

Labor Day



City of East Moline Committee of the Whole

City Council Chambers
915 16th Avenue
East Moline, IL 61244

DATE: **Tuesday, September 7th, 2010**

TIME: **“Immediately Following the
Regular Council Meeting”**

1	Council/COW Agendas (& Attachments)	Alderman Bustos
2	Downtown Revitalization Committee Recommendation	Alderman Bustos
3	RI County Fair Association Request (Addition of Races)	Rich Keehner
4	Auditor's Contract	Jim Hughes
5	Disposal of Vehicle	Victor Moreno
6	Agreement with Deere & Company	William Phares

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EAST MOLINE, ILLINOIS,
ESTABLISHING POLICY FOR POSTING OF AGENDAS AND APPROVED MINUTES OF
REGULAR MEETINGS OF THE CITY COUNCIL AND OF THE COMMITTEE OF THE WHOLE
ON THE CITY'S WEBSITE**

WHEREAS, the City Council of the City of East Moline finds it advisable, and in the best interest of the City and its citizens, to establish a policy for the posting of agendas and approved minutes of regular meetings of the City Council and of the Committee of the Whole on the City's website.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of East Moline, Illinois, as follows:

1. An agenda for each regular city council meeting, and an agenda for each regular committee of the whole meeting, with the attached packet information, shall be posted on the city's website, when made available to the members of the city council, but no later than 5:00 p.m. on the Friday before the regular city council and committee of the whole meetings. The agenda for each regular meeting shall remain on the City's website after the meeting is concluded.

2. The minutes of the regular city council meeting and of the regular committee of the whole meeting, shall be posted on the city's website, within 48 hours after approval by the city council. Minutes of all meetings posted on the city's website shall remain posted on the website after the meeting.

Approved this ____ day of _____, 2010.

Adopted this ____ day of _____, 2010.

Mayor of the City of
East Moline, Illinois

ATTEST:

City Clerk of the City of
East Moline, Illinois

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EAST MOLINE, ILLINOIS, APPROVING THE SUM OF \$31,000.00 OF THE DURBIN GRANT TO BE SET ASIDE AND RESERVED FOR DOWNTOWN BEAUTIFICATION PROJECTS AND ON DOWNTOWN PUBLIC ART PROGRAMS

WHEREAS, of the nearly \$250,000.00 federal grant awarded to the City of East Moline downtown area through the efforts of Sen. Dick Durbin, \$62,000.00 remains; and

WHEREAS, the vast majority of the money has been spent on acquiring blighted downtown buildings for future demolition and/or improvement; and

WHEREAS, while those projects have been needed, the downtown area has not undergone any beautification or visual improvements as a result of this grant; and

WHEREAS, the multi-jurisdictional Downtown Revitalization Committee is recommending that \$31,000.00 of the remaining grant money be used on beautification projects that include banners and decorative plaques on light poles throughout the downtown area, and on public art programs, both of which would have long lasting benefit to the downtown area; and

WHEREAS, the City Council finds that approving the sum of \$31,000.00 of the Durbin Grant to be set aside and reserved for downtown beautification projects, and on downtown public art programs, would be in the best interests of the City.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of East Moline, Illinois, that the sum of \$31,000.00 of the Durbin Grant shall be set aside and reserved for downtown beautification projects, that include banners and decorative plaques on light poles throughout the downtown, and on downtown public art programs, which would have a lasting benefit to the downtown, with each expenditure to be approved by vote of the City Council.

Approved this 20th day of September, 2010.

Adopted this 20th day of September, 2010.

Mayor of the City of
East Moline, Illinois

ATTEST:

City Clerk of the City
of East Moline, Illinois

CARPENTIER
MITCHELL · GODDARD
& COMPANY · LLC
CERTIFIED PUBLIC
ACCOUNTANTS

4915 - 21st Avenue A. • Moline, Illinois 61265
Ph. (309) 762-3626 • Fax (309) 762-4465

September 1, 2010

Honorable Mayor John Thodos
City of East Moline
City Hall
912 16th Avenue
East Moline, Illinois 61244

Dear Mayor Thodos:

We are pleased to confirm our understanding of the services we are to provide for the City of East Moline, Illinois for the years ended April 30, 2011, 2012 and 2013, respectively, with an option for the two years ending April 30, 2014 and 2015. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements, of the City of East Moline as of and for the years ended April 30, 2011, 2012 and 2013, respectively, with an option for the two years ending April 30, 2014 and 2015. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City of East Moline's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City of East Moline's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management Discussion and Analysis
2. Budgetary Comparison Schedules
3. Supplementary Pension and Other Post Employment Benefit Information

Supplementary information other than RSI also accompanies the City of East Moline's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling

such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of Expenditures of Federal Awards
2. Combining Statements by fund type
3. Individual fund or account group statements

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditors' report will not provide an opinion or any assurance:

1. Statistical data and other supporting schedules

AUDIT OBJECTIVES

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

- * Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- * Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The reports on internal control and compliance will each include a statement that the report is intended solely for the information and use of the audit committee, management, the body or individuals charged with governance, others within the entity, specific legislative or regulatory bodies, federal awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of

OMB Circular A-133, and will include tests of accounting records, a determination of major program(s) in accordance with Circular A-133, and other procedures we consider necessary to enable us to express such opinions and to render the required reports. If our opinions on the financial statements or the Single Audit compliance opinions are other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

MANAGEMENT RESPONSIBILITIES

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements, schedule of expenditures of federal awards, and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and the schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of East Moline and the respective changes in financial position and, where applicable, cash flows in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management and financial information is reliable and properly recorded. Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

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

AUDIT PROCEDURES - GENERAL

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do

not have a direct and material effect on the financial statements or to major programs. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to matters that might arise during any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

AUDIT PROCEDURES - INTERNAL CONTROLS

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

As required by OMB Circular A-133, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and OMB Circular A-133.

AUDIT PROCEDURES - COMPLIANCE

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

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Circular A-133 Compliance Supplement* and related addenda for the types of compliance requirements that could have a direct and material effect on each of the City of East Moline's major programs. The purpose of those procedures will be to express an opinion on the City of East Moline's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

ENGAGEMENT, AUDIT ADMINISTRATION, FEES & OTHER

We understand that your employees will type all cash or other confirmations we request, will locate any invoices selected by us for testing, and will prepare or assist in preparing certain working papers, including adjusting to the modified accrual basis of accounting.

At the conclusion of the engagements, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

The audit documentation for this engagement is the property of Carpentier, Mitchell, Goddard & Company, LLC and constitute confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the cognizant or oversight agency for audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities.

We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Carpentier, Mitchell Goddard & Company, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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

We have agreed that our fee for the audit, including the continuing compliance with GASB #34, quoted separately in prior years, will be \$45,000, \$45,900, and \$46,825 for the years ended April 30, 2011, 2012 and 2013, respectively. The fee for the audit for the optional two year period ending April 30, 2014 and 2015 would be \$47,750 and \$48,700, respectively. Additional fees will be charged for procedures performed due to federal grant requirements, new or refinancing of bonded debt, TIF district requirements, time and expenses incurred to produce the Comprehensive Annual Financial Report and review the application to GFOA, prepare the Annual Financial Report for the Illinois Comptroller's office, and other special projects and procedures requested by management or the City Council.

Our invoices for these fees may be rendered as work progresses and are payable upon presentation. The fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances, such as any defalcation or other significant problem or contingency, will not be encountered during the audit.


The 2012 and 2013 agreements may each be terminated without penalty by either party upon written notice to the other party 90 days prior to the fiscal year end. The City would be entitled to any work product that had been completed to the date of termination and would be obligated to pay the fees and expenses incurred to that date. If the City exercises the option for the additional two year period, the City may terminate the 2015 agreement with the same conditions as above.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2009 peer review report accompanies this letter.

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

Very truly yours,

CARPENTIER, MITCHELL, GODDARD & COMPANY, LLC


James E. Taylor, CPA
Member

RESPONSE:

This letter correctly sets forth the understanding of the City of East Moline.

By: _____

Title: _____

System Review Report

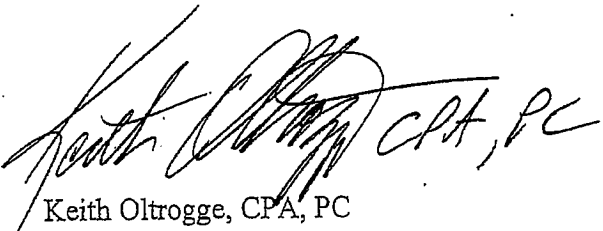
November 19, 2009

To the Members of
Carpentier, Mitchell, Goddard & Company LLC
And the Peer Review Committee of the Illinois Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Carpentier, Mitchell, Goddard & Company LLC (the firm) in effect for the year ended June 30, 2009. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included an engagement performed under the *Government Auditing Standards* and an audit of an employee benefit plan.

In our opinion, the system of quality control for the accounting and auditing practice of Carpentier, Mitchell, Goddard & Company LLC in effect for the year ended June 30, 2009, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Carpentier, Mitchell, Goddard & Company LLC has received a peer review rating of *pass*.


Keith Oltrogge, CPA, PC

AGREEMENT

THIS AGREEMENT is entered into this ____ day of _____, 2010, by and between the **CITY OF EAST MOLINE, ILLINOIS**, an Illinois municipal corporation, herein "the City," and **DEERE & COMPANY**, a Delaware Corporation, herein "Deere."

WHEREAS, Deere is the owner and operator of the John Deere Harvester Works, located at 1100 13th Avenue in East Moline, Illinois; and

WHEREAS, the City owns an underground electric service which powers the decorated lights located in the median strip of Harvester Way, a publicly dedicated roadway serving the Harvester Works from 13th Avenue, as shown on the plat attached as Exhibit "B;" and

WHEREAS, Deere has requested authorization to connect an electrical line to the City owned electric service, in order to power the Deere sign located north of Harvester Way, on the parcel legally described on Exhibit "A", attached hereto, and as shown on the plat attached as Exhibit "B," and the City has agreed to permit said connection, all as set forth herein.

NOW, THEREFORE, the parties hereby agree as follows:

1. The City hereby grants authorization to Deere to make the requested connection to the City owned electric service located in the median strip of Harvester Way, subject to the terms and conditions as set forth herein.
2. Deere shall negotiate an agreement with MidAmerican Energy which sets forth Mid American's consent for said connection and any fee agreement for electrical usage by Deere.
3. Deere shall be solely responsible for maintenance and replacement of its electric line from the signage to the connection point.
4. Deere shall be responsible for providing "locate" service for its underground electric line, when requested by the City.
5. If necessitated by the City, due to future public infrastructure expansion or improvement, Deere shall, at their expense, relocate the electric line if required to avoid interference with the City's proposed infrastructure.
6. Any damage to the existing city-owned electrical circuit, light fixtures, and/or any other connected equipment that is caused by the Deere electric line shall be repaired at the expense of Deere.

7. This agreement shall be binding upon the parties, their assigns and successors in interest, and shall be construed as a covenant running with the land.

THE CITY OF EAST MOLINE, ILLINOIS,
an Illinois municipal corporation

DEERE & COMPANY,
a Delaware corporation

By _____
John Thodos, Its Mayor

By _____
Its

Attest _____
Arletta Holmes, its City Clerk

By _____
Its

STATE OF ILLINOIS)
) SS.
COUNTY OF ROCK ISLAND)

I, the undersigned, a Notary Public in and for said County, in the State aforesaid, do hereby certify that _____ and _____, personally known to me to be the _____ and _____ of DEERE & COMPANY, and personally known to me to be the same persons whose names are subscribed to the foregoing instrument, appeared before me this day in person and acknowledged that as such _____ and _____, they signed and delivered the said instrument as _____ and _____ of said corporation, and caused the corporate seal of said corporation to be affixed thereto, pursuant to authority given by the Board of Directors of said corporation as their free and voluntary act, and as the free and voluntary act and deed of said corporation, for the uses and purposes therein set forth.

Given under my hand and notarial seal this _____ day of _____, 2010.

Notary Public

STATE OF ILLINOIS)
) ss
COUNTY OF ROCK ISLAND)

I, the undersigned, a Notary Public in and for the County and State aforesaid, DO HEREBY CERTIFY that JOHN THODOS, personally known to me to be the Mayor of the City of East Moline, and ARLETTA D. HOLMES, personally known to me to be the City Clerk of the City of East Moline, and both of the above personally known to me to be the same persons whose names are subscribed to in the foregoing instrument, appeared before me this day in person and acknowledged that they signed, sealed, and delivered said instrument as their free and voluntary act, for the uses and purposes therein set forth, pursuant to authority given by the City Council of the City of East Moline, by Resolution passed at the regular meeting of said City Council on the 20th day of September 20, 2010, and I DO HEREBY FURTHER CERTIFY that ARLETTA D. HOLMES, personally known to me to be the City Clerk of the City of East, appeared before me this day in person and acknowledged that as such City Clerk of the City of East Moline, she caused the corporate seal of said City of Moline, to be affixed thereto, pursuant to authority given by the City Council of the City of East Moline by Resolution passed at a regular meeting of said City Council on the 20th day of September, 2010.

GIVEN under my hand and official seal this ____ day of September, 2010.

Notary Public

EXHIBIT "A"

A part of Lot 8 and part of Lot 9 LeClaire's Reserve, Township 18 North, Range 1 West of the 4th Principal Meridian, City of East Moline, Rock Island County, Illinois, described as follows:

Commencing at an iron stake at the intersection of the Northeasterly right-of-way line of 13th Avenue and the Northwesterly right-of-way of the CM & P Railroad; thence South 33° 14' 52" West 635.56 feet; thence North 56° 45' 08" West 91.98 feet; thence North 56° 43' 10" West 18 feet 7 inches to the point of beginning; thence continuing North 56° 43' 10" West 70 feet 5 inches; thence North 33° 23' 12" East 132 feet 7 inches; thence South 56° 43' 10" East 70 feet 5 inches; thence South 33° 23' 12" West 132 feet 7 inches to the point of beginning; the foregoing legal description being intended to describe that real property contained within the hash marks shown on the attached Exhibit "B";

Except those portions thereof dedicated to the public for street purposes.

JOHN DEERE HARVESTER

PLANT WIDE PROPERTY LAYOUT

1100 13TH AVE.
EAST MOLINE, IL 61244

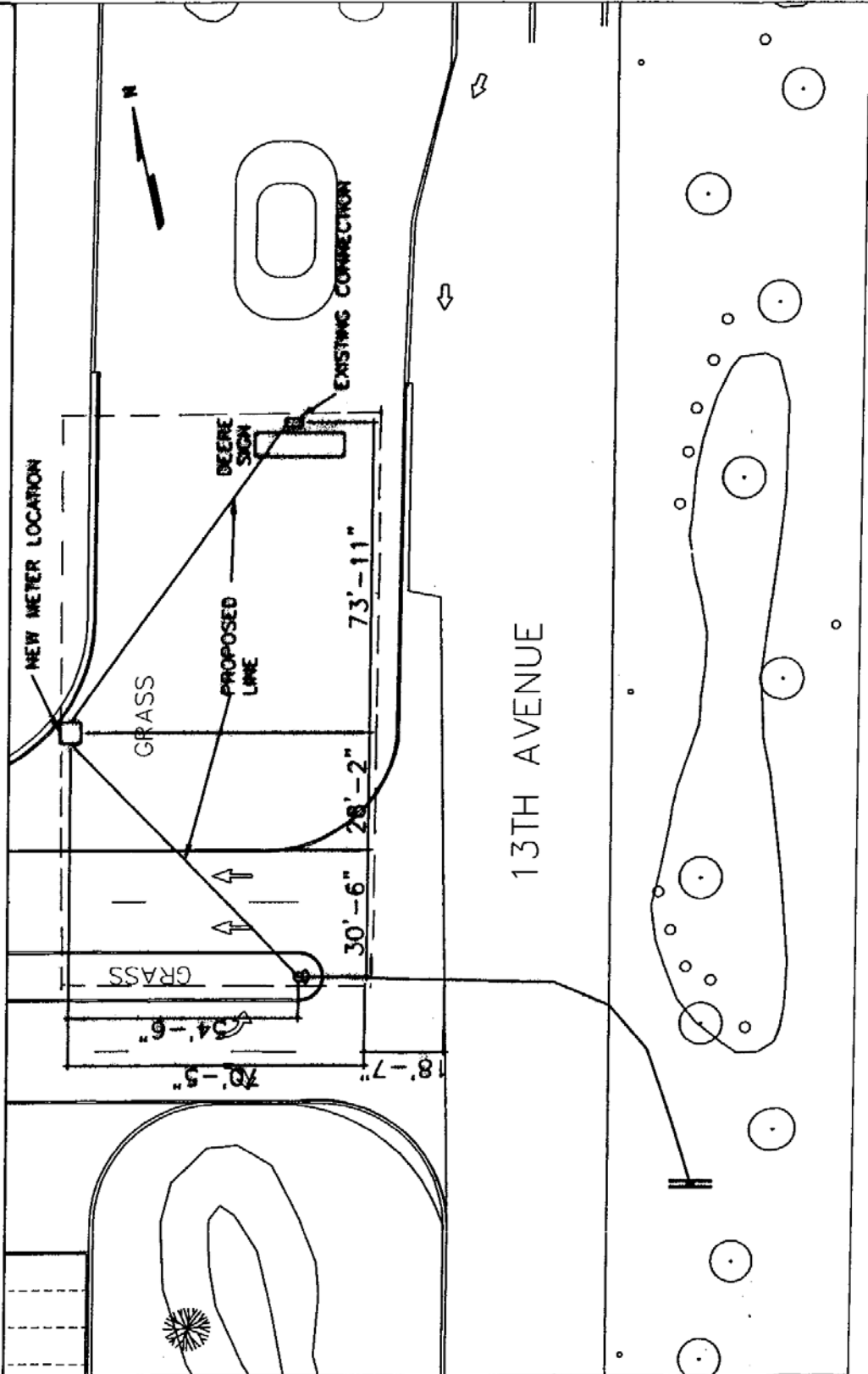


EXHIBIT "B"