

TENTATIVE AGENDA
SCOTT COUNTY BOARD OF SUPERVISORS
August 10 - 14, 2015

Monday, August 10, 2015

Other - 7:00 pm
Maysville City Council

Tuesday, August 11, 2015

Committee of the Whole - 8:00 am
Board Room, 1st Floor, Administrative Center

- ___ 1. Roll Call: Hancock, Holst, Sunderbruch, Earnhardt, Kinzer

Presentation

- ___ 2. **Postponed L&L Murphy Consulting reporting on Urban County Coalition work

Facilities & Economic Development

- ___ 3. Second of three readings of an ordinance to amend Chapter 13-34N of Scott County Code relative to designated speed limits on Scott County Secondary Roads. (Item 3)
- ___ 4. High bids from the County Tax Deed Auction held July 28, 2015. (Item 4)
- ___ 5. Discussion of Temporary Construction Easement for the City of Davenport on 646 E 6th Street, County Tax Deed Parcel F0051-28. (Item 5)
- ___ 6. Strom Final Plat a minor subdivision, a two (2) lot residential subdivision which is part of Tract D of the Auditor's Plat for Wayne Jugenheimer, exempting the southerly approximately 155 feet which is located in part of the NW $\frac{1}{4}$ NW $\frac{1}{4}$ of Section 30, Lincoln Township. (Item 6)
- ___ 7. Purchase of three replacement DVR Units for the jail from Stanley Convergent Security Solutions in the total amount of \$14,500.00. (Item 7)
- ___ 8. Purchase of property located in Eldridge from VMI Blackhawk Hills. (Item 8)

Human Resources

- ___ 9. Staff appointment. (Item 9)
- ___ 10. Amendment to Health Care Flexible Spending Account Plan. (Item 10)

Health & Community Services

- ___ 11. FY2016 Contractual agreement between the Center for Active Seniors, Inc. and Scott County. (Item 11)
- ___ 12. Amended 28E Agreement for Mental Health Advocate Services. (Item 12)

Finance & Intergovernmental

- ___ 13. 2015 Homestead and Military Tax Credit Applications as recommended for allowance and disallowance by the Davenport City Assessor and the Scott County Assessor Offices. (Item 13)
- ___ 14. Appointment of Gablemann and Associates, P.C. to conduct the annual audit for the Riverboat Development Authority. (Item 14)
- ___ 15. Contract for forensic services with McGladrey. (Item 15)
- ___ 16. Beer/liquor license renewal for Valley Inn.
- ___ 17. Discussion of pending litigation pursuant to Iowa Code Section 21.5(1)(c). - CLOSED SESSION.....8:00 a.m.

Other Items of Interest

- ___ 18. Adjourned.

Moved by _____ Seconded by _____
 Ayes
 Nays

Tuesday, August 11, 2015

**Other - 7:00 pm
McCausland City Council**

Thursday, August 13, 2015

**Regular Board Meeting - 5:00 pm
Board Room, 1st Floor, Administrative Center**

SCOTT COUNTY ENGINEER'S OFFICE

500 West Fourth Street
Davenport, Iowa 52801-1106

(563) 326-8640
FAX – (563) 326-8257
E-MAIL - engineer@scottcountyiowa.com
WEB SITE - www.scottcountyiowa.com



JON R. BURGSTRUM, P.E.
County Engineer

ANGIE KERSTEN
Assistant County Engineer

BECKY WILKISON
Administrative Assistant

MEMO

TO: Dee Bruemmer
County Administrator

FROM: Jon Burgstrum
County Engineer

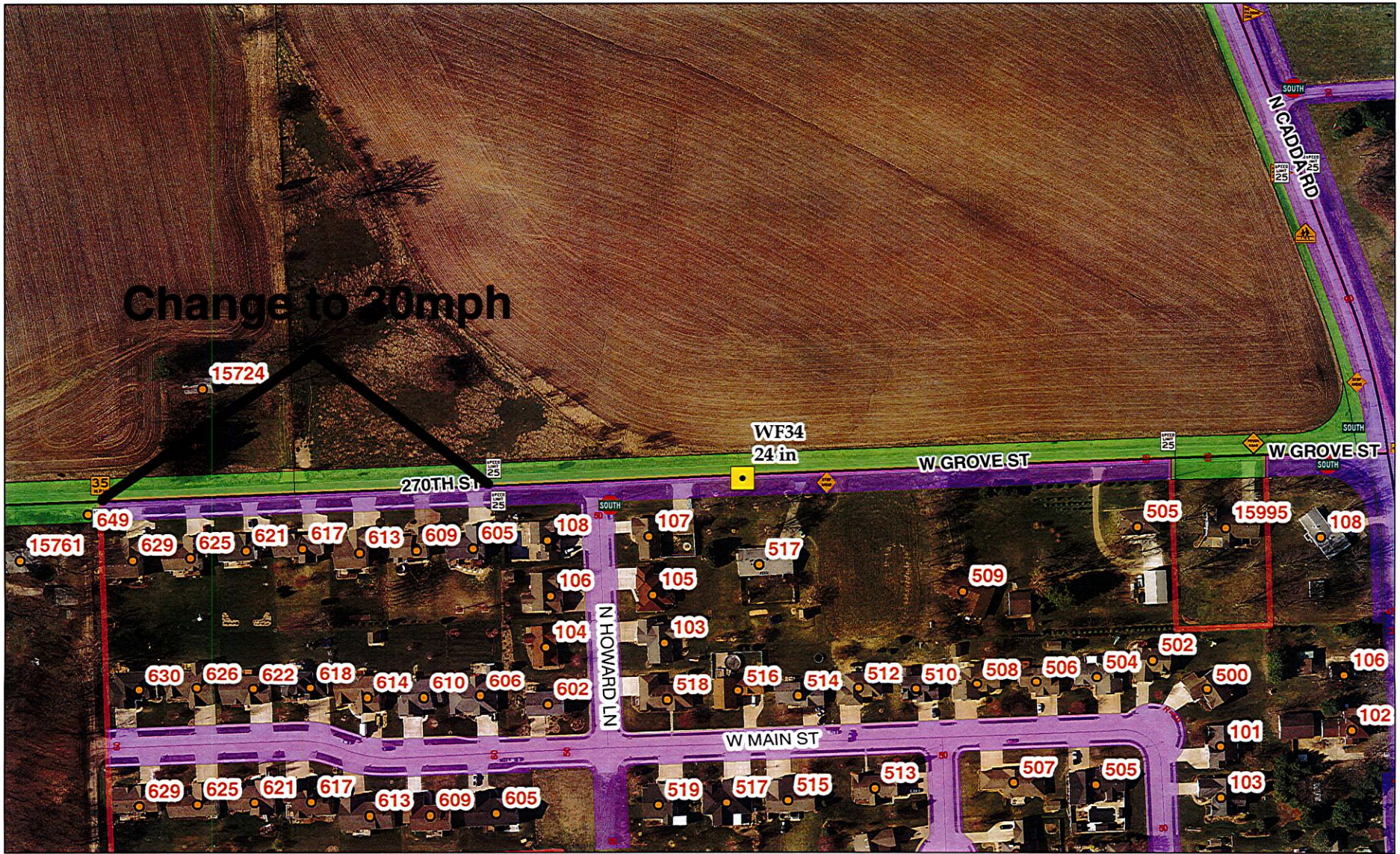
SUBJ: Second reading of ordinance for establishing speed limits on county roads.

DATE: August 13, 2015

This is the second reading of an ordinance reducing the speed limit on 270th St. The current speed limit on the north, westbound, county section changes from 30 mph to 40 mph and then to 45 mph at the city limits.

The City of Long Grove has requested that we change the 40 mph section to 30 mph. The city is in the process of changing the south, eastbound, section to 30 mph. We will reduce the 40 mph speed limit to 30 mph from the current 30 mph speed zone westerly to the city limits (approximately 600').

We recommend changing the speed limit from 40 mph to 30 mph to be in compliance with the City of Long Grove's request.



Long Grove Speed Limit

SCOTT COUNTY ORDINANCE NO 2015-_____

AN ORDINANCE TO AMEND CHAPTER 13-34N OF THE SCOTT COUNTY CODE RELATIVE TO DESIGNATED SPEED LIMITS ON SCOTT COUNTY SECONDARY ROADS.

BE IT ENACTED BY THE BOARD OF SUPERVISORS OF SCOTT COUNTY, IOWA:

SECTION 1.

Under Sec. 13-34N, Add Item No. 5 to read:

Extend the 30 MPH speed limit - On 270th Street north side,
westbound lane to the Long Grove city limits.

SECTION 2.

The County Auditor is directed to keep and maintain a copy of the Ordinance in the County Auditor's office.

SECTION 3. SEVERABILITY CLAUSE

If any of the provisions of the Ordinance are for any reason illegal or void, then the lawful provisions of this Ordinance shall be and remain in full force and effect,
The same as if the Ordinance contained no illegal or void provisions.

SECTION 4. REPEALER

All Ordinances or parts of Ordinances in conflict with the provisions of this Ordinance are hereby repealed.

SECTION 5. EFFECTIVE DATE

This Ordinance shall be in full force and effect after its final passage and publication as by law provided.

APPROVED this _____ day of _____, 2015.

Tom Sunderbruch, Chairperson
Scott County Board of Supervisors

ATTESTED BY:

Roxanna Moritz
Scott County Auditor

PLANNING & DEVELOPMENT

500 West Fourth Street
Davenport, Iowa 52801-1106
Office: (563) 326-8643 Fax: (563) 326-8257
Email: planning@scottcountyiowa.com



Timothy Huey
Director

To: Dee F. Bruemmer, County Administrator
From: Brian McDonough, Planning & Development Specialist
Date: August 4, 2015
Re: Approval of the High Bids from the 2015 Scott County Tax Deed Auction

The Annual County Tax Deed Auction was held on Tuesday, July 28th. 15 total properties were offered for sale, 12 of which were sold. On the Board's August 13th agenda for approval is a Resolution recognizing the 12 high bids for the sold properties. Two of the three unsold parcels received a winning bid during the auction and were being held with the required down payment (Parcel F0051-28, 646 E. 6th Street and Parcel K0012-20, 1607 W. 2nd Street). However, the balance was not paid in full by the Friday, July 31st deadline. Therefore, the down payment was forfeited and both properties remain in the County's possession. In addition to the Resolution approving the high bids there is also a Resolution nullifying the sale of these two properties.

The third unsold property was Parcel E0039-03D directly adjacent to 36 Edgehill Terrace in McClellan Heights. Staff approached the adjacent owners prior to the auction, and expected them to attend and bid on this property. They were not in attendance, and due to the property's size and location no one else entered a bid. The property will remain in the County's possession. Auction proceeds, including the 12 sold parcels and the forfeited down payments, totaled \$18,140.

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES THAT THIS RESOLUTION HAS BEEN FORMALLY APPROVED BY THE BOARD OF SUPERVISORS ON _____ DATE _____ _____ SCOTT COUNTY AUDITOR
--

RESOLUTION
SCOTT COUNTY BOARD OF SUPERVISORS
August 13, 2015
APPROVING THE HIGH BIDS FOR TAX DEED PROPERTIES FROM THE
JULY 28, 2015 TAX DEED AUCTION

BE IT RESOLVED by the Scott County Board of Supervisors as follows:

- Section 1. That the Board of Supervisors held a public hearing on July 16, 2015 to set the date of July 28, 2015 for the public auction of certain tax deed parcels.

- Section 2. That the Board approves the high bids shown on the attached Exhibit A for those tax deed parcels.

- Section 3. That the Board Chairman and Auditor are authorized to sign the Quit Claim Deeds transferring the properties listed on the attached Exhibit A. The Planning and Development Department is directed to record the Quit Claim Deeds and forward them to the new owners.

- Section 4. This resolution shall take effect immediately.

EXHIBIT A

<u>Property (Parcel ID)</u>	<u>Bidder</u>	<u>Amount</u>	<u>Grantee</u>
010305102012	Andrew Liske	\$600.00	Andrew Liske
7202011OLX	Troy Lindaman	\$2,100.00	Troy Lindaman
E0014-15	Gary Smith Construction, Inc.	\$4,500.00	Gary Smith Construction, Inc.
F0036-28	Clifford Hinton	\$10.00	Clifford Hinton
F0051-07B	Stephanie Simmons	\$400.00	Stephanie Simmons
G0043-44A	David Dang	\$10.00	David Dang
G0064-13	Thomas Bullock	\$7,000.00	Thomas Bullock
H0061-01	Thomas Bullock	\$125.00	Thomas Bullock
H0061-31	David Dang	\$1,400.00	David Dang
K0005-45	Delman Weber	\$225.00	Delman Weber
K0006-07	S&J Realty	\$70.00	S&J Realty
T2023B32	Thomas Bullock	\$400.00	Thomas Bullock

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES THAT
THIS RESOLUTION HAS BEEN FORMALLY APPROVED BY
THE BOARD OF SUPERVISORS ON _____
DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N
SCOTT COUNTY BOARD OF SUPERVISORS
August 13, 2015

NULLIFYING THE SALE OF PARCELS F0051-28 & K0012-20
FROM THE JULY 28, 2015 TAX DEED AUCTION

BE IT RESOLVED by the Scott County Board of Supervisors as follows:

- Section 1: Full payment of the highest bid on all property sold at the 2015 Scott County Tax Deed Auction was due on Friday, July 31, 2015
- Section 2: David Dang made the highest bid on Parcel F0051-28, and Stephanie Simmons made the highest bid on Parcel K0012-20 at the County Tax Deed Auction on July 28, 2015.
- Section 3: David Dang and Stephanie Simmons failed to make final and full payments on Parcels F0051-28 and K0012-20, respectively.
- Section 4: The Scott County Board of Supervisors voids the July 28, 2015 sale of Parcels F0051-28 and K0012-20, and deposits made on the sale are forfeited.
- Section 5: This resolution shall take effect immediately.

PLANNING & DEVELOPMENT

500 West Fourth Street

Davenport, Iowa 52801-1106

E-mail: planning@scottcountyiowa.com

Office: (563) 326-8643

Fax: (563) 326-8257



Item 05
08-11-15

Timothy Huey
Director

To: Dee F Bruemmer, County Administrator

From: Timothy Huey, Planning Director

Date: August 4, 2015

Re: City of Davenport's request for temporary construction easement across County Tax Deed Parcel F0051-28 located at 646 East 6th Street

At the most recent tax deed sale the high bidder did not pay the balance due on his high bid and therefore the tax deed for this property continues to be held by Scott County. Previously the City had requested this parcel for community development purposes and a public hearing was held on that request and the other properties the City requested from the list of Tax Deeds held by Scott County. At that public hearing a private citizen, Steve Cinkovich, expressed an interest in purchasing the property and requested it not be given to the City of Davenport. Therefore the property was left on the auction list. However, Mr. Cinkovich was outbid by the individual that did not pay the total amount bid.

Staff would recommend approval of the requested temporary construction easement to facilitate the demolition of the residence owned by the City of Davenport on the adjacent property. Alternatively, the Board would still have the discretion to determine that the request by the City for this property for community development purposes was a suitable public purpose under the County's policies on disposal of Tax Deeds. Approval of the transfer of the Tax Deed for this parcel to the City of Davenport would render the need for this easement moot.

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES THAT
THIS RESOLUTION HAS BEEN FORMALLY APPROVED BY
THE BOARD OF SUPERVISORS ON _____
DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N
SCOTT COUNTY BOARD OF SUPERVISORS
August 13, 2015

**APPROVAL OF CITY OF DAVENPORT'S REQUEST FOR TEMPORARY
CONSTRUCTION EASEMENT ON SCOTT COUNTY TAX DEED PARCEL F0051-28
LOCATED AT 646 EAST 6TH STREET**

BE IT RESOLVED by the Scott County Board of Supervisors as follows:

Section 1. The City of Davenport proposes to demolish the residential structure adjacent to County Tax Deed Parcel F0051-28.

Section 2. The City of Davenport has requested a temporary construction easement on County Tax deed parcel F0051-28 to facilitate said demolition project.

Section 3. The Board herby approves the granting of such an easement to the City of Davenport and the Chairman is authorized to sign the easement document.

Section 4. This resolution shall take effect immediately.

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES THAT
THIS RESOLUTION HAS BEEN FORMALLY APPROVED BY
THE BOARD OF SUPERVISORS ON _____
DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N
SCOTT COUNTY BOARD OF SUPERVISORS
August 13, 2015

**APPROVING THE TRANSFER OF TAX DEED FOR PARCEL F0051-28 TO CITY OF
DAVENPORT IN ACCORDANCE WITH COUNTY POLICY**

BE IT RESOLVED by the Scott County Board of Supervisors as follows:

Section 1. County policy states that a city may request transfer of a tax deed property located within the city for community development purposes if such transfer will benefit a community program.

Section 2. A Public Hearing was held June 4, 2015 on the request by the City of Davenport for the transfer of tax deed parcels, including F0051-28 to the City of Davenport.

Section 3. The Chairman is authorized to sign the Quit Claim Deed.

Section 4. This resolution shall take effect immediately.

PLANNING & DEVELOPMENT

500 West Fourth Street

Davenport, Iowa 52801-1106

Office: (563) 326-8643 Fax: (563) 326-8257

Email: planning@scottcountyiowa.com



Item 06
08-11-15

Timothy Huey
Director

To: Dee F. Bruemmer, County Administrator
From: Brian McDonough, Planning & Development Specialist
Date: August 4, 2015
Re: Consideration of the Final Plat of Strom First Addition, being a minor subdivision plat located in Part of the NW¼ of Section 30, Lincoln Township, and being a re-plat of Part of Tract D of the Auditor's Plat for Wayne Jugenheimer.

The Planning Commission unanimously recommended approval of both the Sketch Plan (5-0) and Final Plat (4-0) of this subdivision. During the Sketch Plan meeting on May 19th a few neighboring property owners expressed drainage concerns. Eugene and Jackie Staron who live directly adjacent to the east at 18129 220th Street expressed concerns regarding how new development may affect the drainage of their pond. Staff explained that minor plats do not require grading or storm water drainage plans, and pointed out that any increase or change in storm water flow due to one new house would be minimal. There were no neighbors present at the July 7th meeting to address the Final Plat.

Approval of this Final Plat would subdivide an existing 6.72 acre parcel into two lots. Lot 1 would contain the existing house at 21945 180th Avenue and be approximately 5.57 acres in size. Lot 2 would be approximately 1.15 acres in size and would retain a development right for one single-family dwelling. At this time, staff has received signed copies of all required platting documents from the applicant's attorney. This Plat falls within the review jurisdiction of the City of Eldridge, and the Eldridge Planning Commission unanimously approved the Plat at their July 23rd meeting. Approval by the Board of Supervisors allows for recording of the Plat and associated platting documents, and transfer of deeds.

FINAL PLAT OF STROM FIRST ADDITION TO SCOTT COUNTY, IOWA

BEING PART OF THE NORTHWEST QUARTER OF SECTION 30
TOWNSHIP 79 NORTH, RANGE 4 EAST OF THE 5th P.M.
AND BEING A REPLAT OF PART OF TRACT D
OF THE AUDITOR'S PLAT FOR WAYNE JUGENHEIMER

OWNER - DEVELOPER

STEVE & SHAUNA STROM
1211 RUSTIC VIEW COURT
ELDRIDGE, IOWA 52748

GENERAL NOTES

- IRON MONUMENTS FOUND SHOWN THUS (5/8" IRON PIN)
- IRON MONUMENTS SET SHOWN THUS (5/8" IRON PIN)
- ALL DISTANCES SHOWN ARE IN FEET AND DECIMAL PARTS THEREOF.
- SUBDIVISION CONTAINS 6.72 ACRES, MORE OR LESS.
- BEARINGS BASED ON THE IOWA STATE PLANE COORDINATE SOUTH ZONE,
NAD 83 | 2011 | EPOCH 2010.0
- SUBDIVISION IS ZONED R-1 (SINGLE-FAMILY RESIDENTIAL DISTRICT).
- (M) DENOTES MEASURED INFORMATION
- (D) DENOTES DEED INFORMATION

I hereby certify that this land surveying document was prepared and the related survey work was performed by me or under my direct personal supervision and that I am a duly Licensed Land Surveyor under the laws of the State of Iowa.

Signature: _____
David L. Meyer, P.E. & L.S., License Number 7228

Date: _____
My license renewal date is December 31, 2018

THIS SHEET ONLY

Page or sheets covered by this seal: _____

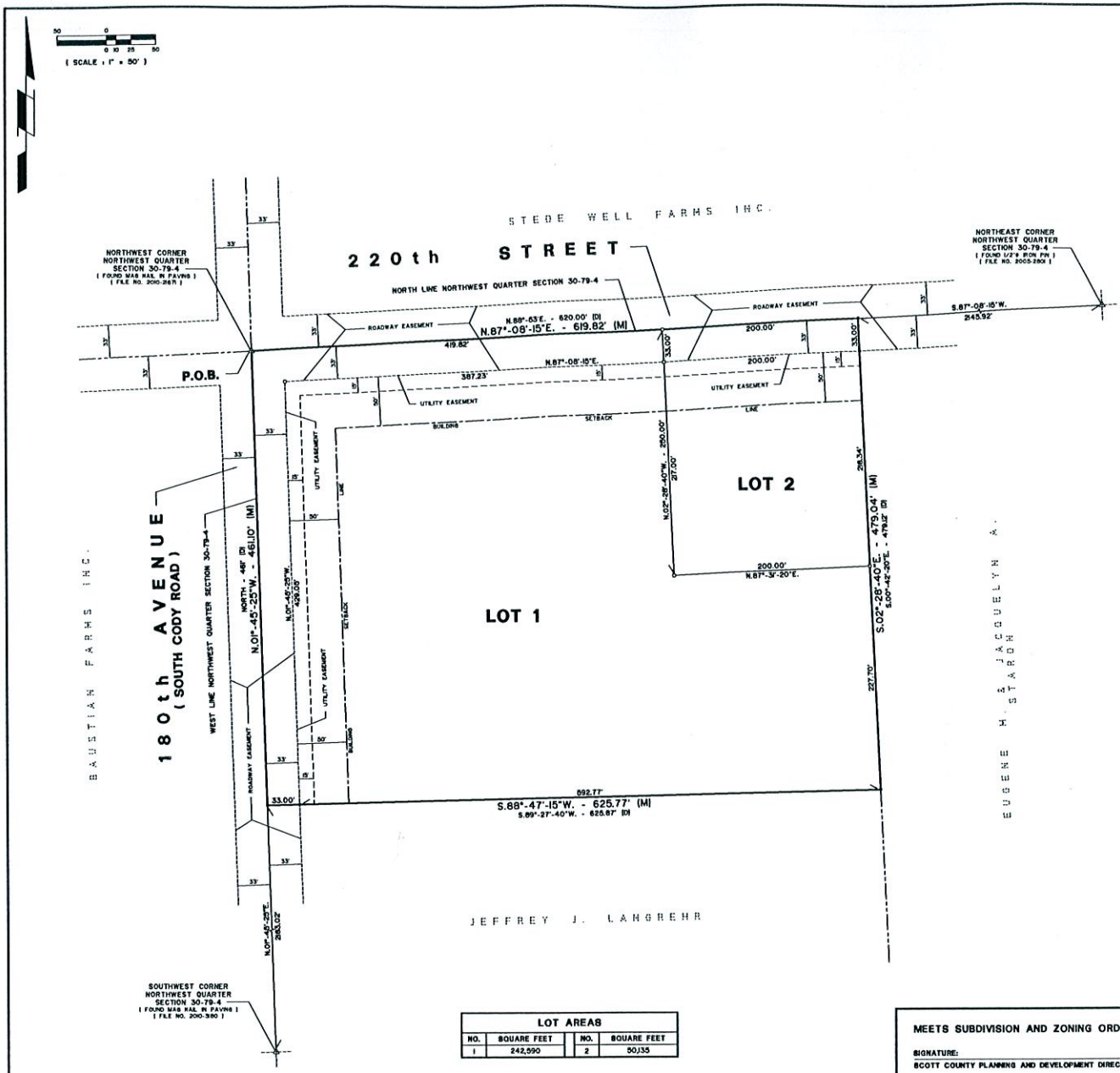


PREPARED BY

**VERBEKE - MEYER
CONSULTING ENGINEERS, P.C.**

4111 EAST 60th STREET
DAVENPORT, IOWA 52807
PHONE NUMBER: (563) 359 - 1348

VMCE 15139



STEDE WELLS FARMS INC.

220th STREET

**180th AVENUE
(SOUTH CODY ROAD)**

LOT 2

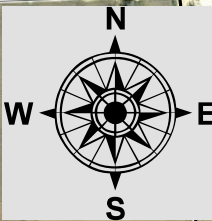
LOT 1

JEFFREY J. LANGREHR

LOT AREAS			
NO.	SQUARE FEET	NO.	SQUARE FEET
1	242,590	2	50,335

MEETS SUBDIVISION AND ZONING ORDINANCE REQUIREMENTS

SIGNATURE: _____ DATE: _____
SCOTT COUNTY PLANNING AND DEVELOPMENT DIRECTOR



61

Y68

Eldridge

S SCOTT PARK RD

E BLACKHAWK TRL

220TH ST

Strom Property

SLOPERTOWN RD

HARRISON ST

HWY 61

61

SCOTT PARK RD

E 90TH ST

F55

F55

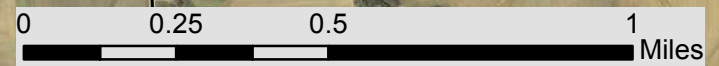
E 90TH ST

210TH ST

F55




Davenport

JERSEY RIDGE RD






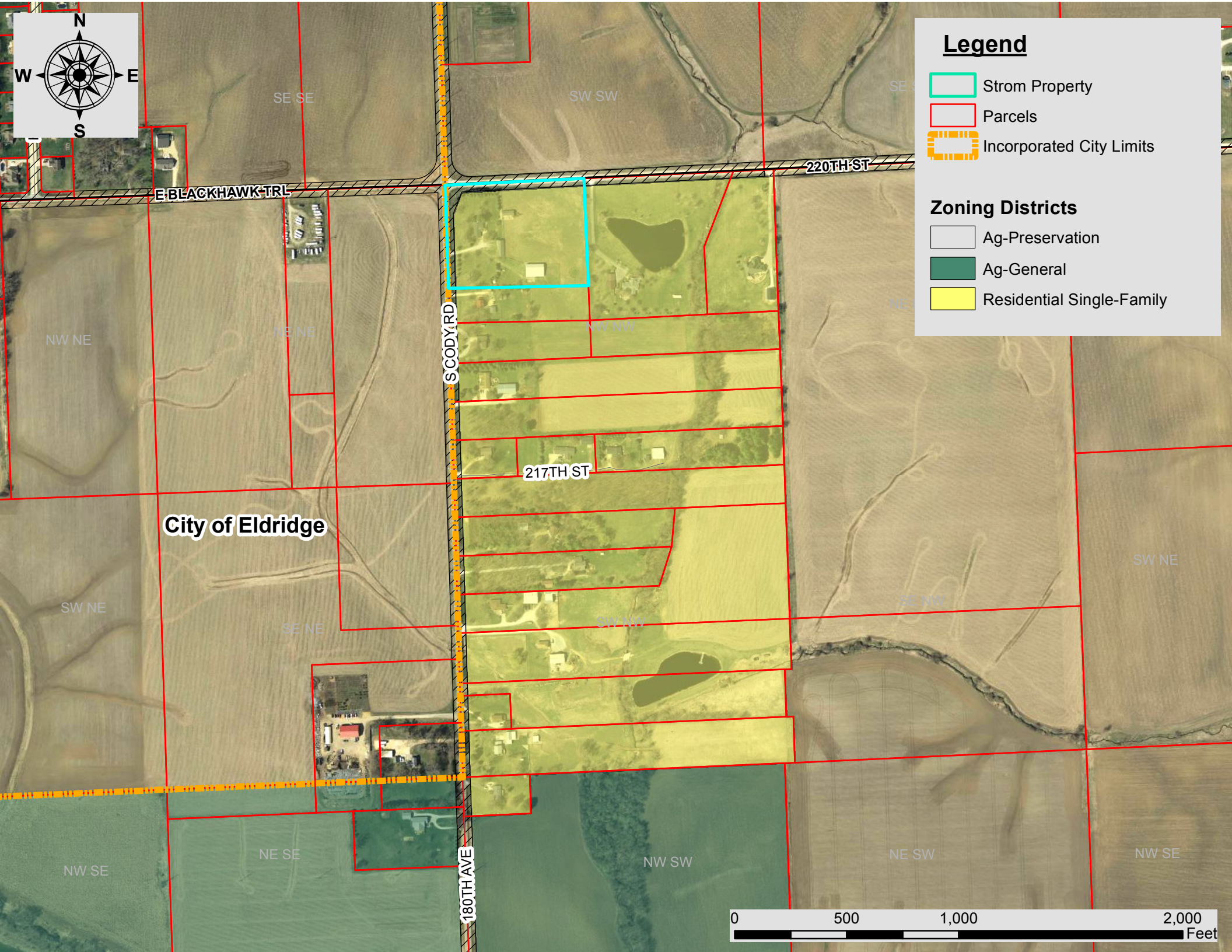


Legend

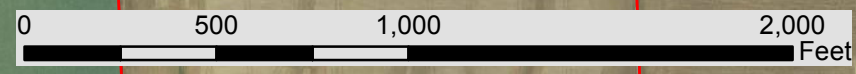
-  Strom Property
-  Parcels
-  Incorporated City Limits

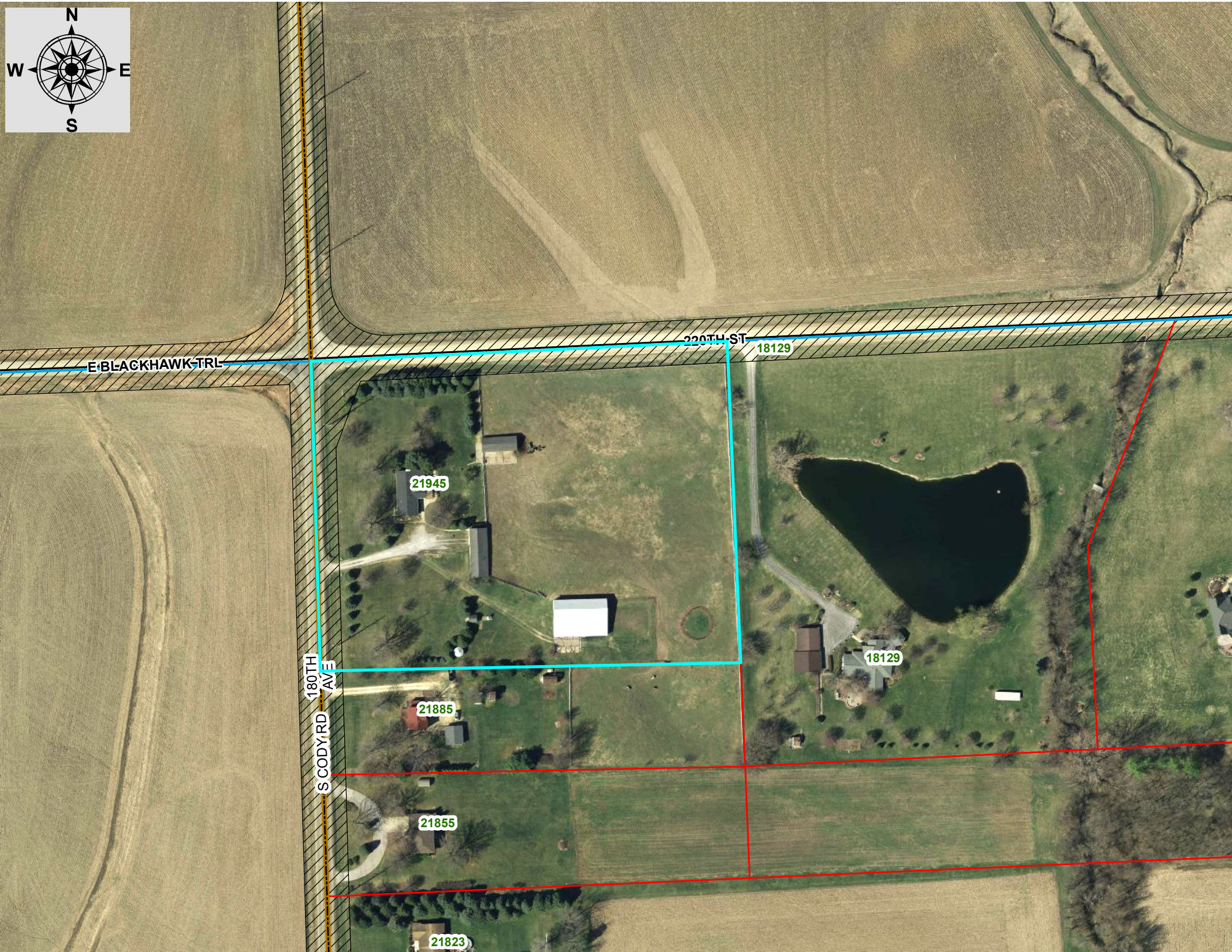
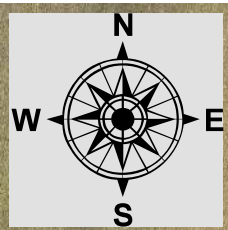
Zoning Districts

-  Ag-Preservation
-  Ag-General
-  Residential Single-Family



City of Eldridge





E-BLACKHAWK TRL

220TH ST

18129

180TH AVE
SCODY RD

21945

21885

21855

21823

18129



PLANNING & ZONING COMMISSION

STAFF REPORT

JULY 7, 2015



Applicant: Steve and Shauna Strom

Request: Approval of the Final Plat of Strom First Addition

Legal Description: Part of Tract D of the Auditor's Plat for Wayne Jugenheimer, exempting the southerly approximately 155 feet, being Part of the NW¼ NW¼ of Section 30, Lincoln Township

General Location: 21945 180th Avenue

Existing Zoning: Single- Family Residential (R-1)

Surrounding Zoning:

- North:** Agriculture-Preservation (A-P)
- South:** Residential Single-Family (R-1)
- East:** Residential Single-Family (R-1)
- West:** City of Eldridge

GENERAL COMMENTS: The proposed Final Plat would separate the applicant's property into two (2) lots. The existing house and accessory buildings at 21945 180th Avenue would be contained on Lot 1, being approximately 5.57 acres in size. Lot 2 would be approximately 1.15 acres in size and would create a development right for a single-family dwelling due to the property's R-1 zoning. On May 19th the Planning Commission voted unanimously to approve a two (2) lot minor subdivision sketch plan for this property with two conditions, 1) All Scott County Health Department regulations be met; and 2) Any final plat submittal shall also be concurrently submitted to the City of Eldridge for their review and approval.

STAFF REVIEW: Staff has reviewed this request for approval of a Final Plat of a Minor Subdivision. The Subdivision Regulations allow a plat to be reviewed as Minor if it creates less than five (5) lots and does not involve the extension of any new streets.

The land use history of the area, access, lot configuration, and well and septic issues were discussed during review of the Sketch Plan on May 19th. Drainage issues were also discussed at that meeting, as some neighboring property owners expressed concerns about increased storm water runoff. As staff explained at that meeting, the County does not require a grading or storm water drainage plan for minor subdivision plats.

Lot 1 would have frontage onto both 180th Avenue and 220th Street, while Lot 2 would have 200 feet of frontage on 220th Street. Both lots meet the minimum sizing and dimension requirements of the Zoning and Subdivision Ordinances. At the Sketch Plan stage the Health Department commented that the septic system for 21945 180th Avenue appeared to encroach upon Lot 2. The



PLANNING & ZONING COMMISSION

STAFF REPORT

JULY 7, 2015



Final Plat has reduced the size of Lot 2 to solve this problem. The Final Plat has no other changes from the original Sketch Plan submittal.

For minor plats the Subdivision Ordinance requires that adjacent property owners within five hundred feet (500') are notified of a sketch plan submittal. However, re-notification of a final plat submittal for the same request is not required. Staff has not received any comments or questions since the May 19th meeting. The Health Department and County Engineer were both re-notified of the Final Plat submittal, but neither had any comments or concerns.

The Eldridge Planning Commission will review this plat at their July 16th meeting, as this falls within their two-mile extraterritorial review jurisdiction. Following their approval the Plat may be considered by the Board of Supervisors.

RECOMMENDATION:

Staff recommends that the Final Plat known as Strom First Addition be approved with the following conditions:

- 1) Signed copies of all platting documents be submitted prior to consideration by the Board of Supervisors; and
- 2) The City of Eldridge approve the Plat prior to consideration by the Board of Supervisors

Submitted by:

Brian McDonough, Assistant Planner
June 30, 2015

CERTIFICATE OF APPROVAL BY SCOTT COUNTY

I, Tom Sunderbruch, Chairman of the Scott County Board of Supervisors, do hereby certify that said Board adopted a Resolution on August 13, 2015 in which it approved the Final Plat of **Strom First Addition** as follows:

BE IT RESOLVED by the Scott County Board of Supervisors as follows:

Section 1. As the local governing body responsible for the approval of subdivision plats within its rural jurisdiction, the Scott County Board of Supervisors has, on this 13th day of August 2015, considered the Final Plat known as **Strom First Addition**. Said Plat is a subdivision being Part of the NW¼ of Section 30 in Township 79 North, Range 4 East of the 5th Principal Meridian (Lincoln Township), being a re-plat of part of Tract D of the Auditor's Plat for Wayne Jugenheimer in Scott County, Iowa. The Scott County Board of Supervisors, having found said Plat to be in substantial compliance with the provisions of Chapter 354, Code of Iowa, and the Scott County Subdivision and Zoning Ordinances, does hereby approve the Final Plat of **Strom First Addition**.

Section 2. The Board Chairman is authorized to sign the Certificate of Approval on behalf of the Board of Supervisors and the County Auditor to attest to his signature.

Section 3. This Resolution shall take effect immediately.

Signed this 13th day of August, 2015

SCOTT COUNTY, IOWA

BY: _____
Tom Sunderbruch, Chairman

ATTESTED BY: _____
Roxanna Moritz, Auditor

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES THAT
THIS RESOLUTION HAS BEEN FORMALLY APPROVED BY
THE BOARD OF SUPERVISORS ON _____
DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N
SCOTT COUNTY BOARD OF SUPERVISORS
August 13, 2015

APPROVING THE FINAL PLAT OF STROM FIRST ADDITION

BE IT RESOLVED by the Scott County Board of Supervisors as follows:

- Section 1.** As the local governing body responsible for the approval of subdivision plats within its rural jurisdiction, the Scott County Board of Supervisors has, on this 13th day of August 2015, considered the Final Plat known as **Strom First Addition**. Said Plat is a subdivision being Part of the NW¹/₄ of Section 30 in Township 79 North, Range 4 East of the 5th Principal Meridian (Lincoln Township), being a re-plat of part of Tract D of the Auditor's Plat for Wayne Jugenheimer in Scott County, Iowa. The Scott County Board of Supervisors, having found said Plat to be in substantial compliance with the provisions of Chapter 354, Code of Iowa, and the Scott County Subdivision and Zoning Ordinances, does hereby approve the Final Plat of **Strom First Addition**.
- Section 2.** The Board Chairman is authorized to sign the Certificate of Approval on behalf of the Board of Supervisors and the County Auditor to attest to his signature.
- Section 3.** This Resolution shall take effect immediately.

Facility and Support Services

600 West 4th Street

Davenport, Iowa 52801-1003

fss @ scottcountyiowa.com

(563) 326-8738 Voice (563) 328-3245 Fax



July 30, 2015

To: Dee F. Bruemmer
County Administrator

From: Tammy Speidel, Director
Facility and Support Services

Subj: Approval of Jail DVR Purchase

Over the last two weeks, two of the DVR units in the jail have failed, compromising the ability to retrieve camera footage and in one case creating the loss of about thirty minutes of recorded footage for cameras housed on that particular DVR.

As Facilities talked through this issue, there are two additional DVR's remaining in use as part of the original system installation. Because of the age of the devices and the high probability that they are close to end of life based on recent failures, we obtained pricing to replace those two units proactively rather than waiting for a failure. We also need to replace the spare unit that was placed into service earlier this month. Having a spare on hand allows FSS staff to install a unit at the time of failure and keeps the system running properly with the least amount of risk possible.

DVRs are integrated with the other security equipment in the building and are supplied by Stanley Convergent Security Solutions. The quote that they provided for the three units is for \$14,500.00. This price represents a discount over purchasing them one at a time, will allow us to replace the remaining original units, and provide one spare to be used if needed. This purchase is budgeted in the Capital Budget Plan.

I recommend approval of the bid and plan to be at the next Committee of the Whole meeting to discuss any questions you or the Board may have.

Cc: Sheriff Dennis Conard
Major Thomas Gibbs
Captain Jerry Brundies
FSS Management Team

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES
THAT THIS RESOLUTION HAS BEEN FORMALLY
APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

August 13, 2015

A RESOLUTION APPROVING THE PURCHASE OF THREE REPLACEMENT DVR
UNITS FOR THE JAIL FROM STANLEY CONVERGENT SECURITY SOLUTIONS IN
THE TOTAL AMOUNT OF \$14,500.00

BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

- Section 1. That the purchase of three replacement DVR units for the jail is hereby approved and awarded to Stanley Convergent Security Solutions in the total amount of \$14,500.00
- Section 2. This resolution shall take effect immediately.

Facility and Support Services

600 West 4th Street

Davenport, Iowa 52801-1003

fss @ scottcountyiowa.com

(563) 326-8738 Voice (563) 328-3245 Fax



July 30, 2015

To: Dee F. Bruemmer
County Administrator

From: Tammy Speidel, Director
Facility and Support Services

Subj: Acceptance of Counter-Offer 3206 S 16th Ave, Eldridge IA

As you may recall, the Board authorized us to begin negotiation efforts with the property owner VMI Blackhawk Hills with regards to two parcels located at the address above for the Sheriff Patrol Facility. We have reached an agreement with that owner and if approved will move forward with the purchase of this property.

The final agreed upon sale price for two parcels containing 7.47 acres total is \$275,000.00. The seller has agreed to allow us to use soil from the south parcel at no charge to bring the north parcel up to grade. Additionally, the seller has agreed to contribute \$1,500.00 towards the cost of the Phase One Environmental Study which is estimated between \$3,000 and \$5,000.

I will be in attendance at the next Committee of the Whole meeting to discuss this purchase and to answer any questions you or the Board may have.

Cc: Sheriff Conard
Major Tom Gibbs
FSS Management Staff

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES
THAT THIS RESOLUTION HAS BEEN FORMALLY
APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

August 13, 2015

A RESOLUTION APPROVING THE PURCHASE OF REAL PROPERTY LOCATED AT
3206 SOUTH 16TH AVE IN ELDRIDGE FROM VMI BLACKHAWK HILLS IN THE
AMOUNT OF \$275,000.00.

BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

- Section 1. That the purchase of real estate, commonly known as 3206 South
16th Avenue, Eldridge Iowa (Parcels 932449401 and 932449402)
from VMI Blackhawk for \$275,000.00 is hereby approved.
- Section 2. That the Facility and Support Services Director is hereby authorized
to sign documents for the legal closing on the purchase of the above
caption property is hereby approved.
- Section 3. This resolution shall take effect immediately.

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES
THAT THIS RESOLUTION HAS BEEN FORMALLY
APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

August 13, 2015

APPROVAL OF STAFF APPOINTMENTS

BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

Section 1. The hiring of Steven Palmer for the position of part-time Custodial Worker in the Facilities & Support Services Department at the entry level rate.

HUMAN RESOURCES DEPARTMENT
600 W. 4TH Street
Davenport, IA 52801

Office: (563) 326-8767
Fax: (563) 328-3285
www.scottcountyia.com



Date: July 31, 2015

To: Dee Bruemmer, County Administrator

From: Mary J. Thee, Human Resources Director/Asst. County Administrator

Subject: Health Care Flex Spending Account

The IRS regulations have been modified allowing the County to amend our Health Care Flex Spending Account. Our plan contains a provision for "Nondiscrimination Requirements." WageWorks has instituted a simplified process for remedying nondiscrimination should the plan be found discriminatory and participant account adjustments are needed. By passing this amendment we'll simplify this portion of our plan. The amendment is attached.

Cc: Cheri Sexton, Benefits Coordinator

HEALTH CARE FLEXIBLE SPENDING ACCOUNT AMENDMENT

**ARTICLE I
PREAMBLE**

- 1.1 **Adoption and effective date of amendment.** The Employer adopts this Amendment to the Scott County, Iowa plan (“Plan”) to reflect changes to the Nondiscrimination Requirements of the Plan. The sponsor intends this Amendment as good faith compliance with the requirements of this provision. This Amendment shall be effective on or after the date the Employer elects in Section 2.1 below.
- 1.2 **Supersession of inconsistent provisions.** This Amendment shall supersede the provisions of the Plan to the extent those provisions are inconsistent with the provisions of this Amendment.

**ARTICLE II
NONDISCRIMINATION REQUIREMENTS**

- 2.1 **Effective Date.** This Amendment is effective as of August 1, 2015.
- 2.2 **Nondiscrimination Requirements.** Notwithstanding any provision contained in this Health Care Flexible Spending Account Plan to the contrary, the “Adjustment to avoid test failure.” shall read as follows:

(c) **Adjustment to avoid test failure.** If the Administrator deems it necessary to avoid discrimination or possible taxation to Key Employees or a group of employees in whose favor discrimination may not occur in violation of Code Section 125, it may, but shall not be required to, reduce contributions or non-taxable Benefits in order to assure compliance with the Code and regulations. Any act taken by the Administrator shall be carried out in a uniform and nondiscriminatory manner. With respect to any affected Participant who has had Benefits reduced pursuant to this Section, the reduction shall be made proportionately among Health Flexible Spending Account Benefits and Dependent Care Flexible Spending Account Benefits, and once all these Benefits are expended, proportionately among insured Benefits. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and deposited into the benefit plan surplus.

This Amendment has been executed this ____ day of _____, _____.

Name of Employer:

By: Mary J. Thee on behalf of Scott County Iowa
EMPLOYER

CERTIFICATE OF ADOPTING RESOLUTION

The undersigned authorized representative of Scott County of Iowa (the Employer) hereby certifies that the following resolutions were duly adopted by Employer on _____ (date), and that such resolutions have not been modified or rescinded as of the date hereof;

RESOLVED, that the Amendment to the Scott County, Iowa plan (the Amendment) is hereby approved and adopted, and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counterparts of the amendment.

The undersigned further certifies that attached hereto is a copy of the Amendment approved and adopted in the foregoing resolution.

Date: _____

Signed: _____

(print name/title)

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES
THAT THIS RESOLUTION HAS BEEN FORMALLY
APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

August 13, 2015

APPROVAL OF AMENDMENT TO FLEXIBLE SPENDING ACCOUNT PLAN

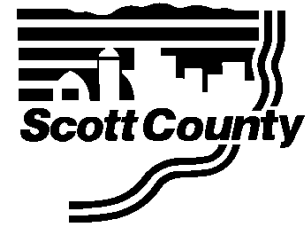
BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

Section 1. That the County's Health Care Flexible Spending Account is hereby amended to simplify the non-discrimination testing process.

Section 2. That the Human Resources Director hereby authorized to sign the FSA contracts for services on behalf of the Board.

Section 3. This resolution shall take effect immediately.

Community Services Department
600 W. 4th St.
Davenport, Iowa 52801



Item 11
08-11-15

(563) 326-8723 Fax (563) 326-8730

August 3, 2015

TO: Dee F. Bruemmer

FROM: Lori A. Elam

RE: Authorized Agency Agreement
Center for Active Seniors, Inc. (CASI)

Enclosed is the proposed FY16 Agreement with the above listed agency. The changes are as described below.

The dates and contractual amounts are changed to reflect the Board's decisions during the budget review process. The county will only be funding two programs: Outreach and the Day Center (Jane's Place). The overall funding was increased \$61,500 for FY16. This additional funding is from the mental health fund for the Outreach program. CASI now has an Outreach Worker working in the Scott County Community Services Department assisting county staff with cases regarding the elderly with mental health issues.

The contract has been reviewed by the agency. No additional changes were requested. I will be available at the Committee of the Whole meeting for any questions.

AGREEMENT

This agreement is made and entered into this 1st day of July, 2015, by and between Scott County, Iowa, a governmental unit of the State of Iowa (hereinafter referred to as Scott County), and the Center for Active Seniors, Inc., (hereinafter referred to as CASI), which provides programs for older persons in Scott County.

WITNESSETH

In consideration of the mutual covenants and agreements hereinafter set forth, Scott County and CASI agree as follows:

1. Scott County shall make an annual payment to CASI for the performance of its covenants in the amount of \$275,250 payable in twelve (12) monthly installments of \$22,937.50. Each installment shall be made available on the day following the first monthly meeting of the Scott County Board of Supervisors.

2. Scott County agrees to pay CASI this sum of \$275,250 as consideration for CASI serving Scott County senior citizens at appropriate sites in Scott County as are necessary in the best interest of the above individuals and/or families. Such services shall include:

- A. Outreach
- B. Day Care

3. Scott County and CASI each acknowledge that the payments herein to be made are to supplement and not supplant other available sources of income to CASI, such as fees collected for services provided to individual clients.

4. Scott County and CASI agree that in order to provide more targeted county funding to the vulnerable elderly population, the FY16 funding levels will be:

- A. OUTREACH: The county funding level will be \$227,114.
- B. DAY CENTER: The county funding will be \$48,136.

5. CASI shall comply with all applicable laws and regulations pertaining to its operation, and shall not discriminate in providing services on the basis of race, color, creed, national origin, sex, handicapped condition or religious affiliation. Funds provided hereunder shall not be used to further the election of any candidate for political office.

6. CASI shall not transfer between programs the total annual funds allotted to each program as specified in the Scott County budget submission without prior Scott County approval of such transfers.

7. CASI shall provide Scott County with:

- A. A revised budget estimate and program performance projections if different from the original request, within thirty (30) days of the signing of this agreement.
- B. Quarterly reporting on performance indicators and financial data as specified in the Scott County Budget submission.
- C. Notification of any significant changes in funding, salary levels, staffing or programming; including the expansion of existing programs, addition of staff positions or the addition of any new funding source and/or program in a timely manner.
- D. Minutes or, summary of, the monthly meetings of the CASI Board of Directors.

8. CASI shall provide Scott County with an independent Certified Public Accountant audit for FY2016. The audit shall be delivered to Scott County by November 1, 2016.

9. Scott County shall be named as additional insured under a comprehensive liability policy maintained by CASI, and providing a minimum coverage of \$1 million. A copy of the insurance certificate for the term of the contract shall be on file in the Scott County Office of the Director of Budget and Information.

10. CASI shall hold harmless from and indemnify Scott County against all claims, suits, actions, costs, attorney fees, expenses, damages, judgments, or decrees, incurred by reason of any person or persons or property being damaged or injured by CASI or any agent or employee of CASI, whether by negligence or otherwise.

11. This agreement may be amended in whole or in part by mutual consent of the parties, provided that no such amendment shall become effective unless in writing and properly executed by the parties.

12. This agreement shall be for one year. If either party wishes to terminate this agreement the first party shall deliver to the second party a ninety (90) day written notice of termination.

SCOTT COUNTY BOARD OF SUPERVISORS

CENTER FOR ACTIVE SENIORS, INC.

Thomas Sunderbruch, Chair

Frank Clark, Chair
Board of Directors

Date

Date

ATTEST:

Roxanna Moritz, Scott County Auditor

Date

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES
THAT THIS RESOLUTION HAS BEEN FORMALLY
APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

AUGUST 13, 2015

APPROVAL OF FY2016 CONTRACTUAL AGREEMENT BETWEEN THE CENTER FOR
ACTIVE SENIORS, INC. AND SCOTT COUNTY

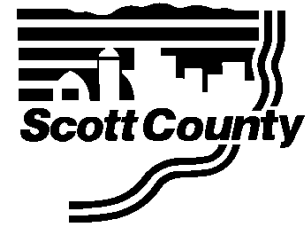
BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

Section 1. That the FY2016 contractual agreement between Scott County and
the Center for Active Seniors, Inc. for the provision of programs for
older persons in Scott County is hereby approved

Section 2. That the Chairman is authorized to sign said agreement.

Section 3. This resolution shall take effect July 1, 2015.

Community Services Department
600 W. 4th St.
Davenport, Iowa 52801



Item 12
08-11-15

(563) 326-8723 Fax (563) 326-8730

August 3, 2015

TO: Dee F. Bruemmer

FROM: Lori A. Elam

RE: Amended 28E Agreement for Mental Health Advocate Services

The Mental Health Advocate position, effective July 1, 2015, became the responsibility of the counties. The current Mental Health Advocate, Rose McVay, was “grandfathered” into her current position according to House File 468. She currently serves as the advocate for our mental health region, Cedar, Clinton, Jackson, Muscatine and Scott County, under a 28E agreement.

At the May Eastern Iowa MH/DS Regional Governing Board meeting, members expressed an interest in continuing to operate under a 28E agreement that way the advocate would continue to serve all five counties. The 28E agreement was amended to reflect regional language as well as employer of record language. All compensation and expenses will be paid by Scott County and billed for reimbursement from the other participating counties on a quarterly basis.

The agreement is automatically renewed each year unless terminated by one or more parties or if there are concerns with the agreement/services. Partner counties are responsible for a percentage of expenses of the Advocate as indicated in Attachment A. The percentages are based on approximate caseload size.

If the Board of Supervisors agrees with the amended 28E Agreement, I will forward it on to Cedar, Clinton, Jackson and Muscatine Counties for their consideration. I will be available at the Committee of the Whole to discuss the revised agreement and answer any questions.

AMENDMENT
28E AGREEMENT
FOR
MENTAL HEALTH ADVOCATE SERVICES

Whereas, Cedar, Clinton, Jackson, Muscatine, and Scott Counties are desirous to amend the current 28E Agreement regarding Mental Health Advocate Services pursuant to statutory authority under Chapter 28E of the Code of Iowa, and

Whereas, prior to July 1, 2015 Iowa Code Section 229.19 required the Court to appoint and supervise the Mental Health Advocate for each of the counties that are part of this agreement. Now this section of the Code has been amended by the State Legislature in 2015 to allow the counties to appoint and supervise the Mental Health Advocate, and

Whereas, under Section 229.19, the counties continue to be obligated to compensate the Advocate for their services and to provide funding for travel, training and supplies, and

Whereas, Cedar, Clinton, Jackson, Muscatine and Scott Counties are members of the Eastern Iowa Mental Health/Disability Services (MH/DS) Region and have shared services and Scott County agreed to serve as the employer of record and the Region's fiscal agent,

Therefore, it is agreed that Scott County will continue to serve as the employer of record and the counties will continue to provide funding in the following manner:

1. The Mental Health Advocate shall be employed by Scott County on a full time basis and receive the pay and benefits entitled to a nonunion employee. A job description and salary range will be determined for the Advocate position by Scott County. The appointment will be recommended by the Eastern Iowa MH/DS Region's Management Team and approved by the Scott County Board of Supervisors. The Advocate will be supervised by the Community Services Director of Scott County including performance review and merit raise.
2. The partner counties will be responsible for a percentage of the expenses incurred in the employment of the Advocate. The percentages are established on approximate case load size and are outlined in Attachment A.
3. All compensation and expenses will be initially paid by Scott County and will be billed for reimbursement to the other participating counties on a quarterly basis, based on the percentages on Attachment A. Each participating county agrees to reimburse Scott County within thirty (30) days of receipt of the billing.

4. Expenses billed to counties will be all costs of the employment of the Advocate, including: salary, benefits, mileage and travel expenses, phone charges, miscellaneous office expenses, and staff development costs.
5. This Agreement may be amended at any time by approval of such written amendments by all participating Counties.
6. If any party wishes to terminate this Agreement, said party shall deliver to each of the other parties a written ninety (90) day notice of termination.
7. This Agreement shall be effective July 1, 2015, and shall be subject to automatic annual renewal for a period of one year at the beginning of each fiscal year (July 1) unless terminated by one or more parties, in accordance with the provisions of Article 6. The annual percentages Attachment A can be amended annually by resolution of the participating County Board of Supervisors.
8. This agreement, pursuant to chapter 28E.8 of the Code of Iowa, shall be filed with the Secretary of State and recorded with the County Recorder.

Signatures:

Thomas Sunderbruch, Chair Scott County Board of Supervisors	Date
--	------

Kas Kelly, Chair Muscatine County Board of Supervisors	Date
---	------

Jeff Kaufmann, Chair Cedar County Board of Supervisors	Date
---	------

John Staszewski, Chair Clinton County Board of Supervisors	Date
---	------

Larry J. Koos, Chair Jackson County Board of Supervisors	Date
---	------

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES
THAT THIS RESOLUTION HAS BEEN FORMALLY
APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

August 13, 2015

APPROVING THE AMENDED 28E AGREEMENT FOR THE MENTAL HEALTH
ADVOCATE SERVICES BETWEEN CEDAR, CLINTON, JACKSON,
MUSCATINE AND SCOTT COUNTIES

BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

- Section 1. In that Cedar, Clinton, Jackson, Muscatine, and Scott Counties participate in an agreement regarding Mental Health Advocate services pursuant to the statutory authority under Chapter 28E of the Code of Iowa;
- Section 2. And that such 28E Agreement provides that Cedar, Clinton, Jackson, Muscatine and Scott Counties agree to share in the revised percentage of expenses of the Mental Health Advocate as outlined in the Agreement (Attachment A);
- Section 3. Therefore, the revised 28E Agreement for Mental Health Advocate services is approved and the Chairman is authorized to sign the Agreement.
- Section 4. This resolution shall take effect immediately.

ATTACHMENT A

Percentage of expenses incurred in the employment of the Advocate:

<u>COUNTY:</u>	<u>PERCENTAGE:</u>
Scott County	52 %
Muscatine County	20 %
Cedar County	4 %
Clinton County	18 %
Jackson County	6 %

OFFICE OF THE COUNTY ADMINISTRATOR

600 West Fourth Street
Davenport, Iowa 52801-1030

Ph: (563) 326-8702 Fax: (563) 328-3285

www.scottcountyiowa.com



Item 13
08-11-15

August 3, 2015

TO Dee F. Bruemmer, County Administrator

FROM: Renee Johnson, Administrative Assistant

SUBJ: Approval of Recommended Allowances of the 2015 Homestead Tax Credits and Military Exemptions

State law requires the Board of Supervisors each year approve to allow or disallow Homestead Tax Credits and Military Exemptions as recommended by the Assessor's offices to the County Auditor.

The County Assessor is recommending that all applications be allowed with the exception of two Military Exemption Applications. The Davenport City Assessor is recommending allowance of all applications.

Attachments

cc: Dale Denklau, Scott County Assessor
Nick VanCamp, Davenport City Assessor
Ann Wegener, Accounting Specialist, Treasurer's Office
Wes Rostenbach, Accounting & Tax Manager, Auditor's Office

ROXANNA MORITZ C.E.R.A.
AUDITOR & COMMISSIONER OF ELECTIONS
600 W. 4TH Street
Davenport, Iowa 52801
Ph: (563) 326-8631 Fax: (563) 326-8601
Cell: (563) 370-3915
www.scottcountyiowa.com



July 23, 2015

To: Scott County Board of Supervisors
From: Roxanna Moritz, Scott County Auditor
RE: Assessors' Recommended Action of Homestead Credits, Disabled Veterans Homestead Credits and Military Exemptions

Pursuant to Iowa Code Section 425.3 my office is forwarding to you the recommendations of the Davenport City Assessor and the Scott County Assessor for allowance and disallowance of homestead credit applications. Also, pursuant to Iowa Code Section 426A.14 my office is forwarding to you the recommendations of the Davenport City Assessor and the Scott County Assessor for allowance and disallowance of military service tax exemptions.

The applications are physically stored in the respective Assessor's office. The Davenport City Assessor is recommending that all applications be allowed. The County Assessor is recommending allowance of all applications except the Disabled Veterans Homestead Credit applications of Perry C. Reynolds and Aaron S. Helms. To obtain this credit applicants must be rated as one hundred percent disabled by the Veterans Administration. Neither applicant had received this rating.

Pursuant to Iowa Code Section 425.3 (for homesteads) and 426A.14 (for military exemptions) if the Board disallows a claim the Board is required to send written notice to the claimant that the claim has been disallowed and the reason(s) for the disallowance.

July 21, 2015

Roxanna Moritz
Scott County Auditor
Scott County Administrative Center
Davenport, Iowa 52801

RE: Homestead Tax Credit Applications
Military Exemption Applications

The above referenced applications for 2015 are on file in the Davenport City Assessor's Office and are stored in the County's Tax Incode Application File.

In accordance with Iowa Code Chapter 425.3, the assessor shall submit in writing the reasons for the recommendation to the county auditor. The county auditor shall forward the claims to the board of supervisors. The board shall allow or disallow the claims. If the board disallows a claim, it shall send written notice, by mail, to the claimant at the claimant's last known address. The notice shall state the reason for disallowing the claim.

If you need further clarification, please contact this office.

Sincerely,



Nick Van Camp
Davenport City Assessor

cc: Scott County Board of Supervisors

OFFICE OF THE COUNTY ASSESSOR
600 West 4th Street
Davenport, Iowa 52801-1030



Office: (563) 326-8635
Fax: (563) 328-3218
www.scottcountyiowa.com

DALE R. DENKLAU
Assessor

LEW R. ZABEL
Chief Deputy

July 2, 2015

TO: Scott County Auditor, Roxanna Moritz
Scott County Board of Supervisor Tom Sunderbruch, Chair

RE: Homestead/Military Credit & Disabled Veterans Homestead Credit
Applications

Our office has completed a current list of those persons within Scott County who have filed for homestead tax credits and military service property tax exemptions for the 2015 assessment year. Disabled Veterans Homestead Credits have been amended by House File 616 so they get the credit for 2014 assessment year.

Based upon our continuing audit of the filings, I am requesting that the Board of Supervisors pass a resolution allowing and disallowing credits and exemptions as submitted. Enclosed are two Disabled Veterans Homestead Credit Applications that we recommend to be disallowed because they do not meet the qualifications for this credit. Neither one has a rating of 100% disability or 100% unemployability.

The entire list of credits and exemptions will be kept in this office physically.

Thank you,

Dale Denklaue, Assessor
Scott County Assessor's Office

Application for Disabled Veteran Homestead Tax Credit

This form must be filed with your county assessor by July 1 of the assessment year.

Upon the filing and allowance of the claim, the claim is allowed on that homestead for successive years without further filing as long as the person qualifies for the homestead credit and qualifies as one of the four categories of 'owner' under Iowa Code section 425.15.

Iowa assessors' addresses can be found at the Iowa State Association of Assessors website.

Applicant Contact Information

PLEASE PRINT

Name: AARON S. HELMS Phone Number 757-849-8462

Title: _____ eMail: aaron.helms244@gmail.com

Jurisdiction: SCOTT Co., IA Taxing District: BEB BETTENDORF

I AARON S. HELMS swear or affirm that I am the owner of the following homestead property described legally as: Glenmoor Heath at St Andrews 2ND ADD LOT 6 & OUTLOT F

Address: 5695 Barcelona St. Bettendorf, IA 52722

Check one and attach a copy of the letter from U.S. Department of Veteran Affairs indicating applicant meets eligibility requirements pursuant to Iowa Code Section 425.15.

I am a veteran who acquired the property under the provision of United States code 38 U.S.C §21.801, §21.802 OR 38 U.S.C §2101, §2102.

I am a veteran as defined in Iowa Code Section 35.1. Select one of the two boxes below:

And I have a permanent service connected disability rating of 100%.

And I have a permanent and total disability rating based on individual unemployability paid at the 100% disability rate.

I am a former member of the National Guard of any state who otherwise meets the service requirements of Iowa Code section 35.1 subsection 2, paragraph "b", subsection (2) or (7), with a service-connected disability rating of one hundred percent. Select one of the two boxes below:

And I have a permanent service connected disability rating of 100%.

And I have a permanent and total disability rating based on individual unemployability paid at the 100% disability rate.

I am a surviving spouse or child who is receiving dependency and indemnity compensation (DIC) pursuant to 38 U.S.C §1301 et seq.

I have not and will not claim during this calendar year, a military service tax exemption on any property located in Iowa.

Note: Any person making a false claim for credit or any persons who together act with fraudulent intent to obtain this credit shall be guilty of a fraudulent practice.

Date property was acquired: 10/20/2014 Method acquired: Deed Contract Other _____ (Explain)

Applicant's Signature: [Signature] Date: 7/1/2015

I certify that a smoke detector meeting the requirement of Iowa Code section 100.18

has been installed OR will be installed within thirty days of the filing of this application.

Signed: [Signature] Date: 7/1/2015

Written notification must be provided to the assessor if the circumstances change which would result in a taxpayer being ineligible for the credit, or conveyance of this property, or its discontinued use as your homestead.

Assessor Use Only

I recommend that this application be allowed disallowed

Signed: [Signature] Date: 7/1/15
Assessor (or authorized representative)

Parcel Number: 0409072061

Board of Supervisors Use Only

Credit Allowed Disallowed

Signed: _____ Date: _____

Representative of the Board of Supervisors

RECEIVED

JAN 20 2015



SCOTT COUNTY ASSESSOR

Application for Disabled Veteran's Homestead Tax Credit

Iowa Code Section 425.15

This form must be filed with your county assessor by July 1 annually. Iowa assessors' addresses can be found at the Iowa State Association of Assessors website.

Applicant Contact Information
Name: PERRY C. REYNOLDS
Title: RETIRED U.S. Army OFFICER
Jurisdiction: SCOTT COUNTY
Taxing District: BEB - BETTENDORF

I PERRY C. REYNOLDS swear or affirm that I am the owner of the following homestead property described legally as: ST ANDREW'S GREEN ADD LOT 27

Address: 2022 ST. ANDREWS CIRCLE, BETTENDORF, IA 52722

Check one and attach a copy of the letter from U.S. Department of Veteran Affairs indicating applicant meets eligibility requirements pursuant to Iowa Code Section 425.15.

- I am a veteran who acquired the property under the provision of United States code 38 U.S.C §21.801, §21.802 OR 38 U.S.C §2101, §2102.
I am a veteran as defined in Iowa Code Section 35.1 with a service-connected disability rating of one hundred percent.
I am a former member of the National Guard of any state who otherwise meets the service requirements of Iowa Code section 35.1 subsection 2, paragraph "b", subsection (2) or (7), with a service-connected disability rating of one hundred percent.
I am a surviving spouse or child who is receiving dependency and indemnity compensation pursuant to 38 U.S.C §1301 et seg. Surviving spouse marital status: Remarried: yes no

I have not and will not claim during this calendar year, a military service tax exemption on any property located in Iowa.

Note: Any person making a false claim for credit or any persons who together act with fraudulent intent to obtain this credit shall be guilty of a fraudulent practice.

Date property was acquired: 4/19/1991 Method acquired: Deed Contract Other

Applicant's Signature: Perry C. Reynolds Date: 1/20/2015

I certify that a smoke detector meeting the requirement of Iowa Code section 100.18

- has been installed OR will be installed within thirty days of the filing of this application.

Signed: Perry C. Reynolds Date: 1/20/2015

Written notification must be given to the assessor upon conveyance of this property or its discontinued use as your homestead.

Assessor Use Only
I recommend that this application be allowed disallowed
Signed: Bob M... Date: 1/20/15
Parcel Number: 840905127

Board of Supervisors Use Only
Credit Allowed Disallowed
Signed: Mr Reynolds REPORTED V.A. will NOT SIGN OFF ON Date: 1/20/15

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES
THAT THIS RESOLUTION HAS BEEN FORMALLY
APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

August 13, 2015

APPROVING THE 2015 HOMESTEAD TAX CREDIT AND MILITARY EXEMPTION
APPLICATIONS AS RECOMMENDED FOR ALLOWANCE AND DISALLOWANCE BY
THE DAVENPORT CITY ASSESSOR AND THE SCOTT COUNTY ASSESSOR
OFFICES

BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

Section 1. All 2015 Homestead Property Tax Credit and Military Property Tax
Exemption Applications as recommended for allowance by the Davenport
City Assessor and Scott County Assessor and as filed in the respective
County Assessor's Offices are hereby approved.

Section 2. The disallowances of the Disabled Veterans Homestead Credit
applications of Perry C. Reynolds and Aaron S. Helms are approved.

Section 3. This resolution shall take effect immediately.

JUL 22 2015

Item 14
08-11-15



July 21, 2015

Scott County Board of Supervisors
Administrative Center
600 West 4th Street
Davenport, Iowa 52801-1030

BOARD OF DIRECTORS

HEATHER BRUMMEL
PRESIDENT

BARRY ANDERSON
VICE PRESIDENT

JOHN NAGLE
TREASURER

MARY KELLENBERGER
SECRETARY

SHERI CURRAN

STAN KABAT

ANNE KUEHL

SHIRLEEN MARTIN

MARCY MENDENHALL

KEVIN O'HARA

TRACY SCHUSTER-MATLOCK

Supervisors,

RE: 99F.13 Annual Audit of Licensee Operations

Within ninety days after the end of the licensee's fiscal year, the licensee shall transmit to the commission an audit of the financial transactions and condition of the licensee's total gambling operations, including an itemization of all expenses and subsidies. All audits shall be conducted by certified public accountants registered or licenses in the State of Iowa under Chapter 542 who are selected by the board of supervisors in the county in which the licensee operates.

After seeking and reviewing bids from six local audit firms, the Scott County Regional Authority (SCRA) wishes to change from its current auditor and contract with a new auditor beginning with the year ending December 31, 2015. SCRA President Heather Brummel, Directors Anne Kuehl and Marcy Mendenhall, and Office Coordinator Karen Berneking, served as an audit committee. The audit committee recommended to the SCRA Board of Directors at their July 16, 2015 that the audit firm of Gablemann and Associates, P.C. be selected as the new audit firm.

The Scott County Regional Authority Board of Directors respectfully requests that the Scott County Board of Supervisors approve the firm of Gablemann and Associates, P.C., 630 River Drive, Suite 100, Bettendorf, Iowa to represent SCRA in future audits.

In the event that we can be of further assistance, please do not hesitate to contact us.

Sincerely,

Karen Berneking
Office Coordinator

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES
THAT THIS RESOLUTION HAS BEEN FORMALLY
APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

August 13, 2015

APPROVAL OF THE APPOINTMENT OF GABLEMANN AND ASSOCIATES, P.C.
TO CONDUCT THE ANNUAL AUDIT FOR SCOTT COUNTY REGIONAL AUTHORITY

BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

WHEREAS, on April 19, 2004, the Iowa Legislature passed House File 2302, which the Governor signed into law on May 6, 2004; and

WHEREAS, House File 2032 amends Iowa Code Chapter 99F.13 (2003) and provides that the Board of Supervisors of each county where gambling operations are conducted must select a certified public accountant licensed within the State of Iowa to conduct the annual audit of certain licensed gambling establishments within the county, specifically providing,

"99F13 ANNUAL AUDIT OF LICENSEE OPERATIONS. Within ninety days after the end of the licensee's fiscal year, the licensee shall transmit to the commission an audit of the financial transactions and condition of the licensee's total gambling operations, including an itemization of all expenses and subsidies. All audits shall be conducted by certified public accountants registered or licenses in the State of Iowa under Chapter 542 who are selected by the board of supervisors in the county in which the licensee operates.", and;

WHEREAS, the Scott County Board of Supervisors has been asked by the Scott County Regional Authority who falls under this act to appoint the auditing firm of Gablemann and Associates, P.C. as the certified public accountant for their audit, and

WHEREAS, the certified public accounting firm of Gablemann and Associates, P.C. is registered and/or licensed to perform such services in the State of Iowa,

NOW THEREFORE BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

- Section 1. The selection of Gablemann and Associates, P.C. certified public accounting firm to conduct the annual audit for the Scott County Regional Authority in Scott County is hereby approved.
- Section 2. This selection of Gablemann and Associates, P.C. shall remain in effect and renew automatically each year until the Board of Supervisors receives a request from the Scott County Regional Authority to appoint another certified public accounting firm to perform the annual audits contemplated under Iowa Code Chapter 99F.13.
- Section 3. This resolution shall take effect immediately.

OFFICE OF THE COUNTY ADMINISTRATOR

600 West Fourth Street
Davenport, Iowa 52801-1003

Office: (563) 326-8702
Fax: (563) 328-3285
www.scottcountyia.com



DATE: August 11, 2015

TO: Board of Supervisors

FROM: Dee F. Bruemmer, County Administrator

RE: Approval of a contract for Forensic Services with McGladrey LLP

A request for proposal was sent to two local accounting firms to perform forensic services for accounts in the Sheriff's Department. The proposal from McGladrey is recommended because it could be started in the quickest timeframe and was the lower cost between the two proposals. These services were started prior to presentation to the Board for approval due to the need to begin the work as soon as possible. The Board was fully informed of the costs and the recommended firm prior to proceeding with the work.

The work is being performed in consultation with the State Auditor as required. While the State Auditor could perform the work at a lower hourly rate, staff could not be assured when the state would perform the services or what product would be received. Staff is requiring the services to include an identification of deficiencies and recommendation for improvement. The state report would only point out the monies that are missing. The Sheriff and County Attorney also recommended a more in depth report. We have learned in the last two weeks that the County's insurance company requires that investigation be done as quickly as possible and that reports are available to them within four months of discovery of a problem.

The agreement is attached. When the report is complete it will be made available to the Board. The report will be used by the Davenport Police Department and reviewed by the State Auditor prior to final issuance. The State Auditor may request additional services but those are unknown to staff at this time.

THE COUNTY AUDITOR'S SIGNATURE CERTIFIES
THAT THIS RESOLUTION HAS BEEN FORMALLY
APPROVED BY THE BOARD OF SUPERVISORS ON

DATE

SCOTT COUNTY AUDITOR

R E S O L U T I O N

SCOTT COUNTY BOARD OF SUPERVISORS

August 13, 2015

A RESOLUTION APPROVING CONTRACT FOR FORENSIC SERVICES

BE IT RESOLVED BY the Scott County Board of Supervisors as follows:

Section 1. That the contract with McGladrey for Forensic Services is approved.

Section 2. This resolution shall take effect immediately.

July 8, 2015

One E. Bagdad, County Administration
Box County Administration Center
601 West Main Street
Lawrence, IA 66044-1034
Our Mr. Branning

On the enclosed, about the project of serving Scott County the County, I am, you, or your
representative, engaged by McGladrey & Pullen LLP, a member of the McGladrey
group, to provide forensic services to you with the engagement of certain financial statements
pertaining to the County.

Our services will consist of the forensic audit, including investigations or consulting to assist in the
detection of irregularities, financial statements and to identify such irregularities. The audit will
primarily be performed by McGladrey & Pullen, a member of the McGladrey group, including
certain specialists. We have included the list of the specialists of the firm in the enclosed, and you will
agree to the list.

We warrant the accuracy of the audit report to you and not to any third party. You agree that
it will have no effect on any other party. If you should have any questions, please contact
management, please call me.

McGladrey LLP

Scott County

Forensic Services Engagement Agreement

July 8, 2015



McGladrey LLP

201 N. Harrison Street, Suite 300
Davenport, IA 52801
O 563.888.4000 F 563.324.6939
www.mcgladrey.com

July 8, 2015

Dee F. Bruemmer, County Administrator
Scott County Administrative Center
600 West Fourth Street
Davenport, IA 52801-1003

Dear Ms. Bruemmer:

We are enthusiastic about the prospect of serving Scott County (the "County," "Client," "you," or "your"). The purpose of this engagement letter is to document your agreement for McGladrey LLP ("McGladrey," "we," or "us") to consult with and assist you with a forensic investigation of certain financial transactions pertaining to the County jail.

Our services will entail certain forensic accounting, investigative or consulting services to ascertain the existence of inappropriate financial transactions and to quantify such transactions. The project will primarily be performed by McGladrey consultants dedicated to financial advisory services, including forensic investigations. We have included the biographies of the team expected to work with you on this matter.

We appreciate the opportunity to be of service to you and look forward to working with you on this project. You will receive our closest attention. If you should have any questions or wish to discuss the proposed terms of our engagement, please call me.

Sincerely,

McGladrey LLP

A handwritten signature in black ink that reads "Michelle Horaney". The signature is written in a cursive, flowing style.

Michelle Horaney, Partner
Central Region Leader – Government and Education
563.343.4522
michelle.horaney@mcgladrey.com

A handwritten signature in black ink that reads "Susan M. EVELSIZER". The signature is written in a cursive, flowing style.

Susan M. Evelsizer, ASA, CPA
Director, Financial Advisory Services
309.497.1403
sue.evelsizer@mcgladrey.com

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Engagement overview

Our understanding of your needs

It is our understanding that McGladrey will perform forensic investigation services as a result of certain allegations which have come to the attention of the Sheriff department's management. Specifically, management suspects inappropriate financial transactions may have been made by a former clerk at the Scott County Jail. No opinion shall be expressed regarding the guilt or innocence of any person or party.

Objective

McGladrey will provide certain forensic accounting, investigative or other consulting services as Client may request from time to time in regard to the above-referenced matter. Written reports or findings shall be prepared independent of Scott County and after consultation with Office of Auditor of State-State of Iowa ("State Auditor") and shall be invoiced and payable as all such other fees and expenses to be incurred hereunder. Our analysis and opinions, including any reports, testimony or other documents which we prepare are to be used only in connection with the above-referenced matter and may not be published, distributed or used for any other purpose without our prior written consent, other than as required by State of Iowa laws and regulations.

Services and scope of work

Prior to performing any services, we will conduct an internal search for any potential conflicts of interest based on the names of the parties that you provide us. We will advise you promptly of the outcome of our search, and services will only be provided if Client and McGladrey do not believe a conflict exists with respect to the parties. We are, however, engaged by new clients every day and cannot assure that, following commencement of our services, engagements with clients which may create a potential conflict may occur within our company. Should a conflict come to our attention we will notify you promptly.

McGladrey is prepared to provide assistance in analyzing financial information and other data relevant to this matter. The specific procedures to be performed by McGladrey will be established based on discussions with you as the engagement progresses and additional information is obtained during the course of the engagement. In addition, McGladrey will discuss the procedures performed with the State Auditor at intervals to be determined by the State Auditor and implement procedure recommendations made by the State Auditor. Although McGladrey may provide advice and recommendations concerning the specific procedures that might be performed, McGladrey is not responsible for determining the procedures to be performed by it.

Client shall have the right to disclose to governmental authorities, including the State Auditor, reports, schedules, documents and/or other materials provided by McGladrey pursuant to this engagement. Client agrees that, without McGladrey's prior permission, any reports, schedules, documents, or other materials provided by McGladrey ("McGladrey Work Product") are not to be disclosed, quoted or referenced, in whole or in part, to any other third party, except as may be required by law, regulation, judicial or administrative process, in which case notification of such disclosure shall be provided to McGladrey prior

Dee F. Bruemmer, County Administrator
Scott County
July 8, 2015
Page 2 of 15

to such disclosure. This engagement shall not create privity between McGladrey and any third party. Neither the McGladrey Work Product nor the services provided hereunder are intended for the express or implied benefit of any third party.

Our engagement cannot be relied upon to disclose all errors, irregularities, or illegal acts, including fraud or defalcations that may exist.

It is possible that our services may include access to the work of certified public accountants or to financial statements or financial information reported on by certified public accountants. You agree that although our services may result in access to such prior work of certified public accountants, you will not request or require that we provide testimony or evidence as an expert expressing an opinion on the past or current work of such certified public accountants in any future legal or equitable action for claims, debts or obligations against such certified public accountants.

Client acceptance of work

At the conclusion of each phase of work, as later described, we will review with you the intended scope of work and deliverables set out in this document to confirm we have met the defined engagement expectations. If you believe the deliverables do not conform, you will notify us in writing within 10 business days of delivery of the deliverables that the deliverables do not conform. We will then have a reasonable period of time, based upon its severity and complexity, to correct the nonconformity. If you use the deliverables before acceptance, or if you fail to notify us of the nonconformance within the 10-day period then the deliverables will be considered accepted.

Our personnel shall comply with the confidentiality provision of Section 1 of the attached General Business Terms, and Client's code of conduct or other reasonable policies regarding working conditions and business hours to the extent our personnel are made aware of such policies. McGladrey's responsibility for the refusal of any personnel to observe such policies shall be McGladrey's attempt to furnish Client with replacement personnel. If for any reason, any of our personnel are unable to complete the service period or his/her performance does not meet Client's expectations, McGladrey will attempt to provide a suitable replacement.

Engagement details

Approach

Our investigation will be conducted in accordance with lawful forensic investigation techniques which include, but are not limited to: analysis of books and records; voluntary interviews of appropriate personnel; and other such evidence-gathering procedures as necessary under the circumstances. We cannot provide assurances that fraud, if it exists, will be uncovered as a result of our investigation. We anticipate our work will be completed in Phases, with each Phase to be approved by Client before the commencement of additional work.

Dee F. Bruemmer, County Administrator
Scott County
July 8, 2015
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Phase I – Obtain understanding of transactions, including potential misappropriation, and review internal investigation documentation.

In this Phase, the primary objective is to ascertain whether there has been a misappropriation of Client assets and, if misappropriation exists; to ascertain the methodology(s) used by the suspected perpetrator. Specific procedures may include, but are not limited to, the following:

- Interview management and personnel deemed necessary to understand the normal accounting processes used for the accounts identified by Client: work release general ledger, fingerprinting general ledger, the Turnkey account and the Kiosk account. Based on our preliminary discussions with you, we currently anticipate interviews of approximately four to six County employees.
- Interview management and personnel deemed necessary to understand the internal investigation procedures and results to date.
- Review the duties and responsibilities of the former employee, including but not limited to, work area and computer.
- Review the documentation, including but not limited to bank account statements, general ledgers, and cash activity reports, and communications produced as a result of internal investigation or suspicions. Based on our preliminary discussions with you, we anticipate our initial document review will include approximately 200 transactions currently identified by Client.
- Communicate our findings and observations with respect to the identified transactions in a written report.

Phase II – Design and implement additional tests and documentation procedures based on the results of Phase I

The results of Phase I may suggest additional sampling and testing is necessary. If so, we will design the test and documentation procedures that may be needed to quantify and substantiate additional impropriates based on the needs of Client and its legal counsel, the State Auditor, bonding representatives and/or law enforcement. In addition, Client or the State Auditor may request additional sampling and testing on other financial areas than those set forth in Phase I. We will perform such procedures based on discussions with and recommendations of the State Auditor.

It is expressly understood that any additional procedures not previously outlined in Phase I, will be considered part of Phase II for billing purposes.

In addition, at the direction of Client, we will update our initial report for any additional information based on the needs of Client and its legal counsel, the State Auditor bonding representatives and/or law enforcement.

Dee F. Bruemmer, County Administrator
Scott County
July 8, 2015
Page 4 of 15

Phase III – Deposition and/or testimony

We will prepare for and provide deposition or testimony as needed based on our final written report.

Engagement timeline

We are available to commence Phase I upon acceptance of this proposal. We will schedule a start date and time agreeable to Client. We anticipate Phase I will require approximately 100 hours over a two to three week period. We will utilize your internal resources as much as possible during the course of the engagement.

The time required for Phases II and III is highly dependent on the results of Phase I.

Staffing

Michelle Horaney, Partner, will be responsible for overseeing the engagement and for the delivery of all services to you. Sue Evelsizer, Director, will have direct responsibility for this forensic investigation. Other professionals with the necessary skill and experience levels may be called upon to assist in this engagement as appropriate. While we will attempt to comply with your requests for certain individuals, we retain the right to assign and reassign our personnel, as appropriate, to perform the services. Brief biographies of the professional staff expected to work on this engagement have been included as an attachment to this engagement letter.

Reporting and deliverable

We will document our conclusions from Phase I in a written report, including attachment or maintenance of a separate file of supporting documentation. This report will cover only the review of the transactions currently identified by internal County personnel. It is anticipated this report will include the following sections:

- Assignment
- Background
- Information Considered
- Analysis of the Identified Transactions
- Scheme(s)
- Other Considerations
- Summary
- Appendices or separate files with supporting documentation

Client will be responsible for safeguarding original documents.

Although McGladrey may provide Client with draft results of the work before it is finalized, any part of our analysis, including the recommendations or conclusions, may change between the time of the draft results and the issuance of the final report. Client should not rely upon any of the analyses, conclusions or recommendations until the final deliverable is issued.

Dee F. Bruemmer, County Administrator
Scott County
July 8, 2015
Page 5 of 15

Additional deliverables for Phases II and III will only be provided as requested by Client based on the needs of Client and its legal counsel, bonding representatives and/or law enforcement.

Professional fees and conditions

Professional fees

Our fees for services described in this letter are based upon actual time at our standard rates. We estimate that the fees for completing our Phase I will not exceed \$25,000. The estimated costs do not include out-of-pocket travel costs, if any, or direct material costs. Our current rates, which may be subject to adjustment as our prevailing rates change from time to time, are as follows:

Title	Hourly Rate
Partner	\$375
Director	\$325
Manager	\$275
Senior associate/associate	\$175
Paraprofessional	\$100

The time required for Phase II is highly dependent on the outcome of Phase I and the needs of Client with respect to written deliverables, consultations and deposition or testimony. All time incurred for Phase II will be billed by the hour at the prevailing rates when service is delivered.

Time for preparation and deposition and/or testimony is generally provided by our most experienced consultants and will be billed at an hourly rate of \$325.

In keeping with our standard procedures for this size and type of engagement, we request a nonrefundable retainer of \$5,000 upon signing of the engagement letter and commencing work. The retainer will be applied to our final invoice at the conclusion of the engagement.

You acknowledge that this is our good-faith estimate based upon the facts and circumstances we are aware of today and that the fees may be different based upon circumstances we or you become aware of as the engagement progresses. If circumstances are encountered that affect our ability to proceed according to the plan outlined above, such as major scope changes, loss of key client personnel, unavailable information or undetermined or requested scope changes during our scoping efforts, we will inform you promptly and seek your approval for any changes in scope, timing or fees that may result from such circumstances.

This estimate is based upon the scope of the project work plan as outlined in this proposal. The scope may be changed based upon our initial consultation with Client, and Client's specific needs and desires as the project proceeds. Changes in scope may change the estimated fees for this project. Changes in

Dee F. Bruemmer, County Administrator
Scott County
July 8, 2015
Page 6 of 15

scope can occur during forensic investigations due to what is found from performing our project work plan.

Fees for accounting, financial, economic, forensic and investigative consulting services of this type are always difficult to estimate. If circumstances are encountered that affect our ability to proceed according to the plan outlined above, such as major scope changes, loss of key Client personnel, unavailable information during our scoping efforts or undetermined or requested scope changes, we will inform Client promptly and seek Client's approval for any changes in scope, timing or fees that may result from such circumstances.

We will bill our fees and expenses monthly. Those fees and expenses do not include taxes. You will be responsible for and will pay all applicable sales, use, excise, value added and other taxes associated with the provision or receipt of the services and deliverables, excluding taxes on our income generally. Our invoices are payable upon presentation. We reserve the right to charge interest on any invoice that is not paid within 60 days of the invoice date. If you object to any portion of an invoice, you will notify us of your objection within ten (10) days of the date of the invoice, and the parties will promptly make a good faith effort to settle the disputed portion of the invoice. No interest will accrue on such disputed portion of the invoice until the dispute is resolved. You will in any event pay the portion of the invoice that is not in dispute within such thirty (30)-day period. We reserve the right to suspend or terminate our Services if our invoices are not timely paid, in which event we will not be liable for any resulting loss, damage or expense connected with such suspension or termination.

Other engagement terms and items

Services performed

The procedures to be performed will not constitute an audit, a review or a compilation of the Company's financial statements or any part thereof, nor the external examination of management's assertions concerning the effectiveness of the Company's internal control systems or an examination of compliance with laws, regulations or other matters. Accordingly, our performance of the procedures will not result in the expression of an opinion or any other form of assurance on the Company's financial statements or any part thereof, nor an external opinion or any other form of assurance of the Company's internal control systems or its compliance with laws, regulations or other matters.

Engagement assumptions and company responsibilities

Our Services, fees and work schedule are based upon the assumptions, representations and information supplied by you.

In the event we obtain nonpublic information during this engagement, we will use such information, if at all, only for the purposes described in this engagement and will keep such information confidential in accordance with the provisions of Section 1 of the attached General Business Terms. We have implemented commercially reasonable safeguards to protect against the loss, misuse alteration or destruction of or unauthorized access to such information (which safeguards include policies for the

Dee F. Bruemmer, County Administrator
Scott County
July 8, 2015
Page 7 of 15

disposal and destruction of such information), and will promptly notify you after learning of any security breach that compromises such information.

In connection with the performance of these Services, Client agrees to make all management decisions and perform all management functions; designate an individual who possesses suitable skills, knowledge and/or experience, preferably within senior management, to oversee such services; evaluate the adequacy and results of the services performed; accept responsibility for the results of the services; and establish and maintain internal controls, including monitoring ongoing activities. If circumstances arise relating to the availability of sufficient, competent evidence or information that, in our professional judgment, prevents us from completing the engagement, we retain the unilateral right to take any course of action permitted to us, including withdrawal from the engagement.

In the event we are requested or authorized by Client or are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagements for Client, Client will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

You agree to furnish personnel, facilities and resources, and undertake the responsibilities set forth in this engagement letter. You also agree to cause all levels of your employees and contractors to cooperate fully and timely with us. You will designate an employee or employees within your senior management who will make or obtain all management decisions with respect to this engagement on a timely basis. You also agree that all assumptions set forth in this engagement letter are accurate and agree to provide us with such further information we may need and that we can rely on to be accurate and complete.

We will be entitled to rely on all of your decisions and approvals made independently and we will not be obligated to evaluate, advise on, confirm or reject such decision and approvals. You will evaluate the adequacy and results of our services and will let us know immediately of any problems or issues you perceive in our personnel, services or deliverables. We will also let you know where we feel we are not getting the appropriate cooperation or direction and advise you of any other issues related to this engagement. The success of this engagement is dependent upon full openness, communications, cooperation and timely direction. The fulfillment of these responsibilities is critical to the success of this engagement. The successful delivery of our services, and the fees charged, are also dependent on your timely and effective completion of your responsibilities, the accuracy and completeness of the assumptions, and timely decisions and approvals by your management. You will be responsible for any delays, additional costs or other liabilities caused by or associated with any deficiencies in the assumptions or in carrying out your responsibilities.

Our work will be to assist and advise you with this project; as stated below and for clarity, we will not, nor does Client desire us to, perform any management functions, make management decisions or otherwise perform in a capacity equivalent to that of an employee or officer of Client.

Dee F. Bruemmer, County Administrator
Scott County
July 8, 2015
Page 8 of 15

General business terms and engagement acceptance

Scott County has determined that McGladrey LLP's engagement letter dated July 8, 2015, is acceptable and authorizes McGladrey LLP to perform a forensic investigation as outlined in this proposal.

The attached General Business Terms apply to this engagement and are an integral part of our agreement. This Engagement Letter and the attached General Business Terms correctly set forth our understanding and acceptance of this agreement. Please indicate your agreement to these arrangements by signing and returning a copy of this letter to the attention of Michelle Horaney via mail, fax or Email. A fax or scan will be considered the equivalent of an original of this project acceptance.

We appreciate the opportunity to be of service to you and look forward to working with you on this engagement. You will receive our closest attention. Please indicate your agreement to these arrangements by signing and returning to me the enclosed copy of this engagement letter along with a check for the requested retainer. If at any time you have questions, concerns or issues with our services, billings or anything else related to our service, please contact Michelle at 563.343.4522 or Sue at 309.497.1403.

Sincerely,

McGladrey LLP

Michelle Horaney Susan M. Evelsizer: 2015

Michelle Horaney, Partner
Central Region Leader –
Government and Education

Susan M. Evelsizer, ASA, CPA
Director, Financial Advisory Services

Attachments: Appendix A—General Business Terms
Appendix B—Acknowledgement and Release Letter
Appendix C—Professional Qualifications

This Engagement Letter and the attached General Business Terms correctly set forth our understanding and acceptance of this agreement.

Acknowledged and accepted:

Scott County

By: *Dee F. Bruemmer*
Title: *County Administrator*

Date: *6/13/15*
EIN Number: *42-6604465*

Appendix A—General Business Terms

These General Business Terms (the “Terms”) will govern the services provided by McGladrey as described in the Engagement Letter or Proposal (the “Engagement Letter or Proposal”) executed by Client and McGladrey in which these Terms are included. These Terms, together with the Engagement Letter or Proposal and any of its attachments, constitute the entire understanding and agreement between Client and McGladrey with respect to the services described in the Engagement Letter or Proposal (collectively, the “Agreement”), supersede all prior oral and written communications, and may be amended, modified or changed (including changes in scope or nature of the services or fees) only in writing when signed by both parties. If there is a conflict between these Terms and the terms of the Engagement Letter or Proposal, these Terms will govern.

1. Confidentiality With respect to any information supplied in connection with this Agreement and designated by either party as confidential, or which the recipient should reasonably believe is confidential based on its subject matter or the circumstances of its disclosure, the recipient agrees to protect the confidential information in a reasonable and appropriate manner, and use and reproduce the confidential information only as necessary to perform its obligations under this Agreement and for no other purpose. The obligations in this section will not apply to information which is: (i) publicly known; (ii) already known to the recipient; (iii) lawfully disclosed by a third party; (iv) independently developed; or (v) disclosed pursuant to legal requirement or order. Subject to the foregoing, the recipient may disclose the confidential information on a need-to-know basis to the recipient’s contractors, agents and affiliates who agree to maintain its confidential nature.

2. Deliverables (a) Upon full payment of all amounts due McGladrey in connection with this Agreement, all right, title and interest in the deliverables set out in the Engagement Letter or Proposal will become Client’s sole and exclusive property, except as set forth below. McGladrey will retain sole and exclusive ownership of all right, title and interest in its work papers, proprietary information, processes, methodologies, techniques, ideas, concepts, trade secrets, know-how and software, including such information as existed prior to the delivery of the services and, to the extent such information is of general application, anything which McGladrey may discover, create or develop during the provision of services for Client. Except for software owned by and/or proprietary to McGladrey, to the extent the deliverables contain McGladrey’s proprietary

information, McGladrey grants Client a non-exclusive, non-assignable, royalty-free license to use it in connection with the deliverables and the subject of the Engagement Letter or Proposal and for no other or further use. To the extent the deliverables contain the proprietary information of a third party, Client agrees to comply with such third party’s terms of license as the same are communicated to Client. All licenses to software (including any enhancements to software) will be licenses to object code only.

(b) Client acknowledges and agrees that any advice, information or work product provided to Client by McGladrey in connection with this engagement is for the sole benefit and use of Client and may not be relied upon or used by any third party. Client further agrees that if it makes any such advice, information or work product available to any third party other than as expressly permitted by the Engagement Letter or Proposal or Section 1(v) above, the provisions of Section 4(c) below will apply unless: (i) Client provides to the third party an acknowledgement and release letter substantially in the form of Exhibit A attached hereto (the “Letter”); and (ii) the third party signs and returns the Letter to Client. Upon request, Client will provide McGladrey with a copy of the signed Letter.

3. Warranty McGladrey warrants that the services will be performed with reasonable care in a diligent and competent manner. McGladrey’s sole obligation will be to correct any nonconformance with this warranty or, if McGladrey cannot correct the nonconformance, to refund to Client the amount paid to McGladrey for the portion of the services or deliverables that does not conform to this warranty; provided that Client gives McGladrey written notice within thirty (30) days after the services are performed

or, if applicable, deliverables are delivered. The notice will specify and detail the nonconformance and McGladrey will have a reasonable amount of time, based on its severity and complexity, to correct the nonconformance. Except for assistance provided by subcontractors or entities affiliated with McGladrey as explicitly identified to Client, McGladrey does not warrant and is not responsible for any third-party services. McGladrey and entities affiliated with McGladrey are not responsible for third-party products and hereby disclaim any and all warranties, express, implied or otherwise, in connection with third-party products, including without limitation the implied warranty of merchantability and the implied warranty of fitness for particular purpose. Client's sole and exclusive rights and remedies with respect to third-party products, and third-party services not provided by McGladrey's subcontractors or entities affiliated with McGladrey, are against the third-party vendor and not against McGladrey or any entities affiliated with McGladrey, including without limitation McGladrey Product Sales LLC.

THIS WARRANTY IS MCGLADREY'S ONLY WARRANTY CONCERNING THE SERVICES AND ANY DELIVERABLE, AND IS MADE EXPRESSLY IN LIEU OF ALL OTHER WARRANTIES AND REPRESENTATIONS, EXPRESS, IMPLIED, OR OTHERWISE, INCLUDING WITHOUT LIMITATION ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, ALL OF WHICH ARE HEREBY DISCLAIMED.

4. Indemnification (a) Each party agrees to indemnify, hold harmless and defend the other from and against any and all claims, actions, fees, expenses, costs, damages, losses and liabilities (including reasonable attorneys' fees) (collectively, "Liabilities") for bodily injury or death of any person or damage to real or tangible personal property which the other party may sustain or incur, to the extent such Liabilities result from the negligence or willful misconduct of the indemnifying party, its employees, agents or representatives.

(b) McGladrey agrees to indemnify, hold harmless and defend Client from and against any and all Liabilities to the extent such Liabilities result from the infringement of any third party's intellectual property by any deliverables provided under this Agreement. The

foregoing indemnification will not apply to the extent any infringement results from: (i) the use of the deliverables other than in accordance with the terms of this Agreement and any applicable documentation or instructions supplied by McGladrey; (ii) any modification to the deliverables not expressly agreed to in writing by McGladrey; or (iii) the combination of the deliverables with any materials not provided or expressly approved by McGladrey.

(c) Client agrees to indemnify, defend and hold harmless McGladrey from and against any and all Liabilities incurred or suffered by or asserted against McGladrey to the extent such Liabilities result from a third party's use, possession of or reliance upon McGladrey's advice, information or work product as a result of Client's failure to comply with the Letter requirements of Section 2(b) above.

5. Liability Except for each party's indemnification obligations under this Agreement, the total liability of Client and McGladrey (and their respective affiliates, partners, principals, officers, directors, employees, contractors, agents and representatives) relating to this Agreement will in no event exceed an amount equal to the fees paid (in the case of McGladrey's liability) or owing (in the case of Client's liability) to McGladrey under this Agreement. In no event will Client or McGladrey (or their respective affiliates, partners, principals, officers, directors, employees, contractors, agents or representatives) be liable for any special, consequential, incidental, punitive or exemplary damages or loss (nor any loss of profits, savings, data, use of software or hardware or business opportunity, or interruption of business) even if advised of the possibility of such loss.

6. Termination (a) Either party may terminate this Agreement at any time, with or without cause, upon fifteen (15) days' prior written notice to the other party.

(b) Client will pay McGladrey for all services rendered (including deliverables and products delivered), expenses incurred and commitments made by McGladrey through the effective date of termination.

7. General (a) Except for the payment of money, neither party will be liable for any delays or failures in performance due to circumstances beyond its reasonable control.

(b) No term of this Agreement will be deemed waived, and no breach of this Agreement excused, unless the waiver or consent is in writing signed by the party granting such waiver or consent.

(c) Neither party may assign or transfer this Agreement without the other party's prior written consent, except in connection with (i) the sale of all or substantially all of the party's assets or a line of business sale; (ii) the sale of a majority of the capital stock of the party or (iii) the merger of the party with another entity. In each such instance, the party may transfer the Agreement to the acquirer or surviving company (in the case of a merger).

(d) Any notices given pursuant to this Agreement will be in writing, delivered to the addresses set forth in the Engagement Letter or Proposal (unless changed by either party by notice to the other party), and will be effective upon receipt.

(e) If any term or provision of this Agreement is determined to be invalid or unenforceable, such term or provision will be deemed stricken, and all other terms and provisions will remain in full force and effect.

(f) Each party is an independent contractor and not an employee, agent, joint venturer or partner of the other.

(g) McGladrey may from time to time use third-party subcontractors and service providers, or affiliates, including related entities, located within or outside of the United States, to assist it in delivering specific products or services to Client, including without limitation subcontracting the resale of hardware, software and other products through McGladrey Product Sales LLC. In such cases and except as provided herein, McGladrey will continue to be responsible for the obligations set forth in these Terms. The management of and all financial arrangements with subcontractors will be McGladrey's responsibility.

(h) The terms of this Agreement which by their nature are to survive this Agreement will survive its expiration or termination.

(i) The parties acknowledge that they may correspond or convey documentation via various forms of electronic transmission (including, but not limited to, e-mail, FTP, and cloud-based sharing and hosting applications) and that neither party has control over the performance,

reliability, availability or security of these electronic transmission methods. Therefore, neither party will be liable for any loss, damage, expense, harm, disclosure, or inconvenience resulting from the loss, delay, interception, corruption, disclosure, or alteration of any electronic transmission due to any reason beyond its reasonable control. McGladrey also offers its clients the opportunity to use a secure internet portal for the exchange of confidential information using commercially standard encryption protocols. Use of this portal requires the execution of a separate user agreement.

(j) Neither party intends that there be any third party beneficiaries to this Agreement.

(k) Neither party will use the other party's name, trademarks, service marks, logos, trade names and/or branding without such party's prior written consent. Notwithstanding the foregoing, McGladrey may mention Client's name and provide a general description of the engagement in McGladrey's client lists and marketing materials.

(l) The parties agree that this Agreement and any dispute or claim arising out of or relating to this Agreement or the services will be governed by and construed in accordance with the laws of the state in which the McGladrey office providing the services is located without regard to such state's laws of conflicts. The parties agree that all litigation or other legal proceedings under this Agreement will be brought in the state or federal courts located therein. The parties agree to this choice of law, jurisdiction and venue, and waive the defense of an inconvenient forum. Additionally, the parties waive trial by jury and agree that any dispute or claim should be resolved by a judge without a jury.

(m) Any action against either party by the other in connection with this Agreement must be brought within eighteen (18) months after the cause of action arises.

Appendix B—Acknowledgement and Release Letter

[To be placed on Third-Party Recipient's Letterhead]

(SPECIMEN ONLY – DO NOT EXECUTE)

[Date]

[Client Name and Address]

Dear [Client Representative]:

[Client] ("Company") has informed [Third-party recipient] ("Recipient") that McGladrey LLP ("McGladrey") has performed certain consulting and professional services for Company in connection with the engagement letter between Company and McGladrey dated [Date] (the "Engagement Letter"). Recipient understands that any advice, recommendations, information or work product (collectively, the "Work") provided to Company by McGladrey in connection with the Engagement Letter was performed exclusively for Company's sole benefit and use, and not for the benefit or use of Recipient or any other third party.

Recipient acknowledges that the Work was prepared at the direction of Company and may not include all procedures or information deemed necessary for the purposes of Recipient, and that certain findings and information may have been communicated to Company that are not reflected in any tangible Work provided to Company. Recipient further acknowledges that McGladrey makes no representations as to the sufficiency, accuracy, completeness or appropriateness of the Work for Recipient's purposes.

In consideration of Company allowing Recipient access to the Work, Recipient agrees that it does not acquire any rights as a result of such access that it would not otherwise have had and acknowledges that McGladrey does not assume any duties or obligations to Recipient in connection with such access. Recipient further agrees that it will not disclose or make the Work available to any other parties, except to the extent required by law, regulation, subpoena or other legal process.

Recipient agrees to indemnify and hold harmless McGladrey and its affiliates and their respective partners, principals, officers, directors, employees, contractors and representatives from and against any and all claims, actions, liabilities, damages, losses, costs or expenses (including reasonable attorneys' fees) incurred or suffered by or asserted against McGladrey as a result of Company permitting Recipient access to the Work or Recipient's breach of the agreements herein. Further, Recipient agrees that McGladrey is an intended third-party beneficiary to this release letter, and that McGladrey will have a direct right of action to enforce the terms and conditions of this release letter against Recipient.

RECIPIENT:

By: _____ **(SPECIMEN ONLY – DO NOT EXECUTE)**

Date: _____

[Name/Title]

Appendix C—Professional Qualifications

Michelle Horaney, CPA

Partner, Assurance
McGladrey LLP
Davenport, Iowa
michelle.horaney@mcgladrey.com
563.888.4038

Summary of Experience

Michelle is a partner in McGladrey's public sector industry group. She leads McGladrey's Central region public sector practice and the Firm's national education practice. In addition to her responsibilities as an industry leader, Michelle serves as the audit partner and quality control reviewer on a number of government, higher education and not-for-profit clients, providing audit and advisory services.

Michelle is involved in teaching professional education courses on a national and regional level, both internally and externally. These courses include benchmarking, various higher education programs, and Financial Accounting Standards Board and Government Accounting Standards Board updates and implementation programs. Michelle participates in the Firm's quality control system as a quality control reviewer and an interoffice inspector. She is a reviewer for the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting.

Professional Affiliations and Credentials

- Certified public accountant
- American Institute of Certified Public Accountants
- Iowa Society of Certified Public Accountants
- National Association of College and University Business Officers
- Central Association of College and University Business Officers
- Government Finance Officers Association
- Colorado Government Finance Officers Association
- Native American Finance Officers Association

Education

- Bachelor of Science degree in accounting, Illinois State University
- Master of Business Administration degree, St. Ambrose University

Susan M. Evelsizer, CPA, ASA

Director
Litigation and Investigation Services
McGladrey LLP
309.497.1403
sue.evelsizer@mcgladrey.com
<http://www.mcgladrey.com/litigation>

Summary of Experience

Sue Evelsizer is a director who specializes in business valuation, litigation support and forensic investigations for McGladrey, the fifth largest U.S. provider of accounting, tax, and professional business services. She joined the Peoria office of McGladrey upon graduation in 1981 and is a member of the Valuation Service and Litigation and Investigative Services teams primarily serving clients throughout downstate Illinois, Iowa and Missouri.

Sue has significant experience in business valuation matters performing more than 400 engagements involving closely-held business interests for a variety of purposes including estate and gift tax; business mergers, acquisitions and dispositions; marital dissolutions; and general business planning.

Sue also provides a variety of other financial consulting services to businesses including financial diagnostic reviews and process improvement, benchmarking and analysis, and financial modeling and projections for financing and other business purposes.

Notable Forensic and Litigation Engagements

- Retail/Services, Illinois. Investigation and critic claimant loss profits calculation related to commercial damages for arbitration proceedings. Report submitted to arbitrator.
- Financial Institution, Illinois. Investigation and documentation of employee embezzlement. Report submitted to management and U.S. Attorney's Office.
- Financial Institution, Illinois. Investigation and documentation of employee embezzlement. Informal report submitted to management and the Federal Bureau of Investigations.
- Insurance Company, Tennessee. Investigation and documentation of employee embezzlement. Report submitted to Bonding Company.
- City Government, Illinois. Forensic investigation related to use of Community Development Block Grants funds. Findings presented to city government officials.
- School District, Missouri. Forensic accounting related to employee embezzlement. Submitted report to District's Internal Legal Counsel. Employee waived dismissal hearing. Testimony not required.
- School District, Illinois. Forensic accounting related to employee embezzlement. Submitted report to District's Superintendent and State's Attorney. Testimony not required.

- Mercer County, Illinois. Forensic accounting relating to employee embezzlement. Submitted report to Board of Directors. Testimony not required.
- Marital Dissolution. In the Circuit Court of the Eleventh Judicial District, McLean County, Illinois. Appraisal of interest in professional practice. Settled.
- Marital Dissolution, Illinois. Appraisal of business interests. Settled.
- Marital Dissolution, In the District Court of Iowa in and for Cedar County. Appraisal of business interests. Settled.
- Elston v. Elston, In the Circuit Court for the Fifth Judicial Circuit of Illinois Vermillion County, Danville, Illinois. Investigation of marital assets with respect to an insurance agency, earnings and cash flow issues, value of termination benefits. Submitted Expert Report. Opposing party stipulated to facts of report. Testimony not required.
- Service Company (commercial, industrial and institutional mechanical service), Peoria, Illinois. Discovered employee embezzlement while performing loaned executive services. Settled out of court.
- Financial Institution, Peoria, Illinois. Investigation and documentation of employee embezzlement. Testified before Bonding Company committee.
- Rice v. Rice, Pekin, Illinois. Tazewell County Domestic Relations. Associate Civil Judge Fredrickson. Financial analysis of multiple business entities, with emphasis on earnings and cash flow. Testimony.
- Marital Dissolution, Effingham, Illinois. Financial analysis of multiple business entities, with emphasis on original source of funds. Submitted expert report. Testimony not required.

Publications and Presentations

- White Collar Crime: Core Concepts for Consultants and Expert Witnesses, AICPA, Contributing author, 2012
- Planning for the Best-Business Valuation in Estate and Gift Planning, US Bank, 2010
- Risk Assessment in Local Government, McGladrey & Pullen, LLP, 2009
- Understanding Business Valuations-From Purpose to Product, Lorman Educational Services, 2009
- Business Value, Lorman Educational Services, 2007
- Business Appraisers and Estate Planning, College of Law, University of Illinois, 2007
- Maximize Business Opportunities through Valuation, Inter-Business Issues, 2006
- Perspectives from AICPA/ASA National Business Valuation Conference, RSM McGladrey Inc., 2005
- Financial Modeling and Projections, McGladrey & Pullen, LLP, 2004
- Accounting Careers, Delavan Community High School District 703, 2003
- Business Valuation Methods, Illinois Small Business Development Association, 2003
- Manufacturing: Preservation of Business Value, Inter-Business Issues, 2003
- Financial Consulting 101: Who, What, and Why, McGladrey & Pullen, LLP, 2003
- Alternative Work Schedules, Women in Management, 2000
- Business Value, Bradley University Business Management Class, 2000
- Merger Trends Affect Practice Value, MedNews, Second Quarter 2000
- Understanding the Value of Your Manufacturing Company, Perspective, 1999
- Business Valuation Issues, Peoria Estate Planning Council, 1995
- Do You Know the Value of Your Business, Inter-Business Issues, 1995

Professional Affiliations and Credentials

- Certified Public Accountant (CPA) licensed in Illinois
- Accredited Senior Appraiser (ASA), American Society of Appraisers
- American Institute of Certified Public Accountants
- Illinois Society of Certified Public Accountants
- Institute of Business Appraisers

Education

- Bachelor of Science degree in accounting, with honors, Western Illinois University
- Completed BV Principles of Valuation course series conducted by the American Society of Appraisers

Community Involvement

- Heart of Illinois Big Brothers and Big Sisters, current Board Member, past Treasurer
- Peoria Chamber of Commerce, past chamber ambassador
- Women in Leadership, past president and treasurer
- Delavan Athletic Booster Club, past treasurer

Alex Brandon

Manager

Litigation, Investigation & Valuation Services

McGladrey LLP

alex.brandon@mcgladrey.com

314.925.3809

Summary of Experience

Alex Brandon is a manager who specializes in investigative, litigation support and valuation services for McGladrey. He joined McGladrey in July 2010 and is a member of the litigation, investigation & valuation team's central region. Alex has experience in researching economic and industry data, building financial models, applying forensic techniques, performing financial analyses, and writing reports.

Prior to joining McGladrey, Alex worked as a valuation consultant at CBIZ Valuation Group, LLC. There he was involved with numerous engagements relating to valuations for financial reporting (ASC 805 and ASC 350), estate and gift tax planning, and healthcare consulting purposes.

Notable Engagements

- FDIC mandated examination of community bank to investigate potential fraudulent financial reporting
- Investigation of compensation and benefits paid to shareholders of a middle-market mechanical contractor
- Investigation of claimed asset purchases in relation to a multi-hospital purchase agreement
- Solvency (valuation) analyses of 37 entities in connection with the bankruptcy of a large boat manufacturer
- Calculation of damages (lost profits and increased expenses) for a breach of contract claim connected with a Department of Veterans Affairs project
- Calculation of damages (construction cost overruns, liquidated delay damages, and additional financing costs) for a breach of contract claim between owner and contractor
- Evaluation and rebuttal of damages claim associated with the termination of an employment contract
- Evaluation and rebuttal of damages claims asserted by the plaintiff related to alleged false and misleading marketing activities of the defendants, alleged breach of settlement agreement, and alleged fraudulent inducement of settlement agreement and prepared counter damages claim related to alleged false and misleading marketing activities of the plaintiff
- Evaluation and rebuttal valuation analysis of an aerospace company in connection with a breach of contract claim
- Evaluation and rebuttal of damages claim asserted by the plaintiff in an inverse condemnation litigation matter involving a dairy farm

Publications and Presentations

- "Common Mistakes to Avoid in Calculating Lost Profits in Breach of Contract Matters," Sandberg Phoenix & von Gontard P.C., April 16, 2012 (approved for Missouri CLE credit)

Professional Affiliations

- Accredited Senior Appraiser (ASA), American Society of Appraisers
- Association of Certified Fraud Examiners

Education

- Bachelor of Science in Business Administration, University of Missouri
- Master of Business Administration, University of Missouri

Tony Bartlett, CFE, MBA

Senior Associate
Litigation and Investigation Services
McGladrey LLP
309.497.1472
tony.bartlett@mcgladrey.com
<http://www.mcgladrey.com/litigation>

Summary of Experience

Tony is a Certified Fraud Examiner and a Senior Associate in the Litigation and Investigation Consulting Services practice. He joined the Peoria office of McGladrey in September 2005 primarily serving clients in Illinois, Iowa and Missouri. Tony has worked on a wide variety of forensic and litigation support assignments, including:

- Investigation of possible misappropriation of funds by a CEO in a vegetable juice processing company
- Financial analysis of ethanol plants in relation to allegations of dumping
- Investigation of capital expenditures in relation to covenants included in an asset purchase agreement
- Investigation of possible misappropriation of funds by several insurance agents.
- Investigation of possible misappropriation of funds by a county employee.
- Investigation of excessive personal expenses being charged and misrepresented on expense reports by a company officer in a technology firm.
- Preparation of analysis of lost profits and reasonable royalty damages claims related to a dog grooming tool.
- Investigation of marital assets with respect to an insurance agency, earnings and cash flow issues, value of termination benefits.
- Financial analysis of multiple business entities, including cash flow and business valuation issues.
- Financial analysis of multiple business entities, with emphasis on original source of funds.
- Appraisal of interest in veterinary practices for a divorce matter.
- Evaluated damages calculated by the opposing expert and the methodology used to determine those damages in a matter against one of the world's largest integrated oil companies.
- Investigation of a whistleblower accusation of financial statement irregularities by a Fortune 500 company.
- Calculation of lost profits and business value related to a greenhouse.
- Evaluated damages calculated by opposing expert in a matter related to a gas processing company.
- Evaluated damages calculated by opposing expert in a matter related to a stove manufacturing company.

Professional Accreditations

- Certified Fraud Examiner

Professional Affiliations

- Association of Certified Fraud Examiners

Education

- Master of Business Administration, St. Ambrose University
- Bachelor of Arts in Administration of Justice, Southern Illinois University

Community Involvement

- Deputy Chief, Marquette Heights Fire Department
- Former Treasurer of the Board of Directors, Court Appointed Special Advocates (CASA)

