BOARD OF SUPERVISORS
District 1 | **Stacey Walker**
District 2 | **Ben Rogers**
District 3 | **Louis J. Zumbach**

JEAN OXLEY LINN COUNTY PUBLIC SERVICE CENTER
935 2ND ST. SW
CEDAR RAPIDS, IA 52404
PH: 319-892-5000 | FAX: 319-892-5009
LinnCountyIowa.gov

LINN COUNTY BOARD OF SUPERVISORS
MEETING AGENDA

Monday, August 8, 2022
11 a.m.
Formal Board Room—Jean Oxley Public Service Center
935 2nd St. SW, Cedar Rapids, IA

Call to Order

Public Comment: Five Minute Limit per Speaker
This comment period is for the public to address topics on today's agenda.

Minutes--Discuss and decide on meeting minutes.

Public hearing to vacate A portion of Town of Western, located in the NE 1/4 SW 1/4, Section 34, T. 82N., R.07W. of the 5th P.M., Linn County, Iowa described as follows: The east half of the alley lying adjacent to the west line of Lots 93, 94 and 95 of said Town of Western and the north half of Sycamore Street lying adjacent to said Lot 93 and the alley lying between said Lots 94 and 95. Said vacated area = 11,963 sf or 0.27 acres.

Discuss a 28E Agreement for Mental Health/Disability Services of the East Central Region (MHDS-ECR)

Discuss an agreement between Linn County Community Services – General Assistance Department and ILMIR, Inc to provide for online service applications for our General Assistance Department effective immediately and continues until terminated at a cost of $300 a month.

Discuss review of Linn County's Deferred Compensation Program, plan documents update, and recommendations

Discuss a proposal for an appraisal of Linn County-owned property located at 1944 County Home Road, Marion, Iowa

Discuss a proposal for floor coating at the Linn County LIFTS building

Public Comment: Five Minute Limit per Speaker
This is an opportunity for the public to address the board on any subject pertaining to board business.

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

Claims--Discuss and decide on claims.

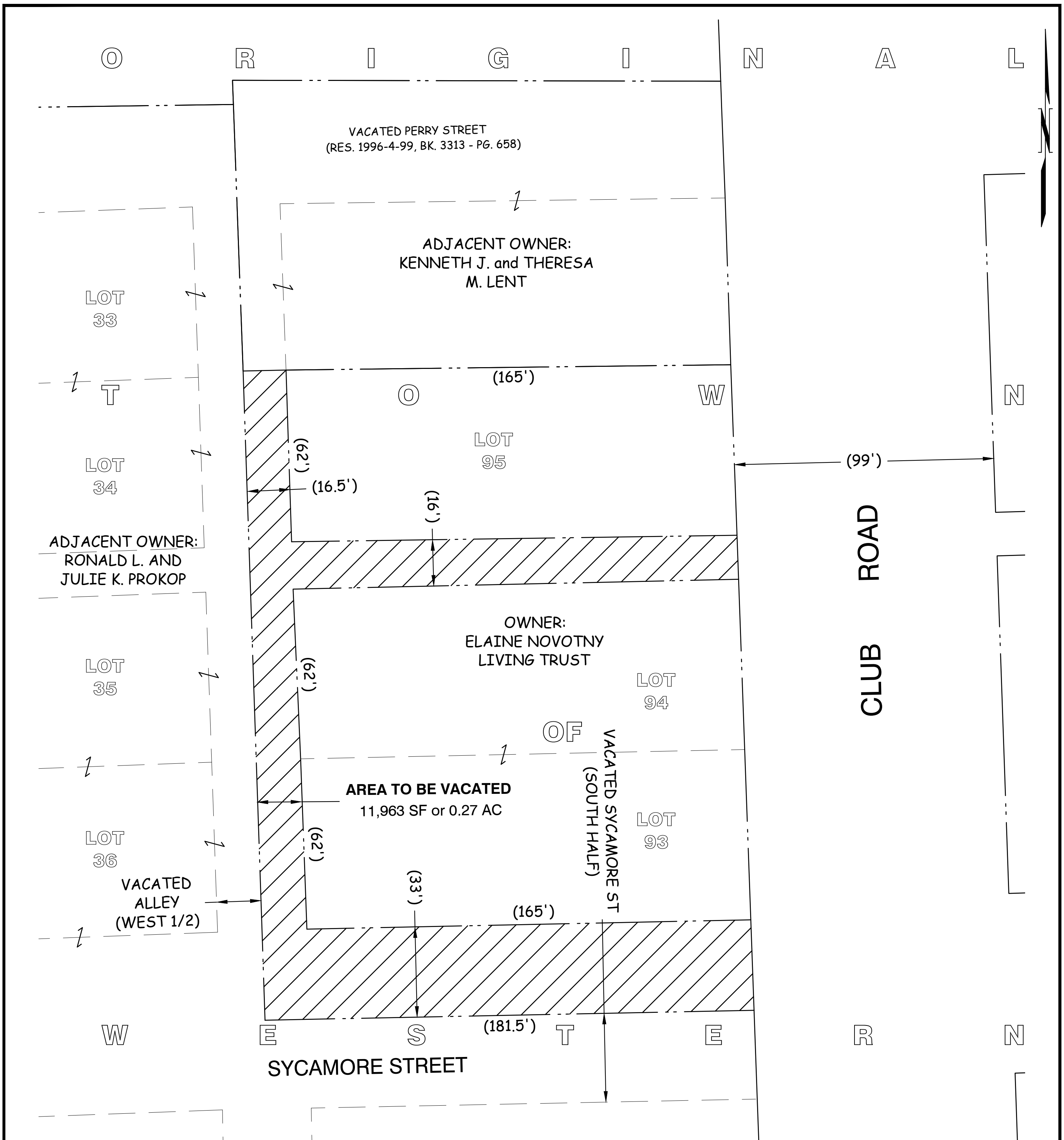
Correspondence

Appointments

Adjournment

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

Land Records Linn County, Iowa Auditor



Legal Description:

A portion of Town of Western, located in the NE 1/4 SW 1/4 , Section 34, T. 82N., R.07W. of the 5th P.M., Linn County, Iowa described as follows:

The east half of the alley lying adjacent to the west line of Lots 93, 94 and 95 of said Town of Western and the north half of Sycamore Street lying adjacent to said Lot 93 and the alley lying between said Lots 94 and 95.

Said vacated area = 11,963 sf or 0.27 acres.

LEGEND

PROPERTY LINE

ORIGINAL LOT LINE

( ) RECORDED DIMENSION or RECORDED BK-PG

LINN COUNTY

Secondary Road Department

1888 COUNTY HOME ROAD
MARION, IOWA 52302
PH (319) 892-6400

VACATION EXHIBIT

NE 1/4 SW 1/4, SEC 34-82-07

50 25 0 50

SCALE: 1" = 50'

THIS PLAT IS A REPRESENTATION OF THE PREMISES PROPOSED FOR A QUIT CLAIM DEED. THIS PLAT IS NOT A SURVEY.

DATE	07/19/2022
DATE REVISED	07/20/2022
DRAWN BY	CAL
SHEET 1 OF 1 SHEET	

CAD FILE: G:\Engineer\Road Vacations\Western - Streets and Alleys\Club Road - 11606\11606 Club Road Alleys.dwg DATE PLOTTED : Jul 21, 2022 - 9:54AM PLOTTED BY : CLOGAN

28E Agreement
For
Mental Health/Disability Services of the East Central Region (MHDS-ECR)

This Agreement is made and entered into by, between and among the undersigned counties, each having adopted this Agreement by resolution of its board of supervisors, and they hereby join together to voluntarily form a public body corporate and politic and separate legal entity under Iowa Code Chapter 28E, and amendments thereto, known as the Mental Health/Disability Services of the East Central Region (MHDS-ECR) (the "Region").

SECTION 1: IDENTITY OF THE PARTIES

The undersigned counties are political subdivisions and constitute "public agencies" as defined in Iowa Code section 28E.2. The initial member counties: Benton County, Bremer County, Buchanan County, Delaware County, Dubuque County, Iowa County, Johnson County, Jones County and Linn County. County membership may, however, change from time to time as provided in this Agreement and the current member counties shall be referred to as the "member counties" or the "undersigned counties" in this Agreement.

SECTION 2: PURPOSE AND GOALS

The member counties enter into this 28E Agreement to create a mental health and disability services region as required by Iowa Code Section 331.390 (2021) to provide local access to mental health and disability services for adults and behavioral health services to children and to engage in any other related activity in which an Iowa 28E organization may lawfully be engaged.

SECTION 3: TERM AND TERMINATION

3.1 Term: This Agreement shall be effective when the undersigned initial member counties, as listed in Section 1, execute this Agreement and this Agreement is filed with the Iowa Secretary of State as required by Iowa Code Section 28E.8 (the "Effective date").

3.2 Termination: The term of this Agreement shall be perpetual, unless terminated pursuant to one of the following:

a) Repeal of or an amendment to the current Iowa Code sections that would result in the elimination of a statutory requirement to maintain a regional format for the delivery of mental health and disability services, and all member counties approve termination of the region.

b) All member counties approve termination of the region upon a decision to realign with other existing regions or to align with other counties into new regions.

3.3 Dissolution of the Region:

In the event this Agreement is terminated as provided in Section 3.2 the Governing Board shall determine and initiate the steps required to dissolve the Region. If the termination of the Region is finally approved by or on October 1st of any fiscal year, then the Region shall cease to operate June 30th of that fiscal year. If the termination of the Region is finally approved after October 1st of any fiscal year, then the Region shall cease to operate on June 30th of the following fiscal year.

3.4 Withdrawal from the Region:

Withdrawal from the Region may only be done at the end of the fiscal year. A member county wishing to withdraw from the Region must provide the Governing Board with a written notice of their intent to withdraw by October 1st to be effective June 30th. A request to withdraw shall not relieve the member county of any duties, responsibilities or contributions required to be performed during the fiscal year.

3.5 Reassignment:

In the event of reassignment of a member county to another region or another county is assigned to the Region by Department of Human Services (DHS), this governance agreement shall be amended. Reassignment shall not relieve any county of duties, responsibilities or contributions required to be performed during the fiscal year or until the reassignment is effective.

3.6 Distribution of Assets:

In the event this Agreement is terminated, and the Region is dissolved, all assets other than state designated funds of the Region shall be delivered, assigned and conveyed to the member counties according to contribution as determined by the Governing Board.

SECTION 4: GOVERNANCE

4.1 Governing Board of Directors: The Governing Board of Directors shall contain the following Directors:

a) One supervisor from each member county in the region shall be appointed as a Director. The Board of Supervisors of each member county shall select its Director and he or she shall serve indefinitely at the pleasure of the member county appointing the Director, until a successor is appointed, or unless an earlier appointment becomes necessary due to death, resignation, or the end of such person's service as a county supervisor. An alternate supervisor shall be appointed in the same manner and shall act in the temporary absence or unavailability of the Director.

b) Any County-Appointed Director or alternate may be removed for any reason by the member county appointing the Director or alternate, upon written notice to the Governing Board, which notice shall designate a successor Director or alternate to fill the vacancy.

c) One individual who utilizes mental health and disability services or is an actively involved relative of such an individual. This Director shall serve as a member and shall be appointed by the Adult Advisory Committee described in Section 4.6 with such appointment to become effective upon approval by the Governing Board and to initially coincide with the Effective Date. This Director shall be appointed to a two-year term and can be reappointed for one or more additional terms.

d) One individual representing adult service providers in the Region. The Director shall serve as an ex-officio, non-voting member and shall be appointed by the Adult Advisory Committee described in Section 4.6, with such appointment to become effective upon approval by the Governing Board and to initially coincide with the Effective Date. This Director shall be appointed to a two-year term and can be re-appointed for one or more additional terms.

e) One individual representing children's behavioral health service providers in the Region. This Director shall serve as an ex-officio, non-voting member and shall be appointed by the Children's Advisory Committee described in Section 4.6, with such appointment to become effective upon approval of the Governing Board and to initially coincide with the Effective Date. This Director shall be appointed to a two-year term and can be re-appointed for one or more additional terms.

f) One individual representing the education system in the Region shall be appointed by the Children's Advisory Committee described in Section 4.6, with such appointment to become effective upon approval by the Governing Board and to initially coincide with the Effective Date. This Director shall be appointed to a two-year term and can be re-appointed for one or more additional terms.

g) One individual who is a parent of a child who utilizes children's behavioral health services or actively involved relatives of such children. This Director shall be appointed by the Children's Advisory Committee described in Section 4.6, with such appointment to become effective upon approval by the Governing Board and to initially coincide with the Effective Date. This Director shall be appointed to a two-year term and can be re-appointed for one or more additional terms.

h) Any Committee-Appointed Director or alternate may be removed for any reason by the Committee appointing the Director, upon written notice to the Governing Board, which notice shall designate a successor Director to fill the vacancy.

i) Efforts will be made that all Directors referenced in paragraphs c – g above will be residents of different counties within the region.

j) Regional Governing Board members shall not include an employee of the Department of Human Services or a non-elected employee of a county, except those appointed by law to fill the vacancy of an elected official.

4.2 Director Vacancies:

a) County-Appointed Directors: If a vacancy (other than by removal) occurs during the term of a county-appointed Director due to death, resignation, or end of service as a county supervisor, the alternate supervisor shall serve as Director. The county having the right of appointment shall take steps to ensure that either a new Director or a new alternate is appointed within thirty (30) days of the vacancy or as soon as practicable if the circumstances do not allow a new appointment within thirty (30) days.

b) Committee-Appointed Directors: If a vacancy (other than by removal) occurs during the term of a committee-appointed Director due to death or resignation of such Director, the vacancy shall be filled within thirty (30) days of its occurrence by the committee having the right of appointment. Such appointment shall become effective upon the approval of the Governing Board.

4.3 Voting Procedures for Governing Board Members:

a) Subject to the limitations set forth in this section 4.1 (d) and (e), all Directors shall each have one (1) vote.

b) A quorum must be present in order for the Governing Board to take action. A quorum shall consist of the majority of the voting Directors. Except as otherwise provided, the Governing Board shall take action by approval from the majority of all voting Directors present. Whereas the County Board of Supervisors are responsible for the county budgets, for the Governing Board to take action regarding any financial matter, a quorum of and approval by at least two-thirds of the voting Directors is required.

c) Voting may be conducted by roll call vote. Proxy voting will not be allowed; however, a Governing Board Director may attend by electronic means and be considered present for voting as long as a quorum of voting Directors are in attendance in person. If an electronic meeting is convened pursuant to Iowa Code Section 21.8 (2021), Directors may be considered present for purposes of quorum and voting.

4.4 Governing Board Officers:

a) The Governing Board shall organize itself and elect a Chair and Vice-Chair. Thereafter, at the first meeting each calendar year, the Governing Board shall elect a Chair and Vice-Chair for the next ensuing one (1) calendar year.

b) The Chair shall preside at the Region's meetings.

c) The Vice-Chair shall assist the Chair. During the temporary absence or disability of the Chair, the Vice-Chair shall discharge the duties of the Chair. Should the Chair be permanently absent or disabled, the Vice-Chair shall succeed to the office of the Chair and an interim Vice-Chair shall be appointed for the remainder of the calendar year.

d) The Governing Board shall annually appoint a Secretary. The Secretary will be responsible for keeping detailed minutes of the meetings and conducting roll call votes when necessary. The Secretary shall also be responsible for posting public notices for meetings as required by law and shall be the custodian of all minutes and other documents maintained by the Governing Board. All documents shall be considered the property of the East Central Region and shall be stored on the Region's network. The Governing Board shall determine the manner of posting notification of meetings and for publishing notices, minutes or financial reports deemed necessary.

4.5 Powers of the Governing Board:

The Region shall be under the overall direction and control of the Governing Board and operated by one Regional Administrative Entity created by the Governing Board. The Governing Board shall have each and all of the following powers on behalf of the Region:

a) To contract with any public or private entity to provide all necessary services;

b) To rent, lease or purchase any tangible personal property, real estate or services reasonably necessary to fulfill the purposes of this Agreement;

c) To establish a system of accounting and budgeting, and a system for receiving and disbursing payments;

d) To retain legal counsel, accountants and other professional individuals needed in order to fulfill the purposes of this Agreement;

e) To sue and be sued;

f) To make and enforce bylaws and/or rules and regulations for the management and operation of the Region's business and affairs;

g) To do and perform any acts authorized by the Code of Iowa, under, through or by means of its officers, agents and employees, or by contracts with any person or entity;

h) To consult with representatives of federal, state and local agencies and departments, and their officers and employees, and to contract with such agencies and departments;

i) To receive funds appropriated from the state mental health and disability services regional services fund;

j) To accept grants, contributions or loans from federal, state or local agencies;

k) To establish the times and places for business meetings and educational conferences, and set agendas for those meetings and conferences; and

l) Subject to any express limitations in Section 5.2, to exercise any other power or do any other legal act necessary to discharge its obligations and fulfill the purposes of this Agreement.

4.5A <u>Regional Administrative Entity</u>:

The Governing Board shall establish one Regional Administrative Entity. The Governing Board may adopt such policies, rules, regulations, procedures and other actions as are necessary in the operation of the Region that are not inconsistent with the law or this Agreement.

a) The Governing Board shall appoint a Chief Executive Officer for the Region. The Chief Executive Officer will be the single point of accountability for the Region and shall be responsible for entering into performance-based contracts with the Department of Human Services. The Chief Executive Officer shall report to the Governing Board and will serve as the contact person for all requests for information or other inquiries from the Department of Human Services or the State of Iowa regarding provision of services, quality of services and expenditures of Regional funds. The Chief Executive Officer shall serve at the pleasure of the Governing Board and shall be under its direct supervision, evaluation and control.

b) The Governing Board shall appoint Coordinators of Disability Services who shall be under the direction of the Chief Executive Officer.

c) The Governing Board shall also provide for support staff as determined necessary and support staff shall be under the supervision of the Chief Executive Officer.

d) The Regional Administrative Entity will perform the duties required by statute and administrative rule and in conformance with the Regional Management Plan. The duties of the Regional Administrative Entity will be coordinated and assigned by the Governing Board in a manner deemed to be in the best interests of the Region and to ensure as much efficiency as is practicable. These duties will include but are not limited to: care coordination, quality assessments, service development, performance outcomes, referrals, claims processing, budget and forecasting, implementation of best practice models, development of policy, intake procedures and access to services, development/expansion of crisis services and development of new services models that will meet the needs of the residents of the Region.

e) The Chief Executive Officer, the Coordinators of Disability Services and all support staff will remain employees of individual Counties. There will be Memorandums of Understanding between the Governing Board and the individual county Boards of Supervisors that will identify the individual employee, the position to be filled, and the portion of the employee’s wages and benefits that will be reimbursed to the county from

Regional funds. Staff shall include one or more coordinators of mental health and disability services and one or more coordinators of children's behavioral health, hired by their respective county for personnel, payroll and benefit purposes, and be accountable to their particular Board of Supervisors for business unrelated to East Central Region. For job duties performed on behalf of the Region, Service Coordinators shall be accountable to the East Central Region CEO and Governing Board.

f) In addition to the Regional Administrative Entity, the Governing Board may, as deemed necessary and with the consent of the member county, delegate any support functions to a member county. The cost of said support functions will be submitted to the Region as administrative overhead for the member county.

4.6 Committees:

a) The Region shall have an Adult Advisory Committee consisting of individuals who utilize services or are actively involved relatives of such individuals, service providers, Governing Board members and other interested community members. The Region shall have a Children's Advisory Committee consisting of parents of children who utilize services or actively involved relatives of such children, a member of the education system, an early childhood advocate, a child welfare advocate, a children's behavioral health service provider, a member of the juvenile court, a pediatrician, a child care provider, a local law enforcement representative, and regional governing board members. The number and composition of the Advisory Committee(s) shall be established by action of the Governing Board and appointments to the Advisory Committee(s) shall be made by the Governing Board. Committee members shall serve indefinitely at the pleasure of the Governing Board. A member of the Governing Board shall be designated to act as liaison to the Advisory Committees. In addition to providing input to the Governing Board when requested, the Advisory Committee(s) shall designate Directors to serve on the Governing Board as outlined in Section 4.1 above. If a committee member who has been designated to serve on the Governing Board is removed by the Governing Board, the respective Advisory Board shall designate a new Director to serve on the Governing Board in the designated Director position vacated the removal of the committee member.

b) The Governing Board may establish other committees for various other purposes as deemed necessary for the operation of the Region. Once the need for a committee has been established by the Governing Board, member Counties of the Region will provide nominations for individuals to serve on the committee. Appointments to any established committee of the Region shall be made by action of the Governing Board. All committee appointees shall serve indefinitely at the pleasure of the Governing Board.

4.7 Dispute Resolution:

Any dispute arising between member counties over the operation of the Region shall first be addressed by good faith discussions between the affected counties and the Governing Board. If the matter cannot be informally resolved, it shall be heard by the Governing Board in an open meeting and the outcome will be decided by a majority vote of the Governing Board. The vote of the Governing Board shall be a final order by the Governing Board for the purpose of further review should a member county choose to commence a certiorari action. The Region shall be responsible for costs of mediation.

SECTION 5: MEMBERS

5.1 Joint Obligations:

The expectations of member counties that would encompass their support of the Region and any subcontractor utilized by the Region to carry out its function are as follows:

a) To cooperate with local, state and federal human services agencies in providing a social safety net for individuals adversely impacted by disabilities;

b) To respond to reasonable requests to make local records available to the Region for the purposes of this Agreement;

c) To provide sufficient office space for the performance of contracted services;

d) To support the effective collaboration of other county functions related to the provision of contracted services;

e) To provide county staff as agreed between the member county and the Governing Board for the effective provision of contracted services.

5.2 Limitations on the powers of the Governing Board:

The Governing Board shall not have authority to, and they covenant and agree that they shall not do, or cause the Region to do, any of the following acts without the prior consent of the Board of Supervisors of a majority of the member counties:

a) Permit any new member counties;

b) Remove any member county (other than a voluntary withdrawal of a county as provided below);

c) Amend this Agreement.

5.3 Member County Voting Procedure:

Any question related to the issues listed in Section 5.2 above or that, in the opinion of the Governing Board, is a question that should be referred for a vote by the member counties, may be presented to the member counties. The Governing Board shall first adopt a recommendation on the issue and provide the member counties with a written recommendation including an explanation of the reasons for the recommendation and a separate proposed resolution to be acted upon by the member counties. Each member county shall vote upon the proposed resolution, either in favor or against and upon voting, a copy of the resolution shall be forwarded to the Chairperson of the Governing Board. The resolution stating the member county's vote shall be forwarded to the Chairperson within thirty (30) days of the date that the member county received a copy of the recommendation and proposed resolution. Any member county not forwarding a resolution stating the member county's vote within the thirty (30) day period shall be considered to have approved the recommendation notwithstanding the actual results of any vote that may have been taken on the matter. A resolution may state that it failed to pass due to a tie vote and shall be counted as a vote against the recommendation. A resolution may state that the member county voted to abstain, and the member county shall be deemed as "not participating". The number of member counties approving or disapproving the resolution shall be tabulated at the next regular meeting of the Governing Board following the expiration of the thirty-day period. If the recommendation receives the approval of a majority of the participating member counties, it shall become effective ten (10) days following the date the vote is tabulated and entered into the minutes of the Governing Board.

5.4 Adding Counties to Region:

If a county wishes to become a member county of the Region after the Effective Date, the petitioning county must submit to the Governing Board a resolution that has been approved by that county's Board of Supervisors requesting admission to the Region. Such request will then be addressed through the Member Voting Procedure set forth in Section 5.3.

a) If approved, the membership will not become effective until the petitioning county provides a signature page to this Agreement and a resolution from its Board of Supervisors that it agrees to abide by the terms of this Agreement as set out herein along with any than existing bylaws and operating procedures, and that it possesses the legal power and authority to do so.

b) If the documentation in Section 5.4(a) is received prior to September 1st, then the membership shall become effective on the first day of the next fiscal year. If all of these requirements are not met until after September 1st, then the membership shall become effective one year from the first day of the next fiscal year.

5.5 Member County Withdrawal or Removal:

a) Any member county, by resolution of its Board of Supervisors, may withdraw from the Region by forwarding the resolution giving notice of its intent to withdraw to the Governing Board no later than October 1st prior to the end of the fiscal year the withdrawal will be effective. Withdrawal shall not relieve the withdrawing member county of the obligation to contribute its share of the expenses of the Region incurred during the fiscal year in which the withdrawal occurs including any past due amounts. The withdrawing member county shall remain an active voting member county of the Region until the date of withdrawal, so long as such member county remains in good standing as provided in Section 5.6 below. Upon withdrawal from the Region, counties shall not be entitled to any repayment for funds, services or property provided to the Region.

b) If the Governing Board determines that cause exists to recommend the removal of a member county from the Region, the Governing Board will proceed under the Member Voting Procedure set forth in Section 5.3. Upon removal from the Region, a county shall not be entitled to any repayment for funds, services or property provided to the Region.

SECTION 6: FINANCES

6.1 Methods for Management & Expenditure of Funding:

a) The Region shall maintain a combined mental health and disability services fund for the deposit of funds received under Iowa Code section 225C.7A (2022) for funding services in accordance with performance-based contracts with the state as provided in 225C. 7A (2022) and any other funds received from state, federal or other funding directed to the Region. All MH/DS revenues so deposited and maintained will belong to and be available upon demand to the Governing Board. The Region account shall be under the control of a fiscal agent to be designated by the Governing Board.

b) Administrative costs both for the Region and those incurred by member counties shall be submitted to and paid through the Region account. Methods for determining allowable administrative costs, billing procedures and payment procedures shall be determined by the Governing Board.

c) Any interest earned on Region funds under the control of the Fiscal Agent shall accrue to the Region fund. The Region shall comply with Chapters 12B and 12C of the Iowa Code for deposit and investment of Regional funds.

6.2 Methods for Acquiring or Disposing of Real Property:

No real property will be contributed by a member county to the Region. Any real property purchased by the Region shall remain property of the Region and no member county may assert any interest in the property upon their withdrawal or termination from the Region. Should the Region be dissolved, it shall be the responsibility of the Governing Board to dispose of any real property titled in the name of the Region and any resulting proceeds would be distributed according to 3.6 above.

6.3 Process for Annual Independent Audit:

Accounts of the Region shall be audited annually by a certified public accountant certified in the state of Iowa, as selected by the Governing Board and submitted to the Department of Human Services.

SECTION 7: SCOPE & AMENDMENTS

7.1 Amendments:

a) No amendment to this agreement shall be made in any manner or for any purpose so as to adversely affect the interests of the holder or holders of any bonds or other obligations of the Region.

b) If the Governing Board feels it is in the best interest of the Region for an amendment to be made to this Agreement, the Governing Board will proceed under the Member Voting Procedure set forth in Section 5.3

7.2 Entire Agreement:

This Agreement represents the entire 28E Agreement of the member counties and serves to form the Mental Health/Disability Services of the East Central Region.

7.3 Organizational Documents:

This 28E Agreement, any bylaws later enacted, the Regional Management Plan and the Regional Policies and Procedures Handbook represent the organizational documents of the Region.

7.4 Invalidity:

If any one or more provisions of this Agreement are declared unconstitutional or contrary to law, the validity of the remainder hereof shall not be affected.

7.5 No Waiver:

The waiver by any party of a breach or violation of any provisions of this Agreement shall not operate as or be construed to be a waiver of any subsequent breach.

7.6 Counterparts:

This Agreement may be signed in counterparts and each signature page, once executed, shall be evidence that the member county has taken the requisite steps to approve membership in the Region and shall bind the member county to the terms of this Agreement as of the Effective Date.

Cloud Services Agreement

This Cloud Services Agreement (this "Agreement") is a binding contract between Linn County Community Services ("Licensee", "Customer," "you," or "your") and ILMIR, Inc. a New Jersey Corporation with offices at 1-32 Cyril Ave, Fair Lawn, NJ 07410 ("Licensor", "Provider", "Company", "we," or "us"). This Agreement governs your access to and use of the Cloud Services as defined herein.

BY SIGNING THIS DOCUMENT OR BY ACCESSING OR USING THE CLOUD SERVICES YOU (A) ACKNOWLEDGE THAT YOU HAVE READ AND UNDERSTAND THIS AGREEMENT; (B) REPRESENT AND WARRANT THAT YOU HAVE THE RIGHT, POWER, AND AUTHORITY TO ENTER INTO THIS AGREEMENT AND, IF ENTERING INTO THIS AGREEMENT FOR AN ORGANIZATION, THAT YOU HAVE THE LEGAL AUTHORITY TO BIND THAT ORGANIZATION; AND (C) ACCEPT THIS AGREEMENT AND AGREE THAT YOU ARE LEGALLY BOUND BY ITS TERMS. IF YOU DO NOT AGREE TO THESE TERMS, YOU MAY NOT ACCESS OR USE THE CLOUD SERVICES.

1. Definitions.

(a) "Authorized User" means Customer and Customer's employees, consultants, contractors, and agents (i) who are authorized by Customer to access and use the Cloud Services under the rights granted to Customer pursuant to this Agreement and (ii) for whom access to the Cloud Services has been purchased hereunder.

(b) "Cloud Services" means the services provided by Provider under this Agreement that are detailed on Provider's website available at LINK and reflected in the Customer's order.

(c) "Customer Data" means, other than Aggregated Statistics, information, data, and other content, in any form or medium, that is submitted, posted, or otherwise transmitted by or on behalf of Customer or any other Authorized User through the Cloud Services.

(d) "Documentation" means Provider's user manuals, handbooks, and guides relating to the Cloud Services provided by Provider to Customer either electronically or in hard copy form/end user documentation relating to the Cloud Services available at LINK.

(e) "Provider IP" means the Cloud Services, the Documentation, and all intellectual property provided to Customer or any other Authorized User in connection with the foregoing. For the avoidance of doubt, Provider IP includes Aggregated Statistics and any information, data, or other content derived from Provider's monitoring of Customer's access to or use of the Cloud Services, but does not include Customer Data.

(f) "Third-Party Products" means any products, content, services, information, websites, or other materials that are owned by third parties and are incorporated into or accessible through or in conjunction with use of the Cloud Services.

2. Access and Use.

(a) Provision of Access. Subject to and conditioned on your payment of Fees and compliance with all the terms and conditions of this Agreement, Provider hereby grants you a revocable, non-exclusive, non-transferable, non-sublicensable, limited right to access and use the Cloud Services during the Term solely for your internal business operations by Authorized Users in accordance with the terms and conditions herein. Provider shall provide you the necessary passwords and access credentials to allow you to access the Cloud Services.

(b) Documentation License. Subject to the terms and conditions contained in this Agreement, Provider hereby grants you a non-exclusive, non-sublicensable, non-transferable license for Authorized Users to use the Documentation during the Term solely for your internal business purposes in connection with use of the Cloud Services.

(c) Downloadable Software. Use of the Cloud Services may require or include use of downloadable software. Provider grants you a non-transferable, non-exclusive, non-assignable, limited right for Authorized Users to use downloadable software we provide as part of the Cloud Services. Any Third-Party Products that consist of downloadable software are subject to the terms of Section 3(e).

(d) Updates, Upgrades and new Functionality Modules. Updates and upgrades released during the term of your annual license are free. New functionality modules may be made available from time to time as an option and for an additional fee by way of one-time payment of subscription price increase.

(e) Use Restrictions. You shall not, and shall not permit any Authorized Users to, use the Cloud Services, any software component of the Cloud Services, or Documentation for any purposes beyond the scope of the access granted in this Agreement. You shall not at any time, directly or indirectly, and shall not permit any Authorized Users to: (i) copy, modify, or create derivative works of the Cloud Services, any software component of the Cloud Services, or Documentation, in whole or in part; (ii) rent, lease, lend, sell, license, sublicense, assign, distribute, publish, transfer, or otherwise make available the Cloud Services or Documentation except as expressly permitted under this Agreement; (iii) reverse engineer, disassemble, decompile, decode, adapt, or otherwise attempt to derive or gain access to any software component of the Cloud Services, in whole or in part; (iv) remove any proprietary notices from the Cloud Services or Documentation; or (v) use the Cloud Services or Documentation in any manner or for any purpose that infringes, misappropriates, or otherwise violates any intellectual property right or other right of any person, or that violates any applicable law, regulation, or rule.

(f) Aggregated Statistics. Notwithstanding anything to the contrary in this Agreement, Provider may monitor Customer's use of the Cloud Services and collect and compile data and information related to Customer's use of the Cloud Services to be used by Provider in an aggregated and anonymized manner, including to compile statistical and performance information related to the provision and operation of the Cloud Services ("Aggregated Statistics"). As between Provider and Customer, all right, title, and interest in Aggregated Statistics, and all intellectual property rights therein, belong to and are retained solely by Provider. You acknowledge that Provider may compile Aggregated Statistics based on Customer Data input into the Cloud Services. You agree that Provider may (i) make Aggregated Statistics publicly available in compliance with applicable law, and (ii) use Aggregated Statistics to the extent and in the manner permitted under applicable law.

(g) Reservation of Rights. Provider reserves all rights not expressly granted to Customer in this Agreement. Except for the limited rights and licenses expressly granted under this Agreement, nothing in this Agreement grants, by implication, waiver, estoppel, or otherwise, to Customer or any third party, any intellectual property rights or other right, title, or interest in or to the Provider IP.

(h) Suspension. Notwithstanding anything to the contrary in this Agreement, Provider may temporarily suspend Customer's and any other Authorized User's access to any portion or all of the Cloud Services if: (i) Provider reasonably determines that (A) there is a threat or attack on any of the Provider IP; (B) Customer's or any other Authorized User's use of the Provider IP disrupts or poses a security risk to the Provider IP or to any other customer or vendor of Provider; (C) Customer or any other Authorized User is using the Provider IP for fraudulent or illegal activities; (D) subject to applicable law, Customer has ceased to continue its business in the ordinary course, made an assignment for the benefit of creditors or similar disposition of its assets, or become the subject of any bankruptcy, reorganization, liquidation, dissolution, or similar proceeding; or (E) Provider's provision of the Cloud Services to Customer or any other Authorized User is prohibited by applicable law; (ii) any vendor of Provider has suspended or terminated Provider's access to or use of any third-party services or products required to enable Customer to access the Cloud Services; or (iii) in accordance with Section 5 (any such suspension described in subclause (i), (ii), or (iii), a "Service Suspension"). Provider shall use commercially reasonable efforts to provide written notice of any Service Suspension to Customer and to provide updates regarding resumption of access to the Cloud Services following any Service Suspension. Provider shall use commercially reasonable efforts to resume providing access to the Cloud Services as soon as reasonably possible after the event giving rise to the Cloud Services Suspension is cured. Provider will have no liability for any damage, liabilities, losses (including any loss of or profits), or any other consequences that Customer or any other Authorized User may incur as a result of a Service Suspension.

3. Customer Responsibilities.

(a) Acceptable Use Policy. The Cloud Services may not be used for unlawful, fraudulent, offensive, or obscene activity. You agree to comply with all terms and conditions of this Agreement, and all applicable laws, rules, and regulations to which you may be subject.

(b) Account Use. You are responsible and liable for all uses of the Cloud Services and Documentation resulting from access provided by you, directly or indirectly, whether such access or use is permitted by or in violation of this Agreement. Without limiting the generality of the foregoing, you are responsible for all acts and omissions of Authorized Users, and any act or omission by an Authorized User that would constitute a breach of this Agreement if taken by you will be deemed a breach of this Agreement by you. You shall use reasonable efforts to make all Authorized Users aware of this Agreement's provisions as applicable to such Authorized User's use of the Cloud Services and shall cause Authorized Users to comply with such provisions.

(c) Customer Data. You will ensure that any Customer Data and any Authorized User's use of Customer Data will not violate any policy or terms referenced in or incorporated into this Agreement or any applicable law. You are solely responsible for the development, content, operation, maintenance, and use of Customer Data.

(d) Passwords and Access Credentials. You are responsible for keeping your passwords and access credentials associated with the Cloud Services (where applicable) confidential. You will not sell or transfer them to any other person or entity. You will promptly notify us about any unauthorized access to your passwords or access credentials.

(e) Third-Party Products. The Services interact with your access to Third-Party Products. For purposes of this Agreement, such Third-Party Products are subject to their own terms and conditions presented to you for acceptance within the Cloud Services by website link or otherwise. If you do not agree to abide by the applicable terms for any such Third-Party Products, then you should not install, access, or use such Third-Party Products.

4. Service Levels and Support.

(a) Service Levels. Subject to the terms and conditions of this Agreement, Provider shall use commercially reasonable efforts to make the Cloud Services available by email or as in accordance with then-available service levels available ("Service Levels").

(b) Support. The access rights granted hereunder entitle Customer to the support services described on Provider's website located at *https://ilmirconsulting.freshdesk.com*, and may be obtained by submitting tickets to the email address *support@ilmirconsulting.freshdesk.com* for following the Effective Date under this Agreement and during the term of any paid subscription to the CLOUD SERVICES. Provider will use best effort to respond to Tickets submitted by email within one (1) business day.

5. Fees and Payment.

(a) License Fees. As compensation for the license provided in this Agreement for each Copy of the Licensed Software, other than any backup or archival copy permitted under this Agreement, Licensee shall pay Licensor the License Fees set forth on Schedule A.

(b) Customer shall pay Provider the fees ("Fees") within thirty (30) days from the invoice date without offset or deduction. Customer shall make all payments hereunder in US dollars on or before the due date. If Customer fails to make any payment when due, without limiting Provider's other rights and remedies: (i) Provider may charge interest on the past due amount at the rate of 1.5% per month calculated daily and compounded monthly; (ii) Customer shall reimburse Provider for all reasonable costs incurred by Provider in collecting any late payments or interest, including attorneys' fees, court costs, and collection agency fees; and (iii) if such failure continues for 60 days or more, Provider may suspend, in accordance with Section 2(g), Customer's and all other Authorized Users' access to any portion or all of the Cloud Services until such amounts are paid in full. All Fees and other amounts payable by Customer under this Agreement are exclusive of taxes and similar assessments. Customer is responsible for all sales, use, and excise taxes, and any other similar taxes, duties, and charges of any kind imposed by any federal, state, or local governmental or regulatory authority on any amounts payable by Customer hereunder, other than any taxes imposed on Provider's income.

6. **Confidential Information**.

From time to time during the Term, Provider and Customer may disclose or make available to the other party information about its business affairs, products, confidential intellectual property, trade secrets, third-party confidential information, and other sensitive or proprietary information, whether orally or in written, electronic, or other form or media/in written or electronic form or media, and whether or not marked, designated, or otherwise identified as confidential at the time of disclosure (collectively, "Confidential Information"). Confidential Information does not include information that, at the time of disclosure is: (a) in the public domain; (b) known to the receiving party; (c) rightfully obtained by the receiving party on a non-confidential basis from a third party; or (d) independently developed by the receiving party. The receiving party shall not disclose the disclosing party's Confidential Information to any person or entity, except to the receiving party's employees, agents, or subcontractors who have a need to know the Confidential Information for the receiving party to exercise its rights or perform its obligations hereunder and who are required to protect the Confidential Information in a manner no less stringent than required under this Agreement. Notwithstanding the foregoing, each party may disclose Confidential Information to the limited extent required (i) to comply with the order of a court or other governmental body, or as otherwise necessary to comply with applicable law, provided that the party making the disclosure pursuant to the order shall first have given written notice to the other party and made a reasonable effort to obtain a protective order; or (ii) to establish a party's rights under this Agreement, including to make required court filings. Each party's obligations of non-disclosure with regard to Confidential Information are effective as of the date such Confidential Information is first disclosed to the receiving party and will expire five years thereafter; provided, however, with respect to any Confidential Information that constitutes a trade secret (as determined under applicable law), such obligations of non-disclosure will survive the termination or expiration of this Agreement for as long as such Confidential Information remains subject to trade secret protection under applicable law.

7. **Privacy Policy**.

Provider complies with its privacy policy, available at privacy@_______.___ ("Privacy Policy"), in providing the Cloud Services. The Privacy Policy is subject to change as described therein. By accessing, using, and providing information to or through the Cloud Services, you acknowledge that you have reviewed and accepted our Privacy Policy, and you consent to all actions taken by us with respect to your information in compliance with the then-current version of our Privacy Policy.

8. **Intellectual Property Ownership; Feedback**.

As between you and us, (a) we own all right, title, and interest, including all intellectual property rights, in and to the Cloud Services and (b) you own all right, title, and interest, including all intellectual property rights, in and to Customer Data. If you or any of your employees, contractors, or agents sends or transmits any communications or materials to us by mail, email, telephone, or otherwise, suggesting or recommending changes to the Cloud Services, including without limitation, new features or functionality relating thereto, or any comments, questions, suggestions, or the like ("Feedback"), we are free to use such Feedback irrespective of any other obligation or limitation between you and us governing such Feedback. All Feedback is and will be treated as non-confidential. You hereby assign to us on your behalf, and shall cause your employees, contractors, and agents to assign, all right, title, and interest in, and we are free to use, without any attribution or compensation to you or any third party, any ideas, know-how, concepts, techniques, or other intellectual property rights contained in the Feedback, for any purpose whatsoever, although we are not required to use any Feedback.

9. **Limited Warranty and Warranty Disclaimer**.

(a) Provider warrants that it provides Cloud Services using a commercially reasonable level of care and skill. Provider does not make any representations or guarantees regarding uptime or availability of the Cloud Services unless otherwise expressly set forth herein. The remedies set forth herein are Customer's sole remedies and Provider's sole liability under the limited warranty set forth in this Section 9(a). THE FOREGOING WARRANTY DOES NOT APPLY, AND PROVIDER STRICTLY DISCLAIMS ALL WARRANTIES, WITH RESPECT TO ANY THIRD-PARTY PRODUCTS.

(b) Customer Warranty. You warrant that you own all right, title, and interest, including all intellectual property rights, in and to Customer Data and that both the Customer Data and your use of the Cloud Services are in compliance with applicable laws and regulations.

(c) EXCEPT FOR THE LIMITED WARRANTY SET FORTH IN SECTION 9(a), THE CLOUD SERVICES ARE PROVIDED "AS IS" AND PROVIDER SPECIFICALLY DISCLAIMS ALL WARRANTIES, WHETHER EXPRESS, IMPLIED, STATUTORY, OR OTHERWISE. PROVIDER SPECIFICALLY DISCLAIMS ALL IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE, AND NON-INFRINGEMENT, AND ALL WARRANTIES ARISING FROM COURSE OF DEALING, USAGE, OR TRADE PRACTICE. PROVIDER MAKES NO WARRANTY OF ANY KIND THAT THE CLOUD SERVICES, OR ANY PRODUCTS OR RESULTS OF THE USE THEREOF, WILL MEET YOUR OR ANY OTHER PERSON'S OR ENTITY'S REQUIREMENTS,

OPERATE WITHOUT INTERRUPTION, ACHIEVE ANY INTENDED RESULT, BE COMPATIBLE OR WORK WITH ANY OF YOUR OR ANY THIRD PARTY'S SOFTWARE, SYSTEM, OR OTHER SERVICES, OR BE SECURE, ACCURATE, COMPLETE, FREE OF HARMFUL CODE, OR ERROR-FREE, OR THAT ANY ERRORS OR DEFECTS CAN OR WILL BE CORRECTED.

10. **Indemnification**.

(a) Provider Indemnification.

(i) Provider shall indemnify, defend, and hold Customer harmless from and against any and all losses, damages, liabilities, deficiencies, claims, actions, judgments, settlements, interest, awards, penalties, fines, costs, or expenses of whatever kind, including reasonable attorneys' fees ("Losses"), incurred by Customer resulting from any third-party claim, suit, action, or proceeding ("Third-Party Claim") that the Cloud Services, or any use of the Cloud Services in accordance with this Agreement, infringes or misappropriates such third party's US intellectual property rights/US patents, copyrights, or trade secrets, provided that Customer promptly notifies Provider in writing of the Third-Party Claim, cooperates with Provider, and allows Provider sole authority to control the defense and settlement of such Third-Party Claim.

(ii) If such a Third-Party Claim is made or Provider reasonably anticipates such a Third-Party Claim will be made, Customer agrees to permit Provider, at Provider's sole discretion, to (A) modify or replace the Cloud Services, or component or part thereof, to make it non-infringing, or (B) obtain the right for Customer to continue use. If Provider determines that neither alternative is reasonably available, Provider may terminate this Agreement, in its entirety or with respect to the affected component or part, effective immediately on written notice to Customer. This Section 10(a)(ii) sets forth your sole remedies and our sole liability and obligation for any actual, threatened, or alleged Third-Party Claims that the Cloud Services infringe, misappropriate, or otherwise violate any intellectual property rights of any third party.

(iii) This Section 10(a) will not apply to the extent that any such Third-Party Claim arises from Customer Data or Third-Party Products.

(b) Customer Indemnification. Customer shall, only to the extent allowed by the Iowa Constitution and the laws of the State of Iowa, law indemnify, hold harmless, and, at Provider's option, defend Provider and its officers, directors, employees, agents, affiliates, successors, and assigns from and against any and all Losses arising from or relating to any Third-Party Claim (i) that the Customer Data, or any use of the Customer Data in accordance with this Agreement, infringes or misappropriates such third party's intellectual property rights; or (ii) based on Customer's or any Authorized User's negligence or willful misconduct or use of the Cloud Services in a manner not authorized by this Agreement; provided that Customer may not settle any Third-Party Claim against Provider unless Provider consents to such settlement, and further provided that Provider will have the right, at its option, to defend itself against any such Third-Party Claim or to participate in the defense thereof by counsel of its own choice. Nothing in this agreement constitutes a waiver of the defenses available to Customer under Chapter 670 of the Code of Iowa.

11. **Limitations of Liability**.

IN NO EVENT WILL PROVIDER BE LIABLE UNDER OR IN CONNECTION WITH THIS AGREEMENT UNDER ANY LEGAL OR EQUITABLE THEORY, INCLUDING BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, OR OTHERWISE, FOR ANY: (a) CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL, ENHANCED, OR PUNITIVE DAMAGES; (b) INCREASED COSTS, DIMINUTION IN VALUE OR LOST BUSINESS, PRODUCTION, REVENUES, OR PROFITS; (c) LOSS OF GOODWILL OR REPUTATION; (d) USE, INABILITY TO USE, LOSS, INTERRUPTION, DELAY OR RECOVERY OF ANY DATA, OR BREACH OF DATA OR SYSTEM SECURITY; OR (e) COST OF REPLACEMENT GOODS OR SERVICES, IN EACH CASE REGARDLESS OF WHETHER PROVIDER WAS ADVISED OF THE POSSIBILITY OF SUCH LOSSES OR DAMAGES OR SUCH LOSSES OR DAMAGES WERE OTHERWISE FORESEEABLE. IN NO EVENT WILL PROVIDER'S AGGREGATE LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT UNDER ANY LEGAL OR EQUITABLE THEORY, INCLUDING BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, OR OTHERWISE EXCEED THE TOTAL AMOUNTS PAID TO PROVIDER UNDER THIS AGREEMENT IN THE TWELVE (12) MONTH PERIOD PRECEDING THE EVENT GIVING RISE TO THE ANNUAL FEE PAID TO PROVIDER. The exclusions and limitations in this Section 11 do not apply to the parties' obligations under Section 10.

12. **Term and Termination**.

(a) Term. The term of this Agreement begins on the Effective Date and continues until terminated. Cloud Services that are specified to automatically renew will renew for additional successive one (1) year term[s] unless earlier terminated pursuant to this Agreement's express provisions or either party gives the other party written notice of non-renewal at least thirty (30) days prior to the expiration of the then-current services period.

(b) Termination. In addition to any other express termination right set forth in this Agreement:

(i) Provider or Customer may terminate this Agreement for any reason upon thirty (30) days' advance notice.

(ii) Either party may terminate this Agreement, effective on written notice to the other party, if the other party materially breaches this Agreement, and such breach: (A) is incapable of cure; or (B) being capable of cure, remains uncured thirty (30) days after the non-breaching party provides the breaching party with written notice of such breach.

(iii) Either party may terminate this Agreement, effective immediately upon written notice to the other party, if the other party: (A) becomes insolvent or is generally unable to pay, or fails to pay, its debts as they become due; (B) files, or has filed against it, a petition for voluntary or involuntary bankruptcy or otherwise becomes subject, voluntarily or involuntarily, to any proceeding under any domestic or foreign bankruptcy or insolvency law; (C) makes or seeks to make a general assignment for the benefit of its creditors; or (D) applies for or has appointed a receiver, trustee, custodian, or similar agent appointed by order of any court of competent jurisdiction to take charge of or sell any material portion of its property or business.

(c) Effect of Termination. Upon termination of this Agreement, Customer shall immediately discontinue use of the Provider IP. No expiration or termination of this Agreement will affect Customer's obligation to pay all Fees that may have become due before such expiration or termination, or entitle Customer to any refund.

(d) Survival. This Section 12(d), Sections 5, 6, 10, 11, 14, 15, 16, and 17, and any right, obligation, or required performance of the parties in this Agreement which, by its express terms or nature and context is intended to survive termination or expiration of this Agreement, will survive any such termination or expiration.

13. **Modifications.**

You acknowledge and agree that we have the right, in our sole discretion, to modify this Agreement from time to time, and that modified terms become effective on posting. You will be notified of modifications through direct email communication from us or postings on our site. You are responsible for reviewing and becoming familiar with any such modifications. Your continued use of the Cloud Services after the effective date of the modifications will be deemed acceptance of the modified terms. Provider will provide at least thirty (30)days' advance notice of changes to any service level that Provider reasonably anticipates may result in a material reduction in quality or services.

14. **Export Regulation.**

The Cloud Services utilize software and technology that may be subject to US export control laws, including the US Export Administration Act and its associated regulations. You shall not, directly or indirectly, export, re-export, or release the Cloud Services or the software or technology included in the Cloud Services to, or make the Cloud Services or the software or technology included in the Cloud Services accessible from, any jurisdiction or country to which export, re-export, or release is prohibited by law, regulation, or rule. You shall comply with all applicable federal laws, regulations, and rules, and complete all required undertakings (including obtaining any necessary export license or other governmental approval), prior to exporting, re-exporting, releasing, or otherwise making the Cloud Services or the software or technology included in the Cloud Services available outside the US.

15. **US Government Rights**.

Each of the software components that constitute the Cloud Services and the Documentation is a "commercial product" as that term is defined at 48 C.F.R. § 2.101, consisting of "commercial computer software" and "commercial computer software documentation" as such terms are used in 48 C.F.R. § 12.212. Accordingly, if you are an agency of the US Government or any contractor therefor, you receive only those rights with respect to the Cloud Services and Documentation as are granted to all other end users, in accordance with (a) 48 C.F.R. § 227.7201 through 48 C.F.R. § 227.7204, with respect to the Department of Defense and their contractors, or (b) 48 C.F.R. § 12.212, with respect to all other US Government customers and their contractors.

16. **Governing Law and Jurisdiction**.

This agreement is governed by and construed in accordance with the internal laws of the State of New Jersey without giving effect to any choice or conflict of law provision or rule that would require or permit the application of the laws of any jurisdiction other than those of the State of New Jersey. Except as may otherwise set forth herein, any legal suit, action, or proceeding arising out of or related to this agreement or the rights granted hereunder will be instituted exclusively in the federal courts of the United States or the courts of the State of New Jersey in each case located in the and County of Essex, and each party irrevocably submits to the exclusive jurisdiction of such courts in any such suit, action, or proceeding.

17. **Miscellaneous**.

This Agreement constitutes the entire agreement and understanding between the parties hereto with respect to the subject matter hereof and supersedes all prior and contemporaneous understandings, agreements, representations, and warranties, both written and oral, with respect to such subject matter. Any notices to us must be sent to our corporate headquarters address available at Ilmir, Inc.,1-32 Cyril Avenue, Fair Lawn, New Jersey 07410 and must be delivered either in person, by certified or registered mail, return receipt requested and postage prepaid, or by recognized overnight courier service, and are deemed given upon receipt by us. Notwithstanding the foregoing, you hereby consent to receiving electronic communications from us. These electronic communications may include notices about applicable fees and charges, transactional information, and other information concerning or related to the Cloud Services. You agree that any notices, agreements, disclosures, or other communications that we send to you electronically will satisfy any legal communication requirements, including that such communications be in writing. The invalidity, illegality, or unenforceability of any provision herein does not affect any other provision herein or the validity, legality, or enforceability of such provision in any other jurisdiction. Any failure to act by us with respect to a breach of this Agreement by you or others does not constitute a waiver and will not limit our rights with respect to such breach or any subsequent breaches. This Agreement is personal to you and may not be assigned or transferred for any reason whatsoever without our prior written consent and any action or conduct in violation of the foregoing will be void and without effect. We expressly reserve the right to assign this Agreement and to delegate any of its obligations hereunder.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed in duplicate by their duly authorized corporate officers as of the day and year first above written.

Licensee:

Linn County Community Services

By: ____________________________
Name: Ben Rogers
Title: Chair of Board of Supervisors

Licensor:

ILMIR, Inc.

By: ____________________________
Name: Boris Kagan
Title: President and CEO

SCHEDULE A
Fees

Product Name	Product/Service Description	Number of Licensed Users	Payment Term	Amount
GA Distribute Vouchers	Generate custom format vouchers and print or email them to providers or consumers	Unlimited	Monthly	$100.00
GA Online Screening Request Interface	Interface with the Linn County referral screening page; import online referrals and populate them in myEvolv in their own widget as new Online Screening Requests awaiting action	Unlimited	Monthly	$200.00
Total				**$300.00**

LINN COUNTY, IOWA DEFERRED COMPENSATION PLAN

SUMMARY OF 457 PLAN PROVISIONS

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LINN COUNTY, IOWA DEFERRED COMPENSATION PLAN

SUMMARY OF 457 PLAN PROVISIONS

INTRODUCTION TO YOUR PLAN

Linn County, Iowa Deferred Compensation Plan ("Plan") has been adopted to provide you with the opportunity to save for retirement on a tax-advantaged basis. This Plan is a type of retirement plan commonly referred to as a Governmental Eligible 457 Plan. This summary of 457 Plan Provisions contains valuable information regarding when you may become eligible to participate in the Plan, your Plan benefits, your distribution options, and many other features of the Plan. You should take the time to read this Summary to get a better understanding of your rights and obligations under the Plan.

We have attempted to answer most of the questions you may have regarding your benefits in the Plan. If this summary does not answer all of your questions, please contact the Administrator. The name and address of the Administrator can be found in the Article of this summary entitled "General Information About The Plan."

This summary describes the Plan's benefits and obligations as contained in the legal Plan document, which governs the operation of the Plan. The Plan document is written in much more technical and precise language. If the non-technical language under this summary and the technical, legal language of the Plan document conflict, the Plan document always governs. If you wish to receive a copy of the legal Plan document, please contact the Administrator.

This summary describes the current provisions of the Plan. The Plan is subject to federal laws, such as the Internal Revenue Code and other federal and state laws which may affect your rights. The provisions of the Plan are subject to revision due to a change in laws or due to pronouncements by the Internal Revenue Service (IRS). The Employer may also amend or terminate this Plan. The Administrator will notify you if the provisions of the Plan that are described in this summary change. This summary does not address the provisions of specific investment products.

ARTICLE I
PARTICIPATION IN THE PLAN

Am I eligible to participate in the Plan?

All employees are eligible once they satisfy the eligibility conditions, if any, described in the next question.

Independent contractors are not eligible to participate in the Plan.

When am I eligible to participate in the Plan?

Provided you are an eligible employee, you will be eligible to defer and to participate in Employer contributions once you satisfy the applicable requirements. You will actually enter the Plan once you reach the entry date as described in the next question.

The following applies with regard to eligibility: All full-time and part-time employees of the County and elected officials of the County, are eligible to participate in this Plan.

When is my entry date?

Provided you are an eligible employee, you may begin participating in the Plan once you have satisfied the eligibility requirements and reached your "entry date." Your entry date is the first day of the month coinciding with or next following the date you satisfy the Plan's eligibility requirements.

ARTICLE II
CONTRIBUTIONS

What kind of contributions may I make to the Plan and how do my contributions affect my taxes?

As a participant under the Plan, you may elect to reduce your compensation by a specific percentage or dollar amount and have that amount contributed to the Plan. The Plan refers to this as an "elective deferral." There are two types of elective deferrals, pre-tax deferrals and Roth deferrals. For purposes of this summary "deferrals" or "elective deferrals" generally means both pre-tax deferrals and Roth deferrals.

If you make pre-tax deferrals, your taxable income is reduced by the deferral contributions so you pay less in federal income taxes. Later, when the Plan distributes the deferrals and earnings, you will pay the taxes on those deferrals and the earnings. Federal income taxes on the pre-tax deferral contributions and on the earnings are only postponed.

If you elect to make Roth deferrals, the deferrals are subject to federal income taxes in the year of deferral. However, the Roth deferrals and, if you meet certain conditions, the earnings on the Roth deferrals are not subject to federal income taxes when distributed to you. This means that the earnings on the Roth deferrals may never be subject to Federal income tax. See "What are my tax consequences when I receive a distribution from the Plan?"

Both your pre-tax and Roth deferrals will be subject to Social Security taxes at the time of your deferral.

The Employer may make additional contributions to the Plan on your behalf. This Article describes these employer contributions and how these monies will be allocated to your account to provide for your retirement benefit.

Is there a limit on the amount of elective deferrals that can be made each year?

As a participant, you may elect to defer not less than $10 per bi-weekly pay period of your compensation and no more than the maximum amount allowed by law. The Administrator will notify you of the maximum percentage you may defer.

You may make deferrals from your accumulated sick pay, from accumulated vacation pay or from back pay.

Your total elective deferrals, plus any employer contributions, in any calendar year may not exceed a certain dollar limit which is set by law ("elective deferral limit"). The elective deferral limit for 2022 is $20,500. After 2022, the elective deferral limit may increase for cost-of-living adjustments.

If you are age 50 or will attain age 50 before the end of a calendar year, you may make additional deferrals (called "age 50 catch-up deferrals") for that year and following years. If you meet the age 50 requirement and your salary deferrals exceed the elective deferral limit described above, then any excess will be an age 50 catch-up deferral. The maximum catch-up deferral that you can make in 2022 is $6,500. After 2022, the maximum age 50 catch-up contribution limit may increase for cost-of-living adjustments.

Instead of the "age 50-catch-up deferrals" there is an alternative catch-up limit that is available in the three years prior to your normal retirement age. This increased limit (called "Special NRA Catch-Up Contributions") is designed to allow make-up contributions for prior years when contributions to the plan were less than the maximum contribution that could have been made in those years. The additional catch-up amount is equal to the difference between the amounts that could have been contributed in the prior years less the amounts that actually were contributed in those years. However, the additional catch-up for the year cannot exceed the general limit for the year. Thus, if you are entitled to the full Special NRA Catch-up Contribution, your contributions in the last three years prior to your normal retirement age cannot exceed two times the regular elective deferral limit for the year. If you qualify for both Age 50 Catch-Up Deferrals and Special NRA Catch-Up Deferrals, you are limited to the greater of the two catch-up limitations.

How do I make an election to defer?

The amount you elect to defer will be deducted from your pay in accordance with a procedure established by the Plan Administrator. If you wish to defer, the procedure will require that you enter into a salary reduction agreement. You may elect to defer a portion of your compensation payable on or after your Entry Date. Such election must be made prior to the first day of the calendar month. Your election will remain in effect until you modify or terminate it. You may revoke or make modifications to your salary deferral election in accordance with procedures that the Employer provides. See the Plan Administrator for further information.

Will the Employer contribute to the Plan?

Each year, in addition to depositing your elective deferrals, the Employer may contribute nonelective contributions.

What is the Employer nonelective contribution?

A nonelective contribution is a contribution the Employer makes to the Plan which is unrelated to whether you make any elective deferrals in that year.

The Employer shall make nonelective contributions for deputies and sergeants as required by the terms of the Agreement between the Employer and International Brotherhood of Electrical Workers, Local 204

What are rollover contributions?

Rollover contributions. If you are a Participant, you may be permitted to deposit into the Plan distributions you have received from other retirement plans. Such a deposit is called a "rollover" and may result in tax savings to you. You may ask the Administrator or Trustee of the other plan or IRA to directly transfer (a "direct rollover") to this Plan all or a portion of any amount that you are entitled to receive as a distribution from such plan. Alternatively, you may elect to deposit any amount eligible to be rolled over within 60 days of your receipt of the distribution. You should consult qualified counsel to determine if a rollover is in your best interest.

Rollover account. Your rollover will be accounted for in a "rollover account." You will always be 100% vested in your "rollover account" (see the Article in this SPD entitled "Vesting"). This means that you will always be entitled to all amounts in your rollover account. Rollover contributions will be affected by any investment gains or losses.

Withdrawal of rollover contributions. You may not withdraw the amounts in your "rollover account" until you are entitled to a distribution under the Plan.

What are In-Plan Roth Rollover Contributions?

In-Plan Roth Rollover Contributions. If you are eligible for a distribution from an account and you are currently an employee, you may elect to roll over the distribution to a designated Roth contribution account in the Plan (referred to as an In-Plan Roth Rollover Contribution). You may only roll over the distribution directly. However, loans may not be rolled over as an In-Plan Roth Rollover Contribution.

Taxation and irrevocable election. You do not pay taxes on the contributions or earnings of your pre-tax accounts until you receive an actual distribution. In other words, the taxes on the contributions and earnings in your pre-tax accounts are deferred until a distribution is made. Roth accounts, however, are the opposite. With a Roth account you pay current taxes on the amounts contributed. When a distribution is made to you from the Roth account, you do not pay taxes on the amounts you had contributed. In addition, if you have a "qualified distribution" (explained below), you do not pay taxes on the earnings that are attributable to the contributions.

If you elect an In-Plan Roth Rollover Contribution, then the contribution will be included in your income for the year. Once you make an election, it cannot be changed. It's important that you understand the tax effects of making the election and ensure you have adequate resources outside of the Plan to pay the additional taxes. The In-Plan Roth Rollover Contribution does not affect the timing of when a distribution may be made to you under the Plan; the contribution only changes the tax character of your account. You should consult with your tax advisor prior to making such a rollover.

Qualified distribution. As explained above, a distribution of the earnings on your Roth account will not be subject to tax if the distribution is a "qualified distribution." A "qualified distribution" is one that is made after you have attained age 59 1/2 or is made on account of your death or disability. In addition, in order to be a "qualified distribution," the distribution cannot be made prior to the expiration of a 5-year participation period. The 5-year participation period is the 5-year period beginning on the calendar year in which you first make the Roth rollover and ending on the last day of the calendar year that is 5-years later. See "What are my tax consequences when I receive a distribution from the Plan?" later in this SPD.

What are In-Plan Roth Transfers?

In-Plan Roth Transfers. As a Participant under the Plan, you may make an In-Plan Roth Transfer, provided you are an employee at the time of the transfer. An In-Plan Roth Transfer allows you to elect to change the tax treatment of all or some of your pre-tax accounts, as explained below.

Taxation and irrevocable election. You do not pay taxes on the contributions or earnings of your pre-tax accounts until you receive an actual distribution. In other words, the taxes on the contributions and earnings in your pre-tax accounts are deferred until a distribution is made. Roth accounts, however, are the opposite. With a Roth account you pay current taxes on the amounts contributed. When a distribution is made to you from the Roth account, you do not pay taxes on the amounts you had contributed. In addition, if you have a "qualified distribution" (explained below), you do not pay taxes on the earnings that are attributable to the contributions.

The In-Plan Roth Transfer allows you to transfer amounts from pre-tax accounts to an In-Plan Roth Transfer Account. If you elect to make such a transfer, then the amount transferred will be included in your income for the year. Once you make an election, it cannot be changed. It's important that you understand the tax effects of making the election and ensure you have adequate resources outside of the Plan to pay the additional taxes. The In-Plan Roth Transfer does not affect the timing of when a distribution may be made to you under the Plan; the In-Plan Roth Transfer only changes the tax character of your account. You should consult with your tax advisor prior to making a transfer election.

Qualified distribution. As explained above, a distribution of the earnings on your Roth account will not be subject to tax if the distribution is a "qualified distribution." A "qualified distribution" is one that is made after you have attained age 59 1/2 or is made on account of your death or disability. In addition, in order to be a "qualified distribution," the distribution cannot be made prior to the expiration of a 5-year participation period. The 5-year participation period is the 5-year period beginning on the calendar year in which you make the In-Plan Roth Transfer and ending on the last day of the calendar year that is 5-years later. See "What are my tax consequences when I receive a distribution from the Plan?" later in this SPD.

What compensation is used to determine my Plan benefits?

Definition of compensation. For the purposes of the Plan, compensation has a special meaning. Compensation is generally defined as your total compensation that is subject to income tax and paid to you by your Employer during the Plan Year. The Plan takes into account elective deferrals to retirement plans (including this one) cafeteria plans, or qualified transportation fringe benefit plans. The following describes the adjustments to compensation that may apply for the different types of contributions provided under the Plan:

- sick pay is excluded for purposes of elective contributions

- Compensation paid after you terminate is generally excluded for Plan purposes. However, the following amounts will be included in compensation even though they are paid after you terminate employment, provided these amounts would otherwise have been considered compensation as described above and provided they are paid within 2 1/2 months after you terminate employment, or if later, the last day of the Plan Year in which you terminate employment:

  - Compensation for services performed during your regular working hours, or for services outside your regular working hours or other similar payments that would have been made to you had you continued employment.

  - Compensation paid for unused accrued bona fide sick, vacation or other leave, if such amounts would have been included in compensation if paid prior to your termination of employment and you would have been able to use the leave if employment had continued.

For the Plan Year in which you first participate, for any contributions other than salary reductions, we take into account compensation after you enter the Plan for your first Plan Year of participation, then Plan Year compensation for Plan Years that follow.

ARTICLE III
DISTRIBUTIONS

When will I be entitled to a distribution from the Plan?

Distributions under the Plan may generally not be made prior to your termination of employment (for whatever reason, including death). The rules are explained in more detail below.

If you terminate employment for any reason and at any age (including retirement), then you will be entitled to a distribution within a reasonable time after you terminate employment. (See the question "How will my benefits be paid?" for a further explanation of how benefits are paid from the Plan.)

If your benefit does not exceed $5,000 then the distribution will automatically be paid to you as soon as administratively practical following your termination of employment. If your benefit exceeds $5,000, then you will be given the opportunity to elect to defer payment of the benefit, subject to certain limitations. In determining whether your vested account balance exceeds the $5,000 threshold, "rollovers" (and any earnings allocable to "rollover" contributions) will not be taken into account.

If the Plan Administrator approves, you (1) may elect to postpone distribution of your benefit to any fixed or determinable date including, but not beyond, your "required beginning date" described below; and (2) you may elect the method of payment.

Military Service. If you are a veteran and are reemployed under the Uniformed Services Employment and Reemployment Rights Act of 1994, your qualified military service may be considered service with the Employer. There may also be benefits for employees who die or become disabled while on active duty. Employees who receive wage continuation payments while in the military may benefit from various changes in the law. If you think you may be affected by these rules, ask the Administrator for further details.

Required beginning date.

Regardless of the above, the law requires that certain minimum distributions be made from the Plan. Distributions are required to begin not later than the April 1st following the later of the end of the year in which you reach age 70 1/2 or terminate employment. You should see the Plan Administrator if you think you may be affected by these rules.

What is the Plan's normal retirement age?

You will attain your normal retirement age when you reach the age that you designate, which may not be earlier than age 55 and may not be later than age 70 1/2.

What is my vested interest in my account?

You are always 100% vested in all your accounts under our plan.

How will my benefits be paid?

You may, subject to the approval of the Plan Administrator, elect to receive your distribution under one of the methods described below:

- A single lump-sum payment.

- Multiple payments as follows: equal monthly, quarterly, semi-annual or annual payments in an amount chosen by the Participant, continuing until his or her Account has been fully distributed; or such installment payments over a period certain chosen by the Participant.

- The following annuity options: payments made by the issuer of a retirment annuity policy selected by the Employer.

- a combination of the foregoing distribution options, or any other payment option elected by the Participant and agreed to by the Employer and the Plan Administrator.

- Any other method agreed to by the Administrator.

May I elect to roll over my account to another plan or IRA?

If you are entitled to a distribution of more than $200, then you may elect whether to receive the distribution or to roll over the distribution to another retirement plan such as an individual retirement account ("IRA"). For this purpose, your Roth deferral account is treated separately.

What happens if I get divorced?

The Administrator will honor a "qualified domestic relations order." A "qualified domestic relations order" is defined as a decree or order issued by a court that obligates you to pay child support or alimony, or otherwise allocates a portion of your assets in the Plan to your spouse, former spouse, child or other dependent. If a qualified domestic relations order is received by the Administrator, all or a portion of your benefits may be used to satisfy the obligation. The Administrator will determine the validity of any domestic relations order received. You and your beneficiaries can obtain from the Administrator, without charge, a copy of the procedure used by the Administrator to determine whether a qualified domestic relations order is valid.

ARTICLE IV
DEATH BENEFITS

What happens if I die while working for the Employer?

If you die while still employed by the Employer, your entire account balance will be used to provide your beneficiary with a death benefit.

Your beneficiary is the person or persons whom you designate on a form the Administrator provides for this purpose. If you are married, your spouse will be the beneficiary of the death benefit, unless you elect to change the beneficiary.

If no valid designation of beneficiary exists, or if the beneficiary is not alive when you die, then the death benefit will be paid in the following order, unless the investment provider's documentation says otherwise:

(a) Your surviving spouse;

(b) Your children, including adopted children, and if a child dies before you, to their children, if any; or

(c) Your Parents. Your surviving parents, in equal shares; and if none to

(d) Your estate.

When will the death benefit be paid to my beneficiary?

Your death benefit will be paid to your beneficiary and payment will begin as soon as practicable after your death. See the Plan Administrator for further details.

You should immediately report any change in your marital status to the Administrator. If you have specifically named your spouse as your beneficiary on a designation form, then the designation will be invalid upon your divorce.

What happens if I'm a participant, terminate employment, and die before receiving all my benefits?

If you terminate employment with us and subsequently die, your beneficiary will be entitled to any remaining benefits that you were entitled to as of the date of your death.

ARTICLE V
IN-SERVICE DISTRIBUTIONS

Can I withdraw money from my account while working for the Employer?

You may receive a distribution from the Plan prior to your termination of employment if you satisfy certain conditions. These conditions are described below. However, this distribution will reduce the value of the benefits you will receive when you retire. Any in-service distribution is made at your election and will be made in accordance with the forms of distribution available under the investment product you have selected or under the Plan.

You may receive a distribution if you have an "unforeseeable emergency," which is severe financial hardship resulting from an accident or illness to you, your spouse, dependent(s) or beneficiaries, a loss of property due to casualty, or other extraordinary and unforeseeable circumstances beyond your control.

You may elect to receive a "de minimis" distribution of up to $5,000 provided: (i) your account does not exceed $5,000; (ii) you have not made any Salary Reduction Contributions or received any Employer contribution during the prior two years ending on the date you would have received the de minimis distribution; and (iii) you have not previously taken a de minimis distribution from the Plan.

A Participant who attains age 59 1/2 prior to Severance from Employment my elect distribution of any or all of his/her Account.

ARTICLE VI
TAX TREATMENT OF DISTRIBUTIONS

What are my tax consequences when I receive a distribution from the Plan?

Generally, you must include any Plan distribution in your taxable income in the year in which you receive the distribution. The tax treatment may also depend on your age when you receive the distribution.

If you receive distribution of a Roth deferral, since you paid current federal income tax on the deferral contribution in the year of deferral, the deferrals are not subject to federal income taxes when distributed to you. The earnings on Roth deferrals are also tax free upon distribution if you receive a "qualified distribution" from your Roth deferral account.

In order to be a "qualified distribution," the distribution must occur after one of the following: (1) your attainment of age 59 1/2, (2) your disability, or (3) your death. In addition, the distribution must occur after the expiration of a 5-year participation period. The 5-year participation period is the 5-year period beginning on the calendar year in which you first make a Roth contribution to the Plan (or to another 401(k) plan or 403(b) plan if such amount was rolled over into the Plan) and ending on the last day of the calendar year that is 5 years later. For example, if you made your first Roth deferral under this Plan on November 30, 2012, your participation period would end on December 31, 2016. This means that you could take a qualified distribution as early as January 1, 2017. It is not necessary that you make a Roth contribution in each of the five years.

If a distribution from your Roth deferral account is not a qualified distribution, the earnings distributed with the Roth deferrals will be taxable to you at the time of distribution (unless you roll over the distribution to another 457(b) plan, a Roth IRA, or a 401(k) plan that will accept the rollover). In addition, in some cases, there may be a 10% excise tax on the earnings that are distributed.

Can I reduce or defer tax on my distribution?

You may reduce, or defer entirely, the tax due on your distribution through use of one of the following methods:

(a) The rollover of all or a portion of the distribution you actually receive to a traditional Individual Retirement Account (IRA) or another eligible employer plan. This will result in no tax being due until you begin withdrawing funds from the traditional IRA or other eligible employer plan. The rollover of the distribution, however, MUST be made within strict time frames (normally, within 60 days after you receive your distribution). Under certain circumstances all or a portion of a distribution may not qualify for this rollover treatment. In addition, most distributions will be subject to mandatory federal income tax withholding at a rate of 20%. This will reduce the amount you actually receive. For this reason, if you wish to roll over all or a portion of your distribution amount, the direct rollover option described in paragraph (b) below would be the better choice.

(b) For most distributions, you may request that a "direct rollover" of all or a portion of the distribution to either a traditional Individual Retirement Account (IRA) or another employer plan willing to accept the rollover. A direct rollover will result in no tax being due until you withdraw funds from the traditional IRA or other qualified employer plan. Like the 60-day rollover, under certain circumstances all or a portion of the amount to be distributed may not qualify for this direct rollover, e.g., a distribution of less than $200 will not be eligible for a direct rollover. If you elect to actually receive the distribution rather than request a direct rollover, then in most cases 20% of the distribution amount will be withheld for federal income tax purposes.

WHENEVER YOU RECEIVE A DISTRIBUTION THAT IS AN ELIGIBLE ROLLOVER DISTRIBUTION, THE ADMINISTRATOR WILL DELIVER TO YOU A MORE DETAILED EXPLANATION OF THESE OPTIONS. HOWEVER, THE RULES WHICH DETERMINE WHETHER YOU QUALIFY FOR FAVORABLE TAX TREATMENT ARE VERY COMPLEX. YOU SHOULD CONSULT WITH A QUALIFIED TAX ADVISOR BEFORE MAKING A CHOICE.

ARTICLE VII
CLAIMS AND BENEFITS

Can the Plan be amended?

Yes. The Employer may amend the Plan at any time. No amendment will cause any reduction in the amount credited to your account.

What happens if the Plan is discontinued or terminated?

The Employer may terminate the Plan at any time. Upon termination, no more contributions may be made to the Plan. The Administrator will notify you of any modification or termination of the Plan.

How do I submit a claim for Plan benefits?

You may file a claim for benefits by submitting a written request for benefits to the Plan Administrator. You should contact the Plan Administrator to see if there is an applicable distribution form that must be used. If no specific form is required or available, then your written request for a distribution will be considered a claim for benefits. In the case of a claim for disability benefits, if disability is determined by the Plan Administrator (rather than by a third party such as the Social Security Administration), then you must also include with your claim sufficient evidence to enable the Plan Administrator to make a determination on whether you are disabled.

Decisions on the claim will be made within a reasonable period of time appropriate to the circumstances. "Days" means calendar days. If the Plan Administrator determines the claim is valid, then you will receive a statement describing the amount of benefit, the method or methods of payment, the timing of distributions and other information relevant to the payment of the benefit.

For purposes of the claims procedures described below, "you" refers to you, your authorized representative, or anyone else entitled to benefits under the Plan (such as a beneficiary). A document, record, or other information will be considered relevant to a claim if it:

- Was relied upon in making the benefit determination;

- Was submitted, considered, or generated in the course of making the benefit determination, without regard to whether it was relied upon in making the benefit determination;

- Demonstrated compliance with the administrative processes and safeguards designed to ensure and to verify that benefit determinations are made in accordance with Plan documents and Plan provisions have been applied consistently with respect to all claimants; or

- Constituted a statement of policy or guidance with respect to the Plan concerning the denied treatment option or benefit.

The Plan may offer additional voluntary appeal and/or mandatory arbitration procedures other than those described below. If applicable, the Plan will not assert that you failed to exhaust administrative remedies for failure to use the voluntary procedures, any statute of limitations or other defense based on timeliness is tolled during the time a voluntary appeal is pending; and the voluntary process is available only after exhaustion of the appeals process described in this section. If mandatory arbitration is offered by the Plan, the arbitration must be conducted instead of the appeal process described in this section, and you are not precluded from challenging the decision under ERISA §501(a) or other applicable law.

ARTICLE VIII
GENERAL INFORMATION ABOUT THE PLAN

There is certain general information that you may need to know about the Plan. This information has been summarized for you in this Article.

The full name of the Plan is Linn County, Iowa Deferred Compensation Plan.

This Plan was originally effective on January 1, 2002. The amended and restated provisions of the Plan become effective on January 1, 2022.

The Plan's records are maintained on a twelve-month period of time. This is known as the "Plan Year." The Plan Year begins on January 1 and ends on December 31.

Valuations of the Plan are generally made daily.

The Plan will be governed by the laws of Iowa.

Employer Information

Your Employer's name, address, business telephone number, and identification number are:

Linn County, Iowa
935 2nd Street SW
Cedar Rapids, Iowa 52404
319-892-5124
42-6004338

Administrator Information

The Employer is the Plan Administrator. The Plan Administrator is responsible for the day-to-day administration and operation of the Plan. For example, the Administrator maintains the Plan records, including your account information, provides you with the forms you need to complete for Plan participation and directs the payment of your account at the appropriate time. If you have any questions about the Plan and your participation, you should contact the Administrator. The Administrator may designate other parties to perform some duties of the Administrator, and some duties are the responsibility of the investment provider(s) to the Plan.

The Administrator has the complete power, in its sole discretion, to determine all questions arising in connection with the administration, interpretation, and application of the Plan (and any related documents and underlying policies). Any such determination by the Administrator is conclusive and binding upon all persons.

Plan Funding Medium

All money that is contributed to the Plan is held in custodial accounts and annuity contracts The Plan currently invests Plan assets in annuity contracts or custodial accounts with AIG (formerly The Variable Annuity Life Insurance Company (VALIC); Equitable Financial Life Insurance Company, Nationwide Life Insurance Company. Great American Life, Lincoln financial and World Trend Financial. The Employer reserves the right to contract with such other or additional vendors as it deems to be in the best interest of the Plan participants.

LINN COUNTY, IOWA
DEFERRED COMPENSATION PLAN
SECTION 457, INTERNAL REVENUE CODE

ADMINISTRATIVE PROCEDURES - Effective 1/1/2022

SECTION 1 - PARTICIPATION IN THE PLAN

ELIGIBILITY & ENTRY DATE: All full-time and part-time employees of the County, and elected officials of the County, are eligible to participate in the Linn County Deferred Compensation Plan. You may begin participating in the Plan on the first day of the month following the month enrollment is executed.

Enrollment Information: The Human Resources Department has the necessary enrollment information. Enrollment information and forms may also be accessed from the County's website.
Forms required: A completed, signed ***enrollment packet*** must be submitted to the Human Resources Department. ***Enrollment packet*** includes*: Summary of 457 Plan Provisions, Administrative Procedures (employee should retain these two documents for future reference), Salary Reduction Agreement, Beneficiary Designation Form, Agreement with Provider,* and any forms required by deferred compensation provider.

Start, Modify or Revoke Contributions: A Salary Reduction Agreement must be completed and will remain in effect until you change (revoke or modify) it. You may change the Agreement only by providing a new Salary Reduction Agreement to the Human Resources Department prior to the first day of the calendar month. Changes will become effective on the first pay day of the calendar month following the month the change is executed.
Form required: *Salary Reduction Agreement* to start, modify, or revoke deductions.

Leave of Absence without Pay: If you are on an extended leave without pay and receiving no paycheck, your deferred compensation plan contributions will be suspended during such leave. Direct payment to the deferred compensation provider is not possible, as deferred compensation contributions must be made through a salary reduction. Upon return from unpaid leave of absence, deductions will resume on the next payroll date, unless you submit a Salary Reduction Agreement to modify or revoke the deduction.
Form required: *Salary Reduction Agreement* to modify or revoke deductions upon return from leave of absence.

SECTION 2 - CONTRIBUTIONS

ELECTIVE DEFERRALS: As a participant in the Plan, you may elect to reduce your compensation by a specific percentage or dollar amount and have that amount contributed to the Plan. There are two types of deferrals: pre-tax and Roth deferrals.

Pre-tax Deferrals: If you elect to make pre-tax deferrals, your taxable income is reduced by the deferral contributions so you pay less in federal income taxes. Later, when the Plan distributes the deferrals and earnings, you will pay the taxes on those deferrals and the earnings. Federal income taxes on the pre-tax deferral contributions and on the earnings are only postponed.
Roth Deferrals: If you elect to make Roth deferrals, the deferrals are subject to federal income taxes in the year of deferral. However, the Roth deferrals and, if you meet certain conditions, the earnings on the Roth deferrals are not subject to federal income taxes when distributed to you. This means that the earnings on the Roth deferrals may never be subject to Federal income tax. Please see Section 6 of these Procedures and the Summary of 457 Plan Provisions for additional information.
Both your pre-tax and Roth deferrals will be subject to Social Security taxes at the time of your deferral.

Limits on Contributions: Your contributions to the Plan are limited as follows:

Minimum Deferral: You may elect to defer not less than $10 per bi-weekly pay period of your compensation.

Maximum Deferral: Your total elective deferrals, plus any employer contributions, in any calendar year may not exceed a certain dollar limit that is set by law ("elective deferral limit"). The elective deferral limit for 2022 is $20,500. After 2022, the elective deferral limit may increase for cost-of-living adjustments.

Age 50 Catch-Up Deferrals: If you are age 50 or will attain age 50 before the end of a calendar year, you may make additional deferrals (called "age 50 catch-up deferrals") for that year and following years. If you meet the age 50 requirement and your salary deferrals exceed the elective deferral limit described above, then any excess will be an age 50 catch-up deferral. The maximum catch-up deferral that you can make in 2022 is $6,500. After 2022, the maximum age 50 catch-up contribution limit may increase for cost-of-living adjustments.

Special Normal Retirement Age (NRA) Catch-Up Contributions: Instead of the "age 50-catch-up deferrals", there is an alternative catch-up limit that is available in the three years prior to your normal retirement age. This increased limit (called "Special NRA Catch-Up Contributions") is designed to allow make-up contributions for prior years when contributions to the Plan were less than the maximum contribution that could have been made in those years. The additional catch-up amount is equal to the difference between the amounts that could have been contributed in the prior years less the amounts that actually were contributed in those years. However, the additional catch-up for the year cannot exceed the general limit for the year. Thus, if you are entitled to the full Special NRA Catch-up Contribution, your contributions in the last three years prior to your normal retirement age cannot exceed two times the regular elective deferral limit for the year. If you qualify for both Age 50 Catch-Up Deferrals and Special NRA Catch-Up Deferrals, you are limited to the greater of the two catch-up limitations.
Forms Required: *Declaration of Normal Retirement Age, Catch-up Worksheet*

Rollover Contributions (Into the Plan): You may be permitted to deposit into the Plan distributions you have received from other retirement plans. Such a deposit is called a "rollover". You should consult qualified counsel to determine if a rollover is in your best interest. To effectuate the rollover, the County will require documentation from the distributing plan confirming that such account is eligible for rollover. The County will also require documentation from the receiving deferred compensation provider that they will separately account for the "non-457" plan assets for purposes of applying applicable distribution rules (i.e. 10% early withdrawal penalties for "non-457" plans, etc.).
Forms required: *Deferred Compensation Provider and Distributing Plan Documents (from Provider)*

SECTION 3 - DISTRIBUTIONS

WHEN FUNDS MAY BE DISTRIBUTED: You may only receive funds from the plan due to termination of employment, retirement, death (paid to the beneficiary), as a result of an unforeseeable emergency, a small benefit cash-out, or upon attainment of age 59½.

Termination of Employment: If you terminate employment for any reason and at any age (including retirement), then you will be entitled to a distribution. You may, subject to administrator approval, elect to receive your distribution as a single lump-sum payment, in multiple payments (e.g., equal monthly, quarterly, semi-annual or annual payments) until your account has been fully distributed, or in installment payments over a period certain chosen by you. If your benefit does not exceed $5,000 then the distribution will automatically be paid to you as soon as administratively practical following your termination of employment. If your benefit exceeds $5,000, then you will be given the opportunity to elect to defer payment of the benefit, subject to certain limitations. In determining whether your vested account balance exceeds the $5,000 threshold, "rollovers" (and any earnings allocable to "rollover" contributions) will not be taken into account.
<u>Form required</u>: *Distribution of Funds Request*

Retirement: You will attain your normal retirement age when you reach the age that you designate, which may not be earlier than age 55 and may not be later than age 70½.

Required Minimum Distributions: The law requires that certain minimum distributions be made from the Plan. Generally, you have to start taking distributions from your retirement plan account when you reach age 72 (or age 70½ if you reach age 70½ before January 1, 2020). Your withdrawals will be included in your taxable income except for any part that was taxed before (your basis) or that can be received tax-free (such as qualified distributions from designated Roth accounts).
<u>Form required</u>: *Distribution of Funds Request*

Withdrawal of Rollover Contributions (Outgoing Rollovers): You may not withdraw the amounts in your "rollover account" until you are entitled to a distribution under the Plan.
<u>Forms required</u>: *Distribution of Funds Request and Deferred Compensation Provider forms*

You should contact your deferred compensation provider (agent or provider representative) at such time as you wish to begin a distribution of funds (subject to appropriate Federal and State income tax withholding), or if you wish to process an "outgoing rollover distribution". To notify the County of such transaction, you must submit a *Distribution of Funds Request.*

IT IS YOUR RESPONSIBILITY TO MANAGE THE DISTRIBUTION OF YOUR DEFERRED COMPENSATION PLAN ASSETS.

SECTION 4 – DEATH BENEFITS

If you die, your entire account balance will be used to provide your beneficiary with a death benefit.

Beneficiary Designation: Your beneficiary is the person or persons whom you designate on the Beneficiary Designation Form. If you are married, your spouse will be the beneficiary of the death benefit, unless you elect to change the beneficiary. You may change your beneficiary at any time by completing a new Beneficiary Designation Form and providing it to the Human Resources Department. A change in beneficiary becomes effective immediately. Just as with your other benefit plans, it is very important that you not overlook changing beneficiary information on a timely basis. Notifying the provider does not execute a beneficiary change. You must complete the County's Beneficiary Designation Form (some providers accept the County's form and some will require their form as well).
Form required: *Beneficiary Designation Form*

SECTION 5 – IN-SERVICE DISTRIBUTIONS

You may receive a distribution from the Plan prior to your termination of employment if you satisfy certain conditions. However, this distribution will reduce the value of the benefits you will receive when you retire. Any in-service distribution is made at your election and will be made in accordance with the forms of distribution available under the investment product you have selected or under the Plan.

Unforeseeable Emergency: You may receive a distribution if you have an "unforeseeable emergency," which is severe financial hardship resulting from: (i) an accident or illness to you, your spouse, dependent(s) or beneficiaries; (ii) a loss of property due to casualty; (iii) the need to pay for funeral expenses for your spouse or beneficiary's spouse or dependent; (iv) or other extraordinary and unforeseeable circumstances beyond your control. No withdrawal shall be permitted to the extent that the financial hardship may be relieved through cessation of deferrals under the Plan, through insurance or other reimbursement, or by liquidation of the individual's assets to the extent such liquidation would not cause severe financial hardship. Any claim for withdrawal due to unforeseeable emergency shall be submitted to the Deferred Compensation Committee. The members of the committee are the County Auditor, Finance Director, Budget Director, Asst. County Attorney and Human Resources Director, or their designees. The committee will hear your request and render a recommendation to the Linn County Board of Supervisors, in writing, which will be forwarded to you within 30 days of the hearing. The decision of the Board of Supervisors is final.
Form required: *Distribution of Funds Request*

Small ("De Minimis") Distribution: You may elect to receive a "de minimis" distribution of up to $5,000 provided: (i) your account does not exceed $5,000; (ii) you have not made any salary reduction contributions or received any employer contribution during the prior two years ending on the date you would have received the de minimis distribution; and (iii) you have not previously taken a de minimis distribution from the Plan.
Form required: *Distribution of Funds Request*

Age 59½ In-Service Distribution: Prior to severance of employment, you may elect distribution of any or all of your account once you attain age 59½.

Form required: *Distribution of Funds Request*

Transfers to Purchase Defined Benefit Plan Service Credit: Prior to otherwise incurring a distributable event, you may transfer all or a portion of your account to a governmental defined benefit plan for: (a) the purchase of permissive service credit (IPERS); or (b) the repayment of contributions and earnings previously refunded with respect to a forfeiture of service credited under the plan (or under another governmental plan within the same State).
Form required: *As specified by the applicable retirement plan*

SECTION 6 - TAX TREATMENT OF DISTRIBUTIONS

Generally, you must include any Plan distribution in your taxable income in the year in which you receive the distribution. The tax treatment may also depend on your age when you receive the distribution.

Distributions of Roth Deferrals: If you receive distribution of a Roth deferral, since you paid current federal income tax on the deferral contribution in the year of deferral, the deferrals are not subject to federal income taxes when distributed to you. The earnings on Roth deferrals are also tax free upon distribution if you receive a "qualified distribution" from your Roth deferral account. In order to be a "qualified distribution," the distribution must occur after one of the following: (1) your attainment of age 59 1/2, (2) your disability, or (3) your death. In addition, the distribution must occur after the expiration of a 5-year participation period. The 5-year participation period is the 5-year period beginning on the calendar year in which you first make a Roth contribution to the Plan (or to another 401(k) plan or 403(b) plan if such amount was rolled over into the Plan) and ending on the last day of the calendar year that is 5 years later. If a distribution from your Roth deferral account is not a qualified distribution, the earnings distributed with the Roth deferrals will be taxable to you at the time of distribution (unless you roll over the distribution to another 457(b) plan, a Roth IRA, or a 401(k) plan that will accept the rollover). In some cases, there may also be a 10% excise tax on the earnings that are distributed.

Federal and State Withholding Taxes: It shall be the responsibility of the provider to withhold the required federal and state income taxes, to remit them to the proper government agency on a timely basis, and to file all necessary reports as required by federal and state regulations, including Form 1099-R.

Prior to taking a distribution, consider consulting with qualified tax counsel as distribution rules can be complex and tax consequences can be significant.

SECTION 7 - GENERAL

Status of Account: All providers are required to send a statement to you at least quarterly, notifying you of the value of your account.

Time and Method of Payment of Account: Distributions will be approved by the County as soon as administratively practicable. You may, subject to administrator approval, elect to receive your distribution as a single lump-sum payment, in multiple payments (e.g., equal monthly, quarterly, semi-annual or annual payments) until your account has been fully distributed, or in installment payments over a period certain chosen by you. The County requires the provider to make payments directly to you or to your beneficiary.

Change in Providers: If you wish to change providers, you must submit forms in the same manner as a new enrollment. The change shall be effective on the first payday of the month following the month the change is executed. The funds accumulated may be transferred in total to the new provider with the approval of the County. You may change providers no more than one time in a calendar year. Former employees may not change providers and remain in the County's deferred compensation plan. However, as a former employee, you may request an "outgoing rollover" to another eligible plan. (See Section 3 – Distributions / Withdrawal of Rollover Contributions)
<u>Forms required</u>: *Enrollment Packet* (see Section 1 - **PARTICIPATION IN THE PLAN**)
<u>Additional Form required for transferring assets</u>: *Fund Transfer Request*

Transfers: The County may enter into a transfer agreement with another employer under which this Plan: (a) may accept a transfer of a participant's account in the other employer's eligible 457 Plan; or (b) may transfer a participant's (or beneficiary's) account in this plan to the other employer's eligible 457 Plan. The plan sponsors of the plans involved in the transfer both must be States or both must be tax-exempt organizations and the plans must provide for transfers. The County may require such documentation as it deems necessary to make the transfer.
<u>Form required</u>: *As specified by the applicable retirement plan*

Solicitation: No solicitation of employees during regular working hours is allowed. The County may periodically offer opportunities for approved providers to come onsite for employer-sponsored meetings.

Please refer to the Summary of 457 Plan Provisions for additional details.

These Procedures describe the Plan's benefits and obligations as contained in the legal Plan document, which governs the operation of the Plan. The Plan document is written in much more technical and precise language. If the non-technical language used in these Procedures and the technical, legal language of the Plan document conflict, the Plan document always governs.

These Procedures describe the current provisions of the Plan. The Plan is subject to federal laws, such as the Internal Revenue Code and other federal and state laws. The provisions of the Plan are subject to revision due to a change in laws or due to pronouncements by the Internal Revenue Service (IRS). The County may also amend or terminate this Plan. This document does not address the provisions of specific investment products.

Last printed 7/20/2022

Cook. Appraisal
COMMERCIAL VALUATION
RESEARCH GROUP

DENNIS G. CRONK, MAI

APPRAISERS AND CONSULTANTS OF REAL ESTATE

June 22, 2022

Mr. Darrin Gage
Director of Policy and Administration
Linn County Board of Supervisors/Administration
935 2nd Street, SW
Cedar Rapids, IA 52404

Darrin.Gage@linncountyiowa.gov

Subject: A fee and time necessary to complete an appraisal on property owned by Linn County, Iowa, located at 1944 County Home Road, Linn County, Iowa.

Dear Mr. Gage:

Thank you for your inquiry regarding the appraisal of the property noted above. Assuming our terms and conditions are acceptable, Cook Appraisal, LLC will be preparing this assignment on the above captioned property. The purpose of the inspection and appraisal is to estimate the market value of the property. The legal interest appraised would be the fee simple interest.

In consideration for the completion and delivery of one electronic copy and one hard copy of the report, the fee will not be more than ***$4,500.*** The completion date would be no later than the end of ***September 2022*** given receipt of signed authorization to proceed is received. Any additional consulting services and/or cost are to be agreed in writing between us before proceeding, and will be billed out at $250 per hour.

We would like to request the following information:

- The name and phone number of a contact person to schedule an inspection of the property
- Any drawings, if available.

The appraisal will be prepared in accordance with the Uniform Standards of Professional Appraisal Practice. Furthermore, the appraisal shall be prepared for and our professional fee billed ***Linn County Board of Supervisors and Administration.*** The appraisal is intended only for your use, which may include parties reasonably involved in the transaction. Attached to this authorization is a copy of our statement of *Assumptions and Limiting Conditions*. Please sign the acknowledgment of this letter and return an original and a copy of the statement of *Assumptions and Limiting Conditions* to us.

We look forward to undertaking this assignment for you.

Sincerely,
Cook Appraisal, LLC

Dennis G. Cronk, MAI-AI-GRS

DGC/skk

1580 MALL DRIVE ◆ IOWA CITY, IOWA 52240
319/351-2044 ◆ FAX 351-0563 ◆ E-MAIL COOKAPPR@COOK-APPRAISAL.COM

ACKNOWLEDGMENT:

Subject: A fee and time necessary to complete an appraisal on property owned by Linn County, Iowa, located at 1944 County Home Road, Linn County, Iowa.

I hereby acknowledge receipt and understand the Assumptions and Limiting Conditions attached to this letter. I accept and agree to the above stated terms and conditions.

(Signature) (Date)

Cook Appraisal
COMMERCIAL VALUATION
RESEARCH GROUP

Assumptions and Limiting Conditions

General Conditions

The date of value to which the opinions expressed in this report apply is set forth in the Letter of Transmittal. The appraiser assumes no responsibility for economic or physical factors occurring at some later date which may affect the opinions herein stated.

The Americans with Disabilities Act ("ADA") became effective January 26, 1992. We have not made a specific compliance survey and analysis of the property to determine whether or not it is in conformity with the various detailed requirements of the ADA. It is possible that a compliance survey of the property together with detailed analysis of the requirements of the ADA could reveal that the property is not in compliance with one or more of the requirements of the Act. If so, this fact could have a negative effect upon the value of the property. Since we have no direct evidence relating to this issue, we did not consider possible noncompliance with the requirements of ADA in estimating the value of the property.

No opinion is intended to be expressed for legal matters or that would require specialized investigation or knowledge beyond that ordinarily employed by real estate appraisers, although, such matters may be discussed in the report.

No opinion as to title is rendered. Data on ownership and the legal description were obtained from sources generally considered reliable. Title is assumed to be marketable and free and clear of all liens and encumbrances, easements, and restrictions, except those specifically discussed in the report. The property is appraised assuming it to be under responsible ownership and competent management and available for its highest and best use.

No engineering survey has been made by the appraiser. Except as specifically stated, data relative to size and area were taken from sources considered reliable, and no encroachment of real property improvements is assumed to exist.

Maps, plats, and exhibits included herein are for illustration only as an aid in visualizing matters discussed within the report. They should not be considered as surveys or relied upon for any other purpose.

No opinion is expressed as to the value of subsurface oil, gas, or mineral rights and that the property is not subject to surface entry for the exploration or removal of such materials, except as is expressly stated.

The contract for the appraisal of said premises is fulfilled by the signer upon the delivery of this appraisal executed. Disclosure of the contents of this appraisal report is governed by the Uniform Standards of Professional Appraisal Practice of the Appraisal Foundation and the Code of Professional Ethics and the Standards of Professional Practice of the Appraisal Institute. Neither all nor any part of the contents of this report (especially any conclusions as to value, the identity of the appraiser, or the firm with which he is connected; or any reference to the Appraisal Institute and the MAI or SRA designations) shall be disseminated to the public through advertising media, public relations media, news media, sales media, or any other public means of communications without the prior written consent and approval of the undersigned. This consent and approval does not apply to government agencies which disclose appraisals and appraised values through their normal business functions.

This appraisal is FIRREA complying. Neither my engagement to make this appraisal (or any future appraisals for this client), nor any compensation therefore, are contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event.

Hazardous Material

Unless otherwise stated in this report, the existence of hazardous material, which may or may not be present on the property, was not observed by the appraiser. The appraiser has no knowledge of the existence of such materials on or in the property. The appraiser, however, is not qualified to detect such substances. The presence of substances such as asbestos, urea-formaldehyde foam insulation, or other potentially hazardous materials may affect the value of the property. The value estimate is predicated on the assumption that there is no such material on or in the property that would cause a loss in value. No responsibility is assumed for any such conditions, or for any expertise or engineering knowledge required to discover them. The client is urged to retain an expert in this field if desired.

For Court or Hearing Testimony

Testimony or attendance in court or at any other hearing is not required by reason of rendering this appraisal unless such arrangements are made a reasonable time in advance.

Because the date of value used herein is not the date of trial, the appraiser reserves the right to consider and evaluate additional data that becomes available between the date of this report and the date of trial and to make any adjustment to the value opinions that may be required.

For Title Report Nonavailability

Because no title report was made available to the appraiser, he/she assumes no responsibility for such items of record not disclosed by his/her normal investigation.

For Questionable Soil or Geologic Conditions

No detailed soil studies covering the subject property were available to the appraiser. Therefore, premises as to soil qualities employed in this report are not conclusive, but have been considered consistent with information available to the appraiser.

For Improved Property

The appraiser has personally inspected the subject property and finds no obvious evidence of structural, mechanical, or roof deficiencies, except as stated in this report; however, no responsibility for hidden defects or conformity to specific governmental requirements, such as fire, building and safety, earthquake, or occupancy codes, can be assumed without provision of specific professional or governmental inspections.

Because no termite inspection report was available, the appraiser assumes no evidence of termite damage or infestation unless so stated.

No consideration has been given in this appraisal to personal property located on the premises or to the cost of moving or relocating such personal property; only the real property has been considered.

For Proposed Construction

The plans and specifications furnished by the client and builder are assumed to show the intent of the builder, but the appraiser assumes no responsibility for their correctness or for undisclosed modifications.

Plans and Specifications

This appraisal report is based in part on plans, specifications, and documentation provided to the appraiser. The general plans and specifications are considered to be a part of this real estate appraisal report. The appraiser is assuming that the project will be constructed in a professional workmanlike manner in accordance with the general specifications provided. Any significant deviation from the plans and specifications is considered to invalidate this appraisal report. Also, the proposed project is to be built in accordance with the minimum building standards or code of the applicable jurisdiction in which the subject property is to be constructed.

PRO MAINTENANCE *with over 40 years in the industry*

CREATING RELATIONSHIPS THROUGH GOOD BUSINESS PRACTICES

CONTROL – CONSISTENCY – COST SAVINGS – CONSOLIDATION

Our Advantage

We reduce bad costs by helping general contractors, design build firms, and architects specify and install flooring systems designed to hold up in the client's environment. We don't design and bid to just win the project and submit costly change orders; we bid the job right the first time. This reduces the chance of unwanted business disruptions, downtime, project delays, and repairs; which helps increase your profitability, improve operational efficiencies, and help reduce slip and fall incidents. Just as important, we protect reputations. Pro Maintenance has been an industry leader in industrial floor and wall coatings installation, focusing on innovation, sustainable products, and customer satisfaction for 40+ years. Our goal is to increase customer satisfaction while reducing your cost of doing business.

Account Services

When you partner with Pro Maintenance, Inc., you receive:

- **Dedicated Pro Maintenance, Inc. Project Manager**
- **Unparalleled support team**
- **Detailed pricing platform and budget numbers for all projects**
- **Site surveys and concept meetings to help budget and plan**
- **Customized system specifications / recommendations**
- **Professional, consistent quality installation**

Our customers say...

"Pro Maintenance has been instrumental in helping define and shape our flooring process. We have seen a significant decrease in post construction costs which increases our customer satisfaction rating."

Steve W. Nelson,

VP of Construction

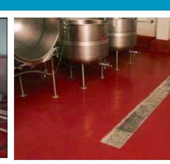
RICE COMPANIES

Pro Maintenance, Inc., Made in the U.S.A

Benefits

That may apply to our various offerings

- LOW to No VOC's-LEED® credits available
- NSF® Registered F&B systems
- NSFI® Certified Non-Slip coatings
- Newest Technologies and equipment
- The best install crews



We specialize in...

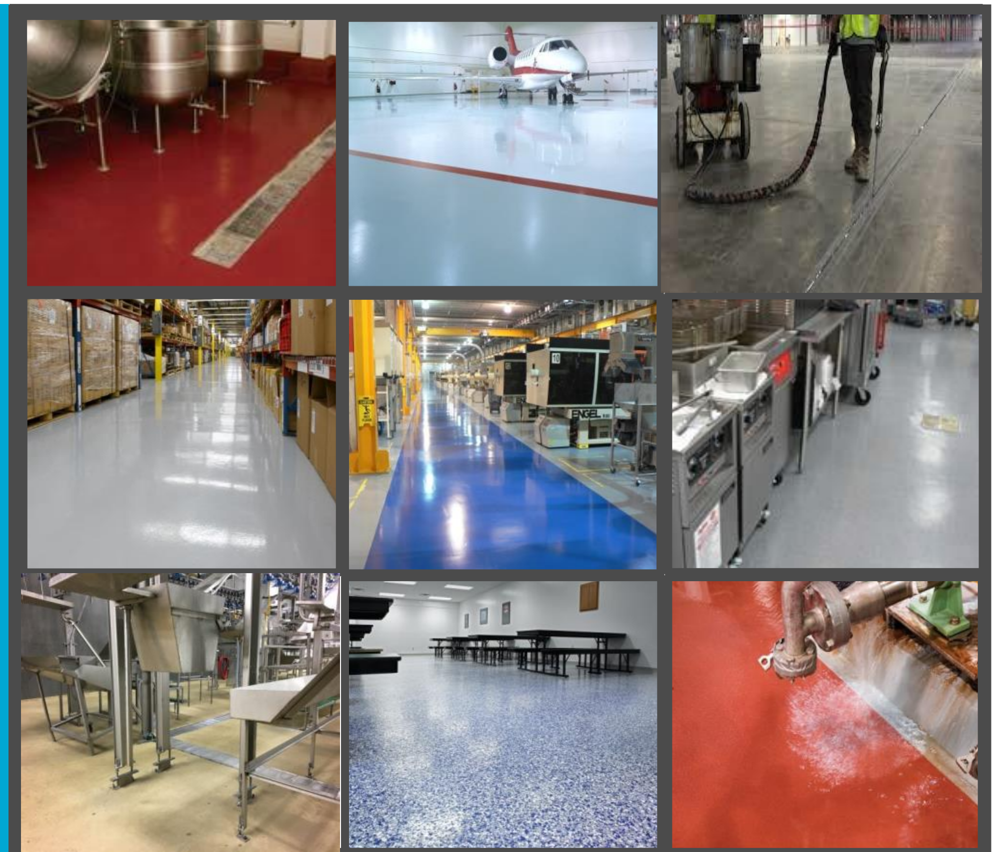
- **Food & Beverage**
- **Grocery – Retail**
- **Aviation**
- **Manufacturing**
- **Industrial**
- **Education**
- **Healthcare**
- **Commercial restaurants**
- **Warehousing**
- **Construction & Control Joint Repair**

Pro Maintenance, Inc. is the largest floor coating applicator in a five-state area.

We work closely with our suppliers and leverage our buying power to provide the best technology and a competitive price.

Who we work with on your project only depends on one thing:

What's right for your project!



CREATING RELATIONSHIPS THROUGH GOOD BUSINESS

Contact Us:

For more information about what system is right for you, please contact your Pro Maintenance representative by calling us at ***800-657-6701!***

Sincerely,

Scott Perkins - President
Mike Holtz – Vice President

Email: Info@promaintenanceinc.com

320-587-3135

PROMAINTENANCE, Inc.

It's your concrete, let us protect it™

WWW.PROMAINTENANCEINC.COM

10 Michigan Street NE ● P.O. Box 575
Hutchinson, MN 55350
(320) 587-3135 ● www.promaintenanceinc.com

August 1, 2022

Steve Numemaker
Linn County Lifts
5815 4th St SW
Cedar Rapids, IA 52404

Phone: 319-892-5321; Email: steve.nunemaker@linncountyiowa.gov

Pro Maintenance proposes to furnish all material and perform all labor necessary to complete the following:

RE: Bus Parking - 10,060 Square Feet

Scope of Work: Install 27 Mil Epoxy Floor with Eco-HTS Topcoat

1. Grind / blast floor to profile for adhesion.
2. Fill joints.
3. Prime floor with one coat Eco-MPE at a rate of 450 square feet per gallon.
4. Install fill coat of Eco-PT at a rate of 450 square feet per gallon.
5. Install one coat Eco-MPE at a rate of 120 square feet per gallon; broadcast random flake, if desired.
6. Install topcoat of Eco-HTS Satin Finish Urethane at a rate of 550 square feet per gallon.

Floor: 10,060 square feet – price is $4.95 per square foot = $49,797.00
Joints: to be measured at install – price is $1.95 per linear foot

RE: Maintenance Bay - 3,871 square feet

Scope of Work: Install 1/8" Shop Floor with Eco-HTS

1. Grind / blast floor to profile for adhesion.
2. Fill joints.
3. Install primer coat of Eco-MPE at a rate of 450 square feet per gallon.
4. Install fill coat of Eco-PT at a rate of 450 square feet per gallon.
5. Install body coat of Eco-MPE at a rate of 150 square feet per gallon; broadcast 4095 to rejection; let dry and clean up excess sand.
6. Install second body coat of Eco-MPE at a rate of 100 square feet per gallon; broadcast 4095 to rejection; let dry and clean up excess sand.
7. Install seal coat of Eco-MPE at a rate of 100 square feet per gallon.
8. Install one coat Eco-HTS Satin Finish Urethane at a rate of 550 square feet per gallon.

Floor: 3,871 square feet – price is $9.05 per square foot = $35,032.55
Joints: to be measured at install – price is $1.95 per linear foot

Price quote is for weekday, non-union labor. If weekend work is required, add 10%.
Quote is for two mobilizations. Additional mobilizations will be charged at $3,250.00 each.
There will be a charge for garbage disposal, based on cost of disposal, if unable to leave at job site. Customer to provide dumpster.
If there is fiberglass in concrete add $0.20 to square foot price.
If 480 volt, 3 phase, 50 amp electrical hookup is not available - a charge of $450.00 per day for generator use will apply.

A. All Pro Maintenance floor-coating installations carry a one-year warranty – see attached
B. Flooring system will follow contour of existing concrete surface.
C. Pro Maintenance Inc.'s payment terms are Net 30, unless other arrangements have been made.
D. Prices valid for 3-months from quote date.

Sincerely,
Justin Nass, Pro Maintenance,
800 657-6701, Cell: 320 582-0805, jnass@promaintenanceinc.com

Date Proposal Accepted	PO/Contract Number/Signature

Maintenance Bay - (shown on Attachment A-2)	3,871 sq. feet	$ 9.05	$ 35,032.55
Bus Parking (shown on Attachment A-1)	10,060 sq. feet	$ 4.95	$ 49,797.00
Fill Joints	2,650 linear feet	$ 1.95	$ 5,167.50
		Total	$ 89,997.05

MOISTURE VAPOR WARRANTY

***Commercial or Industrial**: All warranty related to Moisture reduction primers solely come from the manufacturer. There is no implied warranty for moisture related failures from Pro Maintenance, Inc.*

All concrete should be tested for moisture levels. Testing costs are very economical and can significantly reduce the total cost of ownership by determining if a moisture reduction primer is required. Relative Humidity testing will signify if your concrete has high levels of moisture that may result in delamination. Each manufacturer of moisture reduction primers requires testing. The results will tell us what system or product you require.

- *RH testing results between 75% and 89% require 12-15 mils applied in two coats wet on wet over a shot blasted surface*
- *RH testing results between 89% and 99% require 20- 25 mils applied in two coats wet on wet over a shot blasted surface*
- *By accepting the proposal, the customer acknowledges that by proceeding without testing there is no warranty on moisture related issues. In addition, if the customer elects to test and purchase a moisture vapor reduction primer, based on the RH readings, the warranty is solely from the manufacturer of said product.*

EXCESS MATERIAL CONSUMPTION

If your project is resurfacing, your quote is based on a material consumption formula of ¼ inch per square foot. On occasion during the preparation and or removal process we encounter unknown variables that change the consumption formula. I.E. soft concrete, old patches that need to be removed, and rough concrete created when removing well adhered coatings. These variables require our crews to use extra material to provide you with the floor that meets your food safety needs and your client's expectations.

We base our material consumption on ¼ inch per square foot in lieu of 3/8th or more so you are not paying for extra material. With our program you are only paying for what is actually used. When and if we encounter a project that requires extra material the following rates apply per (23 square foot kit):

- *1 to 10 kits: $180.00 per kit*
- *11 to 30 kits: $160.00 per kit*
- *31 and > kits: $135.00 per kit*

In most cases the crews will do their best to inform the client prior using extra material however in many cases it is not realized until they are actually troweling the floor and do not have the time to notify the client.

Shale Notice-

Shale is a black stone that is found in the aggregate used for mixing cement, which is very common in the Midwest. When a concrete floor gets wet it absorbs like a sponge. The shale retains the moisture, and when it freezes it expands, and may form a hole in concrete floors.

I. *I understand that my cement may be composed of shale. I understand that Pro Maintenance will fill any existing pop outs to at least 90% fill. I also acknowledge that new pop outs could appear after floor coating is installed.*
II. *I acknowledge that shale is a concrete problem, and not an adhesion failure. If future shale pop outs occur there will be a charge to repair because shale pop outs are an existing issue and not covered under Pro Maintenance's warranty.*

PRO MAINTENANCE
LIMITED WARRANTY STATEMENT

Pro Maintenance warrants that all coating materials and resurfacers are applied as required by manufacturer's specifications and will repair any coatings that have peeled due to improper preparation and application if notified within a period of one year provided the work has not been damaged by Owner, or used for a purpose for which it was not intended or abnormal wear and tear and/or abuse.

Pro Maintenance cannot be held responsible for damage caused by factors beyond its control including damage to the coating from substrate failures and hydrostatic or vapor pressure.

Surface discoloration resulting from chemical staining or UV exposure may occur under certain conditions and is not covered under this limited warranty.

PRO MAINTENANCE SPECIFICALLY DISCLAIMS IMPLIED WARRANTIES OF MERCHANTABILITY OF FITNESS FOR PURPOSE. THE OWNER AGREES THAT PRO MAINTENANCE SHALL NOT BE LIABLE FOR LOSS OF USE, DAMAGE TO CONTENTS, OR CONSEQUENTIAL DAMAGES ATTRIBUTABLE TO DEFECTIVE WORK AND THAT ITS SOLE REMEDY FOR DEFECTIVE WORK SHALL BE REPAIRED BY PRO MAINTENANCE UPON NOTICE PROVIDED HEREIN.

UNLESS OTHERWISE PROVIDED IN THE CONTRACT, THE FOREGOING WARRANTY IS THE ONLY WARRANTY MADE BY PRO MAINTENANCE AND IS EXPRESSLY MADE IN LIEU OF ANY AND ALL WARRANTIES, GUARANTEES, OR REPRESENTATIONS WHETHER EXPRESSED OR IMPLIED.

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