protected veterans and individuals with disabilities.

Force Majeure: Neither Client nor FranklinCovey shall be required to perform any term, condition, or covenant of this Agreement so long as such performance is delayed or prevented by acts of God, material or labor restriction by any governmental authority, civil riot, floods, hurricanes, or other natural disasters, or any other cause not reasonably within the control of Client or FranklinCovey.

Entire Agreement: This Agreement represents the entire understanding between the parties and supersedes all prior agreements, whether written or oral, relating to the subject matter hereof. In the event any terms contained in any subsequent purchase order (or similar document) sent or received in connection with this Agreement are inconsistent with the terms of this Agreement, the terms of the Agreement shall prevail.



Bohnsack & Frommelt LLP
Certified Public Accountants
575 12th Avenue
East Moline, Illinois 61244

April 15, 2026

To the Board of Education
Linn-Mar Community School District
2999 N. 10th Street
Marion, Iowa 52302

Attention: Jonathan Galbraith, Chief Financial Officer/Board Treasurer

We are pleased to confirm our understanding of the services we are to provide for Linn-Mar Community School District for the year ending June 30, 2026.

Audit Scope and Objectives

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 disclosures, which collectively comprise the basic financial statements, of Linn-Mar Community School District as of and for the year ending June 30, 2026.

Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Linn-Mar Community School 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 Linn-Mar Community School District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 GAAP 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 Changes in Total Other Post-Employment Benefit Liability and Related Ratios
- 4) Schedule of the District's Proportionate Share of the Net Pension Liability of the Iowa Public Employees Retirement System
- 5) Schedule of District Contributions to the Iowa Public Employees Retirement System

We have also been engaged to report on supplementary information other than RSI that accompanies Linn-Mar Community School 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 GAAS, and we 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

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- 1) Introductory section
- 2) Statistical section

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and the issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements. The objectives also include 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).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; 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. As part of an audit in accordance with GAAS and Government Auditing Standards, we exercise professional judgement and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent

the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable 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 government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, Government Auditing Standards do not expect 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 an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS 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 on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations 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.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning.

- Revenue recognition
- Management override of controls

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 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.

- Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures-Internal Control

We will obtain an understanding of the government and its environment including the system of internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. 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. Accordingly, we will express no such opinion. 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 Linn-Mar Community School 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 Linn-Mar Community School District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Linn-Mar Community School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, 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 accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations including federal statutes, rules, 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.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for accuracy and completeness of that information including information from outside of the general and subsidiary ledger. 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (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. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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 of each opinion unit 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 government complies with applicable laws, regulations, contracts, agreements, and grants. You are 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 the 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 findings should be available for our review on the first day of 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, and COVID-19 related concepts, such as lost revenues, if applicable 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 or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with 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 stated fairly 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 (GAAP). 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 or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with 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 Scope and 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.

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 contract 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.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Linn-Mar Community School District in conformity with accounting principles generally accepted in the United States of America 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 procedure or take any action that could be construed as assuming management responsibilities.

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 management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes that you have reviewed and approved the financial statements 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.

Engagement Administration, Fees, and Other

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.

The Dropbox for Business portal is used solely as a method of exchanging information and is not intended to store Linn Mar's information. Upon completion of the engagement, data and other content will either be removed from the portal or become unavailable.

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 however 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.

Mia Frommelt is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to 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 \$33,000 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.

In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the governing board of Linn-Mar Community School District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

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 reports, or withdrawing from the engagement.

The Government Auditing Standards report on internal control over financial reporting and on compliance and other matters will state the (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 state 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 the report is not suitable for any other purpose.

Government Auditing Standards require audit organization to provide a copy of their most recent external peer review report. Accordingly, our 2024 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Linn-Mar Community School 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.

Very truly yours,



Mia Frommelt, Partner

Bohnsack & Frommelt LLP

RESPONSE:

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

Management signature: _____

Title: Jonathan Galbraith, Chief Financial/Operating Officer

Date: _____

Governance signature: _____

Title: Katie Lowe Lancaster, Board President

Date: _____

Amendment Agreement to Serve as Dissemination Agent for Secondary Market Disclosure

December 17, 2025

Board of Directors
Linn-Mar Community School District
Marion, Iowa

Re: Agreement to Serve as Dissemination Agent for Secondary Market Disclosure, dated May 18, 1997 and prior Agreements (the "Dissemination Agreement") between Piper Sandler & Co. ("Piper") and Linn-Mar Community School District, (the "Issuer")

Pursuant to the Agreement between Piper & the Issuer, Piper agreed to provide certain dissemination services to the Issuer respecting its contractual obligation to disseminate certain continuing financial and operating information to the marketplace. The parties to the Dissemination Agreement hereby agree to amend the Dissemination Agreement to add the following subject securities:

THIS ADDENDUM ADDS THE FOLLOWING ISSUES TO THE ANNUAL FILING AGREEMENT:

<u>Name of Issue</u>	<u>Date of Undertaking</u>
General Obligation School Capital Loan Notes ("PPEL Notes")	Series 2026
School Infrastructure Sales, Services & Use Tax Revenue Bonds	Series 2027

THIS ADDENDUM REVISES THE ANNUAL DISSEMINATION AGENT FILING FEE AS FOLLOWS:

<u>Class of Security</u>	<u>Prior Annual Fee</u>	<u>Annual Fee FY25 & Beyond</u>
General Obligation Bonds or Notes	\$1,000 since 1997	\$2,000
Sales Tax Revenue Bonds	\$1,000 since 1997	\$2,000

A copy of the Undertaking is in the final transcript with respect to the Bonds.

The parties hereto agree that this letter amendment amends the Dissemination Agreement and is fully incorporated therein in all its terms.

Entered into on behalf of Piper by

Matthew R. Gillaspie via e-mail Date: 12/17/2025

Matthew R. Gillaspie
Managing Director

Entered into on behalf of Linn-Mar Community School District by

Name: Katie Lowe Lancaster
Title: School Board President

Date: _____

Amendment Agreement to Serve as Dissemination Agent for Secondary Market Disclosure

November 29, 2024

Board of Directors
Linn-Mar Community School District
Marion, Iowa

Re: Agreement to Serve as Dissemination Agent for Secondary Market Disclosure, dated May 18, 1997 and prior Agreements (the "Dissemination Agreement") between Piper Sandler & Co. ("Piper") and Linn-Mar Community School District, (the "Issuer")

Pursuant to the Agreement between Piper & the Issuer, Piper agreed to provide certain dissemination services to the Issuer respecting its contractual obligation to disseminate certain continuing financial and operating information to the marketplace. The parties to the Dissemination Agreement hereby agree to amend the Dissemination Agreement to add the following subject securities:

<u>Name of Issue</u>	<u>Date of Undertaking</u>
School Infrastructure Sales, Services & Use Tax Revenue Bonds	Series 2024*
School Infrastructure Sales, Services & Use Tax Revenue Bonds	Series 2025

**Series 2024 is being included in the current filing, but was not incorporated into the agreement as an addendum at the time of issuance.*

A copy of the Undertaking is in the final transcript with respect to the Bonds.

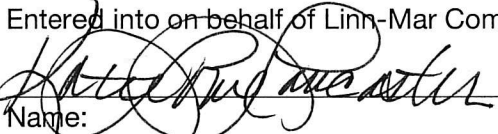
The parties hereto agree that this letter amendment amends the Dissemination Agreement and is fully incorporated therein in all its terms.

Entered into on behalf of Piper by

Matthew R. Gillaspie via e-mail Date: 11/29/2024

Matthew R. Gillaspie
Managing Director

Entered into on behalf of Linn-Mar Community School District by

 Date: 12-9-24

Name: _____
Title: School Board President

**AGREEMENT TO SERVE AS DISSEMINATION AGENT
FOR SECONDARY MARKET DISCLOSURE
REQUIREMENT**

This agreement is entered into between Piper Jaffray Inc. ("Piper") and the Linn Mar Community School District (the "Issuer"), whereby Piper will serve as Dissemination Agent to the issuer for purposes of assisting the issuer with regard to its commitment to provide certain secondary market disclosure information with respect to outstanding bonds.

Bond Issue to which the Agreement Applies

This agreement applies to the Issuer's \$25,000,000 of General Obligation School Bonds, dated as of 1997, for which the Issuer has committed to provide certain ongoing secondary market disclosure information as described in the Issuer's Continuing Disclosure Certificate (the "Undertaking") in connection with this issue.

Services to be Provided by Piper

Piper is agreeing to perform the following services for the Issuer:

Piper will assist the Issuer in preparing and submitting the annual information that the Issuer has agreed to provide to various national repositories as part of its Undertaking. Such assistance shall include contacting the Issuer at the appropriate time each year to remind the Issuer of the nature of its obligation under the Undertaking, working with the Issuer to prepare any annual disclosure information required by the Undertaking and sending or causing the information to be sent to the appropriate repositories. All such contracts shall be in writing addressed to the Business Manager.

Piper will also remind the Issuer at least once each year of its obligation to disclose material events and discuss any disclosure items with the Issuer.

Responsibilities of the Issuer

The Issuer agrees to work with Piper to collect and provide any information required on a timely basis.

The Issuer will provide Piper with a copy of its audited financial statements as soon as possible after they are received and will make every effort to have the financial statements prepared in sufficient time to meet the requirements of its Underwriting.

The Issuer will inform Piper of any items that may constitute a material event that is required to be disclosed in the Undertaking as soon as practicable after it has knowledge.

Fees

The Issuer agrees to pay Piper a fee equal to \$1,000 per year for these services. This fee will be payable at the time of the submission of the Issuer's annual information to the national repositories. If any services are requested in addition to the services described above, the Issuer and Piper will agree to a fee that is appropriate in addition to the annual fee.

Limitation of Liability

Piper has only been engaged to assist the Issuer as described above. Piper will not be responsible or liable for any failure of the Issuer to comply with the secondary market disclosure requirement in its Undertaking resulting from the Issuer not providing information to Piper, providing inaccurate information to Piper or not providing information to Piper on a timely basis.

In addition, Piper will not be responsible for any liability arising from any issues related to the disclosure of material events as required by the Undertaking.

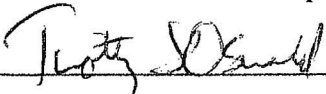
Termination

Either party may terminate this agreement in writing upon 15 days notice (from the receipt of the written notice) to the other party. Termination shall only occur at the end of the most recent fiscal year. All services rendered herein shall be on a fiscal year basis.

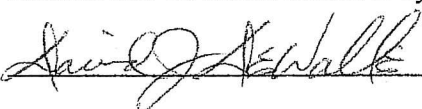
Arbitration

Any dispute or controversy arising in relation to this agreement may be determined by arbitration in accordance with the rules observed by the Municipal Securities Rulemaking Board and judgment upon the award rendered by the arbitrators may be entered in any court.

Entered into on behalf of Piper by

 Date: May 18, 1997

Entered into on behalf of Issuer by

 Date: May 18, 1997

Amendment Agreement to Serve as Dissemination Agent for Secondary Market Disclosure

June 7, 2012

Linn-Mar Community School District
2999 N 10th Street
Marion IA 52302

Re: Agreement to Serve as Dissemination Agent for Secondary Market Disclosure, dated May 18, 1997 (the "Dissemination Agreement") between Piper Jaffray & Co. ("Piper") and Linn-Mar Community School District, Iowa (the "Issuer")

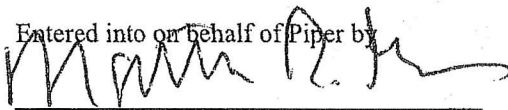
Pursuant to the Agreement between Piper the Issuer, Piper agreed to provide certain dissemination services to the Issuer respecting its contractual obligation to disseminate certain continuing financial and operating information to the marketplace. The parties to the Dissemination Agreement hereby agree to amend the Dissemination Agreement to add the following subject securities:

<u>Name of Issue</u>	<u>Date of Undertaking</u>
\$10,000,000 School Infrastructure Sales, Services & Use Tax Revenue Bonds	10/1/2012

A copy of the Undertaking is in the final transcript with respect to the Bonds.

The parties hereto agree that this letter amendment amends the Dissemination Agreement and is fully incorporated therein in all its terms.

Entered into on behalf of Piper by



Date: 7/20/12

Matthew R. Gillaspie
Senior Vice President

Entered into on behalf of Linn-Mar Community School District by


Name: Barry Buchholz
Title: Board President

Date: 7-16-12

Amendment Agreement to Serve as Dissemination Agent for Secondary Market Disclosure

March 1, 2013

Linn-Mar Community School District
2999 N 10th Street
Marion IA 52302

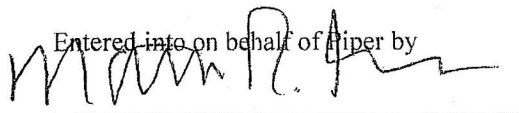
Re: Agreement to Serve as Dissemination Agent for Secondary Market Disclosure, dated May 18, 1997 (the "Dissemination Agreement") between Piper Jaffray & Co. ("Piper") and Linn-Mar Community School District, Iowa (the "Issuer")

Pursuant to the Agreement between Piper the Issuer, Piper agreed to provide certain dissemination services to the Issuer respecting its contractual obligation to disseminate certain continuing financial and operating information to the marketplace. The parties to the Dissemination Agreement hereby agree to amend the Dissemination Agreement to add the following subject securities:

Name of Issue	Date of Undertaking
\$10,000,000 School Infrastructure Sales, Services & Use Tax Revenue Bonds	Series 2013


A copy of the Undertaking is in the final transcript with respect to the Bonds.

The parties hereto agree that this letter amendment amends the Dissemination Agreement and is fully incorporated therein in all its terms.

Entered into on behalf of Piper by

Matthew R. Gillaspie
Senior Vice President

Date: 3/25/2013

Entered into on behalf of Linn-Mar Community School District by


Name: Barry Buchholz
Title: Board President

Date: 3/18/13

Amendment Agreement to Serve as Dissemination Agent for Secondary Market Disclosure

December 9, 2013

Linn-Mar Community School District
2999 N 10th Street
Marion IA 52302

Re: Agreement to Serve as Dissemination Agent for Secondary Market Disclosure, dated May 18, 1997 (the "Dissemination Agreement") between Piper Jaffray & Co. ("Piper") and Linn-Mar Community School District, Iowa (the "Issuer")

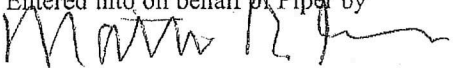
Pursuant to the Agreement between Piper the Issuer, Piper agreed to provide certain dissemination services to the Issuer respecting its contractual obligation to disseminate certain continuing financial and operating information to the marketplace. The parties to the Dissemination Agreement hereby agree to amend the Dissemination Agreement to add the following subject securities:

<u>Name of Issue</u>	<u>Date of Undertaking</u>
Approx \$7,285,000 Sales Tax Revenue Refunding Bonds	Series 2014-A
Approx \$6,310,000 GO Refunding Bonds	Series 2014-B
Approx \$3,320,000 Sales Tax Revenue Refunding Bonds	Series 2014-C
Approx \$6,790,000 GO Refunding Bonds	Series 2014-D

A copy of the Undertaking is in the final transcript with respect to the Bonds.

The parties hereto agree that this letter amendment amends the Dissemination Agreement and is fully incorporated therein in all its terms.

Entered into on behalf of Piper by



Date: 1/13/2014

Matthew R. Gillaspie
Senior Vice President

Entered into on behalf of Linn-Mar Community School District by



Date: 1-6-14

Name: Barry Buchholz
Title: Board President

Amendment Agreement to Serve as Dissemination Agent for Secondary Market Disclosure

December 14, 2016

Linn-Mar Community School District
2999 N 10th Street
Marion IA 52302

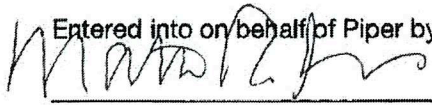
Re: Agreement to Serve as Dissemination Agent for Secondary Market Disclosure, dated May 18, 1997 (the "Dissemination Agreement") between Piper Jaffray & Co. ("Piper") and Linn-Mar Community School District, Iowa (the "Issuer")

Pursuant to the Agreement between Piper the Issuer, Piper agreed to provide certain dissemination services to the Issuer respecting its contractual obligation to disseminate certain continuing financial and operating information to the marketplace. The parties to the Dissemination Agreement hereby agree to amend the Dissemination Agreement to add the following subject securities:

<u>Name of Issue</u>	<u>Date of Undertaking</u>
Approx \$16,090,000 G.O. School Refunding Bonds	Series 2017

A copy of the Undertaking is in the final transcript with respect to the Bonds.

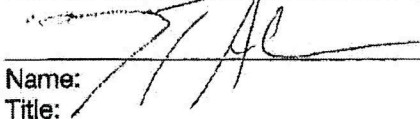
The parties hereto agree that this letter amendment amends the Dissemination Agreement and is fully incorporated therein in all its terms.

Entered into on behalf of Piper by


Matthew R. Gillaspie
Senior Vice President

Date: 2/9/2017

Entered into on behalf of Linn-Mar Community School District by


Name:
Title:

Date: 2-9-17

Amendment Agreement to Serve as Dissemination Agent for Secondary Market Disclosure

November 2, 2018

Linn-Mar Community School District
2999 N 10th Street
Marion IA 52302

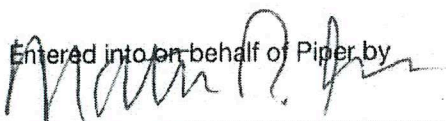
Re: Agreement to Serve as Dissemination Agent for Secondary Market Disclosure, dated May 18, 1997 (the "Dissemination Agreement") between Piper Jaffray & Co. ("Piper") and Linn-Mar Community School District, Iowa (the "Issuer")

Pursuant to the Agreement between Piper the Issuer, Piper agreed to provide certain dissemination services to the Issuer respecting its contractual obligation to disseminate certain continuing financial and operating information to the marketplace. The parties to the Dissemination Agreement hereby agree to amend the Dissemination Agreement to add the following subject securities:

<u>Name of Issue</u>	<u>Date of Undertaking</u>
Approx \$10,000,000 G.O. School Bonds	Series 2018
Approx \$45,000,000 G.O. School Bonds	Series 2019 and/or 2020

A copy of the Undertaking is in the final transcript with respect to the Bonds.

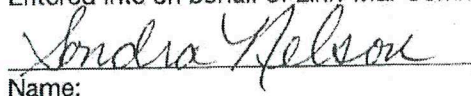
The parties hereto agree that this letter amendment amends the Dissemination Agreement and is fully incorporated therein in all its terms.

Entered into on behalf of Piper by


Date: 11/29/18

Matthew R. Gillaspie
Managing Director

Entered into on behalf of Linn-Mar Community School District by



Date: 11-19-18

Name:
Title: Board President

Amendment Agreement to Serve as Dissemination Agent for Secondary Market Disclosure

May 4, 2021

Linn-Mar Community School District
2999 10th Street
Marion, Iowa 52302

Re: Agreement to Serve as Dissemination Agent for Secondary Market Disclosure, dated May 18, 1997 (the "Dissemination Agreement") between Piper Sandler & Co. ("Piper") and Linn-Mar Community School District, Iowa, (the "Issuer")

Pursuant to the Agreement between Piper the Issuer, Piper agreed to provide certain dissemination services to the Issuer respecting its contractual obligation to disseminate certain continuing financial and operating information to the marketplace. The parties to the Dissemination Agreement hereby agree to amend the Dissemination Agreement to add the following subject securities:

<u>Name of Issue</u>	<u>Date of Undertaking</u>
School Infrastructure Sales, Services & Use Tax Revenue Refunding Bonds (current refunding Series 10/1/2012 + 6/4/2013 + 10/21/2014 + 5/5/2020)	Series 2021

A copy of the Undertaking is in the final transcript with respect to the Bonds.

The parties hereto agree that this letter amendment amends the Dissemination Agreement and is fully incorporated therein in all its terms.

Entered into on behalf of Piper by

Matthew R. Gillaspie via e-mail

Date: May 4, 2021

Matthew R. Gillaspie
Managing Director

Entered into on behalf of Linn-Mar Community School District by

Sandra Nelson

Date: May 10, 2021

Name: *Sandra Nelson*
Title: Board President

**Amendment Agreement to Serve as
Dissemination Agent for Secondary Market Disclosure**

February 24, 2022

Linn-Mar Community School District
2999 10th Street
Marion, Iowa 52302

Re: Agreement to Serve as Dissemination Agent for Secondary Market Disclosure, dated May 18, 1997 (the "Dissemination Agreement") between Piper Sandler & Co. ("Piper") and Linn-Mar Community School District, Iowa, (the "Issuer")

Pursuant to the Agreement between Piper the Issuer, Piper agreed to provide certain dissemination services to the Issuer respecting its contractual obligation to disseminate certain continuing financial and operating information to the marketplace. The parties to the Dissemination Agreement hereby agree to amend the Dissemination Agreement to add the following subject securities:

<u>Name of Issue</u>	<u>Date of Undertaking</u>
School Infrastructure Sales, Services & Use Tax Revenue Refunding Bonds (current refunding Series 3/1/2010 + 7/1/2015)	Series 2022

A copy of the Undertaking is in the final transcript with respect to the Bonds.

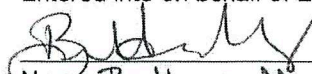
The parties hereto agree that this letter amendment amends the Dissemination Agreement and is fully incorporated therein in all its terms.

Entered into on behalf of Piper by

Matthew R. Gillaspie via e-mail
Matthew R. Gillaspie
Managing Director

Date: February 24, 2022

Entered into on behalf of Linn-Mar Community School District by


Name: *Brittania Morey*
Title: Board President

Date: 3-7-22

DATE: March 31, 2026

NOTICE OF AWARD

TO: Dryspace Inc.
ADDRESS: 707 66th Avenue SW
Cedar Rapids, IA 52404

PROJECT: 2250016470

CONTRACT FOR: Linn-Mar Oak Ridge Roof Improvements
Linn-Mar Community School District

You are notified that your Bid dated March 3, 2026, for the above Contract has been considered. You are the apparent Successful Bidder and have been awarded a contract for the Base Bid 1 and Alternate Bid 1.

The Contract Price of your contract is Three Hundred Seventy-Five Thousand Three Hundred Sixty-Five Dollars and 00/100 (\$375,365.00), in accordance with your bid.

You must comply with the following conditions within ten days of the date of this Notice of Award, that is, by April 10, 2024.

1. You must deliver the following in hard copy form to Shive-Hattery, Inc. as a packet:
 - a. One copy of the fully executed **Notice of Award**. (See Attached)
 - b. One fully executed counterpart of the enclosed A101 - **Agreement** bearing your signature on page 9. (See Attached)
 - c. Not later than ten days following the date of execution of the Agreement the **Performance and Payment Bond** as specified in the Supplementary Instructions to Bidders. (See Attached)
 - d. **Certificate of Insurance** as outlined in the Document A101 – 2017 Exhibit A.
 - e. **One Sex Offender Acknowledgement** and Certification form (attached) from your company and provide a signed document from **each sub-contractor** who will have workers on-site as per Section 00 7300, Article 13.12. (See Attached)

As per AIA Digital Data Protocol, all submittal documents may be submitted and uploaded via Newforma Information Exchange.

Failure to comply with these conditions within the time specified will entitle the Owner to consider your bid in default, to annul this Notice of Award and to declare your Bid Security forfeited.

Within ten days after you comply with the above conditions, the Owner will return to you one fully signed counterpart of the Agreement with the Contract Documents attached.

Prepare submittals such as shop drawings, certifications, samples, etc. per the specifications as soon as possible. All submittals must be approved before any item may be manufactured or purchased.

**Linn-Mar Oak Ridge Roof
Improvements
Project # 2250016470**

There will be a Preconstruction Conference scheduled in advance of the commencement of Work. It is required that representative from your firm in charge of the project, and any subcontractors, attend this meeting. We will discuss the administrative details of the project and answer any questions you may have related to the project at that time. Sets of the Project Manual and Drawings will be available to you at this conference.

LINN-MAR COMMUNITY SCHOOL DISTRICT

Owner

By:

Authorized Signature

Board President

Title

Date

ACCEPTANCE OF AWARD

DRYSPACE, INC.

Contractor

By:

Authorized Signature

Title

Date

END OF DOCUMENT 00 0510

AIA® Document A101® – 2017

Standard Form of Agreement Between Owner and Contractor where the basis of payment is a Stipulated Sum

AGREEMENT made as of the Thirty-first day of March in the year Two Thousand Twenty-Six
(In words, indicate day, month and year.)

BETWEEN the Owner:
(Name, legal status, address and other information)

Linn-Mar Community School District
3556 Winslow Road
Marion, IA 52302
319-447-3000

and the Contractor:
(Name, legal status, address and other information)

Dryspace, Inc.
707 66th Avenue SW
Cedar Rapids, IA 52404
319-365-2720

for the following Project:
(Name, location and detailed description)

Linn-Mar 2026 Oak Ridge Roof Replacement
4901 Alburnett Road
Marion, IA 52302

Base Bid Roof Section H and Alternate Bid 1 Section G

Shive-Hattery # 2250016470

The Architect:
(Name, legal status, address and other information)

Shive-Hattery, Inc. - CR Office
222 Third Avenue SE, Suite 300
Cedar Rapids, IA 52401
319-364-0227

The Owner and Contractor agree as follows.

ADDITIONS AND DELETIONS:

The author of this document may have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

The parties should complete A101®-2017, Exhibit A, Insurance and Bonds, contemporaneously with this Agreement. AIA Document A201®-2017, General Conditions of the Contract for Construction, is adopted in this document by reference. Do not use with other general conditions unless this document is modified.

TABLE OF ARTICLES

- 1 THE CONTRACT DOCUMENTS**
- 2 THE WORK OF THIS CONTRACT**
- 3 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION**
- 4 CONTRACT SUM**
- 5 PAYMENTS**
- 6 DISPUTE RESOLUTION**
- 7 TERMINATION OR SUSPENSION**
- 8 MISCELLANEOUS PROVISIONS**
- 9 ENUMERATION OF CONTRACT DOCUMENTS**

EXHIBIT A INSURANCE AND BONDS

ARTICLE 1 THE CONTRACT DOCUMENTS

The Contract Documents consist of this Agreement, Conditions of the Contract (General, Supplementary, and other Conditions), Drawings, Specifications, Addenda issued prior to execution of this Agreement, other documents listed in this Agreement, and Modifications issued after execution of this Agreement, all of which form the Contract, and are as fully a part of the Contract as if attached to this Agreement or repeated herein. The Contract represents the entire and integrated agreement between the parties hereto and supersedes prior negotiations, representations, or agreements, either written or oral. An enumeration of the Contract Documents, other than a Modification, appears in Article 9.

ARTICLE 2 THE WORK OF THIS CONTRACT

The Contractor shall fully execute the Work described in the Contract Documents, except as specifically indicated in the Contract Documents to be the responsibility of others.

ARTICLE 3 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION

§ 3.1 The date of commencement of the Work shall be:

(Check one of the following boxes.)

- The date of this Agreement.
- A date set forth in a notice to proceed issued by the Owner.
- Established as follows:
(Insert a date or a means to determine the date of commencement of the Work.)

Work may commence upon receipt by the Contractor of a written "Notice to Proceed". In the absence of a written "Notice to Proceed", Work may start as soon as the Contractor has filed with the Owner the required Bonds and Certificate of Insurance and have received a copy of the fully executed contract.

If a date of commencement of the Work is not selected, then the date of commencement shall be the date of this Agreement.

§ 3.2 The Contract Time shall be measured from the date of commencement of the Work.

§ 3.3 Substantial Completion

§ 3.3.1 Subject to adjustments of the Contract Time as provided in the Contract Documents, the Contractor shall achieve Substantial Completion of the entire Work:

(Check one of the following boxes and complete the necessary information.)

[] Not later than () calendar days from the date of commencement of the Work.

[X] By the following date: 08-07-2026

Final Completion of all punch list items shall be achieved not later than 08-21-2026.

§ 3.3.2 Subject to adjustments of the Contract Time as provided in the Contract Documents, if portions of the Work are to be completed prior to Substantial Completion of the entire Work, the Contractor shall achieve Substantial Completion of such portions by the following dates:

Portion of Work	Substantial Completion Date
-----------------	-----------------------------

§ 3.3.3 If the Contractor fails to achieve Substantial Completion as provided in this Section 3.3, liquidated damages, if any, shall be assessed as set forth in Section 4.5.

ARTICLE 4 CONTRACT SUM

§ 4.1 The Owner shall pay the Contractor the Contract Sum in current funds for the Contractor's performance of the Contract. The Contract Sum shall be Three Hundred Seventy-Five Thousand Three Hundred Sixty-Five Dollars and Zero Cents (\$ 375,365.00), subject to additions and deductions as provided in the Contract Documents.

§ 4.2 Alternates

§ 4.2.1 Alternates, if any, included in the Contract Sum:

Item	Price
------	-------

§ 4.2.2 Subject to the conditions noted below, the following alternates may be accepted by the Owner following execution of this Agreement. Upon acceptance, the Owner shall issue a Modification to this Agreement.

(Insert below each alternate and the conditions that must be met for the Owner to accept the alternate.)

Item	Price	Conditions for Acceptance
Alternate Bid 1 - Oak Ridge Roof Section G	\$32,139.00	

§ 4.3 Allowances, if any, included in the Contract Sum:

(Identify each allowance.)

Item	Price
------	-------

§ 4.4 Unit prices, if any:

(Identify the item and state the unit price and quantity limitations, if any, to which the unit price will be applicable.)

Item	Units and Limitations	Price per Unit (\$0.00)
Metal Deck Repairs	100 SF	\$10.00

§ 4.5 Liquidated damages, if any:

(Insert terms and conditions for liquidated damages, if any.)

The Contractor and the Contractor's Surety, if any, shall be liable for and shall pay the Owner One Thousand Dollars (\$1,000) as liquidated damages, and not as a penalty, for each day (day as defined by 8.1.4) of delay after the established date of Substantial Completion until the Work is Substantially Complete.

§ 4.6 Other:

(Insert provisions for bonus or other incentives, if any, that might result in a change to the Contract Sum.)

ARTICLE 5 PAYMENTS

§ 5.1 Progress Payments

§ 5.1.1 Based upon Applications for Payment submitted to the Architect by the Contractor and Certificates for Payment issued by the Architect, the Owner shall make progress payments on account of the Contract Sum to the Contractor as provided below and elsewhere in the Contract Documents.

§ 5.1.2 The period covered by each Application for Payment shall be one calendar month ending on the last day of the month, or as follows:

§ 5.1.3 Provided that an Application for Payment is received by the Architect not later than the First day of a month, the Owner shall make payment of the amount certified to the Contractor not later than the Thirty-First day of the same month. If an Application for Payment is received by the Architect after the application date fixed above, payment of the amount certified shall be made by the Owner not later than Thirty (30) days after the Architect receives the Application for Payment.

(Federal, state or local laws may require payment within a certain period of time.)

§ 5.1.4 Each Application for Payment shall be based on the most recent schedule of values submitted by the Contractor in accordance with the Contract Documents. The schedule of values shall allocate the entire Contract Sum among the various portions of the Work. The schedule of values shall be prepared in such form, and supported by such data to substantiate its accuracy, as the Architect may require. This schedule of values shall be used as a basis for reviewing the Contractor's Applications for Payment.

§ 5.1.5 Applications for Payment shall show the percentage of completion of each portion of the Work as of the end of the period covered by the Application for Payment.

§ 5.1.6 In accordance with AIA Document A201™-2017, General Conditions of the Contract for Construction, and subject to other provisions of the Contract Documents, the amount of each progress payment shall be computed as follows:

§ 5.1.6.1 The amount of each progress payment shall first include:

- .1 That portion of the Contract Sum properly allocable to completed Work;
- .2 That portion of the Contract Sum properly allocable to materials and equipment delivered and suitably stored at the site for subsequent incorporation in the completed construction, or, if approved in advance by the Owner, suitably stored off the site at a location agreed upon in writing; and
- .3 That portion of Construction Change Directives that the Architect determines, in the Architect's professional judgment, to be reasonably justified.

§ 5.1.6.2 The amount of each progress payment shall then be reduced by:

- .1 The aggregate of any amounts previously paid by the Owner;
- .2 The amount, if any, for Work that remains uncorrected and for which the Architect has previously withheld a Certificate for Payment as provided in Article 9 of AIA Document A201-2017;
- .3 Any amount for which the Contractor does not intend to pay a Subcontractor or material supplier, unless the Work has been performed by others the Contractor intends to pay;
- .4 For Work performed or defects discovered since the last payment application, any amount for which the Architect may withhold payment, or nullify a Certificate of Payment in whole or in part, as provided in Article 9 of AIA Document A201-2017; and
- .5 Retainage withheld pursuant to Section 5.1.7.

§ 5.1.7 Retainage

§ 5.1.7.1 For each progress payment made prior to Substantial Completion of the Work, the Owner may withhold the following amount, as retainage, from the payment otherwise due:

(Insert a percentage or amount to be withheld as retainage from each Application for Payment. The amount of retainage may be limited by governing law.)

Three Percent (3%)

§ 5.1.7.1.1 The following items are not subject to retainage:

(Insert any items not subject to the withholding of retainage, such as general conditions, insurance, etc.)

§ 5.1.7.2 Reduction or limitation of retainage, if any, shall be as follows:
(If the retainage established in Section 5.1.7.1 is to be modified prior to Substantial Completion of the entire Work, including modifications for Substantial Completion of portions of the Work as provided in Section 3.3.2, insert provisions for such modifications.)

Retainage to be reduced in accordance with the laws of the State of Iowa, as applicable.

§ 5.1.7.3 Except as set forth in this Section 5.1.7.3, upon Substantial Completion of the Work, the Contractor may submit an Application for Payment that includes the retainage withheld from prior Applications for Payment pursuant to this Section 5.1.7. The Application for Payment submitted at Substantial Completion shall not include retainage as follows:
(Insert any other conditions for release of retainage upon Substantial Completion.)

§ 5.1.8 If final completion of the Work is materially delayed through no fault of the Contractor, the Owner shall pay the Contractor any additional amounts in accordance with Article 9 of AIA Document A201-2017.

§ 5.1.9 Except with the Owner's prior approval, the Contractor shall not make advance payments to suppliers for materials or equipment which have not been delivered and stored at the site.

§ 5.2 Final Payment

§ 5.2.1 Final payment, constituting the entire unpaid balance of the Contract Sum, shall be made by the Owner to the Contractor when

- .1 the Contractor has fully performed the Contract except for the Contractor's responsibility to correct Work as provided in Article 12 of AIA Document A201-2017, and to satisfy other requirements, if any, which extend beyond final payment; and
- .2 a final Certificate for Payment has been issued by the Architect.

§ 5.2.2 The Owner's final payment to the Contractor shall be made no later than 30 days after the issuance of the Architect's final Certificate for Payment, or as follows:

§ 5.3 Interest

Payments due and unpaid under the Contract shall bear interest from the date payment is due at the rate stated below, or in the absence thereof, at the legal rate prevailing from time to time at the place where the Project is located.
(Insert rate of interest agreed upon, if any.)

%

ARTICLE 6 DISPUTE RESOLUTION

§ 6.1 Initial Decision Maker

The Architect will serve as the Initial Decision Maker pursuant to Article 15 of AIA Document A201-2017, unless the parties appoint below another individual, not a party to this Agreement, to serve as the Initial Decision Maker.
(If the parties mutually agree, insert the name, address and other contact information of the Initial Decision Maker, if other than the Architect.)

§ 6.2 Binding Dispute Resolution

For any Claim subject to, but not resolved by, mediation pursuant to Article 15 of AIA Document A201-2017, the method of binding dispute resolution shall be as follows:
(Check the appropriate box.)

- Arbitration pursuant to Section 15.4 of AIA Document A201-2017
- Litigation in a court of competent jurisdiction
- Other *(Specify)*

If the Owner and Contractor do not select a method of binding dispute resolution, or do not subsequently agree in writing

to a binding dispute resolution method other than litigation, Claims will be resolved by litigation in a court of competent jurisdiction.

ARTICLE 7 TERMINATION OR SUSPENSION

§ 7.1 The Contract may be terminated by the Owner or the Contractor as provided in Article 14 of AIA Document A201-2017.

§ 7.1.1 If the Contract is terminated for the Owner's convenience in accordance with Article 14 of AIA Document A201-2017, then the Owner shall pay the Contractor a termination fee as follows:
(Insert the amount of, or method for determining, the fee, if any, payable to the Contractor following a termination for the Owner's convenience.)

§ 7.2 The Work may be suspended by the Owner as provided in Article 14 of AIA Document A201-2017.

ARTICLE 8 MISCELLANEOUS PROVISIONS

§ 8.1 Where reference is made in this Agreement to a provision of AIA Document A201-2017 or another Contract Document, the reference refers to that provision as amended or supplemented by other provisions of the Contract Documents.

§ 8.2 The Owner's representative:
(Name, address, email address, and other information)

Jon Galbraith
Linn-Mar Community School District
3556 Winslow Road
Marion, IA 52302
319-447-3000
Jon.galbraith@Linnmar.k12.ia.us

§ 8.3 The Contractor's representative:
(Name, address, email address, and other information)

Lynn Price
Dryspace, Inc.
707 66th Avenue SW
Cedar Rapids, IA 52404
(319) 365-2720
lynn@dryspace.com

§ 8.4 Neither the Owner's nor the Contractor's representative shall be changed without ten days' prior notice to the other party.

§ 8.5 Insurance and Bonds

§ 8.5.1 The Owner and the Contractor shall purchase and maintain insurance as set forth in AIA Document A101™-2017, Standard Form of Agreement Between Owner and Contractor where the basis of payment is a Stipulated Sum, Exhibit A, Insurance and Bonds, and elsewhere in the Contract Documents.

§ 8.5.2 The Contractor shall provide bonds as set forth in AIA Document A101™-2017 Exhibit A, and elsewhere in the Contract Documents.

§ 8.6 Notice in electronic format, pursuant to Article 1 of AIA Document A201-2017, may be given in accordance with a building information modeling exhibit, if completed, or as otherwise set forth below:
(If other than in accordance with a building information modeling exhibit, insert requirements for delivering notice in electronic format such as name, title, and email address of the recipient and whether and how the system will be required to generate a read receipt for the transmission.)

§ 8.7 Other provisions:

AIA Document A101 – 2017. Copyright © 1915, 1918, 1925, 1937, 1951, 1958, 1961, 1963, 1967, 1974, 1977, 1987, 1991, 1997, 2007 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are trademarks of The American Institute of Architects. This document was produced at 20:11:12 CDT on 03/31/2026 under Subscription No.20250147808 which expires on 07/29/2026, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
User Notes:

(69cbde6b7651406e1f452054)

To the fullest extent permitted by law, the Contractor shall defend, indemnify, and hold harmless the Owner, its agents, representatives, and employees (Indemnitees) from and against all claims, damages, losses, and expenses, including, but not limited to attorney's fees, arising out of or resulting from or in connection with the performance of the Work, but only to the extent caused by the negligent acts of omissions of the Contractor, a Subcontractor, anyone directly or indirectly employed by them, or anyone for whose acts they may be liable, regardless of whether or not such claims, damage, loss or expense is caused in part by a party indemnified hereunder, such obligation shall not be constructed to negate, abridge, or otherwise reduce any other right or obligation of indemnity or contribution which would otherwise exist, as to any party or person described in the Contract Documents.

In the event the Owner shall prevail in any legal action arising out of the performance or non-performance of this Agreement, the Contractor shall pay, in addition to any damages, all expenses incurred by the Owner, including those incurred on appeal. The term "Legal Action" shall be deemed to include any arbitration, administrative proceedings, and all actions at law or in equity, including appeals.

The Contractor shall not be owned or managed by a registered sex offender who has been convicted of a sex offense against a minor in accordance with Iowa Code 692A.113. In addition, the Contractor shall not permit an employee, Subcontractor (Company) owned, operated or managed by a Subcontractor employee who is a registered sex offender convicted of a sex offense against a minor on real property or the Owners Schools in accordance with the Iowa Code 692A.113. The Contractor shall further acknowledge and certify by signing this Agreement that the services provided under this contract comply with Iowa Code 692A.113.

ARTICLE 9 ENUMERATION OF CONTRACT DOCUMENTS

§ 9.1 This Agreement is comprised of the following documents:

- .1 AIA Document A101™-2017, Standard Form of Agreement Between Owner and Contractor
- .2 AIA Document A101™-2017, Exhibit A, Insurance and Bonds
- .3 AIA Document A201™-2017, General Conditions of the Contract for Construction
- .4 Building information modeling exhibit, dated as indicated below:
(Insert the date of the building information modeling exhibit incorporated into this Agreement.)

.5 Drawings

Number	Title	Date
Refer to Issued for Bid Plan Set	Linn-Mar 2026 Oak Ridge Roof Improvements	February 10, 2026

.6 Specifications

Section	Title	Date	Pages
Refer to Issued for Bid Specifications Set	Linn-Mar 2026 Oak Ridge Roof Replacement	February 10, 2026	156

.7 Addenda, if any:

Number	Date	Pages
--------	------	-------

Portions of Addenda relating to bidding or proposal requirements are not part of the Contract Documents unless the bidding or proposal requirements are also enumerated in this Article 9.

.8 Other Exhibits:

(Check all boxes that apply and include appropriate information identifying the exhibit where required.)

- AIA Document E204™-2017, Sustainable Projects Exhibit, dated as indicated below:
(Insert the date of the E204-2017 incorporated into this Agreement.)

[] The Sustainability Plan:

Title	Date	Pages
-------	------	-------

[] Supplementary and other Conditions of the Contract:

Document	Title	Date	Pages
00 7300	Supplementary Conditions	February 10, 2025	15

.9 Other documents, if any, listed below:


(List here any additional documents that are intended to form part of the Contract Documents. AIA Document A201™-2017 provides that the advertisement or invitation to bid, Instructions to Bidders, sample forms, the Contractor's bid or proposal, portions of Addenda relating to bidding or proposal requirements, and other information furnished by the Owner in anticipation of receiving bids or proposals, are not part of the Contract Documents unless enumerated in this Agreement. Any such documents should be listed here only if intended to be part of the Contract Documents.)

This Agreement entered into as of the day and year first written above.

OWNER (Signature)

BY: Katie Lowe Lancaster, Board President

(Printed name and title)



CONTRACTOR (Signature)

BY: Lynn Price, President

(Printed name and title)

Additions and Deletions Report for AIA® Document A101® – 2017

This Additions and Deletions Report, as defined on page 1 of the associated document, reproduces below all text the author has added to the standard form AIA document in order to complete it, as well as any text the author may have added to or deleted from the original AIA text. Added text is shown underlined. Deleted text is indicated with a horizontal line through the original AIA text.

Note: This Additions and Deletions Report is provided for information purposes only and is not incorporated into or constitute any part of the associated AIA document. This Additions and Deletions Report and its associated document were generated simultaneously by AIA software at 20:11:12 CDT on 03/31/2026.

Changes to original AIA text

PAGE 2

- The date of this Agreement.
- A date set forth in a notice to proceed issued by the Owner.
- Established as follows:
(Insert a date or a means to determine the date of commencement of the Work.)

Work may commence upon receipt by the Contractor of a written "Notice to Proceed". In the absence of a written "Notice to Proceed", Work may start as soon as the Contractor has filed with the Owner the required Bonds and Certificate of Insurance and have received a copy of the fully executed contract.

PAGE 3

Final Completion of all punch list items shall be achieved not later than 08-21-2026.

Item	Price	Conditions for Acceptance
Alternate Bid 1 - Oak Ridge Roof Section G	\$32,139.00	
Item	Units and Limitations	Price per Unit (\$0.00)
Metal Deck Repairs	100 SF	\$10.00

The Contractor and the Contractor's Surety, if any, shall be liable for and shall pay the Owner One Thousand Dollars (\$1,000) as liquidated damages, and not as a penalty, for each day (day as defined by 8.1.4) of delay after the established date of Substantial Completion until the Work is Substantially Complete.

PAGE 4

§ 5.1.3 Provided that an Application for Payment is received by the Architect not later than the First day of a month, the Owner shall make payment of the amount certified to the Contractor not later than the Thirty-First day of the same month. If an Application for Payment is received by the Architect after the application date fixed above, payment of the amount certified shall be made by the Owner not later than Thirty (30) days after the Architect receives the Application for Payment.

(Federal, state or local laws may require payment within a certain period of time.)

PAGE 7

To the fullest extent permitted by law, the Contractor shall defend, indemnify, and hold harmless the Owner, its agents, representatives, and employees (Indemnitees) from and against all claims, damages, losses, and expenses, including, but not limited to attorney's fees, arising out of or resulting from or in connection with the performance of the Work, but only to the extent caused by the negligent acts of omissions of the Contractor, a Subcontractor, anyone directly or indirectly employed by them, or anyone for whose acts they may be liable, regardless of whether or not such claims, damage, loss or expense is caused in part by a party indemnified hereunder, such obligation shall not be constructed to negate, abridge, or otherwise reduce any other right or obligation of indemnity or contribution which would otherwise exist, as to any party or person described in the Contract Documents.

In the event the Owner shall prevail in any legal action arising out of the performance or non-performance of this Agreement, the Contractor shall pay, in addition to any damages, all expenses incurred by the Owner, including those incurred on appeal. The term "Legal Action" shall be deemed to include any arbitration, administrative proceedings, and all actions at law or in equity, including appeals.

The Contractor shall not be owned or managed by a registered sex offender who has been convicted of a sex offense against a minor in accordance with Iowa Code 692A.113. In addition, the Contractor shall not permit an employee, Subcontractor (Company) owned, operated or managed by a Subcontractor employee who is a registered sex offender convicted of a sex offense against a minor on real property or the Owners Schools in accordance with the Iowa Code 692A.113. The Contractor shall further acknowledge and certify by signing this Agreement that the services provided under this contract comply with Iowa Code 692A.113.

Number	Title	Date	
Refer to Issued for Bid Plan Set	Linn-Mar 2026 Oak Ridge Roof Improvements	February 10, 2026	
Section	Title	Date	Pages
Refer to Issued for Bid Specifications Set	Linn-Mar 2026 Oak Ridge Roof Replacement	February 10, 2026-	156

PAGE 8

Document	Title	Date	Pages
00 7300	Supplementary Conditions	February 10, 2025	15

Variable Information

PAGE 1

AGREEMENT made as of the Thirty-first day of March in the year Two Thousand Twenty-Six
(In words, indicate day, month and year.)

Linn-Mar Community School District

3556 Winslow Road
Marion, IA 52302

319-447-3000

Dryspace, Inc.

707 66th Avenue SW

Cedar Rapids, IA 52404

319-365-2720

Linn-Mar 2026 Oak Ridge Roof Replacement

4901 Alburnett Road

Marion, IA 52302

Base Bid Roof Section H and Alternate Bid I Section G

Shive-Hattery # 2250016470

Shive-Hattery, Inc. - CR Office

222 Third Avenue SE, Suite 300

Cedar Rapids, IA 52401

319-364-0227

PAGE 2

- The date of this Agreement.
- A date set forth in a notice to proceed issued by the Owner.
- Established as follows:
(Insert a date or a means to determine the date of commencement of the Work.)

Work may commence upon receipt by the Contractor of a written "Notice to Proceed". In the absence of a written "Notice to Proceed", Work may start as soon as the Contractor has filed with the Owner the required Bonds and Certificate of Insurance and have received a copy of the fully executed contract.

PAGE 3

- Not later than () calendar days from the date of commencement of the Work.
- By the following date: 08-07-2026

§ 4.1 The Owner shall pay the Contractor the Contract Sum in current funds for the Contractor's performance of the Contract. The Contract Sum shall be Three Hundred Seventy-Five Thousand Three Hundred Sixty-Five Dollars and Zero Cents (\$ 375,365.00), subject to additions and deductions as provided in the Contract Documents.

PAGE 4

§ 5.1.3 Provided that an Application for Payment is received by the Architect not later than the First day of a month, the Owner shall make payment of the amount certified to the Contractor not later than the Thirty-First day of the same month. If an Application for Payment is received by the Architect after the application date fixed above,

payment of the amount certified shall be made by the Owner not later than Thirty (30) days after the Architect receives the Application for Payment.
(Federal, state or local laws may require payment within a certain period of time.)

Three Percent (3%)

PAGE 5

Retainage to be reduced in accordance with the laws of the State of Iowa, as applicable.

- Arbitration pursuant to Section 15.4 of AIA Document A201-2017
- Litigation in a court of competent jurisdiction
- Other (*Specify*)

PAGE 6

Jon Galbraith
Linn-Mar Community School District

3556 Winslow Road
Marion, IA 52302

319-447-3000

Jon.galbraith@Linnmar.k12.ia.us

Lynn Price

Dryspace, Inc.
707 66th Avenue SW
Cedar Rapids, IA 52404

(319) 365-2720

lynn@dryspace.com

PAGE 7

To the fullest extent permitted by law, the Contractor shall defend, indemnify, and hold harmless the Owner, its agents, representatives, and employees (Indemnitees) from and against all claims, damages, losses, and expenses, including, but not limited to attorney's fees, arising out of or resulting from or in connection with the performance of the Work, but only to the extent caused by the negligent acts of omissions of the Contractor, a Subcontractor, anyone directly or indirectly employed by them, or anyone for whose acts they may be liable, regardless of whether or not such claims, damage, loss or expense is caused in part by a party indemnified hereunder, such obligation shall not be construed to negate, abridge, or otherwise reduce any other right or obligation of indemnity or contribution which would otherwise exist, as to any party or person described in the Contract Documents.

In the event the Owner shall prevail in any legal action arising out of the performance or non-performance of this Agreement, the Contractor shall pay, in addition to any damages, all expenses incurred by the Owner, including those incurred on appeal. The term "Legal Action" shall be deemed to include any arbitration, administrative proceedings, and all actions at law or in equity, including appeals.

The Contractor shall not be owned or managed by a registered sex offender who has been convicted of a sex offense

against a minor in accordance with Iowa Code 692A.113. In addition, the Contractor shall not permit an employee, Subcontractor (Company) owned, operated or managed by a Subcontractor employee who is a registered sex offender convicted of a sex offense against a minor on real property or the Owners Schools in accordance with the Iowa Code 692A.113. The Contractor shall further acknowledge and certify by signing this Agreement that the services provided under this contract comply with Iowa Code 692A.113.

Certification of Document's Authenticity
AIA® Document D401™ – 2003

I, , hereby certify, to the best of my knowledge, information and belief, that I created the attached final document simultaneously with its associated Additions and Deletions Report and this certification at 20:11:12 CDT on 03/31/2026 under Order No. 20250147808 from AIA Contract Documents software and that in preparing the attached final document I made no changes to the original text of AIA® Document A101™ - 2017, Standard Form of Agreement Between Owner and Contractor where the basis of payment is a Stipulated Sum, other than those additions and deletions shown in the associated Additions and Deletions Report.



(Signed)

Project Manager

(Title)

4-15-26

(Dated)

LICENSE AGREEMENT
COMMERCIAL

This license agreement (“Agreement”) is made on the Effective Date, as defined in the signature block, by Linn-Mar Community School District, and Iowa school corporation (“Licensor”), and the undersigned (“Licensee”).

1. DEFINITIONS

1.1 “Trademarks” means the word and logo marks depicted in Exhibit A.

1.2 “Licensed Product” means the products bearing the Trademarks.

1.3 “Royalty Rate” means the percentage defined in Exhibit B.

1.4 “Net Sales” means Licensee’s gross invoice amount billed to customers of Licensed Products, less discounts and allowances actually shown on the invoice and, further, less any bona fide returns supported by credit memoranda actually issued to the customers. No other costs incurred in the manufacturing, selling, advertising, and distribution of the Licensed Products shall be deducted, nor shall any deduction be allowed for any uncollectible accounts or allowances.

1.5 “Licensed Market” means the types of products that may be marked with the Trademarks, as defined in Exhibit B.

1.6 “Customers” means the people to whom Licensed Products may be sold, as defined in Exhibit B.

1.7 “Term” means the period of time, as defined in Exhibit B, starting from the Effective Date.

2. LICENSE

2.1 Scope of License. Licensor grants to Licensee a non-exclusive license to make, have made, and sell Licensed Products in the Licensed Market throughout the world to Customers. Licensee shall not have the right to sub-license beyond the extent necessary to manufacture the Licensed Products. Licensee shall make no other use of the Trademarks.

2.2 Royalty. Licensee shall pay Licensor a royalty equal to the Royalty Rate time Net Sales.

2.3 Code of Conduct. The grant of the license to the Licensee is contingent upon Licensee agreeing to and adhering to the Code of Conduct, attached at Exhibit C.

3. LICENSOR’S CONTROL

3.1 In order to protect and preserve Licensor’s rights in the Trademarks, Licensee agrees that (i) prior to the first use of the Trademarks by Licensee, Licensee shall obtain a Licensor’s approval of all aspects of such use, including quality of the Licensed Product; and (ii) once Licensee’s use of the Trademarks is initially approved by Licensor, any subsequent modification in such use, including changes in quality of the licensed Product, must be reviewed and approved by Licensor prior to implementation of such modification. Licensor may terminate this Agreement if Licensee fails to abide by these quality control provisions.

4. USE OF THE TRADEMARK

4.1 Trademark Format. Licensor retains the right to specify, from time to time, the format in which Licensee shall use the Trademarks, and Licensee shall only use the Trademarks in a format approved by Licensor.

4.2 Proper Notice and Acknowledgement. Every use of the Trademark by Licensee shall incorporate a superscript TM or a circle enclosing an R, as directed by Licensor.

4.3 Impairment of Licensor’s Rights. Whether during or after the term of this Agreement, Licensee shall not challenge or otherwise impair Licensor’s rights in the Trademarks. Licensee shall not apply for the registration of, or cause or allow the filing of an application for the registration of, a tradename, trademark or service mark which is identical to or confusingly similar to any of the Trademarks.

4.4 Licensor’s Rights and Remedies. Licensee agrees that Licensor retains, and may exercise, all rights and remedies available to Licensor as a result of Licensee’s breach of this Agreement, misuse of the

Trademarks, or any other use of the Trademarks by Licensee which is not expressly permitted by this Agreement.

5. TERMINATION

5.1 Termination without Cause. Either party may terminate this Agreement, with or without cause, by delivering written notice of termination to the other party, and, unless a later date is specified in such notice, termination shall be effective thirty (30) days after the date such notice is given.

5.2 Termination for Cause. Notwithstanding the provisions of Section 5.1, this Agreement shall automatically terminate without notice from Licensor if: (i) Licensee violates the Code of Conduct; (ii) Licensee attempts to assign, transfer or otherwise convey, without first obtaining Licensor's written consent, any of the rights granted to Licensee; (iii) Licensee fails to obtain Licensor's approval of Licensee's use of the Trademark in accordance with Section 3 of this Agreement; (iv) Licensee uses the Trademark in a manner in violation of, or otherwise inconsistent with, the restrictions imposed by or in connection with Section 4 of this Agreement; or (v) Licensee uses the Trademark in a manner not expressly permitted by this Agreement.

5.3 Effect of Termination. All rights granted by this Agreement, shall expire upon termination of this Agreement, and upon termination Licensee shall immediately cease and desist from all further use of the Trademarks, except that Licensee may continue to sell off Licensed Products in its inventory for a period of ninety (90) days.

6. REPORTING AND PAYMENTS

6.1 Licensee shall provide Licensor a report within thirty (30) days of the end of each Reporting Period, as defined in Exhibit B. The report shall detail the number of Licensed Products sold, the Net Sales of Licensed Products and royalties due. The report shall be accompanied by payment of the royalties due. If no royalties are due, the report shall so state.

7. MISCELLANEOUS

7.1 Indemnification. Licensee agrees to indemnify and hold harmless Licensor and its board, officers, employees, and contractors from any and all claims or allegations for damage or injury to persons or property or for loss of life or limb under any product liability, tort liability or similar cause of action arising out of or in connection with (i) its activities or (ii) the use of License Products by third parties.

7.2 Assignment. Except as permitted, Licensee shall not assign, sublicense, transfer, or otherwise convey Licensee's rights or obligations without Licensor's prior written consent.

7.3 Applicable Law. This Agreement shall be interpreted, construed, and enforced pursuant to, and in accordance with, the laws of the State of Iowa. Parties agree that jurisdiction is proper in the courts of Linn County, Iowa.

7.4 Entire Agreement. This Agreement supersedes all previous agreements, understandings, and arrangements between the parties, whether oral or written, and constitutes the entire agreement between the parties.

7.5 Amendments. This Agreement may not be modified except by an agreement in writing executed by the parties hereto.

7.6 Waivers. The waiver by either party of a breach or other violation of any provision of this Agreement shall not operate as a waiver of any subsequent breach of the same or other provision of this Agreement.

7.7 Notice. All communication to be given under this Agreement shall be in writing and shall be delivered by hand, by facsimile, by registered or certified mail through the United States Postal Service, or by courier service at the addresses listed below.

7.8 Counterparts. This Agreement may be executed in several counterparts, each of which shall be an original, but all of which together shall constitute one and the same Agreement.

IN WITNESS WHEREOF, the parties hereto have caused the Agreement to be executed by their duly authorized representatives as of the date first set forth above.

Please print (except for your signature) and provide all the information requested.

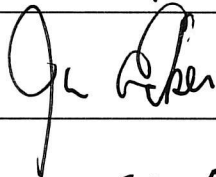
Licensee: (Commercial)

Full Name of Entity: Ecker Broadcasting Co. DBA Ecker Sports Report.com website

Purpose of Use of Licensed Materials: Promotions regarding website

Contact's Title/Position: Jim Ecker - owner

Contact's Name (print): Jim Ecker

Contact's Signature:  Date Signed: 4-17-26

Contact Information: Phone: 319-538-2980

Email: Jim @ Your Kmart.com

Full Address: 2803 Q Ave NW
Ecker Rapids, Iowa 52405

Licensor:

Linn-Mar Community School District
2999 N 10th Street, Marion, IA 52302
District Contact: Business Services
Email: sofferman@linnmar.k12.ia.us
Phone: (319) 447-3145

Board President's Name (printed): Katie Lowe Lancaster, Board President

Board President's Signature: _____ Date: _____

Exhibit A

a)



b)



c)



d)



e)



f) Linn-Mar Community School District

g) Linn-Mar Lions

Exhibit B

Commercial

Royalty Rate: 8%

Licensed Markets: Everything not prohibited by Code of Conduct

Customers: Everyone

Term: One (1) year

Reporting Period: Quarterly

Exhibit C

CODE OF CONDUCT COMMERCIAL

Prohibited Items. Licensee shall not use any Trademarks in connection with the promotion of sexual activity or tobacco, alcohol or illegal drug use including refraining from using the Trademarks i) in combinations with any positive or neutral mention of sexual activity, tobacco, alcohol, or illegal drugs; and ii) on any item used during sexual activity or used for consuming tobacco, alcohol, or illegal drugs.

Supplier Performance. Licensee is expected to provide the highest level of ethics and service in all business facets which include categories such as products and services, delivery, administration, and customer service. Licensee shall not engage in unscrupulous business practices and misrepresentations of any type. Licensee and its representatives shall be courteous, considerate, prompt, and businesslike with those whom they deal including employers, employees, suppliers, and the general public. Licensees may be subject to formal evaluations.

Gifts. Licensor's officials and employees cannot accept anything of value from a Licensee, such as personal gifts or gratuities, which may be construed to have been given to influence the official or employee.

Compensation. Licensee shall ensure that its employees and the employees of all its subcontractors, shall earn at least the minimum wage as required by the law of the location of manufacture.

Working Conditions. Licensee shall provide a safe and healthy working environment and have a safety program that proactively identifies and eliminates workplace hazards. Employees shall not be required to work more than the limits on the regular hours allowed by the law of the location of manufacture.

Workers' Rights. Employees of Licensee and subcontractors shall have the right to speak up about working conditions without fear of retaliation. No employee may be subjected to physical, sexual, or verbal harassment. No employee may be discriminated against in employment in any way on the basis of race, creed, color, religion, gender, age, national origin, marital status, sexual orientation, gender identity, covered military veteran, disability, genetic information, familial status, physical attribute, political belief/party preference, or socio-economic status.

Legal Compliance. Licensee shall comply with all the laws and regulation governing the workplace and Licensee's conduct of its business affairs. Where there are differences or conflicts with this Code of Conduct and the applicable laws, the higher standard will prevail.

Independent Contractor Agreement

Please provide all information requested and sign page two.

WHEREAS, Linn-Mar Community School District ("District"), a school corporation, intends to contract with Braxton Carr, Independent Contractor ("IC"), for the performance of certain services,

THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES AND REPRESENTATIONS SET FORTH HEREIN, THE PARTIES AGREE AS FOLLOWS:

1. **SERVICES TO BE PERFORMED:** Choreography Planning & Design
2. **GROUP/DEPARTMENT WORKING WITH:** LMHS Show Choir - In Step
3. **AMOUNT OF PAYMENT:** \$6000

Total fees for services performed under this agreement will be paid by the district within 30 days after receipt of invoice from the IC upon completion of all services on May 15, 2026, which is the date of completion. *An invoice for services should be sent to: Linn-Mar Community School District, Attn: Accounts Payable, 3556 Winslow Rd, Marion, IA 52302.*

4. **INDEPENDENT CONTRACTOR RELATIONSHIP:** The parties intend that this independent contractor agreement create an IC relationship between them. The district is interested only in the end results achieved by the services of the IC and that they conform to the requirements specified in this agreement. The manner of achieving these results and the right to exercise control or direction as to the details, means, and methods by which the services are completed is the responsibility of the IC. The IC is not an agent or employee of the district for any purpose. Neither party shall be considered to be an agent, master, or servant of the other party for any purpose whatsoever and neither has any authority to enter into any contract, assume any obligations, or make any warranties or representations on behalf of the other. The district is not responsible for deducting from payments to the IC any amounts for taxes, insurance, or other similar items relating to the IC. Accordingly, the IC shall be responsible for payment of all taxes arising out of the IC's activities in accordance with this independent contractor agreement, including by way of illustration but not limitation: federal and state income tax, social security tax (FICA), unemployment insurance taxes (FUTA), and any other taxes or business license fees, as required. The IC shall further assume exclusive responsibility for the filing of all tax returns due in connection with all amounts paid to the IC under the terms of this independent contractor agreement.
5. **PAYROLL OR EMPLOYMENT TAXES:** No payroll or employment taxes of any kind shall be withheld or paid with respect to payments to the IC. The payroll or employment taxes that are subject to this paragraph include but are not limited to: FICA (social security tax), FUTA (federal unemployment tax), federal income tax, state income tax, and state unemployment insurance tax.
6. **FRINGE BENEFITS:** The IC is not eligible for and shall not participate in any employee pension, health, disability, or other fringe benefit plan of the district.

7. **INSURANCE:** No workers' compensation insurance or any other type of insurance (including but not limited to professional liability insurance) has been or will be obtained by the district on account of the IC. The IC shall comply with the workers' compensation laws (and all other applicable laws) with respect to the IC's employment.
8. **INDEMNIFICATION:** The IC shall indemnify and hold the district harmless from and against all liabilities, claims, debts, taxes, obligations, costs, and expenses (including reasonable attorney's fees, court costs, and costs of appeals) that the district may incur or sustain as a result of any breach of this independent contractor agreement or negligent or other wrongful conduct in the performance of this independent contractor agreement by the IC, or as a result of failure to pay any employment or income taxes arising out of the IC's performance of services for the district. If a suit, action, arbitration, or other proceeding is instituted in connection with any controversy arising out of this agreement or to interpret or enforce any rights under this agreement, the prevailing party shall be entitled to recover from the non-prevailing party all attorney's fees, costs, expert witness fees, and litigation expenses incurred by the prevailing party, including those incurred on appeal.
9. **TERM:** This agreement shall begin on April 30, 2026 and shall continue in effect until May 15, 2026, unless earlier terminated by either party in accordance with Section 11.
10. **TERMINATION:** This agreement may be terminated by either party without cause upon seven (7) days written notice. Upon termination, the IC shall be compensated for all work performed prior to the date of termination.
11. **ASSIGNMENT:** The IC acknowledges their services are unique and personal. Accordingly, the IC may not assign IC rights or delegate IC duties or obligations under this independent contractor agreement without the prior written consent of the district.
12. **AMENDMENTS:** This independent contractor agreement may be supplemented, amended, or revised only in writing by mutual agreement of the parties.
13. **GOVERNING LAW:** This independent contractor agreement shall be governed by and construed pursuant to the laws of the State of Iowa.
14. **ENTIRE AGREEMENT:** This is the entire agreement of the parties and no other representations, promises, or agreements (oral or otherwise) shall be of any force or effect.

This agreement is signed and dated this 4th day of April, 2026.

Independent Contractor Signature:



Title: Choreographer

Linn-Mar CSD Representative Signature:

Title: School Board President

Please return this form to the Linn-Mar CSD Business Office – 3556 Winslow Rd, Marion IA 52302

<i>Internal Use Only</i>	Account Code: <u>HS Show Choir - InStep</u>
Business Office: <u>4.21.26</u> Date <u>CA</u> Initial	Board Meeting: <u>4.27.26</u> Date



Independent Contractor Agreement

Please provide all information requested and sign page two.

WHEREAS, Linn-Mar Community School District ("District"), a school corporation, intends to contract with Tom Mackey, Independent Contractor ("IC"), for the performance of certain services,

THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES AND REPRESENTATIONS SET FORTH HEREIN, THE PARTIES AGREE AS FOLLOWS:

1. **SERVICES TO BE PERFORMED:** Frontline instructor
2. **GROUP/DEPARTMENT WORKING WITH:** Marching Band Frontline
3. **AMOUNT OF PAYMENT:** \$300

Total fees for services performed under this agreement will be paid by the district within 30 days after receipt of invoice from the IC upon completion of all services on May 28, 2026, which is the date of completion. *An invoice for services should be sent to: Linn-Mar Community School District, Attn: Accounts Payable, 3556 Winslow Rd, Marion, IA 52302.*

4. **INDEPENDENT CONTRACTOR RELATIONSHIP:** The parties intend that this independent contractor agreement create an IC relationship between them. The district is interested only in the end results achieved by the services of the IC and that they conform to the requirements specified in this agreement. The manner of achieving these results and the right to exercise control or direction as to the details, means, and methods by which the services are completed is the responsibility of the IC. The IC is not an agent or employee of the district for any purpose. Neither party shall be considered to be an agent, master, or servant of the other party for any purpose whatsoever and neither has any authority to enter into any contract, assume any obligations, or make any warranties or representations on behalf of the other. The district is not responsible for deducting from payments to the IC any amounts for taxes, insurance, or other similar items relating to the IC. Accordingly, the IC shall be responsible for payment of all taxes arising out of the IC's activities in accordance with this independent contractor agreement, including by way of illustration but not limitation: federal and state income tax, social security tax (FICA), unemployment insurance taxes (FUTA), and any other taxes or business license fees, as required. The IC shall further assume exclusive responsibility for the filing of all tax returns due in connection with all amounts paid to the IC under the terms of this independent contractor agreement.
5. **PAYROLL OR EMPLOYMENT TAXES:** No payroll or employment taxes of any kind shall be withheld or paid with respect to payments to the IC. The payroll or employment taxes that are subject to this paragraph include but are not limited to: FICA (social security tax), FUTA (federal unemployment tax), federal income tax, state income tax, and state unemployment insurance tax.
6. **FRINGE BENEFITS:** The IC is not eligible for and shall not participate in any employee pension, health, disability, or other fringe benefit plan of the district.

7. **INSURANCE:** No workers' compensation insurance or any other type of insurance (including but not limited to professional liability insurance) has been or will be obtained by the district on account of the IC. The IC shall comply with the workers' compensation laws (and all other applicable laws) with respect to the IC's employment.
8. **INDEMNIFICATION:** The IC shall indemnify and hold the district harmless from and against all liabilities, claims, debts, taxes, obligations, costs, and expenses (including reasonable attorney's fees, court costs, and costs of appeals) that the district may incur or sustain as a result of any breach of this independent contractor agreement or negligent or other wrongful conduct in the performance of this independent contractor agreement by the IC, or as a result of failure to pay any employment or income taxes arising out of the IC's performance of services for the district. If a suit, action, arbitration, or other proceeding is instituted in connection with any controversy arising out of this agreement or to interpret or enforce any rights under this agreement, the prevailing party shall be entitled to recover from the non-prevailing party all attorney's fees, costs, expert witness fees, and litigation expenses incurred by the prevailing party, including those incurred on appeal.
9. **TERM:** This agreement shall begin on May 27, 2026 and shall continue in effect until May 28, 2026, unless earlier terminated by either party in accordance with Section 11.
10. **TERMINATION:** This agreement may be terminated by either party without cause upon seven (7) days written notice. Upon termination, the IC shall be compensated for all work performed prior to the date of termination.
11. **ASSIGNMENT:** The IC acknowledges their services are unique and personal. Accordingly, the IC may not assign IC rights or delegate IC duties or obligations under this independent contractor agreement without the prior written consent of the district.
12. **AMENDMENTS:** This independent contractor agreement may be supplemented, amended, or revised only in writing by mutual agreement of the parties.
13. **GOVERNING LAW:** This independent contractor agreement shall be governed by and construed pursuant to the laws of the State of Iowa.
14. **ENTIRE AGREEMENT:** This is the entire agreement of the parties and no other representations, promises, or agreements (oral or otherwise) shall be of any force or effect.

This agreement is signed and dated this 20th day of APRIL, 2026.

Independent Contractor Signature:

Linn-Mar CSD Representative Signature:

Title: INSTRUCTOR - LMHS FRONTLINE

Title: School Board President

Please return this form to the Linn-Mar CSD Business Office – 3556 Winslow Rd, Marion IA 52302

Internal Use Only	Account Code: <u>HS Band</u>
Business Office: <u>4.21.26</u> Date	<u>CA</u> Initial Board Meeting: <u>4.27.26</u> Date



Independent Contractor Agreement

Please provide all information requested and sign page two.

WHEREAS, Linn-Mar Community School District ("District"), a school corporation, intends to contract with Emily Rafson, Independent Contractor ("IC"), for the performance of certain services,

THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES AND REPRESENTATIONS SET FORTH HEREIN, THE PARTIES AGREE AS FOLLOWS:


1. **SERVICES TO BE PERFORMED:** JV Colorguard choreography and mini
2. **GROUP/DEPARTMENT WORKING WITH:** JV Colorguard
3. **AMOUNT OF PAYMENT:** \$500

Total fees for services performed under this agreement will be paid by the district within 30 days after receipt of invoice from the IC upon completion of all services on May 29, 2026, which is the date of completion. *An invoice for services should be sent to: Linn-Mar Community School District, Attn: Accounts Payable, 3556 Winslow Rd, Marion, IA 52302.*

4. **INDEPENDENT CONTRACTOR RELATIONSHIP:** The parties intend that this independent contractor agreement create an IC relationship between them. The district is interested only in the end results achieved by the services of the IC and that they conform to the requirements specified in this agreement. The manner of achieving these results and the right to exercise control or direction as to the details, means, and methods by which the services are completed is the responsibility of the IC. The IC is not an agent or employee of the district for any purpose. Neither party shall be considered to be an agent, master, or servant of the other party for any purpose whatsoever and neither has any authority to enter into any contract, assume any obligations, or make any warranties or representations on behalf of the other. The district is not responsible for deducting from payments to the IC any amounts for taxes, insurance, or other similar items relating to the IC. Accordingly, the IC shall be responsible for payment of all taxes arising out of the IC's activities in accordance with this independent contractor agreement, including by way of illustration but not limitation: federal and state income tax, social security tax (FICA), unemployment insurance taxes (FUTA), and any other taxes or business license fees, as required. The IC shall further assume exclusive responsibility for the filing of all tax returns due in connection with all amounts paid to the IC under the terms of this independent contractor agreement.
5. **PAYROLL OR EMPLOYMENT TAXES:** No payroll or employment taxes of any kind shall be withheld or paid with respect to payments to the IC. The payroll or employment taxes that are subject to this paragraph include but are not limited to: FICA (social security tax), FUTA (federal unemployment tax), federal income tax, state income tax, and state unemployment insurance tax.
6. **FRINGE BENEFITS:** The IC is not eligible for and shall not participate in any employee pension, health, disability, or other fringe benefit plan of the district.

7. **INSURANCE:** No workers' compensation insurance or any other type of insurance (including but not limited to professional liability insurance) has been or will be obtained by the district on account of the IC. The IC shall comply with the workers' compensation laws (and all other applicable laws) with respect to the IC's employment.
8. **INDEMNIFICATION:** The IC shall indemnify and hold the district harmless from and against all liabilities, claims, debts, taxes, obligations, costs, and expenses (including reasonable attorney's fees, court costs, and costs of appeals) that the district may incur or sustain as a result of any breach of this independent contractor agreement or negligent or other wrongful conduct in the performance of this independent contractor agreement by the IC, or as a result of failure to pay any employment or income taxes arising out of the IC's performance of services for the district. If a suit, action, arbitration, or other proceeding is instituted in connection with any controversy arising out of this agreement or to interpret or enforce any rights under this agreement, the prevailing party shall be entitled to recover from the non-prevailing party all attorney's fees, costs, expert witness fees, and litigation expenses incurred by the prevailing party, including those incurred on appeal.
9. **TERM:** This agreement shall begin on May 28, 2026 and shall continue in effect until May 29, 2026, unless earlier terminated by either party in accordance with Section 11.
10. **TERMINATION:** This agreement may be terminated by either party without cause upon seven (7) days written notice. Upon termination, the IC shall be compensated for all work performed prior to the date of termination.
11. **ASSIGNMENT:** The IC acknowledges their services are unique and personal. Accordingly, the IC may not assign IC rights or delegate IC duties or obligations under this independent contractor agreement without the prior written consent of the district.
12. **AMENDMENTS:** This independent contractor agreement may be supplemented, amended, or revised only in writing by mutual agreement of the parties.
13. **GOVERNING LAW:** This independent contractor agreement shall be governed by and construed pursuant to the laws of the State of Iowa.
14. **ENTIRE AGREEMENT:** This is the entire agreement of the parties and no other representations, promises, or agreements (oral or otherwise) shall be of any force or effect.

This agreement is signed and dated this 16 day of April, 2026.

Independent Contractor Signature:

 Title: Color Guard Coach

Linn-Mar CSD Representative Signature:

 Title: School Board President

Please return this form to the Linn-Mar CSD Business Office – 3556 Winslow Rd, Marion IA 52302

<i>Internal Use Only</i>	Account Code: <u>HS Band</u>		
Business Office: <u>4.21.26</u>	Date: <u>CA</u> Initial	Board Meeting: <u>4.27.26</u>	Date



Independent Contractor Agreement

Please provide all information requested and sign page two.

WHEREAS, Linn-Mar Community School District ("District"), a school corporation, intends to contract with Emily Rafson, Independent Contractor ("IC"), for the performance of certain services,

THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES AND REPRESENTATIONS SET FORTH HEREIN, THE PARTIES AGREE AS FOLLOWS:

1. **SERVICES TO BE PERFORMED:** JV Colorguard coach fall
2. **GROUP/DEPARTMENT WORKING WITH:** JV Colorguard
3. **AMOUNT OF PAYMENT:** \$1500

Total fees for services performed under this agreement will be paid by the district within 30 days after receipt of invoice from the IC upon completion of all services on September 26, 2026, which is the date of completion. *An invoice for services should be sent to: Linn-Mar Community School District, Attn: Accounts Payable, 3556 Winslow Rd, Marion, IA 52302.*

4. **INDEPENDENT CONTRACTOR RELATIONSHIP:** The parties intend that this independent contractor agreement create an IC relationship between them. The district is interested only in the end results achieved by the services of the IC and that they conform to the requirements specified in this agreement. The manner of achieving these results and the right to exercise control or direction as to the details, means, and methods by which the services are completed is the responsibility of the IC. The IC is not an agent or employee of the district for any purpose. Neither party shall be considered to be an agent, master, or servant of the other party for any purpose whatsoever and neither has any authority to enter into any contract, assume any obligations, or make any warranties or representations on behalf of the other. The district is not responsible for deducting from payments to the IC any amounts for taxes, insurance, or other similar items relating to the IC. Accordingly, the IC shall be responsible for payment of all taxes arising out of the IC's activities in accordance with this independent contractor agreement, including by way of illustration but not limitation: federal and state income tax, social security tax (FICA), unemployment insurance taxes (FUTA), and any other taxes or business license fees, as required. The IC shall further assume exclusive responsibility for the filing of all tax returns due in connection with all amounts paid to the IC under the terms of this independent contractor agreement.
5. **PAYROLL OR EMPLOYMENT TAXES:** No payroll or employment taxes of any kind shall be withheld or paid with respect to payments to the IC. The payroll or employment taxes that are subject to this paragraph include but are not limited to: FICA (social security tax), FUTA (federal unemployment tax), federal income tax, state income tax, and state unemployment insurance tax.
6. **FRINGE BENEFITS:** The IC is not eligible for and shall not participate in any employee pension, health, disability, or other fringe benefit plan of the district.

7. **INSURANCE:** No workers' compensation insurance or any other type of insurance (including but not limited to professional liability insurance) has been or will be obtained by the district on account of the IC. The IC shall comply with the workers' compensation laws (and all other applicable laws) with respect to the IC's employment.
8. **INDEMNIFICATION:** The IC shall indemnify and hold the district harmless from and against all liabilities, claims, debts, taxes, obligations, costs, and expenses (including reasonable attorney's fees, court costs, and costs of appeals) that the district may incur or sustain as a result of any breach of this independent contractor agreement or negligent or other wrongful conduct in the performance of this independent contractor agreement by the IC, or as a result of failure to pay any employment or income taxes arising out of the IC's performance of services for the district. If a suit, action, arbitration, or other proceeding is instituted in connection with any controversy arising out of this agreement or to interpret or enforce any rights under this agreement, the prevailing party shall be entitled to recover from the non-prevailing party all attorney's fees, costs, expert witness fees, and litigation expenses incurred by the prevailing party, including those incurred on appeal.
9. **TERM:** This agreement shall begin on August 10, 2026 and shall continue in effect until September, 2026, unless earlier terminated by either party in accordance with Section 11.
10. **TERMINATION:** This agreement may be terminated by either party without cause upon seven (7) days written notice. Upon termination, the IC shall be compensated for all work performed prior to the date of termination.
11. **ASSIGNMENT:** The IC acknowledges their services are unique and personal. Accordingly, the IC may not assign IC rights or delegate IC duties or obligations under this independent contractor agreement without the prior written consent of the district.
12. **AMENDMENTS:** This independent contractor agreement may be supplemented, amended, or revised only in writing by mutual agreement of the parties.
13. **GOVERNING LAW:** This independent contractor agreement shall be governed by and construed pursuant to the laws of the State of Iowa.
14. **ENTIRE AGREEMENT:** This is the entire agreement of the parties and no other representations, promises, or agreements (oral or otherwise) shall be of any force or effect.

This agreement is signed and dated this 16 day of April, 2026.

Independent Contractor Signature:

[Signature]
Title: Color Guard coach

Linn-Mar CSD Representative Signature:

[Signature]
Title: School Board President

Please return this form to the Linn-Mar CSD Business Office – 3556 Winslow Rd, Marion IA 52302

Internal Use Only	Account Code: <u>HS Band</u>
Business Office: <u>4.21.26</u> Date <u>CA</u> Initial	Board Meeting: <u>4.27.26</u> Date



Independent Contractor Agreement

Please provide all information requested and sign page two.

WHEREAS, Linn-Mar Community School District ("District"), a school corporation, intends to contract with Sophie Good, Independent Contractor ("IC"), for the performance of certain services,

THEREFORE, IN CONSIDERATION OF THE MUTUAL PROMISES AND REPRESENTATIONS SET FORTH HEREIN, THE PARTIES AGREE AS FOLLOWS:

1. **SERVICES TO BE PERFORMED:** Musical Choreographer
2. **GROUP/DEPARTMENT WORKING WITH:** Musical/Theatre
3. **AMOUNT OF PAYMENT:** 300.00

Total fees for services performed under this agreement will be paid by the district within 30 days after receipt of invoice from the IC upon completion of all services on 5/2/26, which is the date of completion. *An invoice for services should be sent to: Linn-Mar Community School District, Attn: Accounts Payable, 3556 Winslow Rd, Marion, IA 52302.*

4. **INDEPENDENT CONTRACTOR RELATIONSHIP:** The parties intend that this independent contractor agreement create an IC relationship between them. The district is interested only in the end results achieved by the services of the IC and that they conform to the requirements specified in this agreement. The manner of achieving these results and the right to exercise control or direction as to the details, means, and methods by which the services are completed is the responsibility of the IC. The IC is not an agent or employee of the district for any purpose. Neither party shall be considered to be an agent, master, or servant of the other party for any purpose whatsoever and neither has any authority to enter into any contract, assume any obligations, or make any warranties or representations on behalf of the other. The district is not responsible for deducting from payments to the IC any amounts for taxes, insurance, or other similar items relating to the IC. Accordingly, the IC shall be responsible for payment of all taxes arising out of the IC's activities in accordance with this independent contractor agreement, including by way of illustration but not limitation: federal and state income tax, social security tax (FICA), unemployment insurance taxes (FUTA), and any other taxes or business license fees, as required. The IC shall further assume exclusive responsibility for the filing of all tax returns due in connection with all amounts paid to the IC under the terms of this independent contractor agreement.
5. **PAYROLL OR EMPLOYMENT TAXES:** No payroll or employment taxes of any kind shall be withheld or paid with respect to payments to the IC. The payroll or employment taxes that are subject to this paragraph include but are not limited to: FICA (social security tax), FUTA (federal unemployment tax), federal income tax, state income tax, and state unemployment insurance tax.
6. **FRINGE BENEFITS:** The IC is not eligible for and shall not participate in any employee pension, health, disability, or other fringe benefit plan of the district.

7. **INSURANCE:** No workers' compensation insurance or any other type of insurance (including but not limited to professional liability insurance) has been or will be obtained by the district on account of the IC. The IC shall comply with the workers' compensation laws (and all other applicable laws) with respect to the IC's employment.
8. **INDEMNIFICATION:** The IC shall indemnify and hold the district harmless from and against all liabilities, claims, debts, taxes, obligations, costs, and expenses (including reasonable attorney's fees, court costs, and costs of appeals) that the district may incur or sustain as a result of any breach of this independent contractor agreement or negligent or other wrongful conduct in the performance of this independent contractor agreement by the IC, or as a result of failure to pay any employment or income taxes arising out of the IC's performance of services for the district. If a suit, action, arbitration, or other proceeding is instituted in connection with any controversy arising out of this agreement or to interpret or enforce any rights under this agreement, the prevailing party shall be entitled to recover from the non-prevailing party all attorney's fees, costs, expert witness fees, and litigation expenses incurred by the prevailing party, including those incurred on appeal.
9. **TERM:** This agreement shall begin on April 29, 2024 and shall continue in effect until May, 2024, unless earlier terminated by either party in accordance with Section 11.
10. **TERMINATION:** This agreement may be terminated by either party without cause upon seven (7) days written notice. Upon termination, the IC shall be compensated for all work performed prior to the date of termination.
11. **ASSIGNMENT:** The IC acknowledges their services are unique and personal. Accordingly, the IC may not assign IC rights or delegate IC duties or obligations under this independent contractor agreement without the prior written consent of the district.
12. **AMENDMENTS:** This independent contractor agreement may be supplemented, amended, or revised only in writing by mutual agreement of the parties.
13. **GOVERNING LAW:** This independent contractor agreement shall be governed by and construed pursuant to the laws of the State of Iowa.
14. **ENTIRE AGREEMENT:** This is the entire agreement of the parties and no other representations, promises, or agreements (oral or otherwise) shall be of any force or effect.

This agreement is signed and dated this 20 day of April, 2024.

Independent Contractor Signature:
Sophie Hood
 Title: Choreographer

Linn-Mar CSD Representative Signature:

 Title: School Board President

Please return this form to the Linn-Mar CSD Business Office – 3556 Winslow Rd, Marion IA 52302

<i>Internal Use Only</i>	Account Code: <u>HS Theatre</u>	
Business Office: <u>4.21.26</u> Date <u>CA</u> Initial	Board Meeting: <u>4.27.26</u> Date	




School District Clinical Placement Agreement

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 providing clinical placements (Teacher Preparation and Endorsements: 20-hour Practicum, 40-hour Field Experiences, 60-hour Reading, ESL, Tag Practicums, and 16-week Student Teaching, and School Counseling: 100-hour Practicum and 600-hour Internship) during the 2026-2027 academic year.
2. Pre-student teaching clinical students are supervised by the course instructor and need to be placed with a licensed teacher.
3. Professional School Counseling students must be mentored by a licensed Professional School Counselor.
4. 20-hour Practicum is a student's first experience in the classroom. They have not been admitted into the Teacher Education Program.
5. For all other pre-student teaching clinicals (10-hour Special Education Observations, 40-hour Field Experiences and 60-hour Practicums), students have been admitted into UIU's Teacher Education Program.
6. The student teacher placed in your district will receive regular visits and professional support from a university student teaching supervisor.
7. The student teacher has had presentations on mandatory child abuse reporting and blood borne pathogens. 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.
8. 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.
9. 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.

10. Upper Iowa agrees to provide reimbursement to the cooperating District for student teachers and school counseling interns. 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.
11. Signatures indicate mutual acceptance of this contract.



 Alex Hansen
 Teacher Education Chair

 Katie Lowe Lancaster
 School District Representative

Date 4/21/2026

Date _____

School Finance Report March 31, 2025

75% of the School Year Complete

	Current Budget	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)	\$71,955,000			\$8,202,973	\$5,534,742	\$42,340,114	58.8%		\$29,614,886		
2) Support Services(2000-2999)	\$34,849,700			\$2,996,414	\$2,913,364	\$23,656,537	67.9%		\$11,193,163		
3) Non-Instructional(3000-3999)	\$5,207,500			\$410,463	\$395,879	\$2,924,615	56.2%		\$2,282,885		
4) Other Expenditures((4000-6100)	\$28,110,865			\$3,656,513	\$2,188,933	\$22,306,009	79.4%		\$5,804,856		
5) Interfund Transfers (000910)	\$8,820,274			\$621,472	\$621,472	\$6,293,247	71.3%		\$2,527,027		
Total	\$148,943,339			\$15,887,836	\$11,654,391	\$97,520,522	65.5%		\$51,422,817		
Operating Fund-10	\$102,500,000	\$7,108,796	\$66,926,029	\$10,835,907	\$8,253,239	\$63,693,977	62.1%		38,806,023	3,232,052	10,340,847
Activity-21	\$1,100,000	\$1,004,117	\$840,769	\$142,998	\$99,701	\$916,978	83.4%		183,023	(76,208)	927,909
Management-22	\$2,800,000	\$2,014,469	\$1,360,350	-\$17,167	\$6,566	\$2,794,715	99.8%		5,285	(1,434,365)	580,105
PERL-24	\$248,000	\$37,667	\$214,409	\$12,119	\$11,843	\$98,560	39.7%		149,440	115,849	153,516
SAVE-33	\$13,562,000	\$19,890,609	\$7,992,380	\$3,576,775	\$2,336,652	\$17,676,979	130.3%		(4,114,979)	(9,684,599)	10,206,010
Other Capital Projects-31, 32, 35	\$4,116,000	\$6,493,636	\$243,197	\$17,087	\$89,564	\$3,666,164	89.1%		449,836	(3,422,967)	3,070,669
PPEL-36	\$4,931,663	\$6,280,709	\$2,793,579	\$901,242	\$453,771	\$3,409,165	69.1%		1,522,498	(615,586)	5,665,123
Debt Service-40	\$15,125,676	\$542,598	\$3,057,420	\$0	\$0	\$2,295,827	15.2%		12,829,849	761,593	1,304,191
Nutrition-61	\$4,100,000	\$3,184,707	\$2,263,670	\$393,646	\$366,488	\$2,663,899	65.0%		1,436,101	(400,229)	2,784,478
Aquatic Center-65	\$410,000	\$276,646	\$320,650	\$22,114	\$35,064	\$269,869	65.8%		140,131	50,781	327,427
Student Store-68	\$50,000	\$33,225	\$35,304	\$3,115	\$1,503	\$34,389	68.8%		15,611	914	34,139
Total	\$148,943,339	\$46,867,180	\$86,047,757	\$15,887,836	\$11,654,391	\$97,520,522	65.5%		51,422,817	(11,472,765)	35,394,415

Linn-Mar Community School District

Cash Balances

Fiscal Year: 2024-2025

Date Range: 07/01/2024 - 03/31/2025

Account Number	Title	Beginning Balance	Increases Debits	Decreases Credits	Cash Balance
10.0000.0000.000.0000.101000	CASH IN BANK	0.00	250.00	250.00	0.00
10.0000.0000.000.0000.111001	ISJIT-General Fund	13,410,150.20	18,956,973.46	22,960,920.42	9,406,203.24
10.0001.0000.000.0000.101000	CASH IN BANK	21,500.12	103,710,913.48	102,032,714.84	1,699,698.76
10.0002.0000.000.0000.101000	CASH IN BANK	5,201.98	2,480.29	2,461.80	5,220.47
10.0005.0000.000.0000.101000	CASH IN BANK	0.00	50.00	50.00	0.00
21.0000.0000.000.0000.111001	ISJIT - Student Activity	924,741.34	1,258,930.50	924,741.34	1,258,930.50
21.0001.0000.000.0000.101000	CASH IN BANK	0.00	98,291.55	98,291.55	0.00
21.0002.0000.000.0000.101000	CASH IN BANK	72,326.35	3,813,585.31	4,039,856.57	(153,944.91)
21.0004.0000.000.0000.101000	CASH IN BANK	0.00	3,942.81	3,942.81	0.00
22.0000.0000.000.0000.111001	ISJIT - Management	770,617.78	405,894.98	771,366.46	405,146.30
22.0006.0000.000.0000.101000	CASH IN BANK	1,133,619.80	2,978,779.24	3,937,440.59	174,958.45
24.0001.0000.000.0000.101000	CASH IN BANK	0.00	33,984.72	33,984.72	0.00
24.0003.0000.000.0000.101000	CASH IN BANK	191,997.32	215,097.25	242,730.33	164,364.24
33.0003.0000.000.0000.101000	CASH IN BANK	5,331,284.43	18,342,550.42	18,335,016.05	5,338,818.80
35.0003.0000.000.0000.101000	CASH IN BANK	611,705.91	5,453,461.57	6,082,813.41	(17,645.93)
36.0003.0000.000.0000.101000	CASH IN BANK	6,764,579.40	2,851,549.50	3,929,230.20	5,686,898.70
40.0003.0000.000.0000.101000	CASH IN BANK	532,204.24	8,661,661.39	2,296,427.12	6,897,438.51
61.0000.0000.000.0000.111001	ISJIT - Nutrition	2,568,726.02	88,517.10	0.00	2,657,243.12
61.0001.0000.000.0000.101000	CASH IN BANK	0.00	1,795,494.92	1,795,494.92	0.00
61.0004.0000.000.0000.101000	CASH IN BANK	646,462.70	2,905,841.80	3,290,092.26	262,212.24
65.0001.0000.000.0000.101000	CASH IN BANK	0.00	285,028.40	285,028.40	0.00
65.0002.0000.000.0000.101000	CASH IN BANK	402,746.45	339,230.52	348,537.10	393,439.87
65.0004.0000.000.0000.101000	CASH IN BANK	0.00	17,048.07	17,048.07	0.00
68.0002.0000.000.0000.101000	CASH IN BANK	30,350.76	35,929.60	35,015.28	31,265.08
		33,418,214.80	172,255,486.88	171,463,454.24	34,210,247.44

End of Report

School Finance Report March 31, 2026

75% of the School Year Complete

	Current Budget	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)	\$74,303,000			\$8,286,796	\$6,367,522	\$44,540,077	59.9%		\$29,762,923		
2) Support Services(2000-2999)	\$36,190,000			\$2,684,387	\$2,679,770	\$23,605,970	65.2%		\$12,584,030		
3) Non-Instructional(3000-3999)	\$4,815,000			\$417,318	\$433,971	\$2,968,386	61.6%		\$1,846,614		
4) Other Expenditures((4000-6000)	\$27,130,695			\$954,498	\$1,102,344	\$14,832,209	54.7%		\$12,298,486		
5) Interfund Transfers (000910)	\$6,400,000			\$683,039	\$683,039	\$6,147,351	96.1%		\$252,649		
Total	\$148,838,695			\$13,026,038	\$11,266,646	\$92,093,994	61.9%		\$56,744,701		
Operating Fund-10	\$107,120,000	\$10,186,140	\$69,082,435	\$11,054,897	\$8,975,246	\$64,965,700	60.6%		42,154,300	4,116,735	14,302,876
Activity-21	\$1,300,000	\$100,716	\$822,148	\$71,208	\$112,818	\$801,284	61.6%		498,716	20,865	121,581
Management-22	\$2,500,000	\$1,753,557	\$1,597,636	-\$3,836	-\$52	\$2,561,520	102.5%		(61,520)	(963,884)	789,673
PERL-24	\$350,000	\$289,990	\$401,100	\$3,860	\$9,079	\$467,328	133.5%		(117,328)	(66,228)	223,761
SAVE-33	\$12,000,000	\$13,885,463	\$8,825,811	\$1,274,473	\$1,152,402	\$15,187,827	126.6%		(3,187,827)	(6,362,016)	7,523,447
Other Capital Projects-31, 32, 35	\$200,000	\$2,896,916	\$74,157	\$9,735	\$2,779	\$181,372	90.7%		18,628	(107,215)	2,789,700
PPEL-36	\$6,000,000	\$5,707,531	\$2,904,751	\$190,547	\$570,891	\$2,649,946	44.2%		3,350,054	254,805	5,962,336
Debt Service-40	\$14,500,000	\$721,121	\$2,938,127	\$0	\$0	\$2,250,914	15.5%		12,249,086	687,214	1,408,335
Nutrition-61	\$4,371,195	\$2,538,301	\$2,616,703	\$396,210	\$396,960	\$2,672,247	61.1%		1,698,948	(55,544)	2,482,757
Aquatic Center-65	\$450,000	\$246,154	\$246,671	\$28,692	\$40,930	\$306,173	68.0%		143,827	(59,502)	186,652
Student Store-68	\$47,500	\$32,601	\$48,829	\$251	\$5,594	\$49,682	104.6%		(2,182)	(853)	31,748
Total	\$148,838,695	\$38,358,491	\$89,558,369	\$13,026,038	\$11,266,646	\$92,093,994	61.9%		56,744,701	(2,535,625)	35,822,866

Linn-Mar Community School District

Cash Balances

Fiscal Year: 2025-2026

Date Range: 07/01/2025 - 03/31/2026

Account Number	Title	Beginning Balance	Increases Debits	Decreases Credits	Cash Balance
10.0000.0000.000.0000.101000	CASH IN BANK	0.00	2,357.37	2,357.37	0.00
10.0000.0000.000.0000.111001	ISJIT-General Fund	4,454,026.03	105,876.17	1,200,000.00	3,359,902.20
10.0001.0000.000.0000.101000	CASH IN BANK	867.41	103,700,867.03	102,319,037.89	1,382,696.55
10.0002.0000.000.0000.101000	CASH IN BANK	5,220.91	1,503.97	1,499.31	5,225.57
10.0004.0000.000.0000.101000	CASH IN BANK	0.00	42.00	42.00	0.00
21.0000.0000.000.0000.111001	ISJIT - Student Activity	1,006,634.90	299,357.17	100,000.00	1,205,992.07
21.0001.0000.000.0000.101000	CASH IN BANK	0.00	128,608.14	128,022.69	585.45
21.0002.0000.000.0000.101000	CASH IN BANK	3,685.24	3,486,290.81	3,684,661.20	(194,685.15)
21.0004.0000.000.0000.101000	CASH IN BANK	0.00	25,591.89	25,591.89	0.00
22.0000.0000.000.0000.111001	ISJIT - Management	4,158.77	1,086,166.37	324,158.77	766,166.37
22.0006.0000.000.0000.101000	CASH IN BANK	1,751,700.82	2,431,963.16	4,160,157.35	23,506.63
24.0001.0000.000.0000.101000	CASH IN BANK	0.00	34,634.30	34,634.30	0.00
24.0003.0000.000.0000.101000	CASH IN BANK	301,991.17	402,476.81	479,575.95	224,892.03
33.0003.0000.000.0000.101000	CASH IN BANK	6,980,044.61	18,427,927.20	20,537,609.98	4,870,361.83
35.0003.0000.000.0000.101000	CASH IN BANK	894,901.61	2,376,337.63	2,852,700.25	418,538.99
36.0003.0000.000.0000.101000	CASH IN BANK	6,181,951.16	3,514,020.78	3,609,594.44	6,086,377.50
40.0003.0000.000.0000.101000	CASH IN BANK	702,905.50	9,104,894.27	2,252,113.58	7,555,686.19
61.0000.0000.000.0000.111001	ISJIT - Nutrition	2,684,058.53	76,110.99	0.00	2,760,169.52
61.0001.0000.000.0000.101000	CASH IN BANK	0.00	1,672,348.28	1,672,348.28	0.00
61.0004.0000.000.0000.101000	CASH IN BANK	338,769.35	2,694,426.40	2,768,647.24	264,548.51
65.0000.0000.000.0000.111001	ISJIT Investment Account	265,000.00	0.00	265,000.00	0.00
65.0001.0000.000.0000.101000	CASH IN BANK	0.00	408,285.96	408,285.96	0.00
65.0002.0000.000.0000.101000	CASH IN BANK	130,225.06	527,096.12	403,464.06	253,857.12
65.0004.0000.000.0000.101000	CASH IN BANK	0.00	87,850.86	87,850.86	0.00
68.0002.0000.000.0000.101000	CASH IN BANK	30,000.61	50,518.36	51,644.93	28,874.04
		25,736,141.68	150,645,552.04	147,368,998.30	29,012,695.42

End of Report