



August 1, 2025

Dakota County

Proposal for Inflation Reduction Act Eligibility and Tax
Credit Advisory Services

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August 1, 2025

Jennifer Bisciglia-Heideman, Senior Buyer
Dakota County Finance
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Hastings, MN 55033

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Delivered electronically

Dear Ms. Bisciglia-Heideman:

The Inflation Reduction Act (IRA) is the largest legislative energy incentive in U.S. history, providing unique opportunities for Dakota County (the County) and other public entities to obtain tax credits for qualifying clean energy or efficiency projects, which can total as much as 30% to 50% or more of the qualifying project costs.

Based on what we have learned regarding the City's Lake Byllesby Dam and electric vehicle (EV) charging improvement projects, we are confident Baker Tilly is the right fit to serve you with forward-thinking IRA and tax advisory services for this qualifying project because you will:

- **Work alongside an integrated team of tax, energy and utilities industry specialists** who can help the City understand the complexities of the IRA and how to effectively position your organization to receive and enhance eligible credits
- **Achieve a powerful strategy to leverage IRA opportunities** for tax incentives — and comply with all requirements
- **Learn how IRA tax credits align** with other aspects of your capital plans
- **Gain access to coast-to-coast and global resources** to supplement the expertise of your core team as your needs evolve
- **Seamless collaboration with consultants**, based on our proven collaborative process on other large projects leveraging IRA funding

With the completion of the Byllesby Dam Project and EV charging stations, you need a firm that can help you navigate the intricacies of the many incentives available in the IRA before they expire. Our proposal describes how we plan to tailor our approach to accomplish your objectives.

The County will be a valued client of Baker Tilly, and I will be personally involved in all aspects of our relationship to achieve your utmost satisfaction.

Thank you for the opportunity to make tangible contributions to your success and be a valuable advisor on your journey to a brighter, cleaner future. Our team is excited to earn your trust and we look forward to discussing your questions and feedback. Baker Tilly has received all addenda related to this RFP. This proposal shall remain valid for not less than 120 days from the date of submittal.

Sincerely,

A handwritten signature in black ink, appearing to read "Doug Baldessari".

Doug Baldessari, CPA, Principal

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Executive summary

Our solutions always begin by listening to what you need.

Understanding your needs to achieve your objectives

We understand the County seeks to take advantage of the IRA's energy provisions, reviewing 10 years of project-related expenditures and eligibility for the Lake Byllesby Dam Project (the Dam). Furthermore, you need a firm to provide cost benefit analyses of Production Tax Credit (PTC) versus Investment Tax Credits (ITCs) for the Dam as well as potential credits for EV charging projects. As dedicated energy and utilities industry specialists who focus on providing IRA tax credit guidance, Baker Tilly is uniquely qualified to work with the County on these important projects and coordinate with your existing accounting firm to support filing the 990-T.

We understand your objectives are to determine and claim the optimal tax credits and incentives available through the IRA. Rest assured we'll apply insights from our experience over the past decade with similar tax credit incentives, along with significant government advisory experience related to IRA compliance and filing the 990-T for other eligible direct pay organizations. **Beyond that, the County can expect to receive the following from Baker Tilly:**

Specialized resources and collaboration with your staff	Compliance program and tax credit monetization advisory experience	Tax strategies hinged on our industry focus	Proven results
<p>The County will benefit from the qualifications, technology tools and resources of our top 10 advisory CPA firm, delivered by a dedicated IRA services team.</p> <p>Plus, we've collaborated with state, county and city governments on other tax credit projects, creating efficiencies beneficial to the County.</p>	<p>In addition to offering the County an in-depth understanding of the IRA tax credit regime and bonus incentives, your Baker Tilly team has compliance management programs of a similar scope and complexity.</p>	<p>Your multidisciplinary team combines energy and tax credit finance expertise with targeted experience serving government clients to help you develop a strategy for taking advantage of the opportunities presented by the IRA. We understand industry-specific tax risks and implications for claiming and monetizing incentives.</p>	<p>The County will work alongside our dedicated principals and managers, have access to a team of tax specialists and rely on our commitment to high-quality service for a fair and competitive fee.</p>

Proactively sharing ideas that benefit the County, starting now

Using our deep industry and technical experience — and what is important to you — our team members will provide “right-sized” ideas and solutions. This begins in the proposal process.

The IRA includes more than 70 investment, production and excise credits designed to facilitate the transition to cleaner energy production, promote advanced manufacturing, encourage the adoption of clean vehicles and reduce greenhouse gas emissions through the use of alternative fuels and energy-efficient technologies. Additionally, significant enhancements have been made to the U.S. Department of Agriculture (USDA) and Department of Energy (DOE) loan programs.

After the passage of the One Big Beautiful Bill Act (OBBBA), the timeline to claim tax incentives has shortened significantly. As industry leaders in navigating the ever-changing IRA regulations since its inception in 2022, we are positioned to help our clients capture as many credits as possible while they are still available. Choosing Baker Tilly means you will get a clear direction to follow so you can find the most the IRA has to offer before it is gone.

We highlighted initial solutions below that may be relevant to help the County leverage opportunities from the IRA. Our first phase of the engagement will include a kickoff meeting to have meaningful conversations and design a unique blueprint for your success.

INSIGHTS AND SOLUTIONS FOR THE CITY	
IRA strategy	We will provide finance and technical expertise to help you understand the full set of energy credits and incentives that may be available under the IRA, as well as the compliance steps and documentation required to secure them.
Project finance and tax credit advisory services	<p>Project finance and tax credit advisory services require technical expertise that can only be acquired through targeted education, industry experience and relevant credentials. Our services will help you to:</p> <ul style="list-style-type: none">• Determine energy project eligibility for IRA energy tax credits• Preserve and maximize IRA energy tax credit opportunities• Enhance tax credits through cost segregation, energy community bonus credit evaluation, domestic content bonus credit evaluation, and prevailing wage and apprenticeship (PW&A) compliance• Report, register and file for IRA credits via the direct pay provision for non-taxpayers
IRA tax credit compliance support	You'll receive education on how to comply with the key requirements of IRA tax credits, including PW&A requirements, domestic content bonus credit requirements, and ongoing operational and accounting requirements to avoid tax credit recapture.
Tax credit filing and monetization	We can support you on work paper generation and the tax filings required to substantiate and receive IRA tax credits. This includes advising the County on taking advantage of Internal Revenue Code 6417 provisions for direct pay of certain energy tax credits.

OUR COMMITMENT TO YOU: IDEA AND EDUCATION SHARING

Your Baker Tilly team will move you toward success by offering innovative, objective guidance.

Contractor Introduction

Provide a brief company history and organizational structure of the firm including an outline of previous and current engagements demonstrating qualifications to provide the scope of services requested by the RFQ/RFP.

Guiding you with our resources, reputation and reach

Baker Tilly at a glance

We have been providing tax and assurance services for over 100 years, with our roots deeply set in the Midwest. At Baker Tilly, we bring a legacy and commitment to helping our clients embrace what's next.

With more than 11,000 professionals from coast to coast, our resources fuel our ability to offer clients deep industry insights, bold thinking and holistic solutions. Our ranking as the sixth-largest advisory CPA firm* means we're actively shaping the industry landscape across markets.

Our size isn't just a number

It's a testament to our resilience and ability to lead you into the future, no matter the climate. With nearly a century of experience, we've honed our skills and adapted to evolving markets.



6th-
largest U.S.
accounting firm*



11,000+
team members,
1,000+ principals



100+
years in
business



~3,400
Certified Public
Accountants



\$3B+
firm revenue
in FY2025



100+
worldwide office
locations



300+
workplace and
culture awards

GIVING YOU THE TOOLS YOU NEED TO NAVIGATE THE FUTURE

- Baker Tilly will successfully guide the County through changing landscapes with skills, stability and strength as one of the oldest and largest advisory, tax and assurance firms in the United States.

What does our size mean for you? It's about having a powerhouse team of passionate professionals unafraid to roll up their sleeves and provide hands-on support for the County. It's about team members brimming with thoughtful ideas, backed by the scale of a firm genuinely dedicated to your success.

When you choose Baker Tilly, you're not just choosing a leading advisory, tax and assurance firm. You're choosing a skilled navigator for the road ahead.

**Expected national ranking after the 2025 Inside Public Accounting (IPA) Top 100 firms is published*

Bringing greater value, relationships and resources to our clients: Baker Tilly and Moss Adams have joined forces

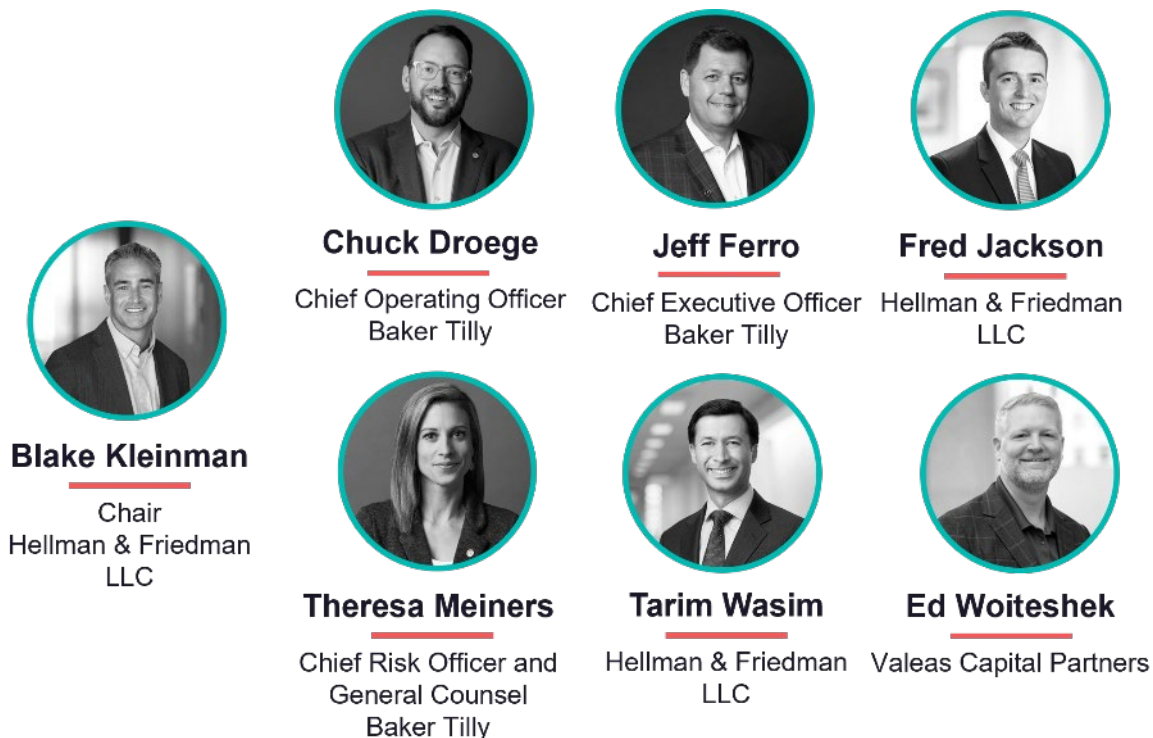
On June 3, 2025, Baker Tilly and Moss Adams combined to redefine advisory and accounting services for our clients. The merger brings deeper industry specialization, broader geographic reach and expanded capabilities to the County.

Our unified firm operates under the Baker Tilly name, forming a leading firm positioned to help the middle market navigate an increasingly complex environment. Our combination multiplies the value we can deliver through a shared people-first culture, client-centric service model and steadfast commitment to quality.



Our firm's organizational structure

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are independent members of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity, and each describes itself as such. Services proposed here are done so as Baker Tilly Advisory Group, LP. Our firm is a limited partnership, and our board is structured as shown below:



BAKER TILLY'S BOARD

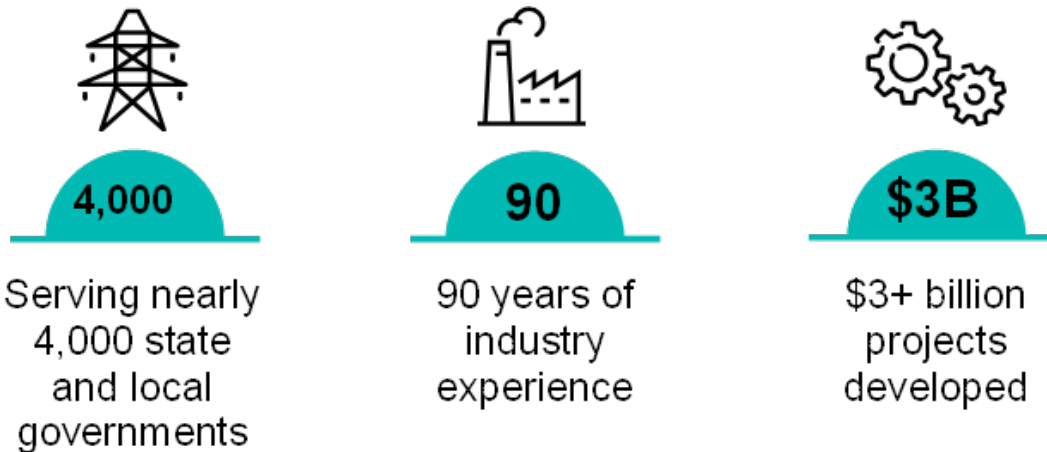
Baker Tilly's top leaders empower our success and support our growth-driven culture.

Energy and utility industry specialization

Baker Tilly has served energy and utilities for more than 90 years

Since 2008, Baker Tilly's renewable energy professionals have provided industry-specialized services to more than 200 clients and supported more than \$3.45 billion in projects that are either under construction or in operation. We understand there are many challenges involved in the development and execution of energy and infrastructure projects. **See Qualifications and Experience for some of our current engagements.**

The County deserves the best possible consultants to assist with its IRA eligible projects. At its heart, this is a tax engagement requiring exceptional knowledge of tax law, cost segregation and calculating tax credits. As a large tax and assurance firm, Baker Tilly is well positioned to provide the requested services, and we have done so for 100+ projects seeking funding through the IRA. Rest assured our technical expertise leverages real-world experience in project development and interpretation of policies that drive each project to support you wherever you are in the project life cycle.



RENEWABLE ENERGY EXPERIENCE

Baker Tilly has provided energy clients with a range of accounting and advisory services needed to operate effectively in a complex regulatory environment.

Building the best team

Unlike many of our contemporaries, Baker Tilly is organized by industry, not service line. What does this mean for the County? It means you will be served by a carefully selected team that blends our public sector and utility-focused professionals with experienced specialists in the activities of the County. You will be working with knowledgeable professionals who understand the specific challenges you face – and who will provide innovative solutions to help you overcome them.

Baker Tilly's energy and utilities team is actively engaged in state and national utility associations as authors, speakers, trainers and promoters of the utility industry. Our industry involvement keeps us at the forefront of changes and enables us to better assist you with implementing regulations or adopting new standards.

CONTRACTOR INTRODUCTION

Our participation in the following organizations means we have the expertise to help the County meet the challenges you face in serving your educational community.

- Institute of Internal Auditors (IIA)
- ISACA (previously Information Systems Audit and Control Association)
- AICPA Technical Committees
- American Water Works Association (AWWA)
- American Public Power Association (APPA)
- American Wind Energy Association (AWEA)
- Association of Government Accountants
- GASB Technical Committees
- GASB Asset Retirement Obligation Task Force
- Government Finance Officers Association (GFOA)
- National Association of Manufacturers (NAM) — Joint Energy Committee
- Nuclear Non-operating Owner's Group (NNOG)
- Sustainability Accounting Standards Board – Electric industry working group member
- Many states' water, wastewater, electric and gas industry associations

Contractor Team Organization

In this section, state in writing or provide an organization chart showing the team members and key personnel. Identify the team members' areas of responsibility. Describe team member availability to meet with County staff, i.e. in person, remote.

Your engagement team consists of dedicated professionals who are public sector and utility industry specialists, as well as experienced advisors, who understand your needs, are proactive in identifying issues and creative and flexible in providing solutions.

As a national firm, Baker Tilly takes our most qualified team members from across the country to ensure we provide our clients with the best possible services. While we are willing and can hold in-person meetings, engagements for services like those requested from the County can be performed remotely. Additional consultants will be added to the project based on need and availability. For full resumes on the Baker Tilly professionals assigned to your engagement, please refer to **Appendix A**.

INTENTIONALLY SELECTED ENGAGEMENT TEAM FOR THE COUNTY

	Doug Baldessari, CPA – Principal
	<i>Engagement leader</i>
	Doug will make sure our services meet or exceed your expectations and the deliverables presented to the County meet quality assurance standards for the project. Doug serves as the public sector leader for IRA services. His practice also includes financial studies and tax-exempt and taxable municipal debt issuances for projects for municipally owned public power, utilities and renewables.
	Michael Perkins, MBA – Senior Manager
	<i>Engagement manager</i>
	Michael has more than 12 years of experience working directly in consulting for the public sector and not-for-profit organizations, including k-12 school districts, state and county health departments, city executive offices, government contractors, and social impact focused not-for-profits. He specializes in IRA services along with strategy development, change management and performance measurement.
	Joel Laubenstein – Principal
	<i>IRA advisory specialist</i>
	Since 2008, Joel has specialized in client relationship management, matching Baker Tilly's strengths with the needs of our clients. These needs served range from assurance, compliance, energy, infrastructure and broadband initiatives, outsourced grant writing, and outsourced project development, capital procurement, management and execution. Joel leads firm initiatives and activities related to the Infrastructure Investment and Jobs Act (IIJA) and the Inflation Reduction Act (IRA).

CONTRACTOR TEAM ORGANIZATION

INTENTIONALLY SELECTED ENGAGEMENT TEAM FOR THE COUNTY



Robert Moczulewski, CPA – Director

IRA and tax specialist

For 23 years, Bob has specialized in providing tax planning services and is a member of the firm's construction and real estate services and specialty tax services. Bob began the cost segregation practice when he first joined Baker Tilly in 2000 and now provides more than 300 annual engagements.



Laura Cataldo – Director

Prevailing Wage & Apprenticeship specialist

Laura works with real estate and construction firms of all sizes to evaluate business practices and assist with management challenges. Having worked in the construction and real estate industry for more than 25 years, Laura offers a depth of experience working with management teams to improve profitability and succeed in the changing marketplace. She has a deep understanding of construction industry labor and workforce matters and is recognized nationally for her work and thought leadership on these issues. She excels at working with dynamic and demanding environments that require relationship building, versatility and challenge.



Rob Bellile, CPA, CMA – Senior Manager

Domestic content specialist

With more than 10 years of experience serving the industrial sector, Rob excels in identifying key drivers of profitability within an operation and developing solutions to manage those key indicators on an ongoing basis. As a finance professional with experience serving the manufacturing industry, Rob develops solutions that result in real savings and process improvements for his clients.

THE COUNTY WILL RECEIVE TANGIBLE RESULTS WITH BAKER TILLY

All engagement team members are committed to the County's success. Their industry experience and service expertise translate into tangible results for you.

Qualifications and Experience

Identify similar service engagements undertaken by the Contractor within the last five (5) years.

Highlighting our representative experience as evidence of success

Baker Tilly works with governments throughout the country on various studies, including multiple energy infrastructure feasibility studies, and we have significant experience with energy feasibility studies related to tax credits. Currently, we are working with over 200 IRA tax credit engagements for clean energy projects including hydroelectric, solar, wind, geothermal, biogas, clean hydrogen, combined heat and power, electric vehicles, charging stations, and energy and thermal storage. Below is a partial listing of related projects with our governmental clients for whom we provide IRA tax credit consulting services from the last 5 years.

Client	Services provided
Winona Public Schools, MN	IRA tax credit consulting services for geothermal heating and cooling for school buildings
Olmsted County, MN	IRA tax credit consulting service for geothermal heating and cooling for municipal buildings
Metropolitan Council Minneapolis Sewer, MN	IRA tax credit consulting feasibility study for various projects including combined heat and power, biogas, and other planned projects
City of Rochester, MN	IRA tax credit and municipal advisory services for geothermal installation to provide heating and cooling for municipal buildings
City of St. Cloud Municipal Sewage Works, MN	IRA tax credit consulting services for clean hydrogen, energy storage and solar array for wastewater treatment plant
Capitol Region Water, PA	IRA tax credit consulting services for biogas project for wastewater treatment plant
City of Branson, MO	IRA tax credit consulting services for solar array project on municipal building
City of Columbus Sewage Works, IN	IRA tax credit and municipal advisory services for solar array for wastewater treatment plant
City of Dayton, OH Reclamation Facility	IRA tax credit consulting services for biogas project for wastewater treatment plant
City of Dodge City Sewer Utility, KS	IRA tax credit consulting services for biogas project for wastewater treatment plant
City of Evansville Sewer Utility, IN	IRA tax credit consulting and long-term debt municipal advisory services for biogas project for wastewater treatment plant
City of Fort Wayne Utilities, IN	IRA tax credit consulting services for various projects
City of Grand Island Utilities, NE	IRA tax credit consulting services for 10 MW solar installation for power utility generation
Delhi Charter Township, MI	IRA tax credit consulting services for combined heat and power and biogas projects for wastewater treatment plant
Derry Township Municipal Authority, PA	IRA tax credit consulting services for combined heat and power project for wastewater treatment plant

QUALIFICATIONS AND EXPERIENCE

Client	Services provided
Encina Wastewater Authority, CA	IRA tax credit consulting services for biogas project for wastewater treatment plant
Lehigh County Authority, PA	IRA tax credit consulting services for biogas project for wastewater treatment plant
Metro Water Recovery, CO	IRA tax credit consulting services for biogas project for wastewater treatment plant
Morgan County, IN	IRA tax credit consulting services for rooftop solar installation on municipal building
Menasha Joint School District, WI	IRA tax credit consulting services for geothermal heating and cooling and solar array projects for school building
Menominee Indian High School, WI	IRA tax credit consulting services for geothermal heating and cooling and solar array projects for school building
Tippecanoe County, IN	IRA tax credit consulting services for solar array project on municipal building

Describe your experience with, and any innovations you have developed, in the following areas:

- Inflation Reduction Act tax credits and reviewing project eligibility*
- Performing tax credit cost benefit analysis*
- 990T tax filing experience*

Applying renewable energy industry experience to develop creative tax strategies that maximize value

Renewable energy marketplace experience

Our roots in the renewable energy marketplace run deep. In fact, it was more than 30 years ago that our firm began its commitment to helping biofuel producers implement solutions to increasing energy needs. Today, Baker Tilly delivers audit, tax and advisory services to energy producers across the United States.

Industry involvement for knowledge we share with the County

In addition to our industry involvement as described in the Contractor Information portion of this proposal, Baker Tilly is a respected thought leader in IRA compliance, and we have been a source of knowledge for news outlets, trade publications and conferences since the Act's inception. In the past month, our team members have shared insights about the many changes to the IRA in published or forthcoming articles from Politico, [Latitude Media](#), PV Tech, [The Daily Reporter](#), Canary Media, Tribal Business News and Bloomberg Tax. In June, leaders from Baker Tilly's IRA group attended and presented at a number of conferences including the Edison Electric Institute's (EEI) Annual Conference, the American Public Power Association Annual Conference, the American Gas Association/EEI Accounting Leadership Conference, and the Solar Energy Industries Association Finance, Tax and Buyers Seminar; and we maintain this high level of engagement throughout the year. As we navigate the ever-changing landscape of IRA guidance, requirements and compliance, our clients know they are being led by the best the industry has to offer.

We offer a complimentary catalog of publications, podcasts and webinars that we have prepared and delivered for our clients. This knowledge will benefit the County as Baker Tilly can provide you with up-to-date intelligence on trends, IRS guidance, pending deadlines and other relevant changes to the IRA, including the OBBBA. We encourage you to view our [IRA resource center](#), demonstrating our ability to research and provide actionable guidance for the County.

QUALIFICATIONS AND EXPERIENCE

Energy and infrastructure advisory services throughout the project life cycle

There are challenges embedded throughout the development and execution of energy and infrastructure projects. Our clients come to us for technical expertise, real-world experience in project development and careful interpretation of policies that drive each project. With a bench of industry and infrastructure specialists, we can help the County navigate the unprecedented tax incentives included in the IRA.

Should your needs evolve, we are prepared to offer advisory services that complement our longstanding strengths in the areas of advisory, assurance and tax.

ENERGY AND INFRASTRUCTURE ADVISORY SERVICES		
Accounting and audit	Mergers and acquisitions	Site selection
Cost aggregation	New markets tax credits	Strategic tax
Due diligence	Project development support	Tax credit monetization
Facility expansion strategy and execution	Municipal advisory related to project finance and bonds	Transaction support
Financial modeling	Public incentive procurement	Valuation

Tax Credit Analysis

As a top six accounting firm, Baker Tilly has rich experience in assisting our clients with identifying, maximizing, and acquiring federal clean energy tax credits. Because of the direct pay tax credit now available, non-taxable entities such as local governments access over 70 tax credits that can offset up to 50% or more of a given project's capital cost across a variety of energy technologies.

Baker Tilly understands that the County seeks to explore potential incentives for their completed hydroelectric project and EV charging stations, including potential direct pay tax credits and other available incentives to maximize the IRA tax credit value. Given the high potential value of IRA tax credits for a project, having a foundational understanding of how to maximize these credits for projects will be critical.

Through our wide-ranging experience advising governments on how to optimally capture the ITC and/or PTC for their low-carbon energy projects, Baker Tilly has conducted hundreds of tax credit analyses, including for hydroelectric energy production and electric vehicle charging. Baker Tilly's tax and industry specialists regularly support organizations in effectively positioning projects to calculate, claim and maximize eligible tax credits.

Cost segregation expertise

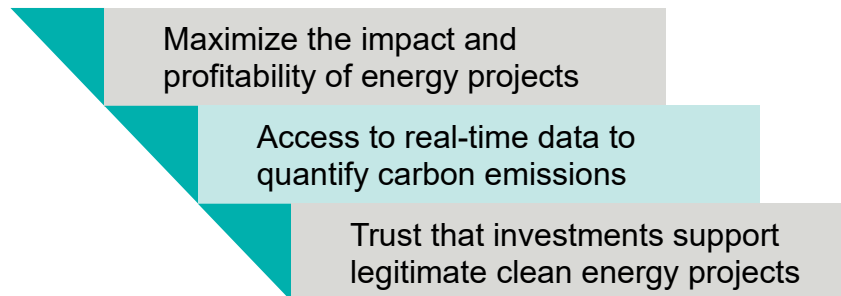
Baker Tilly's specialists conduct cost segregation studies to help our clients increase their cash flow and the amount they deduct on state and federal returns, and in the case of the County, can receive via direct payment. They play a critical role in determining a project's eligible basis for the purposes of claiming direct pay investment tax credits. Personal property is often buried in the lump-sum costs of a building purchase or construction project and ends up classified as real property. A cost segregation study can unearth those assets and recover tax value. As part of the study, we look for other opportunities to capitalize on the tax benefits associated with construction, expansion and renovation. Our cost segregation team includes engineers, architects, appraisers, CPAs and, when needed, IRS controversy specialists, who assist with IRS examinations and refinement of positions.

Teaming up with Ever.green and expanding our presence in the tax credit finance industry

The IRA has created incentives to accelerate funding for clean energy projects. For years, Baker Tilly has helped clients quantify, validate and market transferable tax credits and will now leverage Baker Tilly's experience to identify strategic buyers of energy tax credits. Our project finance transaction team leaders have established success in monetizing \$10+ billion worth of tax incentives. In addition, Baker Tilly and Ever.green, a marketplace for clean energy project funding and tax credits, are collaborating to make it easier to transfer clean energy tax credits.

Ever.green's digital marketplace offers one avenue for matching tax credit buyers with sellers and facilitates transactions through a guided due diligence process. Baker Tilly's energy advisory services, tax expertise and due diligence experience help Ever.green ensure that all transactions are vetted, secure and comply with regulatory requirements, thereby creating trust and credibility in the marketplace.

Benefits include:



This collaboration underscores Baker Tilly's commitment to supporting its clients with services related to [energy transition](#), the [IRA](#) and [environmental, social and governance \(ESG\)](#). For more information, visit www.ever.green.

Leveraging opportunities from the IRA for your projects

How we can help you navigate the process

With the passage of the OBBA, most of the IRA tax credits and financial incentives have a significantly shortened timeframe in which they can be claimed. This new law has disrupted many of our clients' project planning and tax credit filing timelines, and we are here to make sure they maximize the opportunity for as long as it is available. EV-related credits are among the most impacted by the Act. Our energy, tax and industry specialists can help you understand the complexities and provide unbiased insight for government entities like the County to capture as many tax credits as possible. Specifically, your Baker Tilly team members:

Help clients understand the credits and potential steps to secure them

Develop strategies to leverage IRA opportunities

Manage development projects to maximize available credits

Achieve compliance with requirements

Advise on how IRA credits align with other funding aspects

Guiding you through the government tax landscape

Government entities like the County know the complexities of changing federal, state, local and international regulations. Baker Tilly is right there, actively serving in that unique sphere, preparing or reviewing more than 4,000 **tax-exempt tax returns every year**.

WHAT WE CAN DO FOR THE COUNTY	HOW WE'LL ACHIEVE IT
Connect you with tax specialists	In the local government world, effective tax strategies require a rock-solid foundation. They cannot be built on face value or unfounded assumptions. Our roster of industry-specialized tax professionals is poised to leverage government experience and respond to the nuances and needs of your organization with effective solutions.
Go beyond to save you time and effort	It's not enough for us to "check the boxes." Count on our government tax professionals to bring you added value, including helping you identify exposure areas.
Bring extensive experience	Whichever tax forms the County needs, our teams have the experience you need, including completing forms like these: <ul style="list-style-type: none"> • Form 990-T, Exempt Organization Business Income Tax Return • Form 990, Return of Organization Exempt from Income Tax • Form 990-EZ, Short Form Return of Organization Exempt from Income Tax • Foreign Tax Reporting for U.S. Organizations, including Forms 5471, 5713, 8858 and 8892
Integrate tax and audit activities	Teamwork saves you time and money, minimizing follow-up, eliminating redundancies and ensuring we meet your deadlines. Our tax and audit professionals will work together and with your existing accounting firm to orchestrate one integrated approach.

QUALIFICATIONS AND EXPERIENCE

Provide at least three (3) references from other public-sector clients, preferably from ones that your firm has provided similar services to for services as requested in this RFP. Provide the client's name, address, and telephone number for a contact person currently available who is familiar with the organization's performance on service engagement listed.

Demonstrating that we've been down this path before

The experiences of our clients speak more about Baker Tilly's capabilities than any proposal ever could. That's why we encourage you to talk with our clients. Here are a few individuals who welcome the opportunity to share their Baker Tilly experience.

Each will give you an authentic perspective as you consider your own needs.

CITY OF ROCHESTER, MINNESOTA			
Name	Scot Ramsey	Title	Facilities Consultant Administration
Phone	+1 (507) 328-2026	Email	sramsey@rochestermn.gov
Services	IRA tax credit consulting services for geothermal HVAC projects for City buildings.		

METRO WATER RECOVERY, COLORADO			
Name	Molly Kostecky	Title	Chief Financial Officer
Phone	+1 (303) 286 3334	Email	mkostecky@metrowaterrecovery.com
Services	IRA tax credit consulting services for biogas project at wastewater treatment plant.		

EVANSVILLE SEWER, INDIANA			
Name	Shawn Wright	Title	Director of Planning
Phone	+1 (812) 421 2120	Email	swright@ewsu.com
Services	IRA tax credit consulting services for combined heat and power project at wastewater treatment plant.		

EXPERIENCE MATTERS. ESPECIALLY THE EXPERIENCE OUR CLIENTS RECEIVE
Connect with our clients to learn more. Additional references are available by request.

Work Plan and Scope of Services

The Contractor's quote/proposal must demonstrate the Contractor's understanding of the scope of services as described herein. The Contractor's quote/proposal must include a scope of work, clear description of each deliverable, work product(s) and estimated timeline to completion. For this proposal assume work can begin on or shortly after September 1, 2025. The selected Contractor will work with County to make any necessary adjustments to the work plan as determined by the County, in consultation with the Contractor, during the contract period.

Understanding your needs to achieve your objectives

The goal of our approach is to help the County understand the complexities of eligibility, compliance and timing requirements, as well as a detailed review of your projects to receive the maximum credits available. We believe in communicating frequently and working hard to gain your trust along the way.

Because the projects are complete, this scope of work includes three of our typical four phase approach to assist the County with how to Determine, Enhance, and Claim the IRA tax credits. Additional bonus criteria certifications, related to Prevailing Wage & Apprenticeship, and possibly Energy Community or Domestic Content compliance services, may also be necessary.

Our detailed approach/work plan can be summarized as follows:

Phase 1. Determining project eligibility for an IRA22 tax credit

- Provide assistance with interpretation and application of the IRA22 guidance to the project's set of facts and circumstances to the project
- Understand the property type versus IRS rules
- Coordinate data request from the County
- Analyze the proposed sources and uses of funds, existing project budgets and financial model prepared by management, and other relevant documents to gain an understanding of the project on a preliminary basis
- Analyze the planned legal structure for ownership of the project
- Analyze project documents that establish the eligible project costs which are considered eligible for the ITC/PTC; this will include review of the project's process design, associated capitalized costs, use of any grant proceeds, timeline regarding construction and placed in service activities, and actions taken to date that may support compliance with the IRS begun construction and placed in service requirements
- Estimate the size range of the tax credit for the project
- Confirm if the project is subject to Prevailing Wage & Apprenticeship (PW&A) to obtain credit adder
- Confirm if the Energy Community adder could apply to the project site
- Confirm if the Domestic Content adder could apply to the project
- Prepare a written summary which outlines our initial views regarding the project's eligibility for the ITC/PTC, estimated ITC/PTC amounts, suggested steps to meet any begun construction and/or placed in service requirements under the IRA22 timeline requirements; this will include a review of the County's ability to retain and utilize the ITC/PTC tax benefits

Additionally, Baker Tilly will assess, as needed, for a given project the determination of the Prevailing Wage & Apprenticeship (5X multiplier), the Domestic Content (2-10%), and the Energy Community (2-10%) bonus designations that can apply to the project.

WORK PLAN AND SCOPE OF SERVICES

Additional effort may be required subject to future guidance requirements to perform this work. Baker Tilly will notify the County before proceeding with additional required work.

Because the projects are already complete, **Phase 2 – Preserving the tax credit** will not be included in this scope of work. Phase 2 generally involves building a strategy and process for vendors and contractors to comply with PW&A and Domestic Content requirements, if possible.

Phase 3. Establishing the eligible energy basis – Post construction

- Establish total cost basis of project and perform a cost segregation study to determine the eligible cost basis of the energy property
- Review the County's own expenditures, in addition to the project vendors, for qualifying expenditures that could qualify as energy property
- Upon construction completion, perform a site visit (as needed) to complete the cost segregation study, delineate key process areas with upstream production facility that can be part of energy property, and document project on an as-built basis
- From cost segregation study, categorize the depreciation lives of assets included in the study according to MACRS rules; this includes both capitalized items as well as items that may be expensed for tax purposes
- Document with vendors how project type was placed in service
- Determine final tax credit eligible basis, subject to management review and agreement, for purposes of claiming the tax credit
- Issue a schedule of values showing the buildup of energy property basis along with other asset classifications from the fixed asset schedule for the final project costs

Phase 4. Claiming the tax credit – Project paperwork file generation

- Document compliance with “begun construction” tests as required by the Internal Revenue Service (IRS) (if applicable)
- Document compliance with “placed in service” tests as required by IRS
- Document project type eligibility based upon IRS code and other IRS and Environmental Protection Agency (EPA) memoranda
- Document timing tax credit can be claimed or transferred
- Provide any additional information which would help support the project's claiming a tax credit in the event of an IRS audit
- Provide the necessary workpapers to the County to support its claim the direct pay tax credit and assist with the direct pay portal and preparation of the prescribed tax form

Phase 4 (A). 80/20 Valuation Required for Replacement of Energy Assets

The County has replaced certain assets as part of the Lake Byllesby Dam Project and an 80/20 valuation may be necessary to confirm eligibility. Below is the scope of work for those services to the extent they are necessary and the County is not using another 80/20 asset valuation provider.

- a. Request Client's fixed asset listing (FAL) which is usable and reliable.
- b. Assist in verifying (or assisting with identification of) the assets which qualify as units of energy production under
- c. Value the assets using a combination of the income approach and the cost approach
- d. Market approach will be considered but we do not anticipate material reliance upon marked approach given the nature and condition of the existing assets.
- e. Work with the Client to identify any credits/environmental attributes being received as well as potential cost savings the new equipment to a forecast for the income approach.
- f. Prepare a valuation report to the Client.

Project timing

Our services required for the Determining, Enhancing and Claiming the ITCs or PTCs will commence upon execution of the formal scope of work and subject to availability of requested information from the County. The Phase 1 services to Determine Project Eligibility for the IRA2022 Tax Credit and provide an estimate of the ITC tax credit amount will normally be completed within 30 to 45 days after receiving the executed scope of work. If these services are needed more quickly, we will strive to meet the necessary timeline. The Phase 3 and 4 services will begin around the completion of the projects prior to the filing due date which will likely be around the end of 2025 assuming the dam project is completed prior to the end of 2025 for the filing that will be due by May 15, 2026 (or extended period as applicable) or annually for the PTCs.

Spotlighting additional areas of expertise based on your needs

Based on what we've learned from the County, our Baker Tilly team can also support you with the services and expertise areas outlined below for your projects. Since the dam project started before the adoption of the IRA and can be cost prohibitive for EV charging stations, these services are likely not needed. These can be provided if necessary subject to an additional scope of work agreement.

Prevailing wage and apprenticeship (PW&A) advisory and compliance

Our team helps clients efficiently comply with PW&A by providing the necessary tools, processes and resources to establish, monitor and document compliance. The complex PW&A requirements require separate work streams for construction period compliance, as well as compliance for ongoing operations, which are both central to maximizing the IRC section 45Z clean fuel production tax credit and IRC section 48 energy tax credit.

Compliance with PW&A adds significant value to the already lucrative tax credit through Section 48 of the IRA. When compliant with PW&A, the tax credit will increase by five times the percentage.

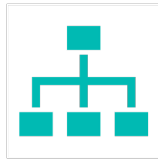
Of note, Baker Tilly has developed a solution for maintaining compliance to IRA PW&A requirements. Our Compliance Portal ingests data from LCP Pro, a trusted cloud-based prevailing wage and workforce compliance management solution. We leverage this data to evaluate compliance as the project is executed. The points on the following page outline specific objectives we will achieve and activities we can perform to help us evaluate PW&A compliance for the County.

Key objectives for PW&A compliance

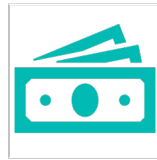
1. Ensure each contractor is meeting prevailing wage requirements
2. Monitor apprenticeship requirements and track progress towards goals
3. Calculate and forecast penalties in real time to minimize violations
4. Provide workpapers to substantiate credit and support filing
5. File final PW&A bonus credit

WORK PLAN AND SCOPE OF SERVICES

Substantiation of compliance



Project Owner:
Monitor overall compliance



Contractor:
*Compare budget to actual
apprentice hours*

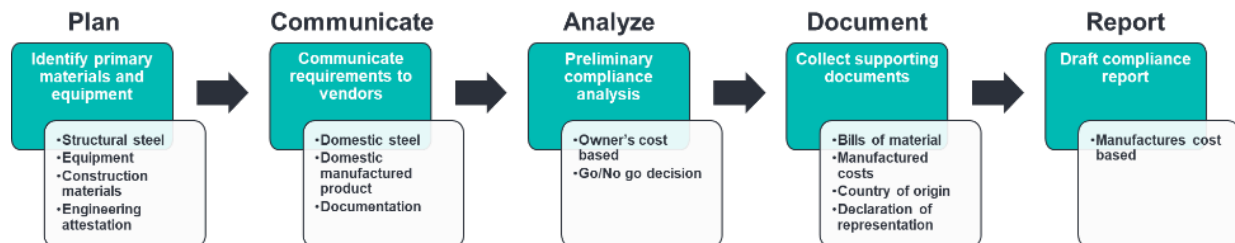


Tax Preparers:
*Prepare documents to
substantiate the tax credit*

Domestic Content (DC) advisory and compliance

Based upon initial discussions, the County is interested in having Baker Tilly advise and evaluate the Domestic Content bonus eligibility. We are prepared to preserve, enhance and claim the Domestic Content bonus as defined within IRA22. These services may or may be applicable based on whether or not the project is anticipated to meet the requirements, and if the cost benefit analysis shows it is viable. These can be provided if necessary subject to an additional scope of work agreement.

The following outlines Baker Tilly's proposed approach to engagements requiring compliance:



Minnesota Department of Commerce Registration

Several Baker Tilly entities are registered with the Minnesota Department of Commerce, however Baker Tilly Advisory Group, LP is not. If our current registration is inadequate for this engagement, we will remedy it during the contracting process, should we be selected. We are confident in our ability to meet all of Dakota County's compliance and procurement needs in a timely fashion.

Baker Tilly Advisory Group, LP is licensed to work in Minnesota through the Minnesota Secretary of State's Office and is currently in good standing.

Conflict of Interest Statement

Baker Tilly has not identified any conflicts of interest for this engagement. **See Appendix B.**

Cost/Fee Proposal

Contractor must provide proposed fixed-fee proposal and hourly work costs to perform the tasks as identified in the Scope of Services section of the RFP. Contractor must provide written cost estimates prior to proceeding with any specific assignments or projects. Billing for completed services shall be based upon a monthly invoice submitted by the Contractor.

Delivering a professional fee estimate for the County

We are excited about the opportunity to build a strong working relationship with the County and have prepared the fee estimate to meet your needs and objectives. Our fees allow for thorough and insightful advice from experienced professionals without unnecessary add-on or startup charges.

The following is a summary of our professional fees for services anticipated to be required for the Lake Byllesby Dam and EV charging station projects under our scope of work and approach section. Pricing for IRA tax credit services will be billed on a fixed total dollar amount for the project. Billing for the collective project appendices, as signed together, will be issued in one combined bill in monthly installments from the project start date through the expected placed in service (PIS) date. The fee schedule for this project if all appendices are signed is as follows:

Lake Byllesby Dam Project Fees

IRA 2022 SERVICES – LAKE BYLLESBY DAM PROJECT – INVESTMENT TAX CREDIT	
Service/Phase	Fixed fees
A1. Determining project eligibility for an IRA22 tax credit	\$30,000
A2. Preserving the tax credit – Communication to vendors	Not Applicable
A3. Establishing the eligible energy basis – Post construction	\$25,000
A4. Claiming the tax credit – Project workpaper file generation	\$20,000
TOTAL – 4-PHASE BASE SERVICES	\$75,000
<i>Optional Compliance Services</i>	
B. Prevailing Wage & Apprenticeship Compliance	Not Applicable*
C. Domestic Content Compliance	To Be Determined**
D. 80/20 Valuation	To Be Determined***
Total – Other compliance services	To Be Determined
Total for 4-Phase base and optional compliance services	\$75,000

COST/FEE PROPOSAL

IRA 2022 SERVICES – LAKE BYLLESBY DAM PROJECT – PRODUCTION TAX CREDIT	
Service/Phase	Fixed fees
A1. Determining project eligibility for an IRA22 tax credit	\$30,000
A2. Preserving the tax credit – Communication to vendors	Not Applicable
A3. Establishing the eligible energy basis – Post construction	\$5,000 Annually
A4. Claiming the tax credit – Project workpaper file generation	\$20,000
TOTAL – 4-PHASE BASE SERVICES	\$50,000 plus \$5,000 Annually

Optional Compliance Services

B. Prevailing Wage & Apprenticeship Compliance	Not Applicable*
C. Domestic Content Compliance	To Be Determined**
D. 80/20 Valuation	To Be Determined***
Total – Other compliance services	To Be Determined
Total for 4-Phase base and optional compliance services	\$50,000 plus \$5,000 Annually

* Based on information included in the request for proposal it is anticipated that the Prevailing Wage & Apprenticeship (PW&A) compliance services will not be required since the project began before the adoption of the IRA.

** Information will be provided in Phase 1 related to the additional tax credit that may be available and there will be discussions with management related to the likelihood of being able to obtain the additional tax credit. If it is determined that meeting the domestic content requirements is likely a price for domestic content compliance can be provided and a cost benefit of the additional tax credit can be assessed factoring in the additional compliance costs.

*** The County is replacing assets so an 80/20 valuation may be necessary. If it is determined that an 80/20 valuation is necessary, an estimate of the costs for the 80/20 valuation can be provided after Phase 1 services are completed as we do not have the information to provide a price estimate for these services at this time.

EV Charging Stations Fees (Assumes also awarded the Lake Byllesby Dam Project IRA Consulting Services Contract)

IRA 2022 SERVICES – EV CHARGING STATIONS – INVESTMENT TAX CREDIT	
Service/Phase	Fixed fees
A1, 3 & 4 Determining project eligibility, establishing the eligible energy basis and workpaper file generation (6 EV Charging Stations)	\$4,000
<i>Optional Compliance Services</i>	
B. Prevailing Wage & Apprenticeship Compliance	Not Included*
Total Fees	\$4,000

* It is likely cost prohibitive to provide these services based on the estimated cost of the projects provided by the County and the anticipated tax credit available.

Avoiding surprises

Routine phone calls, emails and quick consultations are included in the County's fee estimate. We do not believe in billing for every question, comment or concern, and we encourage you to discuss any unusual transactions with us to gain efficiencies for year-end.

If an issue arises, your engagement team members will work with you to determine what assistance is required and arrange an appropriate fee at that time. We will **always** tell you if the assistance you need is out of scope and **never** perform additional work without approval. We do not have a fee multiplier in our fees.

Assumptions

Our estimate is based on the below assumptions. Should any of these change during the engagement, we will contact the County immediately and prepare a change order detailing the new requirements and corresponding budget impact. We will not perform additional work without the County's approval.

The engagement assumptions include:

- Adequate support, preparedness and cooperation from the County's governance team
- No major operational changes
- No significant changes in scope

Hourly billing rates

STANDARD HOURLY RATES (THROUGH DEC. 31, 2025)			
Principals / Directors	\$420.00	To	\$650.00
Senior Managers / Managers	\$290.00	To	\$440.00
Consultants / Analysts / Senior Consultants	\$185.00	To	\$300.00
Support / Paraprofessionals / Interns	\$115.00	To	\$195.00



Exceptions and Deviations

Per RFP Section 7, we hereby take exception to the following sections of Attachment A (Standard Assurances): 1, 2, and 5; the following sections of Attachment B (Insurance Terms): 3, 7, and 8; and the following sections of Attachment C (Sample Contract): 2.6, 3.5, 4.3, 7.1, 7.2, 12.5, 16, 20.3, and 20.4. If selected, we will require the ability to propose additional terms and negotiate mutually acceptable revisions to these sections prior to executing a final contract.

Appendix A: Resumes

PRINCIPAL

Doug Baldessari, CPA

Doug Baldessari is a principal with Baker Tilly.



Baker Tilly Advisory Group, LP

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doug.baldessari@bakertilly.com

bakertilly.com

Education

Master of Professional
Accountancy
Indiana University-Purdue
University–Indianapolis

Bachelor of Science in finance
University of Connecticut–Storrs

Doug has more than 22 years of experience with financial studies and municipal advisory services for utility projects. These projects often involve bond financing, financial analysis and determining utility revenue requirements, cost of service studies, financial planning associated with capital acquisition. Doug also has significant experience with federal incentive programs such as the Inflation Reduction Act (IRA) tax credits where he assists public sector and not-for-profit entities with planning for and attaining enhanced incentives for clean energy projects. Doug serves as the public practice clean energy incentives lead for Baker Tilly.

Specific experience

- Practices financial reporting, strategic planning and utility rate management for utilities
- Tax credit experience to support project development activities for renewable energy and energy transition
- National speaker and author supporting the utilities, governmental and not-for-profit industry associations
- Provides asset management and capital project planning for utilities
- Utility cost-of-service studies and rate design
- Proficient in system development/capacity fee studies
- Offers assistance in wholesale rate development and assistance with intergovernmental contract negotiations
- Assists with bond financing through the open market, state revolving fund, rural development and other sources
- Testifies as expert witness before regulatory agencies, courts and local public hearings on behalf of clients
- Advises and assists with acquisitions, disposition, mergers and privatization and re-municipalization

Industry involvement

- American Public Power Association (APPA)
- American Water Works Association (AWWA)
- Water Environment Federation (WEF)
- WEF Finance and Administrative Subcommittee
- Indiana Water Environment Association (IWEA)
- Ohio Water Environment Association (OWEA)
- Indiana Section American Water Works Association

SENIOR MANAGER

Michael Perkins, MBA

Michael Perkins is a senior manager with Baker Tilly's public sector advisory practice.



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28th Floor
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Education

Master of Business Administration
Northwestern University

Master of Arts in political science
Bachelor of Arts in political science
University of Illinois at Urbana-
Champaign

Michael has more than 12 years of experience working directly in consulting for the public sector and not-for-profit organizations, including k-12 school districts, state and county health departments, city executive offices, government contractors, and social impact focused not-for-profits. He specializes in IRA tax credit incentives and strategy development, change management and performance measurement.

Specific experience

- Performs operational and process reviews to identify opportunities, dependencies, risks and gaps to help organizations fulfill their missions more efficiently and effectively
- Facilitates strategy development, working with clients to identify priorities, conduct fact-finding, align resources and articulate a vision for the future state
- Serves as a facilitator among internal and external stakeholders, building consensus, synthesizing input into actionable insight, and ensuring communications are consistently aligned to strategy
- Helps organizations measure performance and impact by developing KPIs and data strategies necessary to capture, analyze and report those metrics
- Provides project management to ensure objectives are accomplished on time, within budget and with fidelity to organizational practices
- Conducts requirements gathering to facilitate system selection and design, matching technology solutions to needs and objectives

Community involvement

- Local School Council Equity Committee
- A Better Chicago Impact Council

Continuing professional education

- Fundamentals of Sustainability Accounting – International Financial Reporting Standards Foundation

PRINCIPAL

Joel Laubenstein

Joel is a principal with Baker Tilly's development and community advisory practice.



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Madison, WI 53718
United States

T: +1 (512) 975 7282

joel.laubenstein@bakertilly.com

[bakertilly.com](https://www.bakertilly.com)

Education

Bachelor of Science
University of Wisconsin-La Crosse

Since 2008, Joel has specialized in client relationship management, matching Baker Tilly's strengths with the needs of our clients. These needs served range from assurance, compliance, energy, infrastructure and broadband initiatives, outsourced grant writing, and outsourced project development, capital procurement, management and execution. Joel leads firm initiatives and activities related to the Infrastructure Investment and Jobs Act (IIJA) and the Inflation Reduction Act (IRA)

Specific experience

- Specializes in evaluating and supporting the development of new business opportunities in clean energy, broadband, infrastructure and economic development
- Provides financial modeling, analysis and optimal deal structuring services
- Provides specific subject matter expertise related to funding opportunities within the IIJA and IRA, with a focus on maximization of tax credits available to clients under the IRA for energy transition initiatives
- Leverages public and private financing mechanisms
- Provides overall project management services
- Manages valued firm relationships across various disciplines as it relates to the energy transition
- Manages valued Tribal government relationships across various disciplines

Industry involvement

- National Center for American Indian Enterprise Development (NCAIED)
- Native American Finance Officers Association (NAFOA)
- Oklahoma Tribal Finance Consortium
- United South and Eastern Tribes
- American Biogas Council
- American Public Power Association
- American Wind Energy Association
- Association for the Advancement of Sustainability in Higher Education
- Edison Electric Institute
- Solar Energy Industries Association

Robert Moczulewski, CPA

Robert is a tax director with Baker Tilly's federal credits and incentives practice.



Baker Tilly Advisory Group, LP

790 N Water St
Suite 2000
Milwaukee, WI 53202
United States

T: +1 (414) 777 5435

robert.moczulewski@bakertilly.com

bakertilly.com

Education

Master of Science in accounting
Master of Science in taxation
University of Wisconsin–Milwaukee

Bachelor of Arts in economics
University of Wisconsin–Madison

For 25 years, Bob has specialized in providing tax planning services and is a member of the firm's specialty tax services for federal credits and incentives.

Specific experience

- Leads the statutory tax credit practice that advises in energy tax credits, clean energy tax credits, CHIPs credits, production tax credits, advance manufacturing tax credits, alternative energy fueling tax credits and EV vehicles
- Coordinates tax credit guidance across the Baker Tilly IRA22 program between PWA and domestic content service, industry groups, municipal advisory, tax-exempt client practice, energy teams, Tribal services and credit monetization through Baker Tilly Capital
- Career specialization in fixed asset consulting to maximize energy credit basis and depreciation deductions including technical leadership 179D and 45L planning and implementation
- Past cost segregation leader in the greater Wisconsin region providing more than 300 annual engagements
- Concentrated compliance and consulting experience with real estate partnerships including special allocations of income/loss and minimum gain calculations. Specializing in real estate developers and contractors in affordable housing, hospitality, residential and commercial markets
- Past tax compliance experience in directing tax service engagements for 20 major clients. Total taxpayer filings above 200 that range from consolidated corporations, extended family businesses, multi-investor partnerships to simple real estate limited liability companies (LLCs)
- Consults in numerous accounting methods including depreciation, repair and maintenance, intangible assets, construction and cash/accrual issues
- Provides technical research and report support to low-income housing and historic rehabilitation tax credit consulting practice
- Multistate tax planning for corporations and pass-through entities
- Concentrates efforts to deliver exceptional service, extensive client communication and completed projects to meet and exceed expectations

Industry involvement

- American Institute of Certified Public Accountants (AICPA)
- Wisconsin Institute of Certified Public Accountants

DIRECTOR



Laura Cataldo

Laura Cataldo is a director with Baker Tilly's development and community advisory practice.



Baker Tilly Advisory Group, LP

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Madison, WI 53718
United States

T: +1 (608) 240 2488

laura.cataldo@bakertilly.com

bakertilly.com

Education

Bachelor of Arts in public
administration
University of Wisconsin –
Milwaukee

Laura works with real estate and construction firms of all sizes to evaluate business practices and assist with management challenges. Having worked in the construction and real estate industry for more than 25 years, Laura offers a depth of experience working with management teams to improve profitability and succeed in the changing marketplace. She has a deep understanding of construction industry labor and workforce matters and is recognized nationally for her work and thought leadership on these issues. She excels at working with dynamic and demanding environments that require relationship building, versatility and challenge.

Specific experience

- Experienced in leading strategy development and defining initiatives required to meet strategic goals
- Strong understanding of construction industry labor and workforce issues gained through appointment to a workforce board and long-term advisory for contractors, labor unions and trade associations
- Management consulting for construction and real estate companies, labor organizations, and trade associations with a focus on strategic planning and organizational effectiveness, business development strategy and workforce development
- Development and delivery of programs intended to increase business management skills for contractors and prepare individuals for leadership roles
- Championed business development initiatives that increased opportunities, grew market position and strengthened relations with industry partners

Industry involvement

- Associated General Contractors (AGC) of America, Workforce taskforce, member
- Wisconsin Transportation Builders Association (WTBA), associate council
- Workforce Development Board of South Central Wisconsin, past-chair
- College and Workforce Readiness Council, appointee
- Destination Career Academy of Wisconsin, advisory council
- Four Lakes Education, board member
- Our Lady Queen of Peace

SENIOR MANAGER

Rob Bellile, CPA, CMA

Rob is a senior manager with Baker Tilly's development advisory practice.



Baker Tilly Advisory Group, LP

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Suite 2000
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United States

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rob.bellile@bakertilly.com

bakertilly.com

Education

Bachelor of Business
Administration in accounting
and finance
University of Wisconsin-Oshkosh

With more than 10 years of experience serving the industrial sector, Rob excels in identifying key drivers of profitability within an operation and developing solutions to manage those key indicators on an ongoing basis. As a finance professional with experience serving the manufacturing industry, Rob develops solutions that result in real savings and process improvements for his clients.

Specific experience

- Brings a problem solving approach to address challenges ranging from tactical daily business reporting to strategic capital investments
- Enables management teams to see their key business drivers in new and interactive ways through the development of innovative dashboard reporting
- Conducts product line margin analysis leveraging Baker Tilly's Dynamic Costing® methodology to help clients understand what drives profitability
- Develops models to display financial implications of decisions ranging from daily production management to what-if scenarios requiring large capital investment
- Performs financial process assessments to identify operational risks and efficiency opportunities through the use of leading analytics tools
- Fosters communication amongst operations, finance and IT personnel within client organizations to facilitate efficient project delivery
- Has built programs to ensure his clients receive the maximum value from significant government investments ranging from SBA loans to tax credits
- Has performed operations and consulting projects in over 40 unique manufacturing facilities

Industry involvement

- Institute of Management Accountants (IMA)
- International Dairy Foods Association (IDFA)
- FaB Wisconsin
- Solar Energy Industries Association (SEIA)
- Illinois Manufacturers Association (IMA)
- American Institute of Certified Public Accountants (AICPA)

Appendix B: Forms

ATTACHMENT D: NON-COLLUSION AND CONFLICT OF INTEREST STATEMENT

Please print or type (in ink)

CONTRACTOR NAME: _____ FEDERAL TAX ID NUMBER: _____

Company Address: _____

City: _____ State: _____ Zip Code: _____

Contact Person: _____ Title: _____

Phone Number: _____ Fax Number: _____ Email: _____

In signing this bid, proposal or quote, Contractor certifies that it has not, either directly or indirectly, entered into any agreement or participated in any collusion or otherwise taken any action in restraint of the competition; that no attempt has been made to induce any other person or firm to submit or not to submit a bid, proposal or quote; that this bid, proposal or quote has been independently arrived at without collusion with any other party submitting a bid, proposal or quote, competitor or potential competitor, that this bid, proposal or quote has not been knowingly disclosed prior to the opening of the bids, proposals or quotes to any bid, proposal or quote competitor; that the above statement is accurate under penalty or perjury.

Contractor also certifies that to the best of its knowledge none of its owners, directors, officers or principals (collectively, "Corporate Executive") are closely related to any County employee who has or may appear to have any control over the award, management, or evaluation of the contract. A Contractor's Corporate Executive is closely related when any of the following circumstances exist:

1. A Corporate Executive and any County employee who has or appears to have any control over the award, management or evaluation of the contract are related by blood, marriage or adoption; or
2. A Corporate Executive and any County employee who has or appears to have any control over the award, management or evaluation of the contract are current or former business partners, co-workers, or have otherwise previously worked closely together in the private or public sector; or
3. A Corporate Executive and any County employee who has or appears to have any control over the award, management or evaluation of the contract share a personal relationship that is beyond that of a mere acquaintance, including but not limited to friendship or family friendship.

If one or more of the above circumstances exist, Contractor must disclose such circumstance(s) to Dakota County in writing. Failure to disclose such circumstances invalidates the Contract.

Contractor will comply with all terms, conditions, specifications required by the party submitting a bid, proposal or quote in this Request for Bid, Proposal or Quote and all terms of our bid, proposal or quote response.

Authorized Signature

Title

Date

You are advised that according to Dakota County Board Resolution 18-485 and Policy 2751, if there is a question as to whether there may be an appearance of a conflict of interest, the contract shall be presented to the County Board for approval, regardless of the amount of the contract. Whether a conflict of interest or the appearance of a conflict of interest exists is a determination made by Dakota County.

Submit this form as part of the Bid, Proposal or Quote response.

ATTACHMENT E: PROPOSAL SIGNATURE FORM

1. In submitting this proposal, it is understood by the Proposer that Dakota County reserves the right to reject any or all proposals, to waive any informality or irregularity in any proposal received and to accept any alternate (if applicable) in any order or combination. If awarded the Contract, the undersigned agrees to execute an agreement within the specified time for the above stated compensation.
2. In submitting this proposal, it is understood that Dakota County reserves the right to reject any or all Proposals, to waive any informality or irregularity in any proposal received and to accept any alternate (if applicable) in any order or combination. If awarded the Contract, the undersigned agrees to execute an agreement within the specified time for the above stated compensation.
3. By signing this proposal, the proposer understands and agrees to the terms and conditions set forth herein and in the Instruction to Proposers and General Specifications and drawings. The undersigned agrees if awarded the contract to complete the contract within 15 calendar days from the date of written Notice to Proceed by the County.
4. This document can only be signed by a person authorized to bind the proposer to a contract.
5. This proposal document contains a total of 40 pages, attached specifications, drawings and all addenda issued.
6. NON-COLLUSION STATEMENT must be attached to this proposal Form and signed by the Contractor's duly authorized representative.

Indicate Addenda received: _____

Please print: _____

Legal Name of Company

Address

Name and Title of Authorized Agent

Signature

Date

Incorporated in the State of: _____

Indicate type of company: _____

Corporation/partnership/sole proprietorship

Submit this form as part of the Bid, Proposal or Quote response.