



CITY OF ANAMOSA

CITY COUNCIL AGENDA – REGULAR SESSION

MONDAY, MARCH 13, 2023 – 6:00 P.M.
ANAMOSA LIBRARY & LEARNING CENTER
600 EAST 1ST STREET, ANAMOSA, IA 52205

Zoom Meeting Link
<https://us02web.zoom.us/j/8012629567>
Meeting ID: 801 262 9567
Passcode: Anamosa

Join by Telephone
+1 312 626 6799 US
Meeting ID: 8901 262 9567
Passcode: 4952698

If you wish to address the City Council, please wait for the Mayor to open the floor for public comment on that agenda item and then approach the podium. Before speaking, please state your name and address. Each speaker is limited to five (5) minutes per agenda item and is expected to refrain from the use of profane, obscene, or slanderous language.

The above Zoom link does not allow for participation in the meeting. It is for viewing only.

- 1.0) **ROLL CALL**
- 2.0) **PLEDGE OF ALLEGIANCE**
- 3.0) **MOTION TO APPROVE THE MINUTES FROM THE FOLLOWING MEETINGS:**
 - 3.1) FEBRUARY 27, 2023 – REGULAR SESSION
 - 3.2) FEBRUARY 28, 2023 – SPECIAL SESSION
 - 3.3) MARCH 6, 2023 – SPECIAL SESSION
- 4.0) **PUBLIC HEARINGS:**
 - 4.1) CDBG HOUSING REHAB GRANT FUNDED ACTIVITIES
 - 4.2) PUBLIC HEARING ON PROPOSAL TO ENTER INTO A SEWER REVENUE LOAN AND DISBURSEMENT AGREEMENT AND TO BORROW MONEY NOT TO EXCEED \$119,000
 - 4.3) **RESOLUTION 2023-13** – TAKING ADDITIONAL ACTION WITH RESPECT TO A SEWER REVENUE LOAN AND DISBURSEMENT AGREEMENT AND AUTHORIZING, APPROVING AND SECURING THE PAYMENT OF \$119,000 SEWER REVENUE LOAN AND DISBURSEMENT AGREEMENT ANTICIPATION PROJECT NOTE (IFA INTERIM LOAN AND DISBURSEMENT AGREEMENT. **ROLL CALL.**
- 5.0) **OLD BUSINESS:**
 - 5.1) **REVIEW AND APPROVAL** – PAYMENT TO ORIGIN DESIGN FOR THE DILLION MILITARY BRIDGE EVALUATION THROUGH 02/11/23 IN THE AMOUNT OF \$1,255.00.
 - 5.2) **REVIEW AND APPROVAL** – DOWNTOWN TREE PROPOSAL (Shane Brown, Streets Superintendent)
 - 5.3) **DISCUSSION AND POSSIBLE ACTION** – PRELIMINARY PROPOSAL FOR DOWNTOWN LANDSCAPING NODES (Shane Brown, Streets Superintendent)
 - 5.4) **REVIEW AND APPROVAL** – ANNUAL RENEWAL OF GIS SERVICES (HR Green)
 - 5.5) **REVIEW AND APPROVAL** – PAYMENT TO HR GREEN, IN THE AMOUNT OF \$900.01, FOR THE NEW JORDAN WELL NO. 6 CONSTRUCTION PHASE SERVICES-AMENDMENT NO. 2.
 - 5.6) **REVIEW AND APPROVAL** – PAYMENT TO HR GREEN, IN THE AMOUNT OF \$1,500.01, FOR THE S. BOOTH STREET WATER MAIN & STORM SEWER REPLACEMENT CONSTRUCTION PHASE SERVICES – AMENDMENT NO. 1.

- 5.7) **REVIEW AND APPROVAL** – PAYMENT TO HR GREEN, IN THE AMOUNT OF \$1,300, FOR THE WATER TREATMENT PLANT DISINFECTION SYSTEM CPS.
- 5.8) **REVIEW AND APPROVAL** – PAYMENT TO MARTIN GARDNER ARCHITECTURE, IN THE AMOUNT OF \$1,112.13, FOR THE POLICE STATION RENNOVATION PROJECT.
- 5.9) **REVIEW AND APPROVAL** – PAYMENT TO MARTIN GARDNER ARCHITECTURE, IN THE AMOUNT OF \$8,812.50, FOR THE DOWNTOWN REVITALIZATION PROJECT-PHASE #2.
- 5.10) **REVIEW AND APPROVAL** – PAY APPLICATION FOR PARTIAL PAYMENT NO. 7, TO BOOMERANG, IN THE AMOUNT OF \$26,693.74, FOR THE ODR EXTENSION PROJECT.
- 5.11) **REVIEW AND APPROVAL** – ANAMOSA POLICE STATION RENOVATION, CHANGE ORDER #4, IN THE AMOUNT OF \$2,950.00, FOR WINDOW WELL RESTORATION AND SUPPORT COLUMN.
- 5.12) **REVIEW AND APPROVAL** – ANAMOSA POLICE STATION RENOVATION, CHANGE ORDER #5, FOR FAULTY FLOOR REPAIR AND LAMINATE TILE, NO COST.
- 5.13) **REVIEW AND APPROVAL** – ANAMOSA POLICE STATION RENOVATION, PAY APPLICATION #4, TO DAVE’S COMPLETE CONSTRUCTION, IN THE AMOUNT OF \$81,142.64.

6.0) NEW BUSINESS

- 6.1) **RESOLUTION 2023-14** – ACCEPTING THE FY21 INDEPENDENT AUDITOR’S REPORT. **ROLL VOTE.**
- 6.2) **RESOLUTION 2023-15** – SETTING THE DATE FOR A PUBLIC HEARING, ON MARCH 27, 2023, AT 6PM, AT THE ANAMOSA LIBRARY & LEARNING CENTER, TO VACATE THE SANITARY SEWER EASEMENT IN THE MAQUOKETA VALLEY ELECTRIC PROPERTY, LOCATED AT 112 N. HUBER STREET. **ROLL VOTE.**
- 6.3) **RESOLUTION 2023-16** – SETTING THE DATE FOR A PUBLIC HEARING, ON APRIL 10, 2023, AT 6PM, AT THE ANAMOSA LIBRARY & LEARNING CENTER, TO PROVIDE NOTICE OF INTENT TO APPLY FOR FEDERAL FUNDS RELATED TO THE POLICE DEPARTMENT RENNOVATION PROJECT. **ROLL VOTE.**
- 6.4) **RESOLUTION 2023-17** – SETTING (CORRECTING) THE WAGE OF PARKS & RECREATION EMPLOYEE, JO MCNAMARA, IN ACCORDANCE WITH THE RECOMMENDATIONS OF THE PARK BOARD. **ROLL VOTE.**
- 6.5) **RESOLUTION 2023-18** – RESOLUTION OF TERMINATION WITHOUT CAUSE AND NON-RENEWAL OF EMPLOYMENT AGREEMENT. **ROLL VOTE.**
- 6.6) **REVIEW AND APPROVAL** OF CITY-WIDE CLEANUP ON SATURDAY, APRIL 1, 2023, FROM 7:00-11:00AM. (Shane Brown, Streets Superintendent)
- 6.7) **REVIEW AND APPROVAL** OF LIQUOR LICENSE RENEWAL FOR BOONDOCKS
- 6.8) **REVIEW AND APPROVAL** OF CURRENT BILLS

7.0) CITY ADMINISTRATOR’S REPORT:

8.0) MAYOR AND COUNCIL REPORTS:

8.1) MAYOR'S REPORT

8.2) COUNCIL REPORTS

9.0) PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA

10.0) ADJOURNMENT

STATEMENT OF COUNCIL PROCEEDINGS
February 27, 2023

The City Council of the City of Anamosa met in Regular Session February 27, 2023, at the Anamosa Library and Learning Center and via Zoom at 6:00 p.m. with Mayor Rod Smith presiding. The following Council Members were present: Rich Crump, Jeff Stout, Kay Smith, Teresa Tuetken, Brooke Gombert and Alan Zumbach. Absent: None. Also present: Michon Jackson, City Administrator/City Clerk and Penny Lode, Deputy Treasurer. Iowa Code Chapter 21, as interpreted, permits public meetings to be held electronically.

Mayor Rod Smith called the meeting to order at 6:00 p.m. Roll call was taken with a quorum present.

Motion by Zumbach, seconded by Crump to approve the minutes of 02/13/2023 Regular Council Meeting minutes. Ayes: all. Nays: none. Motion carried.

Motion by Crump, seconded by Zumbach to table any action on Change Order #9 from Boomerang for the Fire Dept Addition in the amount of \$11,289.16 until more information is obtained regarding the electrical issue. Ayes: all. Nays: none. Motion carried.

Motion by Smith, seconded by Zumbach to table any action on Amendment #3 to professional services agreement with Shiver-Hattery for the Fire Station Addition until more info is obtained. Ayes: all. Nays: none. Motion carried.

Motion by Crump, seconded by Gombert approving pay request from WHKS for engineering services from 11/17/22 through 1/27/23 for the WWTP improvements in the amount of \$26,719.06. Ayes: all. Nays: none. Motion carried.

Motion by Crump, seconded by Zumbach approving payment to HR Green for professional services through 2/17/23 for work performed on Cedar & Huber reconstruction in the amount of \$15,132.00. Ayes: all. Nays: none. Motion carried.

Motion by Crump, seconded by Tuetken to postpone any action on Resolution 2023-07 until additional financial information is available. Roll vote: Ayes: Stout, Gombert, Crump, Smith, Tuetken, Zumbach. Nays: none. Motion carried.

Motion by Crump, seconded by Zumbach approving Resolution 2023-08 fixing a date for public hearing on proposal to enter into a sewer revenue loan and disbursement agreement and to borrow money thereunder in a principal amount not to exceed \$119,000. Roll vote. Ayes: Zumbach, Stout, Gombert, Crump, Smith, Tuetken. Nays: none. Motion carried.

Motion by Smith, seconded by Crump approving Resolution 2023-09 setting a public hearing for March 13, 2023 to discuss the status of CDBG Housing Rehab Grant funded activities for the City of Anamosa. Roll vote: Tuetken, Zumbach, Stout, Gombert, Crump, Smith. Nays: none. Motion carried.

Motion by Crump, seconded by Stout approving Resolution 2023-10 setting a date for public hearing on the proposed annual budget for fiscal year 2024 for April 10th, 2023. Roll vote. Ayes: Smith, Tuetken, Zumbach, Stout, Gombert, Crump. Nays: none. Motion carried.

Motion by Crump, seconded by Tuetken approving final payment for 102 Sales St to AEC Contracting in the amount of \$20,072.10 for housing rehab program. Ayes: all. Nays: none. Motion carried.

Motion by Smith, seconded by Zumbach approving handicapped parking to be added by the pavilion at Wapsi-ana Park. Ayes: all. Nays: none. Motion carried.

Motion by Crump, seconded by Stout to approve payment of current bills. Ayes: all. Nays: none. Motion carried.

City Administrators report: Jackson stated she attended some website training and will work on getting the site updated.

Mayor report: none. Council reports: Stout stated the Jones County Dispatch system has been upgraded.

There were no comments from public for items not on the agenda.

Motion by Crump, seconded by Tuetken to enter into closed session per Iowa State Code Section 21.5(i) – to evaluate the professional competency of an individual(s) who's appointment, hiring, performance or discharge is being considered when necessary to prevent needless and irreparable injury to that persons reputation and that the individuals have requested a Closed Session. Ayes: all. Nays: none. Motion carried.

Council entered into Closed Session at 7:23 p.m.

Council returned to open session at 8:25 p.m. and adjourned.

Rod Smith, Mayor

ATTEST:

Penny K. Lode, Deputy Treasurer

STATEMENT OF COUNCIL PROCEEDINGS
February 28, 2023

The City Council of the City of Anamosa met in Special Session February 28, 2023, at the Anamosa City Hall Council Chambers at 5:00 p.m. with Mayor Rod Smith presiding. The following Council Members were present: Rich Crump, Jeff Stout, Kay Smith, Teresa Tuetken, Brooke Gombert and Alan Zumbach. Absent: None. Also present: Michon Jackson, City Administrator/Clerk, Penny Lode, Deputy Treasurer, and Jeremiah Hoyt, Police Chief.

Mayor Rod Smith called the meeting to order at 5:00 p.m. Roll call was taken with a quorum present.

Motion by Crump, seconded by Zumbach to suspend City Administrator/Clerk with pay until further notice not to exceed 14 days without motion to extend. Roll vote. Ayes: all. Nays: none. Motion carried.

Motion by Smith, seconded by Zumbach to appoint Jeremiah Hoyt temporary City Administrator/Clerk. Roll vote. Ayes: all. Nays: none. Motion carried.

Meeting adjourned at 5:03 pm.

Rod Smith, Mayor

ATTEST:

Penny K. Lode, Deputy Treasurer

STATEMENT OF COUNCIL PROCEEDINGS
March 6, 2023

The City Council of the City of Anamosa met in Special Session March 6, 2023, at the Anamosa Library & Learning Center and via Zoom at 6:00 p.m. with Mayor Rod Smith presiding. The following Council Members were present: Rich Crump, Jeff Stout, Kay Smith, Teresa Tuetken, Brooke Gombert and Alan Zumbach. Absent: None. Also present: Jeremiah Hoyt, Interim City Administrator/Clerk and Penny Lode, Deputy Treasurer.

Mayor Rod Smith called the meeting to order at 6:00 p.m. Roll call was taken with a quorum present.

Motion by Crump, seconded by Zumbach to approve Resolution 2023-11 approving the hiring of contracted employee for City Hall to assist with financial reporting. Roll vote: Ayes: Smith, Tuetken, Zumbach, Stout, Gombert, Crump. Nays: none. Motion carried.

Motion by Crump, seconded by Gombert to approve Resolution 2023-12 setting salary of Interim City Administrator/City Clerk. Roll vote. Ayes: Tuetken, Zumbach, Stout, Gombert, Crump, Smith. Nays: none. Motion carried.

Council went into Budget Work Session

Meeting adjourned at 7:16 pm.

Rod Smith, Mayor

ATTEST:

Penny K. Lode, Deputy Treasurer

PUBLIC HEARING

Monday, March 13, 2023 at 6:00 P.M.

Anamosa Library and Learning Center, 600 E. 1st Street, Anamosa, IA 52205

THE PURPOSE OF THIS HEARING IS TO CONSIDER THE STATUS OF FUNDED ACTIVITIES FOR THE HOUSING REHABILITATION PROGRAM FOR BRIGHTON, IOWA, AS ASSISTED BY THE COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM (CONTRACT #21-HSG-003)

As required for this hearing, it is noted that:

- a. For a general description of accomplishments to-date, a CDBG Housing contract in the amount of \$207,495 was awarded to the City of Anamosa from the Iowa Economic Development Authority with a release of funds issued on January 31, 2022.
- b. For a summary of expenditures to-date, through February 28, 2023, a total of \$66,790.80 has been invoiced; \$47, 867.70 for construction, and \$18,923.10 for grant administration and technical services. Construction items included but were not limited to the replacement of roofs, gutters, siding, windows, doors, and steps, as well as lead hazard reduction items.
- c. For a general description of remaining work, 1 property has been rehabilitated to date, and 4 properties are under construction. A completion date is anticipated for June 30, 2023.
- d. For a general description of changes made to the project budget, performance targets, activity schedules, project scope, location, objectives or beneficiaries, No changes or amendments have been made at this time.

Public in attendance:

UNITED STATES OF AMERICA
STATE OF IOWA
JONES COUNTY
CITY OF ANAMOSA

SEWER REVENUE LOAN AND DISBURSEMENT AGREEMENT ANTICIPATION PROJECT NOTE
(IFA INTERIM LOAN AND DISBURSEMENT AGREEMENT)

No. 1

MAXIMUM PRINCIPAL AMOUNT: \$119,000

INTEREST RATE

PROJECT NOTE DATE

0%

March 31, 2023

This Sewer Revenue Loan and Disbursement Agreement Anticipation Project Note (IFA Interim Loan and Disbursement Agreement) (the “Project Note”) is issued to the Iowa Finance Authority (the “Lender”) by the City of Anamosa, Iowa (the “City”), as of the Project Note Date. The Lender shall loan to the City an interim amount not to exceed \$119,000.

The City has adopted a resolution (the “Resolution”) authorizing and approving this Project Note pursuant to the provisions of Sections 76.13 and 384.24A of the Code of Iowa, 2021, as amended, and providing for the issuance and securing the payment of this Project Note, and reference is made to the Resolution for a more complete statement as to the source of payment of this Project Note and the rights of the owners of this Project Note. This Project Note, together with any additional obligations as may be hereafter issued and outstanding from time to time under the conditions set forth in the Resolution, shall be payable solely and only from the proceeds (the “Loan Proceeds”) of an authorized Loan and Disbursement Agreement and the corresponding future issuance of Sewer Revenue Bonds, a sufficient portion of which have been appropriated to the payment hereof.

The proceeds of this Project Note shall be used for the purposes set forth in the Resolution and shall be made available to the City in the form of one or more periodic disbursements.

This Project Note shall be executed and delivered to the Lender in evidence of the City’s obligation to repay the amounts payable hereunder and shall bear interest at 0%. This Project Note shall be payable as to principal in full on the Maturity Date (hereinafter defined) and in the total aggregate amount drawn by the City pursuant to this Project Note, shall be subject to prepayment in whole or in part on any date at a prepayment price equal to the principal amount hereof prepaid, and shall contain such other terms and provisions as provided in the Resolution.

This Project Note is payable as to principal three years from the Project Note Date (the “Maturity Date”). If the City enters into a Loan and Disbursement Agreement with the Lender pursuant to the Iowa Water Pollution Control Works and Drinking Water Facilities Financing Program by the Maturity Date, the Lender may provide for the repayment in full of this Project Note pursuant to the terms of such Loan and Disbursement Agreement and the resolution authorizing the Loan and Disbursement Agreement.

This Project Note is executed pursuant to the provisions of Sections 76.13 and 384.24A of the Code of Iowa and shall be read and construed as conforming to all provisions and requirements of the statute.

In the event of any inconsistency or conflict between the terms and conditions of the Resolution and this Project Note, the parties acknowledge and agree that the terms of this Project Note shall take precedence over any such terms of the Resolution.

And It Is Hereby Certified and Recited that all acts, conditions and things required by the laws and Constitution of the State of Iowa, to exist, to be had, to be done or to be performed precedent to and in the issue of this Project Note were and have been properly existent, had, done and performed in regular and due form and time; and that the issuance of this Project Note does not exceed any constitutional or statutory limitations.

IN TESTIMONY WHEREOF, the City of Anamosa, Iowa has caused this Project Note to be executed by its Mayor and attested by its City Clerk all as of the Project Note Date.

CITY OF ANAMOSA, IOWA

By: _____
Mayor

Attest:

City Clerk

IN WITNESS WHEREOF, I have hereunto affixed my signature all as of the date first above written.

IOWA FINANCE AUTHORITY

By: _____

Its:

March 10, 2023

VIA EMAIL

Jeremiah Hoyt
Interim City Administrator/Clerk/City Hall
Anamosa, Iowa

Re: \$119,000 SRF Planning and Design Loan
File No. 419786-70

Dear Jeremiah:

We have prepared and attach proceedings to be used at the March 13, 2023 City Council meeting to enable the Council to hold the hearing on and authorize a Sewer Revenue Loan and Disbursement Agreement (the "Agreement") and approve the issuance of a Sewer Revenue Planning and Design Loan Project Note (the "Project Note"). The proceedings attached include the following items:

1. Minutes of the March 13, 2023 meeting reflecting the hearing and providing for the adoption of a resolution (the "Resolution") authorizing and approving the Agreement and providing for the issuance of the Project Note.
2. Certificate attesting to the transcript.
3. The Project Note. Please have the Project Note signed as indicated, and return the executed Project Note to us.

On March 13, 2023, the City Council should meet as scheduled and conduct the hearing. The minutes as drafted assume that no objections will be filed or made. The City Council may then proceed with the adoption of the attached Resolution.

Please return one fully executed copy of these proceedings, along with the executed Project Note, to our office by March 20, 2023.

Please call Erin Regan, Lauren Baker, or me if you have questions.

Best regards,

John P. Danos

Attachments

cc: Tracy Scebold
Tony Toigo
Lee Wagner
Maggie Burger
Kevin Graves

(Hearing/Issuance – Sewer Revenue)

419786-70

Anamosa, Iowa

March 13, 2023

A meeting of the City Council of the City of Anamosa, Iowa, was held on March 13, 2023, at 6:00 p.m., at the Anamosa Library and Learning Center, in the City.

The meeting was called to order by the Mayor, and the roll was called showing the following Council Members present and absent:

Present: _____

Absent: _____.

This being the time and place specified for holding a public hearing and taking action on the proposal to enter into a Sewer Revenue Loan and Disbursement Agreement, the City Clerk announced that no written objections had been placed on file. Whereupon, the Mayor called for any written or oral objections, and there being none, the Mayor declared the public hearing closed.

After due consideration and discussion, Council Member _____ introduced the following resolution and moved its adoption, seconded by Council Member _____. The Mayor put the question upon the adoption of said resolution, and the roll being called, the following Council Members voted:

Ayes: _____

Nays: _____.

Whereupon, the Mayor declared the resolution duly adopted as hereinafter set out.

RESOLUTION NO. 2023-13

Resolution taking additional action with respect to a Sewer Revenue Loan and Disbursement Agreement and authorizing, approving and securing the payment of a \$119,000 Sewer Revenue Loan and Disbursement Agreement Anticipation Project Note (IFA Interim Loan and Disbursement Agreement)

WHEREAS, the City of Anamosa (the “City”), in Jones County, State of Iowa, did heretofore establish a Municipal Sanitary Sewer System (the “Utility”) in and for the City which has continuously supplied sanitary sewer service in and to the City and its inhabitants since its establishment; and

WHEREAS, the management and control of the Utility are vested in the City Council, (the “Council”), and no board of trustees exists for this purpose; and

WHEREAS, pursuant to a prior resolution of the Council (the “Outstanding Bond Resolution”), the City has heretofore issued its \$2,320,000 Sewer Revenue Bond, SRF Series 2008, dated February 12, 2008 (the “Outstanding Bond”), a portion of which remains outstanding; and

WHEREAS, pursuant to the Outstanding Bond Resolution, the City reserved the right to issue additional obligations payable from the net revenues of the Utility and ranking on a parity with the Outstanding Bond under the terms and conditions set forth in the Outstanding Bond Resolution; and

WHEREAS, the City has heretofore proposed to borrow money and enter into a Sewer Revenue Loan and Disbursement Agreement (the “Loan and Disbursement Agreement”) with the Iowa Finance Authority (the “Lender”) and to issue in accordance therewith Sewer Revenue Bonds (the “Bonds”) in a principal amount not to exceed \$119,000 to provide funds to pay the costs, to that extent, of planning, designing, and constructing improvements and extensions to the Utility (the “Project”), and has published notice of the proposed action and has held a hearing thereon on March 13, 2023; and

WHEREAS, it is necessary at this time to authorize and approve the issuance of a \$119,000 Sewer Revenue Loan and Disbursement Agreement Anticipation Project Note (IFA Interim Loan and Disbursement Agreement) (the “Project Note”) pursuant to the provisions of Section 76.13 of the Code of Iowa in anticipation of the receipt of and payable from the proceeds of the Loan and Disbursement Agreement (the “Loan Proceeds”) in order to pay authorized costs in connection with planning and designing the Project;

NOW, THEREFORE, Be It Resolved by the City Council of the City of Anamosa, Iowa, as follows:

Section 1. The City Council hereby covenants for the benefit of the Lender and all who may at any time be the holder of the Project Note to enter into the Loan and Disbursement Agreement and to issue and deliver the Bonds prior to the Maturity Date, as defined in the Project Note, and declares that this resolution constitutes the “additional action” required by

Section 384.24A of the Code of Iowa. The Bonds are hereby ordered to be issued at such time as the City enters into the Loan and Disbursement Agreement.

Section 2. The Project Note in the principal amount of \$119,000 is hereby authorized to be issued to the Lender. The Project Note shall be dated as of the date of closing, shall mature on the Maturity Date as defined in the Project Note, and shall bear interest at the rate of 0% per annum.

The Project Note shall be executed on behalf of the City with the official manual or facsimile signature of the Mayor and attested with the official manual or facsimile signature of the City Clerk and shall be a fully registered instrument without interest coupons. In case any officer whose signature or the facsimile of whose signature appears on the Project Note shall cease to be such officer before the delivery of the Project Note, such signature or such facsimile signature shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery.

The City Clerk is hereby designated as the Registrar and Paying Agent for the Project Note and may be hereinafter referred to as the “Registrar” or the “Paying Agent.”

The City reserves the right to prepay principal of the Project Note in whole or in part on any date prior to the Maturity Date, as defined in the Project Note, at a prepayment price equal to the principal amount thereof prepaid.

The Project Note shall be fully registered as to both principal and interest in the name of the owner in the records of the City kept for such purpose, after which no transfer shall be valid unless made on said records by the City Clerk, and then only upon a written instrument of transfer satisfactory to the City, duly executed by the registered owner or the duly authorized attorney for such registered owner.

The City shall maintain as confidential the record of identity of owners of the Project Note, as provided by Section 22.7 of the Code of Iowa.

Section 3. The Project Note shall be in substantially the following form:

(Form of Project Note)

UNITED STATES OF AMERICA
STATE OF IOWA
JONES COUNTY
CITY OF ANAMOSA

SEWER REVENUE LOAN AND DISBURSEMENT AGREEMENT ANTICIPATION PROJECT NOTE
(IFA INTERIM LOAN AND DISBURSEMENT AGREEMENT)

No. 1	MAXIMUM PRINCIPAL AMOUNT: \$119,000
INTEREST RATE	PROJECT NOTE DATE
0%	March 31, 2023

This Sewer Revenue Loan and Disbursement Agreement Anticipation Project Note (IFA Interim Loan and Disbursement Agreement) (the “Project Note”) is issued to the Iowa Finance Authority (the “Lender”) by the City of Anamosa, Iowa (the “City”), as of the Project Note Date. The Lender shall loan to the City an interim amount not to exceed \$119,000.

The City has adopted a resolution (the “Resolution”) authorizing and approving this Project Note pursuant to the provisions of Sections 76.13 and 384.24A of the Code of Iowa, 2021, as amended, and providing for the issuance and securing the payment of this Project Note, and reference is made to the Resolution for a more complete statement as to the source of payment of this Project Note and the rights of the owners of this Project Note. This Project Note, together with any additional obligations as may be hereafter issued and outstanding from time to time under the conditions set forth in the Resolution, shall be payable solely and only from the proceeds (the “Loan Proceeds”) of an authorized Loan and Disbursement Agreement and the corresponding future issuance of Sewer Revenue Bonds, a sufficient portion of which have been appropriated to the payment hereof.

The proceeds of this Project Note shall be used for the purposes set forth in the Resolution and shall be made available to the City in the form of one or more periodic disbursements.

This Project Note shall be executed and delivered to the Lender in evidence of the City’s obligation to repay the amounts payable hereunder and shall bear interest at 0%. This Project Note shall be payable as to principal in full on the Maturity Date (hereinafter defined) and in the total aggregate amount drawn by the City pursuant to this Project Note, shall be subject to prepayment in whole or in part on any date at a prepayment price equal to the principal amount hereof prepaid, and shall contain such other terms and provisions as provided in the Resolution.

This Project Note is payable as to principal three years from the Project Note Date (the “Maturity Date”). If the City enters into a Loan and Disbursement Agreement with the Lender pursuant to the Iowa Water Pollution Control Works and Drinking Water Facilities Financing Program by the Maturity Date, the Lender may provide for the repayment in full of this Project

Note pursuant to the terms of such Loan and Disbursement Agreement and the resolution authorizing the Loan and Disbursement Agreement.

This Project Note is executed pursuant to the provisions of Sections 76.13 and 384.24A of the Code of Iowa and shall be read and construed as conforming to all provisions and requirements of the statute.

In the event of any inconsistency or conflict between the terms and conditions of the Resolution and this Project Note, the parties acknowledge and agree that the terms of this Project Note shall take precedence over any such terms of the Resolution.

And It Is Hereby Certified and Recited that all acts, conditions and things required by the laws and Constitution of the State of Iowa, to exist, to be had, to be done or to be performed precedent to and in the issue of this Project Note were and have been properly existent, had, done and performed in regular and due form and time; and that the issuance of this Project Note does not exceed any constitutional or statutory limitations.

IN TESTIMONY WHEREOF, the City of Anamosa, Iowa has caused this Project Note to be executed by its Mayor and attested by its City Clerk all as of the Project Note Date.

CITY OF ANAMOSA, IOWA

By: DO NOT SIGN
Mayor

Attest:

DO NOT SIGN
City Clerk

IN WITNESS WHEREOF, I have hereunto affixed my signature all as of the date first above written.

IOWA FINANCE AUTHORITY

By: _____
Its: _____

Section 4. The Project Note shall be executed as herein provided as soon after the adoption of this resolution as may be possible and thereupon shall be delivered to the Registrar for registration and delivery to the Lender, upon receipt of the Project Note proceeds.

Section 5. The Loan Proceeds are hereby appropriated to the payment of the Project Note and may also be appropriated to the payment of other obligations issued to pay costs of the Project, but only to the extent that full provision has been made for the payment of principal of the Project Note.

At its sole discretion, the City Council may appropriate to the payment of the Project Note proceeds to be received from state or federal grants and/or income or revenues from sources to be received and expended for the Project during the period of Project construction.

The Project Note is a limited obligation of the City payable solely and only from the Loan Proceeds and shall not constitute a general obligation of the City, nor shall it be payable in any manner by taxation, and under no circumstances shall the City be in any manner liable by reason of the failure of the Loan Proceeds to be sufficient for the payment in whole or in part of the Project Note.

Section 6. Upon a breach or default of a term of the Project Note or any Parity Obligations and this resolution, a proceeding may be brought in law or in equity by suit, action or mandamus to enforce and compel performance of the duties required under the terms of this resolution and Section 76.13 of the Code of Iowa.

Section 7. The City reserves the right to issue additional obligations (the "Parity Obligations") payable from the Loan Proceeds, and ranking on a parity with, the Project Note. The Project Note or any Parity Obligations shall not be entitled to priority or preference one over the other in the application of the Loan Proceeds regardless of the time or times of the issuance of such Project Note or Parity Obligations, it being the intention of the City that there shall be no priority among the Project Note or Parity Obligations, regardless of the fact that they may have been actually issued and delivered at different times.

Section 8. The provisions of this resolution shall constitute a contract between the City and the owners of the Project Note and Parity Obligations as may from time to time be outstanding, and after the issuance of the Project Note, no change, variation or alteration of any kind of the provisions of this resolution shall be made without prior consent of the Lender which will adversely affect the owners of the Project Note or Parity Obligations until the Project Note and Parity Obligations and the interest thereon shall have been paid in full.

Section 9. If any section, paragraph, clause or provision of this resolution shall be held invalid, the invalidity of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this resolution.

Section 10. All resolutions and orders or parts thereof in conflict with the provisions of this resolution are, to the extent of such conflict, hereby repealed.

Section 11. This resolution shall be in full force and effect immediately upon its adoption and approval, as provided by law.

Passed and approved March 13, 2023.

Mayor

Attest:

City Clerk

• • • •

On motion and vote, the meeting adjourned.

Mayor

Attest:

City Clerk

ATTESTATION CERTIFICATE:

STATE OF IOWA
JONES COUNTY
CITY OF ANAMOSA

SS:

I, the undersigned, do hereby certify that I have in my possession or have access to the complete corporate records of the aforesaid City and of its City Council and officers and that I have carefully compared the transcript hereto attached with the aforesaid corporate records and that the transcript hereto attached is a true, correct and complete copy of all the corporate records in relation to the authorization and approval of a certain Sewer Revenue Loan and Disbursement Agreement (the "Agreement") and of a certain \$119,000 Sewer Revenue Loan and Disbursement Agreement Anticipation Project Note (IFA Interim Loan and Disbursement Agreement) (the "Project Note") and that the transcript hereto attached contains a true, correct and complete statement of all the measures adopted and proceedings, acts and things had, done and performed up to the present time with respect thereto.

I further certify that no objections were filed in my office and no objections of any kind were made to the matter of entering into the Agreement or issuing such Project Note at the time and place set for hearing thereon, and that no petition of protest or objections of any kind have been filed or made, nor has any appeal been taken to the District Court from the decision of the City Council to enter into the Agreement or to issue the Project Note.

WITNESS MY HAND this _____ day of _____, 2023.

City Clerk



137 Main Street, Suite 100
Dubuque, IA 52001
origindesign.com

City of Anamosa
Michon Jackson
107 South Ford St.
Anamosa, IA 52205

Invoice number 78515
Date 02/28/2023

Project: 21224 Dillion Military Bridge Evaluation, Anamosa, IA

Invoice represents a progress billing related to our efforts on the Dillion Military Bridge Project through February 11, 2023.

C. Preliminary Restoration Report

Work includes ongoing evaluations, coordination with City staff, and regulatory agencies.

	Hours	Rate	Billed Amount
Professional Engineer I	0.25	174.00	43.50
Professional Engineer IV	4.25	227.00	964.75
Design Tech IV	1.75	141.00	246.75
subtotal	6.25		1,255.00
Invoice total			1,255.00

Minger Mowing & Landscaping

21828 Co Rd E34 PO Box 222
Anamosa IA 52205
Ph (319) 462-5824 e-mail: minger_mowing@netins.net

Proposal

City of Anamosa
Attn: Shane Brown, Streets Superintendent
shane.brown@anamosa-ia.org

Date: March 6, 2023

RE: Main Street Trees

Dear Shane,

Per our discussion, the City crews will remove eight (8) crab trees from the downtown nodes and will grind out the stumps and remove all the grindings. Once the City has completed this, Minger Mowing & Landscaping will install eight (8) Ivory Silk Lilac trees, 2" caliper, 8' – 9' tall. Each tree will be approximately 15-foot tall and 9-feet wide at maturity and should not interfere with sidewalk or street traffic along Main Street. These trees flower for approximately 2 weeks in the month of June, but do not produce any fruit.

If requested, Minger Mowing & Landscaping can remove/stump grind existing trees and/or stake up the new trees for an additional cost.

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will become an extra charge over and above the estimate. Our workers are fully covered by Workman's Compensation Insurance. Materials and labor to be furnished in accordance with the above specifications.

Job Total: \$3,200.00 payable upon completion and within 30 days of invoice. Unpaid balance after 30 days of invoice will accrue 1½% interest per month until fully paid.

Acceptance of Proposal: The above prices, specifications and conditions are satisfactory and are hereby accepted. Minger Mowing & Landscaping is authorized to do the work as specified; payment will be made as outlined above. Call Jeff with questions at (319) 551-8091.

By: _____

Jeff Minger, President

By: _____

Date: _____



Downtown Nodes

City of Anamosa

Shane Brown

Initial Contact

- Currently there are 31 nodes to be completed by either a person/business owners or the City.
- Contact all business owners, set up a meeting with all of them for a time and place to meet and see what their interest is in taking over one or more of the nodes in the downtown area.
- Meeting to discuss the nodes will be held the first Monday in February each year at City Hall (107 South Ford St)
- A map of all the nodes to be completed will be provided to all interested parties
- Persons or business owners can sign up for the node during to meeting or before the end of February.
- After this deadline, the City will assume responsibility for all nodes not spoken for

Requirements for Nodes

- Nodes will be assigned by first come first serve and each year the city will hold a meeting to re-establish who is doing which node.
- The timeline for plants will be completed before Mother's day each year or the City will take over and complete the node per the timeline.
- If the city takes over a node due to failure to complete it on time, the following year that node will be presented to another interested person or business that would like to do a node.
- Each node will have a variety of flowers and plants that come back every year as well as a few that are just annually.

Budget and Flower Ordering

- Each node will have a dollar limit for the first two years of \$200, this will be to establish the flowers in the nodes and then after the first two years we will drop that budget down to \$100 per node.
- The City will set up an account with a nursery or business to supply the flowers/plants for the nodes. All person or business owner will only receive flowers/plant from this designate place.
- If persons/business takes more then one node they will receive funding according the amount of nodes signed for.
- Persons/business owners will be notified of where to get flowers/plants and the city will register them with the designated business prior to ordering any plants.
- Persons/business will be required to show ID and show the city that what they purchased.
- The city will verify that all flowers/plants are placed in the nodes.
- Mulch for all the nodes will be provided by the city so we can have one color and unification of color in the nodes.

South Garnavillo Nodes



#4

#3



#2

#1

South Ford Nodes



#8

#7

#6

#5

South Booth Nodes



Huber And Main St



#16

#15

#14

#13

Cleveland St



#18

#17

City Parking Lot Main St



#20

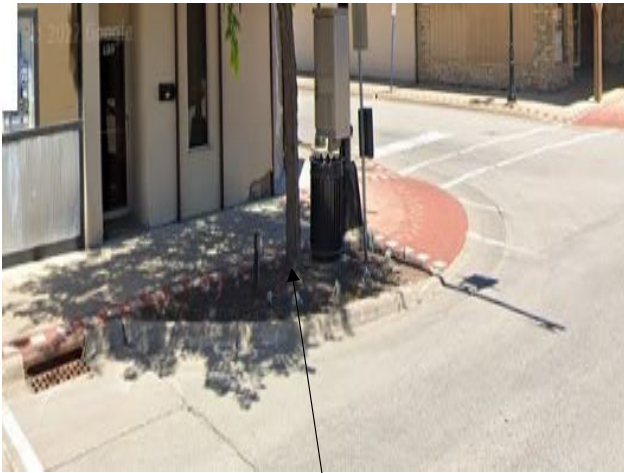
#19

Wapsi Physical therapy Parking Lot

#21



Star Lighters and Huber



#24

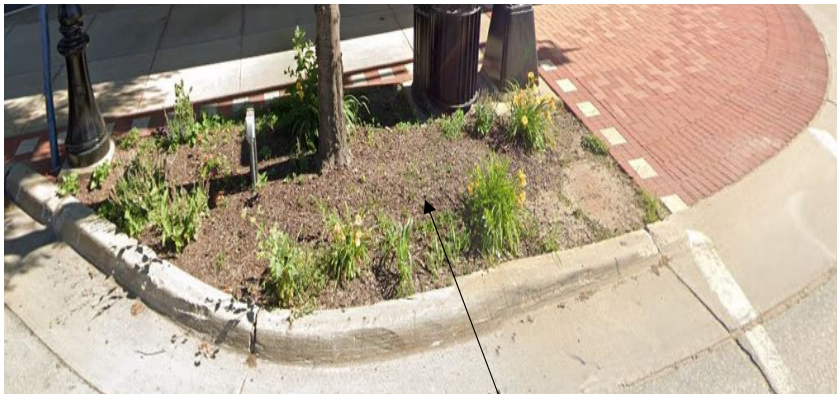


#23



#22

North Ford



#26



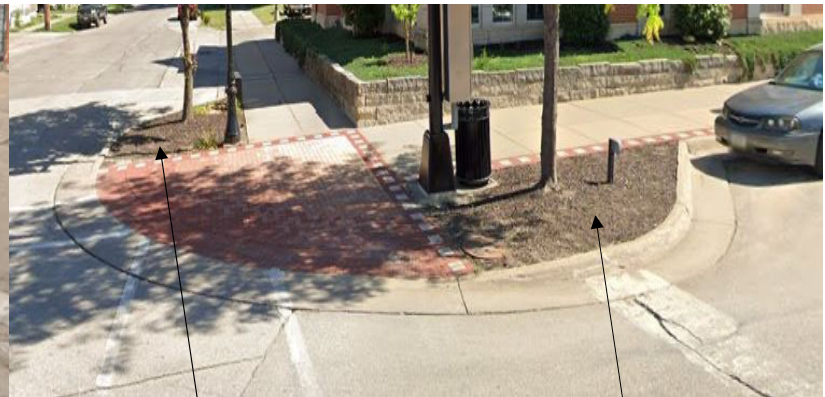
#25

North Garnavillo



#30

#29



#28

#27

South Ford City Hall



#31



Work Order: Scope of Services Authorization HR Green, Inc.

Project: Annual Renewal for GIS Services

Project No: 191791

Phase No(s): 2023

Date: 2/22/2023

Client: City of Anamosa, IA

Client Contact: Michon Jackson, City Administrator

HR Green Project Manager: Mike Liska, GISP

HR Green, Inc. (COMPANY) agrees to perform the following Scope of Services for City of Anamosa (CLIENT) under the Master Professional Services Agreement dated May 13th, 2020:

- COMPANY will continue to serve as account administrator for CLIENT's ArcGIS Online (AGOL) organization. COMPANY will continue to provide software and system maintenance on an "as-needed" basis to preserve the functionality and performance of the CLIENT GIS database and web mapping applications.
- COMPANY will provide Water Department supplemental GIS services, billed according to time and materials utilized.
 - Tasks may include printing of maps, updates to database design, new web applications or web maps for CLIENT'S use in the field, and training.
- COMPANY will provide Wastewater Department supplemental GIS services, billed according to time and materials utilized.
 - Tasks may include printing of maps, updates to database design, new web applications or web maps for CLIENT'S use in the field, and training.
- COMPANY will provide Streets Department supplemental GIS services, billed according to time and materials utilized.
 - Tasks may include the printing of maps, updates to database design, new web applications or web maps for CLIENT'S use in the field and training.
- COMPANY will provide Planning & Zoning supplemental GIS services, billed according to time and materials utilized.
 - Tasks may include updates to zoning information and new layers for planning purposes.

The following items are not included as part of this agreement:

- COMPANY will NOT be responsible for renewing CLIENT's AGOL subscription from ESRI. ESRI customer service can be reached at 1.888.377.4575.



- COMPANY will NOT be responsible for hardware and software updates to CLIENT-end personal computers, tablets, smart phones or other devices as COMPANY's maintenance responsibilities to the CLIENT only apply to server-end (COMPANY-end) software and systems. CLIENT responsibilities include making necessary web browser updates to maximize the performance of the CLIENT's web-based GIS applications.

COMPANY will provide the services detailed above for a year-long period starting on May 22nd, 2023 and ending on May 22nd, 2024.

CLIENT agrees to pay COMPANY for the above Scope of Services:

Task 1: AGOL Admin; GIS System Updates and Maintenance

- Lump Sum in the amount of \$5,000

Task 2: Water Department - Supplemental Services and Support

- Time & Material, Not to Exceed in the amount of \$10,000

Task 3: Wastewater Department - Supplemental Services and Support

- Time & Material, Not to Exceed in the amount of \$10,000

Task 4: Streets Department - Supplemental Services and Support

- Time & Material, Not to Exceed in the amount of \$6,000

Task 5: Planning and Zoning - Supplemental Services and Support

- Time & Material, Not to Exceed in the amount of \$2,000

☐ Reimbursable Expenses Included

☐ Sub-Consultant Services Included

The fee cited in this work order shall remain firm for a period of 1 month.



Copy To:

☒ Accounting

☐ _____

Attachments:

☒ None

☐ Exhibit(s) (copy attached)

The terms of the Master Professional Services Agreement entered into between COMPANY and CLIENT on May 13th, 2020 shall govern this Work Order. This Work Order is approved and accepted by the COMPANY and CLIENT upon both parties signing and dating the Work Order. The effective date of the Work Order shall be the last date entered below.

HR GREEN, INC.

CITY OF ANAMOSA, IA

Authorized
Signer:

A handwritten signature in black ink, appearing to read 'MR Fischer', on a light-colored background.

Accepted by:

Printed/
Typed Name:

Mike R. Fischer, PLS

Printed/
Typed Name:

Title:

Operations Manager-Geospatial

Title:

Date:

February 22nd, 2023

Date:



Please Remit To:
HR Green, Inc.
PO Box 8213
Des Moines, IA 50301-8213
1-800-728-7805

Michon Jackson
City of Anamosa, IA
107 S Ford Street
Anamosa, IA 52205-1841

March 07, 2023
Project No: 190261.02
Invoice No: 160782
Invoice Total: \$900.01

Project 190261.02 Anamosa, IA - Well 6 Construction Phase
Amendment No. 2 - New Jordan Well No. 6 Construction Phase Services
Professional Services Through February 17, 2023
Fee

Total Fee	135,320.00		
Percent Complete	95.6264	Total Earned	129,401.64
		Previous Fee Billing	128,501.63
		Current Fee Billing	900.01
		Total Fee	900.01

Billing Limits	Current	Prior	To-Date
Total Billings	900.01	128,501.63	129,401.64
Limit			135,320.00
Remaining			5,918.36

Total this Invoice **\$900.01**



Please Remit To:
HR Green, Inc.
PO Box 8213
Des Moines, IA 50301-8213
1-800-728-7805

Michon Jackson
City of Anamosa, IA
107 S Ford Street
Anamosa, IA 52205-1841

March 07, 2023
Project No: 200121.01
Invoice No: 160783
Invoice Total: \$1,500.01

Project 200121.01 Anamosa, IA - Booth Street CPS
S Booth Street Water Main & Storm Sewer Replacement
Amendment No. 1 - Construction Phase Services

This invoice covers services for December 2022, January 2023, and through February 17, 2023

Professional Services Through February 17, 2023

Phase B Construction Phase Services

Fee

Total Fee	74,100.00		
Percent Complete	89.7438	Total Earned	66,500.16
		Previous Fee Billing	65,000.15
		Current Fee Billing	1,500.01
		Total Fee	1,500.01

Billing Limits

	Current	Prior	To-Date
Total Billings	1,500.01	65,000.15	66,500.16
Limit			74,100.00
Remaining			7,599.84

Total this Phase \$1,500.01

Total this Invoice \$1,500.01



Please Remit To:
HR Green, Inc.
PO Box 8213
Des Moines, IA 50301-8213
1-800-728-7805

Michon Jackson
City of Anamosa, IA
107 S Ford Street
Anamosa, IA 52205-1841

March 07, 2023
Project No: 220409.01
Invoice No: 160784
Invoice Total: \$1,300.00

Project 220409.01 Anamosa, IA - WTP Disinfection System CPS
Water Treatment Plant
Hypochlorite Improvements - CPS

Professional Services Through February 17, 2023

Fee

Total Fee	19,100.00		
Percent Complete	6.8063	Total Earned	1,300.00
		Previous Fee Billing	0.00
		Current Fee Billing	1,300.00
		Total Fee	1,300.00

Billing Limits

	Current	Prior	To-Date
Total Billings	1,300.00	0.00	1,300.00
Limit			19,100.00
Remaining			17,800.00

Total this Invoice \$1,300.00



City of Anamosa
107 South Ford Street
Anamosa, IA 52205

March 03, 2023
Project No: 1191102
Invoice No: 2200221

Project 1191102 Anamosa Police Station Renovation

Professional Services from February 1, 2023 to February 28, 2023

Task 600 Construction Administration

Fee

Total Fee 9,037.50

Billing Phase	Percent of Fee	Fee	Percent Complete	Earned
Construction Administration	100.00	9,037.50	100.00	9,037.50

Total Earned **9,037.50**
Previous Fee Billing 8,133.75
Current Fee Billing 903.75

Total Fee 903.75

Reimbursable Expenses

Travel, Meals & Lodging

1/3/2023	Stark, Brian	Monthly Meeting	92.50
2/7/2023	Stark, Brian	Monthly Meeting	96.94

Total Reimbursables 1.1 times 189.44 208.38

Total this Task \$1,112.13

Total this Invoice \$1,112.13



City of Anamosa
107 South Ford Street
Anamosa, IA 52205

March 03, 2023
Project No: 1191103
Invoice No: 2200204

Project 1191103 Anamosa Downtown Revitalization Project Phase #2

Professional Services from August 1, 2022 to February 28, 2023

Task 100 Pre-App. General Administration Services

Professional Personnel

	Hours	Rate	Amount
Principal			
Martin, Kyle	5.75	208.00	1,196.00
Employee			
Hoff, Justin	6.25	177.00	1,106.25
Jordan, Bethany	32.25	132.00	4,257.00
Jordan, Bethany	3.00	150.00	450.00
Totals	47.25		7,009.25
Total Labor			7,009.25

Billing Limits	Current	Prior	To-Date
Labor	7,009.25	3,600.00	10,609.25
Limit			3,600.00
Adjustment			-7,009.25
Total this Task			0.00

Task 300 Design Development

Fee

Total Fee 58,750.00

Billing Phase	Percent of Fee	Fee	Percent Complete	Earned
Design Development	100.00	58,750.00	15.00	8,812.50
Total Earned				8,812.50
Previous Fee Billing				0.00
Current Fee Billing				8,812.50
Total Fee				8,812.50
Total this Task				\$8,812.50

Total this Invoice \$8,812.50

APPLICATION FOR PARTIAL PAYMENT NO. 7

PROJECT: Old Dubuque Road Extension
OWNER: City of Anamosa
CONTRACTOR: Boomerang Construction
ADDRESS: 13225 Circle Drive, Suite A
Anamosa, IA 52205
DATE: February 20, 2023

S&A PROJECT NO.: 120.0620.08
DOT PROJECT NO.: STBG-SWAP-0165(606)--SG-53

START DATE:
PAYMENT PERIOD: January 16, 2023 - February 19, 2022

1. CONTRACT SUMMARY:

Original Contract Amount: \$ 2,157,477.67
Net Change by Change Order: \$ 54,699.97
Contract Amount to Date: \$ 2,212,177.64

CONTRACT PERIOD:

Original Contract Date: June 13, 2022
Notice to Proceed Issued: September 6, 2022
Working Days Assigned: 120
Working Days Added by Change Order: 18
Total Contract Working Days: 138
Total Working Days Used: 68
% Contract Complete: 49.3%

2. WORK SUMMARY:

Work Performed This Period: \$ 26,657.84
Adjustment for CO2 \$ 835.64
Retainage: 3% (maximum of \$30,000) \$ 799.74

Total Work Performed to Date: \$ 814,568.06
Retainage: 3% \$ 24,437.04

Subtotal This Period \$ 26,693.74

Total Earned Less Retainage: \$ 790,131.02

AMOUNT DUE THIS APPLICATION: \$ 26,693.74

Payment Summary

Pay Application #1	\$ 14,647.00
Pay Application #2	\$ 214,126.62
Pay Application #3	\$ 152,808.48
Pay Application #4	\$ 125,968.32
Pay Application #5	\$ 164,127.38
Pay Application #6	\$ 91,759.48
Pay Application #7	\$ 26,693.74
Total	\$ 790,131.02

3. CONTRACTOR'S CERTIFICATION:

The undersigned CONTRACTOR certifies that:

- (1) all previous progress payments received from OWNER on account of Work done under the Contract referred to above have been applied to discharge in full all obligations of CONTRACTOR incurred in connection with the Work covered by prior Applications for
- (2) title to all materials and equipment incorporated in said Work or otherwise listed in or covered by this application for Payment are free and clear of all liens, claims, security interests and encumbrances.

Boomerang Construction
CONTRACTOR

By Tim Turner DATE: 2/27/2023

4. ENGINEER'S APPROVAL:

Payment of the above AMOUNT DUE THIS APPLICATION is recommended:

Snyder & Associates, Inc.
ENGINEER

By [Signature] DATE: 2-27-23

5. OWNER'S APPROVAL

City of Anamosa
OWNER

By _____ DATE: _____

6. DETAILED ESTIMATE OF WORK COMPLETED:

BID ITEM NO.	BID ITEM CODE	DESCRIPTION	CONTRACT ITEMS				COMPLETED WORK TO DATE		COMPLETED WORK THIS PERIOD		PERCENT COMPLETE THIS PERIOD	PERCENT COMPLETE TO DATE
			QUANTITY	UNIT	UNIT COST	TOTAL COST	QUANTITY	COST	QUANTITY	COST		
10	2101-0850002	CLEARING AND GRUBBING	11.60	UNIT	\$ 36.00	\$ 417.60	3.90	\$ 140.40		\$ -	0.00%	33.62%
20	2102-2625001	EMBANKMENT-IN-PLACE, CONTRACTOR FURNISHED	22,781.00	CY	\$ 3.00	\$ 68,343.00	16,629.00	\$ 49,887.00		\$ -	0.00%	73.00%
30	2102-2710070	EXCAVATION, CLASS 10, ROADWAY AND BORROW	12,757.00	CY	\$ 3.00	\$ 38,271.00	11,476.00	\$ 34,428.00		\$ -	0.00%	89.96%
40	2102-4560000	LOCATING TILE LINES	21.40	STA	\$ 70.00	\$ 1,498.00	0.00	\$ -		\$ -	0.00%	0.00%
50	2105-8425015	TOPSOIL STRIP, SALVAGE, AND SPREAD	13,024.00	CY	\$ 6.00	\$ 78,144.00	3,242.00	\$ 19,452.00		\$ -	0.00%	24.89%
60	2107-0875100	COMPACTION WITH MOISTURE CONTROL	32,594.00	CY	\$ 1.00	\$ 32,594.00	23,155.00	\$ 23,155.00		\$ -	0.00%	71.04%
70	2115-0100000	MODIFIED SUBBASE	2,167.00	CY	\$ 34.00	\$ 73,678.00	0.00	\$ -		\$ -	0.00%	0.00%
80	2123-7450020	EARTH SHOULDER FINISHING	57.78	STA	\$ 300.00	\$ 17,334.00	0.00	\$ -		\$ -	0.00%	0.00%
90	2213-7100400	RELOCATION OF MAIL BOXES	3.00	EACH	\$ 300.00	\$ 900.00	0.00	\$ -		\$ -	0.00%	0.00%
100	2301-1033060	STD OR SLIP FORM PCC PAVEMENT, CLASS C CLASS 3, 6 INCH	502.40	SY	\$ 49.00	\$ 24,617.60	0.00	\$ -		\$ -	0.00%	0.00%
110	2301-1033080	STD OR SLIP FORM PCC PAVEMENT, CLASS C CLASS 3, 8 INCH	11,032.60	SY	\$ 55.00	\$ 606,793.00	0.00	\$ -		\$ -	0.00%	0.00%
120	2301-4875004	MEDIAN, PCC, 4 INCH, COLORED	302.50	SY	\$ 65.00	\$ 19,662.50	0.00	\$ -		\$ -	0.00%	0.00%
130	2301-6911722	PCC PAVEMENT SAMPLES	1.00	LS	\$ 1,000.00	\$ 1,000.00	0.00	\$ -		\$ -	0.00%	0.00%
140	2315-8275025	SURFACING, DRIVEWAY, CLASS A CRUSHED STONE	5.00	TON	\$ 89.00	\$ 445.00	0.00	\$ -		\$ -	0.00%	0.00%
150	2416-0100015	APRONS, CONCRETE, 15 INCH DIA.	2.00	EACH	\$ 3,000.00	\$ 6,000.00	2.00	\$ 6,000.00		\$ -	0.00%	100.00%
160	2416-0100018	APRONS, CONCRETE, 18 INCH DIA.	6.00	EACH	\$ 3,200.00	\$ 19,200.00	2.00	\$ 6,400.00		\$ -	0.00%	33.33%
170	2416-0100024	APRONS, CONCRETE, 24 INCH DIA.	4.00	EACH	\$ 1,000.00	\$ 4,000.00	2.00	\$ 2,000.00		\$ -	0.00%	50.00%
180	2416-0100030	APRONS, CONCRETE, 30 INCH DIA.	1.00	EACH	\$ 4,000.00	\$ 4,000.00	1.00	\$ 4,000.00		\$ -	0.00%	100.00%
190	2416-0102224	APRONS, LOW CLEARANCE CONCRETE, EQUIVALENT DIA. 24 INCH	1.00	EACH	\$ 3,800.00	\$ 3,800.00	1.00	\$ 3,800.00	1.00	\$ 3,800.00	100.00%	100.00%
200	2416-1160018	CULVERT, CONCRETE ENTRANCE PIPE, 18 INCH DIA.	44.00	LF	\$ 76.00	\$ 3,344.00	0.00	\$ -		\$ -	0.00%	0.00%
210	2416-1160024	CULVERT, CONCRETE ENTRANCE PIPE, 24 INCH DIA.	36.00	LF	\$ 93.00	\$ 3,348.00	0.00	\$ -		\$ -	0.00%	0.00%
220	2435-0130148	MANHOLE, SANITARY SEWER, 48 INCH DIA	4.00	EACH	\$ 4,500.00	\$ 18,000.00	4.00	\$ 18,000.00		\$ -	0.00%	100.00%
230	2435-0140148	MANHOLE, STORM SEWER, SW-401, 48 INCH DIA.	3.00	EACH	\$ 5,000.00	\$ 15,000.00	2.00	\$ 10,000.00		\$ -	0.00%	66.67%
240	2435-0140160	MANHOLE, STORM SEWER, SW-401, 60 INCH DIA.	2.00	EACH	\$ 8,500.00	\$ 17,000.00	1.00	\$ 8,500.00		\$ -	0.00%	50.00%
250	2435-0140172	MANHOLE, STORM SEWER, SW-401, 72 INCH DIA.	1.00	EACH	\$ 9,600.00	\$ 9,600.00	1.00	\$ 9,600.00		\$ -	0.00%	100.00%
260	2435-0250700	INTAKE, SW-507	13.00	EACH	\$ 5,000.00	\$ 65,000.00	6.50	\$ 32,500.00		\$ -	0.00%	50.00%
270	2435-0250900	INTAKE, SW-509	7.00	EACH	\$ 6,000.00	\$ 42,000.00	3.50	\$ 21,000.00		\$ -	0.00%	50.00%
280	2435-0251224	INTAKE, SW-512, 24 INCH	1.00	EACH	\$ 2,000.00	\$ 2,000.00	1.00	\$ 2,000.00		\$ -	0.00%	100.00%
290	2502-8212036	SUBDRAIN, LONGITUDINAL, SHOULDER 6 INCH DIA.	5,463.20	LF	\$ 15.00	\$ 81,948.00	0.00	\$ -		\$ -	0.00%	0.00%
300	2502-8213108	SUBDRAIN, PVC, STANDARD, NON-PERFORATED, 8"	43.00	LF	\$ 31.00	\$ 1,333.00	0.00	\$ -		\$ -	0.00%	0.00%
310	2502-8221303	SUBDRAIN OUTLET, DR-303	47.00	EACH	\$ 275.00	\$ 12,925.00	0.00	\$ -		\$ -	0.00%	0.00%
320	2502-8221306	SUBDRAIN OUTLET, DR-306	5.00	EACH	\$ 735.00	\$ 3,675.00	0.00	\$ -		\$ -	0.00%	0.00%
330	2503-0114215	STORM SEWER GRAVITY MAIN, TRENCHED, RCP 2000D, 15 INCH DIA	1,967.00	LF	\$ 84.00	\$ 165,228.00	71.00	\$ 5,964.00	71.00	\$ 5,964.00	3.61%	3.61%
340	2503-0114218	STORM SEWER GRAVITY MAIN, TRENCHED, RCP 2000D, 18 INCH DIA	427.00	LF	\$ 110.00	\$ 46,970.00	72.00	\$ 7,920.00		\$ -	0.00%	16.86%
350	2503-0114224	STORM SEWER GRAVITY MAIN, TRENCHED, RCP 2000D, 24 INCH DIA	124.00	LF	\$ 40.00	\$ 4,960.00	120.00	\$ 4,800.00		\$ -	0.00%	96.77%
360	2503-0114230	STORM SEWER GRAVITY MAIN, TRENCHED, RCP 2000D, 30 INCH DIA	30.00	LF	\$ 155.00	\$ 4,650.00	32.00	\$ 4,960.00		\$ -	0.00%	106.67%
370	2503-0116324	STORM SEWER GRAVITY MAIN, TRENCHED, 2000D LOW CLEARANCE CONC. PIPE, EQUIVALENT DIA. 24 INCH	51.00	LF	\$ 150.00	\$ 7,650.00	48.00	\$ 7,200.00	48.00	\$ 7,200.00	94.12%	94.12%
380	2503-0200036	REMOVAL OF STORM SEWER PIPE LESS THAN OR EQUAL TO 36 INCH DIA.	85.00	LF	\$ 19.00	\$ 1,615.00	0.00	\$ -		\$ -	0.00%	0.00%
390	2504-0114008	SANITARY SEWER GRAVITY MAIN, TRENCHED, PVC, 8 INCH DIA.	945.00	LF	\$ 35.00	\$ 33,075.00	945.00	\$ 33,075.00		\$ -	0.00%	100.00%
400	2507-3250005	ENGINEERING FABRIC	109.30	SY	\$ 3.00	\$ 327.90	0.00	\$ -		\$ -	0.00%	0.00%
410	2507-6800061	REVTMENT, CLASS E	55.30	TON	\$ 53.00	\$ 2,930.90	0.00	\$ -		\$ -	0.00%	0.00%
420	2510-6745850	REMOVAL OF PAVEMENT	1,874.40	SY	\$ 7.00	\$ 13,120.80	0.00	\$ -		\$ -	0.00%	0.00%
430	2511-0302400	RECREATIONAL TRAIL, PCC, 4 INCH	162.90	SY	\$ 43.00	\$ 7,004.70	0.00	\$ -		\$ -	0.00%	0.00%
440	2511-0302600	RECREATIONAL TRAIL, PCC, 6 INCH	1,723.20	SY	\$ 45.00	\$ 77,544.00	0.00	\$ -		\$ -	0.00%	0.00%
450	2511-0310100	SPECIAL COMPACTION OF SUBGRADE FOR RECREATIONAL TRAIL	14.10	STA	\$ 280.00	\$ 3,948.00	0.00	\$ -		\$ -	0.00%	0.00%
460	2511-6745900	REMOVAL OF SIDEWALK	56.30	SY	\$ 21.00	\$ 1,182.30	0.00	\$ -		\$ -	0.00%	0.00%
470	2511-7528101	DETECTABLE WARNINGS	360.00	SF	\$ 54.00	\$ 19,440.00	0.00	\$ -		\$ -	0.00%	0.00%
480	2512-1725356	CURB AND GUTTER, PCC, 3.5 FEET	65.30	LF	\$ 43.00	\$ 2,807.90	0.00	\$ -		\$ -	0.00%	0.00%
490	2515-2475006	DRIVEWAY, PCC, 6 INCH	209.10	SY	\$ 54.00	\$ 11,291.40	0.00	\$ -		\$ -	0.00%	0.00%
500	2515-6745600	REMOVAL OF PAVED DRIVEWAY	200.50	SY	\$ 13.00	\$ 2,606.50	0.00	\$ -		\$ -	0.00%	0.00%
510	2519-4200190	REMOVAL OF FENCE	18.00	LF	\$ 17.00	\$ 306.00	0.00	\$ -		\$ -	0.00%	0.00%
520	2524-6765110	REMOVAL OF TYPE A SIGN	4.00	EACH	\$ 110.00	\$ 440.00	0.00	\$ -		\$ -	0.00%	0.00%
530	2524-9276010	PERFORATED SQUARE STEEL TUBE POST	263.00	LF	\$ 13.00	\$ 3,419.00	0.00	\$ -		\$ -	0.00%	0.00%
540	2524-9276021	PERFORATED SQUARE STEEL TUBE POST ANCHOR, BREAK-AWAY SOIL INSTALLATION	22.00	EACH	\$ 215.00	\$ 4,730.00	0.00	\$ -		\$ -	0.00%	0.00%
550	2524-9276024	PERFORATED SQUARE STEEL TUBE POST ANCHOR, BREAK-AWAY CONCRETE INSTALLATION	4.00	EACH	\$ 380.00	\$ 1,520.00	0.00	\$ -		\$ -	0.00%	0.00%
560	2524-9325001	TYPE A SIGN, SHEET ALUMINUM	178.80	SF	\$ 27.00	\$ 4,827.60	0.00	\$ -		\$ -	0.00%	0.00%
565	2526-8285000	CONSTRUCTION SURVEY	1.00	LS	\$ 20,000.00	\$ 20,000.00	0.35	\$ 7,000.00		\$ -	0.00%	35.00%
570	2527-9263109	PAINTED PAVEMENT MARKINGS, WATERBORNE OR SOLVENT-BASED	84.77	STA	\$ 76.00	\$ 6,442.52	0.00	\$ -		\$ -	0.00%	0.00%
580	2527-9263180	PAVEMENT MARKINGS REMOVED	1.31	STA	\$ 215.00	\$ 281.65	0.00	\$ -		\$ -	0.00%	0.00%
590	2528-2518000	SAFETY CLOSURES	4.00	EACH	\$ 160.00	\$ 640.00	0.00	\$ -		\$ -	0.00%	0.00%
600	2528-2518181	PERMANENT ROAD CLOSURE, RURAL, SI-181	24.00	LF	\$ 130.00	\$ 3,120.00	0.00	\$ -		\$ -	0.00%	0.00%
610	2528-8400048	TEMPORARY BARRIER RAIL, CONCRETE	112.50	LF	\$ 76.00	\$ 8,550.00	0.00	\$ -		\$ -	0.00%	0.00%
620	2528-8445110	TRAFFIC CONTROL	1.00	LS	\$ 6,000.00	\$ 6,000.00	0.30	\$ 1,800.00		\$ -	0.00%	30.00%
630	2533-4980005	MOBILIZATION	1.00	LS	\$ 151,000.00	\$ 151,000.00	1.00	\$ 151,000.00		\$ -	0.00%	100.00%
640	2554-0114008	WATER MAIN, TRENCHED, POLYVINYL CHLORIDE PIPE (PVC), 8 IN.	985.00	LF	\$ 47.00	\$ 46,295.00	837.00	\$ 39,339.00		\$ -	0.00%	84.97%
650	2554-0114012	WATER MAIN, TRENCHED, POLYVINYL CHLORIDE PIPE (PVC), 12 IN.	50.00	LF	\$ 83.00	\$ 4,150.00	0.00	\$ -		\$ -	0.00%	0.00%
660	2554-0134008	WATER MAIN WITH CASING PIPE, TRENCHED, POLYVINYL CHLORIDE PIPE (PVC), 8 IN.	115.00	LF	\$ 140.00	\$ 16,100.00	115.00	\$ 16,100.00		\$ -	0.00%	100.00%
670	2554-0202200	FITTINGS BY COUNT, DUCTILE IRON, 12" 45 DEG BEND	4.00	EACH	\$ 1,300.00	\$ 5,200.00	0.00	\$ -		\$ -	0.00%	0.00%
680	2554-0202200	FITTINGS BY COUNT, DUCTILE IRON, 12" X 8" TEE	1.00	EACH	\$ 1,300.00	\$ 1,300.00	1.00	\$ 1,300.00		\$ -	0.00%	100.00%
690	2554-0202200	FITTINGS BY COUNT, DUCTILE IRON, 8" 45 DEG BEND	4.00	EACH	\$ 700.00	\$ 2,800.00	4.00	\$ 2,800.00		\$ -	0.00%	100.00%

BID ITEM NO.	BID ITEM CODE	DESCRIPTION	CONTRACT ITEMS				COMPLETED WORK TO DATE		COMPLETED WORK THIS PERIOD		PERCENT COMPLETE THIS PERIOD	PERCENT COMPLETE TO DATE
			QUANTITY	UNIT	UNIT COST	TOTAL COST	QUANTITY	COST	QUANTITY	COST		
700	2554-0202200	FITTINGS BY COUNT, DUCTILE IRON, 8" 90 DEG BEND	3.00	EACH	\$ 700.00	\$ 2,100.00	3.00	\$ 2,100.00		\$ -	0.00%	100.00%
710	2554-0202200	FITTINGS BY COUNT, DUCTILE IRON, 8" CAP	1.00	EACH	\$ 700.00	\$ 700.00	0.00	\$ -		\$ -	0.00%	0.00%
720	2554-0207008	VALVE, GATE, DIP, 8 IN.	4.00	EACH	\$ 2,500.00	\$ 10,000.00	4.00	\$ 10,000.00		\$ -	0.00%	100.00%
730	2554-0207012	VALVE, GATE, DIP, 12 IN.	2.00	EACH	\$ 4,500.00	\$ 9,000.00	0.00	\$ -		\$ -	0.00%	0.00%
740	2554-0210201	FIRE HYDRANT ASSEMBLY, WM-201	5.00	EACH	\$ 7,500.00	\$ 37,500.00	4.00	\$ 30,000.00		\$ -	0.00%	80.00%
750	2554-0214000	FIRE HYDRANT ADJUSTMENT	1.00	EACH	\$ 2,500.00	\$ 2,500.00	0.00	\$ -		\$ -	0.00%	0.00%
760	2555-0000010	DELIVER AND STOCKPILE SALVAGED MATERIALS	1.00	LS	\$ 2,500.00	\$ 2,500.00	0.00	\$ -		\$ -	0.00%	0.00%
770	2599-9999005	SUBDRAIN CLEANOUT	12.00	EACH	\$ 1,000.00	\$ 12,000.00	0.00	\$ -		\$ -	0.00%	0.00%
780	2601-2634105	MULCHING, BONDED FIBER MATRIX	9.30	ACRE	\$ 4,000.00	\$ 37,200.00	0.00	\$ -		\$ -	0.00%	0.00%
790	2601-2636015	NATIVE GRASS SEEDING	3.30	ACRE	\$ 2,000.00	\$ 6,600.00	0.00	\$ -		\$ -	0.00%	0.00%
800	2601-2636044	SEEDING AND FERTILIZING (URBAN)	1.30	ACRE	\$ 1,900.00	\$ 2,470.00	0.00	\$ -		\$ -	0.00%	0.00%
810	2601-2640350	SPECIAL DITCH CONTROL, WOOD EXCELSIOR MAT	50.72	SQ	\$ 16.00	\$ 811.52	0.00	\$ -		\$ -	0.00%	0.00%
820	2601-2642100	STABILIZING CROP - SEEDING AND FERTILIZING	4.60	ACRE	\$ 540.00	\$ 2,484.00	0.00	\$ -		\$ -	0.00%	0.00%
830	2601-2643110	WATERING FOR SOD, SPECIAL DITCH CONTROL, OR SLOPE PROTECTION	4.48	MGAL	\$ 60.00	\$ 268.80	0.00	\$ -		\$ -	0.00%	0.00%
840	2601-2643300	MOBILIZATION FOR WATERING	3.00	EACH	\$ 350.00	\$ 1,050.00	0.00	\$ -		\$ -	0.00%	0.00%
850	2602-0000020	SILT FENCE	4,007.00	LF	\$ 1.50	\$ 6,010.50	4,897.00	\$ 7,345.50		\$ -	0.00%	122.21%
860	2602-0000030	SILT FENCE FOR DITCH CHECKS	1,116.00	LF	\$ 1.50	\$ 1,674.00	0.00	\$ -		\$ -	0.00%	0.00%
870	2602-0000050	SILT BASIN	16.00	EACH	\$ 200.00	\$ 3,200.00	0.00	\$ -		\$ -	0.00%	0.00%
880	2602-0000071	REMOVAL OF SILT FENCE OR SILT FENCE FOR DITCH CHECKS	2,562.00	LF	\$ 10.00	\$ 25,620.00	0.00	\$ -		\$ -	0.00%	0.00%
890	2602-0000080	REMOVAL OF SILT BASINS	9.00	EACH	\$ 100.00	\$ 900.00	0.00	\$ -		\$ -	0.00%	0.00%
900	2602-0000101	MAINTENANCE OF SILT FENCE OR SILT FENCE FOR DITCH CHECKS	512.00	LF	\$ 0.01	\$ 5.12	0.00	\$ -		\$ -	0.00%	0.00%
910	2602-0000150	STABILIZED CONSTRUCTION ENTRANCE, EC-303	120.00	LF	\$ 16.00	\$ 1,920.00	100.00	\$ 1,600.00		\$ -	0.00%	83.33%
920	2602-0000309	PERIMETER AND SLOPE SEDIMENT CONTROL DEVICE, 9 INCH	5,286.00	LF	\$ 3.00	\$ 15,858.00	127.00	\$ 381.00	127.00	\$ 381.00	2.40%	2.40%
930	2602-0000351	REMOVAL OF PERIMETER AND SLOPE OR DITCH SEDIMENT CONTROL DEVICE	5,286.00	LF	\$ 0.01	\$ 52.86	0.00	\$ -		\$ -	0.00%	0.00%
940	2602-0000370	DITCH CHECK SEDIMENT CONTROL DEVICE, 20 INCH	192.00	LF	\$ 4.50	\$ 864.00	0.00	\$ -		\$ -	0.00%	0.00%
950	2602-0000500	OPEN THROAT CURB INTAKE SEDIMENT FILTER, EC-602	108.00	LF	\$ 13.00	\$ 1,404.00	0.00	\$ -		\$ -	0.00%	0.00%
960	2602-0000510	MAINTENANCE OF OPEN THROAT CURB INTAKE SEDIMENT FILTER	20.00	EACH	\$ 11.00	\$ 220.00	0.00	\$ -		\$ -	0.00%	0.00%
970	2602-0000520	REMOVAL OF OPEN THROAT CURB INTAKE SEDIMENT FILTER	20.00	EACH	\$ 11.00	\$ 220.00	0.00	\$ -		\$ -	0.00%	0.00%
980	2602-0010010	MOBILIZATIONS, EROSION CONTROL	2.00	EACH	\$ 500.00	\$ 1,000.00	4.00	\$ 2,000.00	1.00	\$ 500.00	50.00%	200.00%
990	2602-0010020	MOBILIZATIONS, EMERGENCY EROSION CONTROL	2.00	EACH	\$ 1,000.00	\$ 2,000.00	0.00	\$ -		\$ -	0.00%	0.00%
8999		STOCKPILED MATERIALS						\$ 49,196.84		\$ (4,812.00)		

TOTAL ORIGINAL CONTRACT:

\$ 2,157,477.67 \$ 636,743.74 \$ 13,033.00 0.60% 29.51%

CHANGE ORDER SUMMARY

CHANGE ORDER 01

160	2416-0100018	APRONS, CONCRETE, 18 INCH DIA.	-2.00	EACH	\$ 3,200.00	\$ (6,400.00)	0.00	\$ -		\$ -	0.00%	0.00%
200	2416-1160018	CULVERT, CONCRETE ENTRANCE PIPE, 18 INCH DIA.	-44.00	LF	\$ 76.00	\$ (3,344.00)	0.00	\$ -		\$ -	0.00%	0.00%
240	2435-0140160	MANHOLE, STORM SEWER, SW-401, 60 INCH DIA.	-1.00	EACH	\$ 8,500.00	\$ (8,500.00)	0.00	\$ -		\$ -	0.00%	0.00%
330	2503-0114215	STORM SEWER GRAVITY MAIN, TRENCHED, RCP 2000D, 15 INCH DIA	-20.00	LF	\$ 84.00	\$ (1,680.00)	0.00	\$ -		\$ -	0.00%	0.00%
340	2503-0114218	STORM SEWER GRAVITY MAIN, TRENCHED, RCP 2000D, 18 INCH DIA	103.00	LF	\$ 110.00	\$ 11,330.00	0.00	\$ -		\$ -	0.00%	0.00%
910	2602-0000150	STABILIZED CONSTRUCTION ENTRANCE, EC-303	480.00	LF	\$ 16.00	\$ 7,680.00	0.00	\$ -		\$ -	0.00%	0.00%
8001	2435-0251100	INTAKE, SW-511	1.00	EACH	\$ 4,628.83	\$ 4,628.83	0.00	\$ -		\$ -	0.00%	0.00%
TOTAL CHANGE ORDER #1					\$ 3,714.83		\$ -		\$ -			

CHANGE ORDER 02

330	2503-0114215	STORM SEWER GRAVITY MAIN, TRENCHED, RCP 2000D, 15 INCH DIA	-1,896.00	LF	\$ 84.00	\$ (159,264.00)	0.00	\$ -		\$ -	0.00%	0.00%
340	2503-0114218	STORM SEWER GRAVITY MAIN, TRENCHED, RCP 2000D, 18 INCH DIA	-305.00	LF	\$ 110.00	\$ (33,550.00)	0.00	\$ -		\$ -	0.00%	0.00%
8002	2503-0114215	STORM SEWER GRAVITY MAIN, TRENCHED, RCP 2000D, 15 INCH DIA (NO TIE)	1,896.00	LF	\$ 80.59	\$ 152,798.64	1,793.00	\$ 144,497.87	76.00	\$ 6,124.84	4.01%	94.57%
8003	2503-0114218	STORM SEWER GRAVITY MAIN, TRENCHED, RCP 2000D, 18 INCH DIA (NO TIE)	305.00	LF	\$ 106.61	\$ 32,515.44	231.00	\$ 24,626.45	0.00	\$ -	0.00%	75.74%
8004	2599-9999010	LIGHTING	1.00	LS	\$ 53,685.06	\$ 53,685.06	0.00	\$ -		\$ -	0.00%	0.00%
8005	2601-2643100	MULCHING	4.00	ACRE	\$ 1,200.00	\$ 4,800.00	7.25	\$ 8,700.00	6.25	\$ 7,500.00	156.25%	181.25%
TOTAL CHANGE ORDER #2					\$ 50,985.14		\$ 177,824.32		\$ 13,624.84			

TOTAL CONTRACT & CHANGE ORDER \$ 2,212,177.64 \$ 814,568.06 \$ 26,657.84 1.21% 36.82%

Dave's Complete Construction, Inc.

***303A Franklin St
P.O. Box 213
Delhi, IA 52223***

***Phone: 563-922-2123
Fax: 563-922-2649
Email: dcc62@iowatelecom.net***

Anamosa Police Station Renovation

Change Order Request #4

Window Wells/ Support Column

Description of work to be completed:

- Remove damaged plywood at three window wells
- Clean out three window wells
- Lay 8" cement block to close in three openings
- Water proof tar exterior side of block
- Fill wells with compacted granular fill
- Lay block column in basement to underside of floor joist at HVAC opening to support existing damaged area

Total cost to complete the above stated work \$2,950.00

Dave's Complete Construction, Inc.

***303A Franklin St
P.O. Box 213
Delhi, IA 52223***

***Phone: 563-922-2123
Fax: 563-922-2649
Email: dcc62@iowatelecom.net***

Anamosa Police Station Renovation

Change Order Request #5

Floor Leveling

Description of work to be completed:

- Skold Co. will patch and or support floor leveling materials as advised by Ardex America
- Skold Co. will work with and pay Dubuque Commercial Floor Co. to supply and install LVT and Carpet tile over level area
- Skold Co. will pay Foster Kraus to supply and install two condensate pumps to drain furnace away from blocked floor drain

*No cost to the City for the above stated work (Information Only)

APPLICATION AND CERTIFICATION FOR PAYMENT

AIA DOCUMENT G702

PAGE ONE OF

PAGES

TO OWNER City of Anamosa
107 S. Ford St.
Anamosa, IA 52205

PROJECT: Renovation to Anamosa
Police Station

APPLICATION NO: 4

PERIOD TO: 3/6/2023

Distribution to:

<input type="checkbox"/>	OWNER
<input type="checkbox"/>	ARCHITECT
<input type="checkbox"/>	CONTRACTOR
<input type="checkbox"/>	
<input type="checkbox"/>	

FROM CONTRACTOR:
Dave's Complete Construction
PO Box 213
Delhi, IA 52223

VIA ARCHITECT: Martin Gardner Architecture, P.C.
700 11th Street, Suite 200
Marion, IA 52302

PROJECT NOS: 191102

CONTRACT FOR:

CONTRACT DATE 3/22/2022

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract.
Continuation Sheet, AIA Document G703, is attached.

1. ORIGINAL CONTRACT SUM	\$	874,537.00
2. Net change by Change Orders	\$	9,215.67
3. CONTRACT SUM TO DATE (Line 1 ± 2)	\$	883,752.67
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$	321,673.61
5. RETAINAGE:		
a. 5 % of Completed Work (Column D + E on G703)	\$	14,665.68
b. 5 % of Stored Material (Column F on G703)	\$	1,418.00
Total Retainage (Lines 5a + 5b or Total in Column I of G703)	\$	16,083.68
6. TOTAL EARNED LESS RETAINAGE (Line 4 Less Line 5 Total)	\$	305,589.93
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)	\$	224,447.29
8. CURRENT PAYMENT DUE	\$	81,142.64
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)	\$	578,162.74

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR:

By: Dave Fink Date: 3/6/2023

State of: Iowa County of: Delaware
Subscribed and sworn to before me this 6th day of March, 2023
Notary Public: Tiffany Nelson
My Commission expires: 7/5/2024

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$ 81,142.64

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ARCHITECT:  Date: 3/6/2023

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$10,478.67	(\$1,263.00)
Total approved this Month		
TOTALS	\$10,478.67	(\$1,263.00)
NET CHANGES by Change Order	\$9,215.67	

CONTINUATION SHEET

AIA DOCUMENT G703

PAGE OF PAGES

AIA Document G702, APPLICATION AND CERTIFICATION FOR PAYMENT, containing Contractor's signed certification is attached.
In tabulations below, amounts are stated to the nearest dollar.
Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO: 4
APPLICATION DATE: 3/ 6/ 2023
PERIOD TO:
ARCHITECT'S PROJECT NO: 191102

A	B	C	D	E	F	G	H	I	J
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G ÷ C)	BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD					
	General Requirements	\$69,470.00	\$32,500.00	\$7,500.00		\$40,000.00	57.58%	\$29,470.00	\$2,000.00
	Earthwork/ Civil	\$62,250.00	\$2,782.03	\$720.00		\$3,502.03	5.63%	\$58,747.97	\$175.10
	Existing Conditions	\$21,240.00	\$10,080.00	\$5,660.00		\$15,740.00	74.11%	\$5,500.00	\$787.00
	Concrete/ Masonry	\$71,282.00	\$38,642.00	\$2,500.00		\$41,142.00	57.72%	\$30,140.00	\$2,057.10
	Metals	\$28,470.00	\$16,166.00			\$16,166.00	56.78%	\$12,304.00	\$808.30
	Woods, Plastics/ Thermal & Moisture	\$62,580.00	\$28,554.86	\$182.30		\$28,737.16	45.92%	\$33,842.84	\$1,436.86
	Openings	\$123,915.00	\$10,085.00		\$8,085.00	\$18,170.00	14.66%	\$105,745.00	\$908.50
	Finishes	\$110,421.00	\$23,261.00	\$6,501.00		\$29,762.00	26.95%	\$80,659.00	\$1,488.10
	Specialties/ Furnishes	\$23,234.00	\$5,662.00			\$5,662.00	24.37%	\$17,572.00	\$283.10
	Mechanical	\$163,000.00	\$15,332.00	\$6,390.00		\$21,722.00	13.33%	\$141,278.00	\$1,086.10
	Electrical	\$125,375.00	\$42,716.75	\$27,600.00	\$20,275.00	\$90,591.75	72.26%	\$34,783.25	\$4,529.59
	Alternate #1 Exterior Painting	\$13,300.00							
	Change Order #1	\$7,810.00	\$7,810.00			\$7,810.00	100.00%	\$0.00	\$390.50
	Change Order #2	\$2,668.67	\$2,668.67			\$2,668.67	100.00%	\$0.00	\$133.43
	Change Order #3	(\$1,263.00)							
	GRAND TOTALS	\$883,752.67	\$236,260.31	\$57,053.30	\$28,360.00	\$321,673.61	649%	\$550,042.06	\$16,083.68

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OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0006
Telephone (515) 281-5834 Facsimile (515) 281-6518

Rob Sand
Auditor of State

NEWS RELEASE

FOR RELEASE

February 23, 2023

Contact: Ernest Ruben
515/281-5834

Auditor of State Rob Sand today released an audit report on the City of Anamosa, Iowa.

FINANCIAL HIGHLIGHTS:

The City's receipts totaled \$11,159,142 for the year ended June 30, 2021, a 56.0% increase over the prior year. Disbursements for the year ended June 30, 2021 totaled \$7,252,047, a 10.0% increase over the prior year. The significant increase in receipts is primarily due to the issuance of general obligation bonds, drawdowns on the water revenue loans and insurance recovery. The increase in disbursements is primarily due to engineering costs for street projects and downtown revitalization projects.

AUDIT FINDINGS:

Sand reported fourteen findings related to the receipt and disbursement of taxpayer funds. They are found on pages 48 through 55 of this report. The findings address issues such as a lack of segregation of duties, the lack of reconciliations of utility billings, collections and delinquent accounts, the lack of timely review of bank reconciliations, disbursements exceeding budgeted amounts, and incorrect certifications of tax increment financing debt. Sand provided the City with recommendations to address each of the findings.

Ten of the fourteen findings discussed above are repeated from the prior year. The City Council has a fiduciary responsibility to provide oversight of the City's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity.

A copy of the audit report is available for review on the Auditor of State's web site at [Audit Reports – Auditor of State](#).

#

CITY OF ANAMOSA
INDEPENDENT AUDITOR'S REPORTS
BASIC FINANCIAL STATEMENTS
SUPPLEMENTARY AND OTHER INFORMATION
SCHEDULE OF FINDINGS
JUNE 30, 2021

City of Anamosa



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0004
Telephone (515) 281-5834 Facsimile (515) 281-6518

Rob Sand
Auditor of State

February 6, 2023

Officials of the City of Anamosa
Anamosa, Iowa

Dear Honorable Mayor and Members of the City Council:

I am pleased to submit to you the financial and compliance audit report for the City of Anamosa, Iowa, for the year ended June 30, 2021. The audit was performed pursuant to Chapter 11.6 of the Code of Iowa and in accordance with U.S. auditing standards and the standards applicable to financial audits contained in Government Auditing Standards.

I appreciate the cooperation and courtesy extended by the officials and employees of the City of Anamosa throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Sand", written over a horizontal line.

Rob Sand
Auditor of State

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City of Anamosa

Officials

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Rod Smith	Mayor	Jan 2022
Galen Capron	Council Member	Jan 2022
John Machart	Council Member	Jan 2022
Kay Smith	Council Member	Jan 2022
Richard Crump	Council Member	Jan 2024
Jeff Stout	Council Member	Jan 2024
Alan Zumbach	Council Member	Jan 2024
Beth Brincks	City Administrator/City Clerk	Indefinite
Patrick O'Connell	Attorney	Indefinite

City of Anamosa



OFFICE OF AUDITOR OF STATE STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006
Telephone (515) 281-5834 Facsimile (515) 281-6518

Independent Auditor's Report

To the Honorable Mayor and Members of the City Council:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the City of Anamosa, Iowa, as of and for the year ended June 30, 2021, and the related Notes to Financial Statements, which collectively comprise the City's basic financial statements listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1. This includes determining the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. This includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the City of Anamosa as of June 30, 2021, and the respective changes in its cash basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

Basis of Accounting

As discussed in Note 1, these financial statements were prepared on the basis of cash receipts and disbursements, which is a basis of accounting other than U.S. generally accepted accounting principles. Our opinions are not modified with respect to this matter.

Other Matters

Supplementary and Other Information


Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Anamosa's basic financial statements. The financial statements for the eight years ended June 30, 2019 (which are not presented herein) were audited by other auditors who expressed unmodified opinions on those financial statements which were prepared on the basis of cash receipts and disbursements. We previously audited, in accordance with the standards referred to in the third paragraph of this report, the financial statements for the year ended June 30, 2020 (which are not presented herein) and expressed an unmodified opinion on those financial statements which were prepared on the basis of cash receipts and disbursements. The supplementary information included in Schedules 1 and 2 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The Other Information, the Budgetary Comparison Information, the Schedule of the City's Proportionate Share of the Net Pension Liability and the Schedule of City Contributions on pages 32 through 40, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 6, 2023 on our consideration of the City of Anamosa's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City of Anamosa's internal control over financial reporting and compliance.



Ernest H. Ruben, Jr., CPA
Deputy Auditor of State

February 6, 2023

City of Anamosa

Basic Financial Statements

City of Anamosa

Cash Basis Statement of Activities and Net Position

As of and for the year ended June 30, 2021

		Program Receipts		
		Charges for Service	Operating Grants, Contributions and Restricted Interest	Capital Grants, Contributions and Restricted Interest
	Disbursements			
Functions/Programs:				
Primary Government:				
Governmental activities:				
Public safety	\$ 1,134,290	797	411,238	-
Public works	1,011,998	54,099	288	828,082
Culture and recreation	1,125,747	74,671	223,253	-
Community and economic development	12,847	4,225	800	-
General government	738,737	121,669	-	-
Debt service	380,127	-	200	-
Capital projects	468,221	-	-	119,419
Total governmental activities	4,871,967	255,461	635,779	947,501
Business type activities:				
Water	1,080,674	1,116,756	12,641	-
Sewer	1,299,406	1,716,541	7,473	-
Total business type activities	2,380,080	2,833,297	20,114	-
Total Primary Government	\$ 7,252,047	3,088,758	655,893	947,501
General Receipts and Transfers:				
Property and other city tax levied for:				
General purposes				
Debt service				
Tax increment financing				
Local option sales tax				
Hotel/motel tax				
Commercial/industrial tax replacement				
Unrestricted interest on investments				
Bond proceeds net of premium of \$21,197 and issuance costs of \$10,475				
Miscellaneous				
Insurance recovery				
Sale of capital assets				
Transfers				
Total general receipts and transfers				
Change in cash basis net position				
Cash basis net position beginning of year				
Cash basis net position end of year				
Cash Basis Net Position				
Restricted:				
Nonexpendable:				
Cemetery perpetual care				
Expendable:				
Streets				
Capital projects				
Debt service				
Local option sales tax purposes				
Library purposes				
Other purposes				
Unrestricted				
Total cash basis net position				

See notes to financial statements.

Net (Disbursements) Receipts and Changes in Cash Basis Net Position		
Primary Government		
Governmental Activities	Business Type Activities	Total
(722,255)	-	(722,255)
(129,529)	-	(129,529)
(827,823)	-	(827,823)
(7,822)	-	(7,822)
(617,068)	-	(617,068)
(379,927)	-	(379,927)
(348,802)	-	(348,802)
(3,033,226)	-	(3,033,226)
-	48,723	48,723
-	424,608	424,608
-	473,331	473,331
(3,033,226)	473,331	(2,559,895)
1,994,998	-	1,994,998
75,646	-	75,646
326,860	-	326,860
577,793	-	577,793
71,673	-	71,673
46,726	-	46,726
8,104	-	8,104
1,760,722	730,103	2,490,825
39,824	-	39,824
828,652	-	828,652
5,889	-	5,889
176,402	(176,402)	-
5,913,289	553,701	6,466,990
2,880,063	1,027,032	3,907,095
6,505,684	4,696,048	11,201,732
\$ 9,385,747	5,723,080	15,108,827
\$ 107,403	-	107,403
1,398,143	-	1,398,143
1,467,547	758,475	2,226,022
424,021	766,932	1,190,953
926,240	-	926,240
608,857	-	608,857
312,050	-	312,050
4,141,486	4,197,673	8,339,159
\$ 9,385,747	5,723,080	15,108,827

City of Anamosa

Statement of Cash Receipts, Disbursements
and Changes in Cash Balances
Governmental Funds

As of and for the year ended June 30, 2021

		Special	
	General	Road Use Tax	Local Option Sales Tax
Receipts:			
Property tax	\$ 1,373,498	-	-
Tax increment financing	-	-	-
Local option sales tax	-	-	577,793
Other city tax	108,906	-	-
Licenses and permits	154,700	-	-
Use of money and property	12,982	-	288
Intergovernmental	421,457	828,082	-
Charges for service	106,433	-	-
Miscellaneous	927,049	999	-
Total receipts	3,105,025	829,081	578,081
Disbursements:			
Operating:			
Public safety	1,069,011	-	-
Public works	493,466	419,416	99,116
Culture and recreation	938,021	-	187,726
Community and economic development	-	-	-
General government	678,373	-	60,364
Debt service	-	-	-
Capital projects	-	-	-
Total disbursements	3,178,871	419,416	347,206
Excess (deficiency) of receipts over (under) disbursements	(73,846)	409,665	230,875
Other financing sources (uses):			
General obligation bond proceeds net of premium of \$21,197 and issuance costs of \$10,475	-	-	-
Sale of capital assets	1,936	3,953	-
Transfers in	981,663	-	-
Transfers out	(27,439)	(233,000)	(25,976)
Total other financing sources (uses)	956,160	(229,047)	(25,976)
Change in cash balances	882,314	180,618	204,899
Cash balances beginning of year	3,259,172	1,217,525	721,341
Cash balances end of year	\$ 4,141,486	1,398,143	926,240
Cash Basis Fund Balances			
Nonspendable - Cemetery perpetual care	\$ -	-	-
Restricted for:			
Streets	-	1,398,143	-
Capital projects	-	-	-
Debt service	-	-	-
Local option sales tax purposes	-	-	926,240
Library purposes	-	-	-
Other purposes	-	-	-
Unassigned	4,141,486	-	-
Total cash basis fund balances	\$ 4,141,486	1,398,143	926,240

See notes to financial statements.

Revenue			
Employee Benefits	Capital Projects	Nonmajor	Total
568,414	-	75,062	2,016,974
-	-	326,860	326,860
-	-	-	577,793
14,103	-	2,334	125,343
-	-	-	154,700
247	-	17,586	31,103
13,184	-	1,635	1,264,358
-	-	-	106,433
-	119,419	157,986	1,205,453
595,948	119,419	581,463	5,809,017
-	-	65,279	1,134,290
-	-	-	1,011,998
-	-	-	1,125,747
-	-	12,847	12,847
-	-	-	738,737
-	-	380,127	380,127
-	468,221	-	468,221
-	468,221	458,253	4,871,967
595,948	(348,802)	123,210	937,050
-	1,760,722	-	1,760,722
-	-	-	5,889
-	-	304,692	1,286,355
(541,591)	-	(281,947)	(1,109,953)
(541,591)	1,760,722	22,745	1,943,013
54,357	1,411,920	145,955	2,880,063
116,332	55,627	1,135,687	6,505,684
170,689	1,467,547	1,281,642	9,385,747
-	-	107,403	107,403
-	-	-	1,398,143
-	1,467,547	-	1,467,547
-	-	424,021	424,021
-	-	-	926,240
-	-	608,857	608,857
170,689	-	141,361	312,050
-	-	-	4,141,486
170,689	-	1,281,642	9,385,747

City of Anamosa

City of Anamosa

Statement of Cash Receipts, Disbursements
and Changes in Cash Balances
Proprietary Funds

As of and for the year ended June 30, 2021

	Enterprise		
	Water	Sewer	Total
Operating receipts:			
Charges for service	\$ 1,116,756	1,716,541	2,833,297
Miscellaneous	9,732	-	9,732
Total operating receipts	1,126,488	1,716,541	2,843,029
Operating disbursements:			
Business type activities	822,479	776,331	1,598,810
Excess of operating receipts over operating disbursements	304,009	940,210	1,244,219
Non-operating receipts (disbursements):			
Interest on investments	2,909	7,473	10,382
Revenue bond proceeds	730,103	-	730,103
Debt service	(214,575)	(124,640)	(339,215)
Capital projects	(43,620)	(398,435)	(442,055)
Net non-operating receipts (disbursements)	474,817	(515,602)	(40,785)
Excess of receipts over disbursements	778,826	424,608	1,203,434
Transfers out	(88,201)	(88,201)	(176,402)
Change in cash balances	690,625	336,407	1,027,032
Cash balances beginning of year	337,430	4,358,618	4,696,048
Cash balances end of year	\$ 1,028,055	4,695,025	5,723,080
Cash Basis Fund Balances			
Restricted for debt service	\$ 472,811	294,121	766,932
Restricted for capital projects	154,653	603,822	758,475
Unrestricted	400,591	3,797,082	4,197,673
Total cash basis fund balances	\$ 1,028,055	4,695,025	5,723,080

See notes to financial statements.

City of Anamosa

Notes to Financial Statements

June 30, 2021

(1) Summary of Significant Accounting Policies

The City of Anamosa is a political subdivision of the State of Iowa located in Jones County. It was first incorporated in 1877 and operates under the Home Rule provisions of the Constitution of Iowa. The City operates under the Mayor-Council form of government with the Mayor and Council Members elected on a non-partisan basis. The City provides numerous services to citizens, including public safety, public works, culture and recreation, community and economic development and general government services. The City also provides water and sewer utilities for its citizens.

A. Reporting Entity

For financial reporting purposes, the City of Anamosa has included all funds, organizations, agencies, boards, commissions and authorities. The City has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the City to impose its will on that organization or (2) the potential for the organization to provide specific benefits to or impose specific financial burdens on the City.

These financial statements present the City of Anamosa (the primary government) and its component unit. The component unit discussed below is included in the City's reporting entity because of the significance of its operational or financial relationship with the City.

Blended Component Unit

Anamosa Fire Fighters Association has been incorporated under the provisions of the Iowa Nonprofit Corporation Act, Chapter 504A of the Code of Iowa. The Anamosa Fire Fighters Association receives donations for the benefit of the Anamosa Fire Department. These donations are to be used to purchase items which are not included in the City's budget. The Anamosa Fire Fighters Association is legally separate from the City but is so entwined with the City it is, in substance, the same as the City. In accordance with criteria set forth by the Governmental Accounting Standards Board, Anamosa Fire Fighters Association meets the definition of a component unit which should be blended. It is reported as part of the City and blended into the Special Revenue Funds.

Jointly Governed Organizations

The City participates in several jointly governed organizations that provide goods or services to the citizenry of the City but do not meet the criteria of a joint venture since there is no ongoing financial interest or responsibility by the participating governments. City officials are members of the following boards and commissions: Jones County Emergency Management Commission, Jones County Joint 911 Service Board, County Assessor's Conference Board and the Anamosa Fire Service Board.

B. Basis of Presentation

Government-wide Financial Statement – The Cash Basis Statement of Activities and Net Position reports information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from this statement. Governmental activities, which are supported by tax and intergovernmental receipts are reported separately from business type activities, which rely to a significant extent on fees and charges for service.

The Cash Basis Statement of Activities and Net Position presents the City's nonfiduciary net position. Net position is reported in the following categories:

Nonexpendable restricted net position is subject to externally imposed stipulations which require the cash balance to be maintained permanently by the City, including the City's Permanent, Cemetery Perpetual Fund.

Expendable restricted net position results when constraints placed on the use of cash balances are either externally imposed or are imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position consists of cash balances not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

The Cash Basis Statement of Activities and Net Position demonstrates the degree to which the direct disbursements of a given function are offset by program receipts. Direct disbursements are those clearly identifiable with a specific function. Program receipts include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants, contributions and interest on investments restricted to meeting the operational or capital requirements of a particular function. Property tax and other items not properly included among program receipts are reported instead as general receipts.

Fund Financial Statements – Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds.

The City reports the following major governmental funds:

The General Fund is the general operating fund of the City. All general tax receipts from general and emergency levies and other receipts not allocated by law or contractual agreement to some other fund are accounted for in this fund. From the fund are paid the general operating disbursements, the fixed charges and the capital improvement costs not paid from other funds.

Special Revenue:

The Road Use Tax Fund is used to account for the road use tax allocation from the State of Iowa to be used for road construction and maintenance.

The Local Option Sales Tax Fund is used to account for receipts from the tax authorized by referendum and used for any lawful purpose of the City.

The Employee Benefits Fund is used to account for property tax levied to finance the payment of employee benefits.

The Capital Projects Fund is used to account for all resources used in the acquisition and construction of capital facilities with the exception of those financed through Enterprise Funds.

The City reports the following major proprietary funds:

The Enterprise, Water Fund accounts for the operation and maintenance of the City's water system.

The Enterprise, Sewer Fund accounts for the operation and maintenance of the City's wastewater treatment and sanitary sewer system.

C. Measurement Focus and Basis of Accounting

The City maintains its financial records on the basis of cash receipts and disbursements and the financial statements of the City are prepared on that basis. The cash basis of accounting does not give effect to accounts receivable, accounts payable and accrued items. Accordingly, the financial statements do not present financial position and results of operations of the funds in accordance with U.S. generally accepted accounting principles.

Under the terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants and general receipts. Thus, when program disbursements are paid, there are both restricted and unrestricted cash basis net position available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants and then by general receipts.

When a disbursement in governmental funds can be paid using either restricted or unrestricted resources, the City's policy is generally to first apply the disbursement toward restricted fund balance and then to less-restrictive classifications – committed, assigned and then unassigned fund balances.

Proprietary funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements.

D. Property Taxes and Governmental Cash Basis Fund Balances

The following accounting policies are followed in preparing the financial statements:

Property tax revenues recognized in these funds become due and collectible in September and March of the current fiscal year with a 1½% per month penalty for delinquent payments; is based on January 1, 2019 assessed property valuations; is for the tax accrual period July 1, 2020 through June 30, 2021 and reflects tax asking contained in the budget certified to the City Council in March 2020.

In the governmental fund financial statements, cash basis fund balances are classified as follows:

Nonspendable – Amounts which cannot be spent because they are legally or contractually required to be maintained intact.

Restricted – Amounts restricted to specific purposes when constraints placed on the use of the resources are either externally imposed by creditors, grantors or state or federal laws or are imposed by law through constitutional provisions or enabling legislation.

Unassigned – All amounts not included in the preceding classifications.

E. Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Other Information. During the year ended June 30, 2021, disbursements exceeded the amounts budgeted in the general government function.

(2) **Cash and Pooled Investments**

The City's deposits in banks at June 30, 2021 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to ensure there will be no loss of public funds.

The City is authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the City Council; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district.

The City had no investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 72.

(3) **Bonds and Notes Payable**

A summary of changes in bonds and notes payable for the year ended June 30, 2021 is as follows:

	Beginning Balances	Increases	Decreases	Ending Balances	Due Within One Year
Governmental activities:					
General obligation bonds	\$ 540,000	1,750,000	265,000	2,025,000	395,000
General obligation notes	241,400	-	94,200	147,200	95,000
Governmental activities total	<u>\$ 781,400</u>	<u>1,750,000</u>	<u>359,200</u>	<u>2,172,200</u>	<u>490,000</u>
Business type activities:					
Water revenue bonds - direct borrowing	\$ 2,217,579	730,103	168,682	2,779,000	293,000
Sewer revenue bonds - direct borrowing	832,000	-	108,000	724,000	120,000
Business-type activities total	<u>\$ 3,049,579</u>	<u>730,103</u>	<u>276,682</u>	<u>3,503,000</u>	<u>413,000</u>

General Obligation Bonds

A summary of the City's June 30, 2021 general obligation bonds payable is as follows:

Year Ending June 30,	GO Refunding Bond Series 2012A			GO Bond Series 2021			Total		
	Issued May 15, 2012			Issued Mar 9, 2021					
	Interest Rates	Principal	Interest	Interest Rates	Principal	Interest	Principal	Interest	Total
2022	2.25%	\$ 275,000	6,188	1.00%	\$ 120,000	22,088	\$ 395,000	28,276	423,276
2023		-	-	1.00	135,000	16,790	135,000	16,790	151,790
2024		-	-	1.00	135,000	15,440	135,000	15,440	150,440
2025		-	-	1.00	140,000	14,090	140,000	14,090	154,090
2026		-	-	1.00	140,000	12,690	140,000	12,690	152,690
2027-2033		-	-	1.00-1.20	1,080,000	47,320	1,080,000	47,320	1,127,320
Totals		\$ 275,000	6,188		\$ 1,750,000	128,418	\$ 2,025,000	134,606	2,159,606

On May 15, 2012, the City issued \$2,625,000 of general obligation bonds with interest rates ranging from 2.00-2.25% per annum. The bonds were issued for refunding of the City's general obligation Series 2009 notes and the road use tax revenue notes, Series 2002. During the year ended June 30, 2021, the City paid \$265,000 of principal and \$11,753 of interest on the bonds.

On March 9, 2021, the City issued \$1,750,000 of general obligation bonds with interest rates ranging from 1.00-1.20% per annum. The bonds were issued for the police station, fire station, property improvement projects and street and highway improvements. During the year ended June 30, 2022, the City was not required to make a principal or interest payment.

General Obligation Notes

A summary of the City's June 30, 2021 general obligation notes payable is as follows:

Year Ending June 30,	Corporate Purpose Note 2011			Fire Truck Acquisition			Total		
	Issued Oct 18, 2011			Issued Oct 5, 2017					
	Interest Rates	Principal	Interest	Interest Rates	Principal	Interest	Principal	Interest	Total
2022	3.80%	\$ 70,000	2,660	3.15%	\$ 25,000	2,466	\$ 95,000	5,126	100,126
2023		-	-	3.15	25,700	1,667	25,700	1,667	27,367
2024		-	-	3.15	26,500	846	26,500	846	27,346
Total		\$ 70,000	2,660		\$ 77,200	4,979	\$ 147,200	7,639	154,839

On October 18, 2011, the City issued \$700,000 of general obligation notes with interest rates ranging from 1.40% to 3.80% per annum. The notes were issued for street construction, curb, gutter, and sidewalk improvements. During the year ended June 30, 2021, the City paid \$70,000 of principal and \$5,180 of interest on the notes.

On October 5, 2017, the City issued \$171,400 of general obligation notes with an interest rate of 3.15% per annum. The notes were issued to purchase a fire truck. During the year ended June 30, 2021, the City paid \$24,200 of principal and \$3,194 of interest on the notes.

Revenue Bonds – Direct Borrowing

A summary of the City's June 30, 2021 revenue bonds payable is as follows:

Year Ending June 30,	Sewer			Water		
	Issued Feb 12, 2008			Issued Sep 13, 2013		
	Interest Rates	Principal	Interest	Interest Rates	Principal	Interest
2022	1.75%	\$ 111,000	12,670	1.75%	\$ 98,000	23,065
2023	1.75	115,000	10,728	1.75	100,000	21,350
2024	1.75	119,000	8,715	1.75	102,000	19,600
2025	1.75	122,000	6,633	1.75	104,000	17,815
2026	1.75	126,000	4,498	1.75	106,000	15,995
2027-2031	1.75	131,000	2,293	1.75	566,000	51,276
2032-2036	1.75	-	-	1.75	242,000	6,370
2037-2038	1.75	-	-		-	-
Total		<u>\$ 724,000</u>	<u>45,537</u>		<u>\$ 1,318,000</u>	<u>155,471</u>

Year Ending June 30,	Water			Total		
	Issued Dec 8, 2017					
	Interest Rates	Principal	Interest	Principal	Interest	Total
2022	1.75%	\$ 75,000	25,568	\$ 284,000	61,303	345,303
2023	1.75	76,000	24,255	291,000	56,333	347,333
2024	1.75	77,000	22,925	298,000	51,240	349,240
2025	1.75	78,000	21,578	304,000	46,026	350,026
2026	1.75	80,000	20,213	312,000	40,706	352,706
2027-2031	1.75	421,000	79,592	1,118,000	133,161	1,251,161
2032-2036	1.75	459,000	41,424	701,000	47,794	748,794
2037-2038	1.75	195,000	5,128	195,000	5,128	200,128
Total		<u>\$ 1,461,000</u>	<u>240,683</u>	<u>\$ 3,503,000</u>	<u>441,691</u>	<u>3,944,691</u>

Sewer Revenue Loan Bonds – Direct Borrowing

On February 12, 2008, the City entered into an agreement with the Iowa Finance Authority for the issuance of sewer revenue bonds of \$2,320,000 with interest at 1.75% per annum. The agreement requires the City to annually pay a .25% servicing fee on the outstanding principal balance. The bonds were issued pursuant to the provisions of Chapters 384.24A and 384.83 of the Code of Iowa to pay the cost of constructing improvements and extensions to the municipal wastewater treatment system. In the event of a default, the issuer shall have the right to take any action authorized under the regulations, the revenue bond or the agreement and to take whatever action at law or equity may appear necessary or desirable to collect the amounts then due and thereafter to become due under the agreement or to enforce the performance and observance of any duty, covenant, obligation or agreement of the participant under the agreement. During the year ended June 30, 2021, the City paid principal of \$108,000 and interest of \$14,560, leaving a principal balance of \$724,000 at June 30, 2021.

The City has pledged future sewer customer receipts, net of specified operating disbursements, to repay \$2,320,000 of sewer revenue bonds issued in February 2008. The bonds are payable solely from sewer customer net receipts and are payable through 2027. Annual principal and interest payments on the bonds are expected to require 13.0% of net receipts. The total principal and interest remaining to be paid on the bonds is \$769,537. For the current year, principal and interest paid and total customer net receipts were \$122,560 and \$940,210, respectively.

The resolutions providing for the issuance of sewer revenue bonds include the following provisions:

- (a) The bonds will only be redeemed from the future earnings of the enterprise activity and the bond holders hold a lien on the future earnings of the funds.
- (b) Sufficient monthly transfers shall be made to a separate sewer revenue bond sinking account within the Enterprise Fund for the purpose of making the bond principal and interest payments when due.
- (c) User rates shall be established and charged to customers of the utility, including the City, to produce and maintain net receipts at a level not less than 110% of the amount of principal and interest on the bonds falling due in the same year.

Water Revenue Loan Bonds – Direct Borrowing

On September 13, 2013, the City entered into an agreement with the Iowa Finance Authority for the issuance of water revenue bonds of \$2,020,000 with interest at 1.75% per annum. The agreement requires the City to annually pay a .25% servicing fee on the outstanding principal balance. The bonds were issued pursuant to the provisions of Chapters 384.24A and 384.83 of the Code of Iowa to pay the cost of constructing improvements and extensions to the water utility. In the event of a default, the issuer shall have the right to take any action authorized under the regulations, the revenue bond or the agreement and to take whatever action at law or equity may appear necessary or desirable to collect the amounts then due and thereafter to become due under the agreement or to enforce the performance and observance of any duty, covenant, obligation or agreement of the participant under the agreement. During the year ended June 30, 2021, the City paid principal of \$96,000 and interest of \$24,745, leaving a principal balance of \$1,318,000 at June 30, 2021.

On December 8, 2017, the City entered into an agreement with the Iowa Finance Authority (IFA) for the issuance of water revenue bonds of up to \$1,801,000 with interest at 1.75% per annum. The bonds were issued pursuant to the provisions of Chapters 384.24A and 384.83 of the Code of Iowa to pay the cost of planning, designing and constructing improvements and extensions to the water utility. In the event of a default, the issuer shall have the right to take any action authorized under the regulations, the revenue bond or the agreement and to take whatever action at law or equity may appear necessary or desirable to collect the amounts then due and thereafter to become due under the agreement or to enforce the performance and observance of any duty, covenant, obligation or agreement of the participant under the agreement.

During the year ended June 30, 2021 the City drew down \$730,103. As of June 30, 2021 a total of \$1,683,682 of the \$1,801,000 authorized amount has been drawn. The remaining \$117,318 of the authorized amount will not be drawn and the City has adopted a final repayment schedule. The agreement requires the City to annually pay a .25% servicing fee on the outstanding principal balance. During the year ended June 30, 2021, the City paid principal of \$72,682 and interest of \$15,411, leaving a principal balance of \$1,461,000 at June 30, 2021.

The City has pledged future water customer receipts, net of specified operating disbursements, to repay \$2,020,000 and \$1,683,682 of water revenue bonds issued in September 2013 and December 2017. Proceeds from the bonds provided financing for the construction of water main extensions. The bonds are payable solely from water customer net receipts and are payable through 2038. Annual principal and interest payments on the bonds are expected to require approximately 69.0% of net receipts. The total principal and interest remaining to be paid on the bonds is \$3,175,154. For the current year, principal and interest paid and total customer net receipts were \$208,838 and \$304,009, respectively.

The resolutions providing for the issuance of water revenue bonds include the following provisions:

- (a) The bonds will only be redeemed from the future earnings of the enterprise activity and the bond holders hold a lien on the future earnings of the funds.
- (b) Sufficient monthly transfers shall be made to a separate water revenue bond sinking account within the Enterprise Fund for the purpose of making the bond principal and interest payments when due.
- (c) User rates shall be established and charged to customers of the utility, including the City, to produce and maintain net receipts at a level not less than 110% of the amount of principal and interest on the bonds falling due in the same year.

(4) Pension Plan

Plan Description – IPERS membership is mandatory for employees of the City, except for those covered by another retirement system. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by the Iowa Public Employees' Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at PO Box 9117, Des Moines, Iowa 50306-9117 or at www.ipers.org.

IPERS benefits are established under Iowa Code Chapter 97B and the administrative rules thereunder. Chapter 97B and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

Pension Benefits – A Regular member may retire at normal retirement age and receive monthly benefits without an early-retirement reduction. Normal retirement age is age 65, any time after reaching age 62 with 20 or more years of covered employment or when the member's years of service plus the member's age at the last birthday equals or exceeds 88, whichever comes first. These qualifications must be met on the member's first month of entitlement to benefits. Members cannot begin receiving retirement benefits before age 55. The formula used to calculate a Regular member's monthly IPERS benefit includes:

- A multiplier based on years of service.
- The member's highest five-year average salary, except members with service before June 30, 2012 will use the highest three-year average salary as of that date if it is greater than the highest five-year average salary.

Protection occupation members may retire at normal retirement age, which is generally age 55 and may retire any time after reaching age 50 with 22 or more years of covered employment.

The formula used to calculate a protection occupation member's monthly IPERS benefit includes:

- 60% of average salary after completion of 22 years of service, plus an additional 1.5% of average salary for more than 22 years of service but not more than 30 years of service.
- The member's highest three-year average salary.

If a member retires before normal retirement age, the member's monthly retirement benefit will be permanently reduced by an early-retirement reduction. The early-retirement reduction is calculated differently for service earned before and after July 1, 2012. For service earned before July 1, 2012, the reduction is 0.25% for each month the member receives benefits before the member's earliest normal retirement age. For service earned on or after July 1, 2012, the reduction is 0.50% for each month the member receives benefits before age 65.

Generally, once a member selects a benefit option, a monthly benefit is calculated and remains the same for the rest of the member's lifetime. However, to combat the effects of inflation, retirees who began receiving benefits prior to July 1990 receive a guaranteed dividend with their regular November benefit payments.

Disability and Death Benefits – A vested member who is awarded federal Social Security disability or Railroad Retirement disability benefits is eligible to claim IPERS benefits regardless of age. Disability benefits are not reduced for early retirement. If a member dies before retirement, the member's beneficiary will receive a lifetime annuity or a lump-sum payment equal to the present actuarial value of the member's accrued benefit or calculated with a set formula, whichever is greater. When a member dies after retirement, death benefits depend on the benefit option the member selected at retirement.

Contributions – Contribution rates are established by IPERS following the annual actuarial valuation which applies IPERS' Contribution Rate Funding Policy and Actuarial Amortization Method. State statute limits the amount rates can increase or decrease each year to 1 percentage point. IPERS Contribution Rate Funding Policy requires the actuarial contribution rate be determined using the "entry age normal" actuarial cost method and the actuarial assumptions and methods approved by the IPERS Investment Board. The actuarial contribution rate covers normal cost plus the unfunded actuarial liability payment based on a 30-year amortization period. The payment to amortize the unfunded actuarial liability is determined as a level percentage of payroll based on the Actuarial Amortization Method adopted by the Investment Board.

In fiscal year 2021, pursuant to the required rate, Regular members contributed 6.29% of covered payroll and the City contributed 9.44% of covered payroll, for a total rate of 15.73%. Protection occupation members contributed 6.41% of covered payroll and the City contributed 9.61% of covered payroll, for a total rate of 16.02%.

The City's contributions to IPERS for the year ended June 30, 2021 totaled \$140,770.

Net Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2021, the City reported a liability of \$933,054 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to IPERS relative to the contributions of all IPERS participating employers. At June 30, 2020, the City's proportion was 0.013282%, which was an increase of 0.001648% over its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the City's pension expense, deferred outflows of resources and deferred inflows of resources totaled \$196,114, \$259,340 and \$133,882, respectively.

There were no non-employer contributing entities to IPERS.

Actuarial Assumptions – The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Rate of inflation (effective June 30, 2017)	2.60% per annum.
Rates of salary increase (effective June 30, 2017)	3.25 to 16.25% average, including inflation. Rates vary by membership group.
Long-term investment rate of return (effective June 30, 2017)	7.00% compounded annually, net of investment expense, including inflation.
Wage growth (effective June 30, 2017)	3.25% per annum, based on 2.60% inflation and 0.65% real wage inflation.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an economic assumption study dated March 24, 2017 and a demographic assumption study dated June 28, 2018.

Mortality rates used in the 2020 valuation were based on the RP-2014 Employee and Healthy Annuitant Tables with MP-2017 generational adjustments.

The long-term expected rate of return on IPERS' investments was determined using a building-block method in which best-estimate ranges of expected future real rates (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Asset Allocation	Long-Term Expected Real Rate of Return
Domestic equity	22.0%	4.43%
International equity	17.5	5.15
Global smart beta equity	6.0	4.87
Core plus fixed income	28.0	(0.29)
Public credit	4.0	2.29
Cash	1.0	(0.78)
Private equity	11.0	6.54
Private real assets	7.5	4.48
Private credit	3.0	3.11
Total	<u>100.0%</u>	

Discount Rate – The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed employee contributions will be made at the contractually required rate and contributions from the City will be made at contractually required rates, actuarially determined. Based on those assumptions, IPERS' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on IPERS' investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% lower (6.00%) or 1% higher (8.00%) than the current rate.

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
City's proportionate share of the net pension liability	\$ 1,812,217	933,054	196,221

IPERS' Fiduciary Net Position – Detailed information about IPERS' fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS' website at www.ipers.org.

(5) Other Postemployment Benefits (OPEB)

Plan Description – The City operates a single-employer health benefit plan which provides medical/prescription drug benefits for employees, retirees and their spouses. Group insurance benefits are established under Iowa Code Chapter 509A.13. The City currently finances the benefit plan on a pay-as-you-go basis. For the year ended June 30, 2021, the City contributed \$211,114 and plan members eligible for benefits contributed \$23,457 to the plan. At June 30, 2021, no assets have been accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

OPEB Benefits – Individuals who are employed by the City of Anamosa and are eligible to participate in the group health plan are eligible to continue healthcare benefits upon retirement. Retirees under age 65 pay the same premium for the medical/prescription drug benefits as active employees, which results in an implicit rate subsidy.

Retired participants must be age 55 or older at retirement, with the exception of special service participants who must be age 50 with 22 years of services. At June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	-
Active employees	26
Total	26

(6) Compensated Absences

City employees accumulate a limited amount of earned but unused vacation, sick leave, compensatory time, and holiday hours for subsequent use or for payment upon termination, retirement or death. These accumulations are not recognized as disbursements by the City until used or paid. The City's approximate liability for earned vacation and sick leave payable to employees at June 30, 2021, primarily relating to the General Fund, is as follows:

Type of Benefit	Amount
Vacation	\$ 51,000
Compensatory time	4,000
Holiday	19,000
Total	<u>\$ 74,000</u>

This liability has been computed based on rates of pay in effect at June 30, 2021.

(7) Interfund Transfers

The detail of interfund transfers for the year ended June 30, 2021 is as follows:

Transfer to	Transfer from	Amount
General	Special Revenue:	
	Road Use Tax	\$ 233,000
	Local Option Sales Tax	25,976
	Employee Benefits	541,591
	Anamosa/Monticello Local Access	3,893
	Wetlands Project	801
	Enterprise:	
	Water	88,201
	Sewer	88,201
		<u>981,663</u>
Debt Service	General	27,439
	Special Revenue:	
	Tax Increment Financing	235,242
	Special Assessments	42,011
		<u>304,692</u>
Total		<u>\$ 1,286,355</u>

Transfers generally move resources from the fund statutorily required to collect the resources to the fund statutorily required to disburse the resources.

(8) Risk Management

The City is exposed to various risks of loss related to torts; theft, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance. The City assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

(9) Development Agreement

The City has entered into development agreements with Fareway, Eagle View Land Development and Blue Max for the construction of a commercial grocery store and to reimburse developers for a portion of the cost of improvements constructed. The City agreed to pay the developers amounts not to exceed \$250,000, \$1,725,000 and \$25,000, respectively, subject to annual appropriation by the City Council. The agreement requires either semi-annual or annual payments ranging between ten to fifteen years, provided the developer is in compliance with the terms of the agreement. During the year ended June 30, 2021, the City rebated \$12,847 of incremental property tax to the developer. At June 30, 2021, the remaining balance to be paid on the Fareway agreement was \$214,423, the Eagle View Land Development agreement was \$1,725,000 and the Blue Max agreement was \$25,000. The amount appropriated for payment in the next fiscal year is \$12,807.

(10) Tax Abatements

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax receipts to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

City Tax Abatements

The City provides tax abatements for urban renewal and economic development projects with tax increment financing as provided for in Chapters 15A and 403 of the Code of Iowa. For these types of projects, the City enters into agreements with developers which require the City, after developers meet the terms of the agreements, to rebate a portion of the property tax paid by the developers, to pay the developers an economic development grant or pay the developers a predetermined dollar amount. No other commitments were made by the City as part of these agreements.

For the year ended June 30, 2021, \$5,433 of property tax was diverted from the City under the urban renewal and economic development agreements.

(11) COVID-19

In March 2020, the COVID-19 outbreak was declared a global pandemic. The disruption to businesses across a range of industries in the United States continues to evolve. The full impact to local, regional and national economies, including that of City of Anamosa, remains uncertain.

To date, the outbreak has not created a material disruption to the operations of the City. However, the extent of the financial impact of COVID-19 will depend on future developments, including the spread of the virus, duration and timing of the economic recovery. Due to these uncertainties, management cannot reasonably estimate the potential impact to the City of Anamosa's operations and finances.

(12) Subsequent Events

In December 2021, the City issued \$3,189,000 of water revenue bonds, series 2022.

In October 2022, the City issued \$2,200,000 of general obligation bonds for paying the costs of constructing street, water system, sanitary sewer system, storm water drainage and sidewalk improvements, acquiring and installing street lighting, signage and signalization improvements.

(13) Prospective Accounting Change

Governmental Accounting Standards Board has issued Statement No. 87, Leases. This statement will be implemented for the fiscal year ending June 30, 2022. The revised requirements of this statement require reporting of certain potentially significant lease liabilities that are not currently reported.

City of Anamosa

Other Information

City of Anamosa

Budgetary Comparison Schedule
of Receipts, Disbursements, and Changes in Balances –
Budget and Actual – All Governmental Funds and Proprietary Funds

Other Information

Year ended June 30, 2021

	Governmental Funds Actual	Proprietary Funds Actual	Less Funds Not Required to be Budgeted	Total
Receipts:				
Property tax	\$ 2,016,974	-	-	2,016,974
Tax increment financing	326,860	-	-	326,860
Other city tax	703,136	-	-	703,136
Licenses and permits	154,700	-	-	154,700
Use of money and property	31,103	10,382	-	41,485
Intergovernmental	1,264,358	-	-	1,264,358
Charges for service	106,433	2,833,297	-	2,939,730
Miscellaneous	1,205,453	9,732	155,836	1,059,349
Total receipts	5,809,017	2,853,411	155,836	8,506,592
Disbursements:				
Public safety	1,134,290	-	65,279	1,069,011
Public works	1,011,998	-	-	1,011,998
Culture and recreation	1,125,747	-	-	1,125,747
Community and economic development	12,847	-	-	12,847
General government	738,737	-	-	738,737
Debt service	380,127	-	-	380,127
Capital projects	468,221	-	-	468,221
Business type activities	-	2,380,080	-	2,380,080
Total disbursements	4,871,967	2,380,080	65,279	7,186,768
Cash balances beginning of year				
over (under) disbursements	937,050	473,331	90,557	1,319,824
Other financing sources, net	1,943,013	553,701	-	2,496,714
Change in balances	2,880,063	1,027,032	90,557	3,816,538
Balances beginning of year	6,505,684	4,696,048	-	11,201,732
Balances end of year	\$ 9,385,747	5,723,080	90,557	15,018,270

See accompanying independent auditor's report.

Budgeted Amounts		Final to
Original	Final	Total
		Variance
1,974,112	1,974,112	42,862
329,788	329,788	(2,928)
603,264	603,264	99,872
170,600	170,600	(15,900)
50,100	50,100	(8,615)
840,961	1,604,556	(340,198)
3,012,800	3,012,800	(73,070)
246,776	1,091,922	(32,573)
7,228,401	8,837,142	(330,550)
1,140,645	1,284,386	215,375
1,062,115	1,262,115	250,117
1,125,021	1,875,021	749,274
19,272	39,272	26,425
630,809	661,809	(76,928)
382,252	382,252	2,125
5,000,000	2,250,000	1,781,779
2,974,383	7,974,383	5,594,303
12,334,497	15,729,238	8,542,470
(5,106,096)	(6,892,096)	8,211,920
5,007,500	6,757,500	(4,260,786)
(98,596)	(134,596)	3,951,134
9,339,866	9,339,866	1,861,866
9,241,270	9,205,270	5,813,000

City of Anamosa

City of Anamosa

Notes to Other Information – Budgetary Reporting

June 30, 2021

The budgetary comparison is presented in accordance with Governmental Accounting Standards Board Statement No. 41 for governments with significant budgetary perspective differences resulting from not being able to present budgetary comparisons for the General Fund and each major Special Revenue Fund.

In accordance with the Code of Iowa, the City Council annually adopts a budget on the cash basis following required public notice and hearing for all funds except the component unit. The annual budget may be amended during the year utilizing similar statutorily prescribed procedures.

Formal and legal budgetary control is based upon nine major classes of disbursements known as functions, not by fund. These nine functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects and business type activities. Function disbursements required to be budgeted include disbursements for the General Fund, the Special Revenue Funds, the Debt Service Fund, the Capital Projects Fund, the Permanent Fund and the Enterprise Funds. Although the budget document presents function disbursements by fund, the legal level of control is at the aggregated function level, not by fund. During the year, one budget amendment increased budgeted disbursements by \$3,394,741. The budget amendments are reflected in the final budgeted amounts.

During the year ended June 30, 2021, disbursements exceeded the amounts budgeted in the general government function.

City of Anamosa

Schedule of the City's Proportionate Share of the Net Pension Liability

Iowa Public Employees' Retirement System
For the Last Seven Years*
(In Thousands)

Other Information

	2020	2020	2019	2018
City's proportion of the net pension liability	0.013282%	0.011634%	0.018580%	0.018198%
City's proportionate share of the net pension liability	\$ 933	674	773	910
City's covered payroll	\$ 1,472	1,375	1,325	1,436
City's proportionate share of the net pension liability as a percentage of its covered payroll	63.38%	49.02%	58.34%	63.37%
IPERS' net position as a percentage of the total pension liability	82.90%	85.45%	83.62%	82.21%

* In accordance with GASB Statement No. 68, the amounts presented for each fiscal year were determined as of June 30 of the preceding fiscal year.

See accompanying independent auditor's report.

City of Anamosa
Schedule of City Contributions
Iowa Public Employees' Retirement System
For the Last Ten Years
(In Thousands)

Other Information

	2021	2020	2019	2018
Statutorily required contribution	\$ 141	141	133	122
Contributions in relation to the statutorily required contribution	(141)	(141)	(133)	(122)
Contribution deficiency (excess)	\$ -	-	-	-
City's covered payroll	\$ 1,483	1,472	1,375	1,325
Contributions as a percentage of covered payroll	9.51%	9.58%	9.67%	9.21%

See accompanying independent auditor's report.

City of Anamosa

Notes to Other Information – Pension Liability

Year ended June 30, 2021

Changes of benefit terms:

There are no significant changes in benefit terms.

Changes of assumptions:

The 2018 valuation implemented the following refinements as a result of a demographic assumption study dated June 28, 2018:

- Changed mortality assumptions to the RP-2014 mortality tables with mortality improvements modeled using Scale MP-2017.
- Adjusted retirement rates.
- Lowered disability rates.
- Adjusted the probability of a vested Regular member electing to receive a deferred benefit.
- Adjusted the merit component of the salary increase assumption.

The 2017 valuation implemented the following refinements as a result of an experience study dated March 24, 2017:

- Decreased the inflation assumption from 3.00% to 2.60%.
- Decreased the assumed rate of interest on member accounts from 3.75% to 3.50% per year.
- Decreased the discount rate from 7.50% to 7.00%.
- Decreased the wage growth assumption from 4.00% to 3.25%.
- Decreased the payroll growth assumption from 4.00% to 3.25%.

The 2014 valuation implemented the following refinements as a result of a quadrennial experience study:

- Decreased the inflation assumption from 3.25% to 3.00%.
- Decreased the assumed rate of interest on member accounts from 4.00% to 3.75% per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- Moved from an open 30-year amortization period to a closed 30-year amortization period for the UAL (unfunded actuarial liability) beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20-year period.

Supplementary Information

City of Anamosa

Schedule of Cash Receipts, Disbursements
and Changes in Cash Balances
Nonmajor Governmental Funds

As of and for the year ended June 30, 2021

				Special
	Police Forfeitures	Police Canine	Anamosa/ Monticello Local Access	Tax Increment Financing
Receipts:				
Property tax	\$ -	-	-	-
Tax increment financing	-	-	-	326,860
Other city tax	-	-	-	-
Use of money and property	-	3	11	-
Intergovernmental	-	-	-	-
Miscellaneous	-	50	-	-
Total receipts	-	53	11	326,860
Disbursements:				
Operating:				
Public safety	-	-	-	-
Community and economic development	-	-	-	12,847
Debt service	-	-	-	-
Total disbursements	-	-	-	12,847
Excess (deficiency) of receipts over (under) disbursements	-	53	11	314,013
Other financing uses:				
Transfers in	-	-	-	-
Transfers out	-	-	(3,893)	(235,242)
Total other financing sources (uses)	-	-	(3,893)	(235,242)
Change in cash balances	-	53	(3,882)	78,771
Cash balances beginning of year	618	4,338	3,882	250,478
Cash balances end of year	\$ 618	4,391	-	329,249
Cash Basis Fund Balances				
Nonspendable - Cemetery perpetual care	\$ -	-	-	-
Restricted for:				
Debt service	-	-	-	329,249
Library purposes	-	-	-	-
Other purposes	618	4,391	-	-
Total cash basis fund balances	\$ 618	4,391	-	329,249

See accompanying independent auditor's report.

Revenue					Permanent		Total
Special Assessments	Library Special Gift	Wetlands Project	Anamosa Firefighters Association	Debt Service	Cemetery Operations	Cemetery Perpetual Care	
-	-	-	-	75,062	-	-	75,062
-	-	-	-	-	-	-	326,860
-	-	-	-	2,334	-	-	2,334
789	16,583	-	-	200	-	-	17,586
-	-	-	-	1,635	-	-	1,635
-	-	-	155,836	-	-	2,100	157,986
789	16,583	-	155,836	79,231	-	2,100	581,463
-	-	-	65,279	-	-	-	65,279
-	-	-	-	-	-	-	12,847
-	-	-	-	380,127	-	-	380,127
-	-	-	65,279	380,127	-	-	458,253
789	16,583	-	90,557	(300,896)	-	2,100	123,210
-	-	-	-	304,692	-	-	304,692
(42,011)	-	(801)	-	-	-	-	(281,947)
(42,011)	-	(801)	-	304,692	-	-	22,745
(41,222)	16,583	(801)	90,557	3,796	-	2,100	145,955
87,017	592,274	801	-	90,976	10,000	95,303	1,135,687
45,795	608,857	-	90,557	94,772	10,000	97,403	1,281,642
-	-	-	-	-	10,000	97,403	107,403
-	-	-	-	94,772	-	-	424,021
-	608,857	-	-	-	-	-	608,857
45,795	-	-	90,557	-	-	-	141,361
45,795	608,857	-	90,557	94,772	10,000	97,403	1,281,642

City of Anamosa

Schedule of Receipts By Source and Disbursements By Function -
All Governmental Funds

For the Last Ten Years

	2021	2020	2019	2018
Receipts:				
Property tax	\$ 2,016,974	1,825,587	1,635,694	1,664,535
Tax increment financing	326,860	273,409	239,728	189,723
Local option sales tax	577,793	483,109	413,088	390,284
Other city tax	125,343	120,693	538,017	518,594
Licenses and permits	154,700	169,201	43,199	44,733
Use of money and property	31,103	52,241	44,335	43,621
Intergovernmental	1,264,358	1,032,785	1,227,567	1,599,767
Charges for service	106,433	113,910	215,196	238,574
Special assessments	-	-	-	-
Miscellaneous	1,205,453	157,491	134,986	109,141
Total	<u>\$ 5,809,017</u>	<u>4,228,426</u>	<u>4,491,810</u>	<u>4,798,972</u>
Disbursements:				
Operating:				
Public safety	\$ 1,134,290	1,157,885	1,133,363	1,278,647
Public works	1,011,998	880,274	1,044,099	985,529
Culture and recreation	1,125,747	834,280	789,281	761,352
Community and economic development	12,847	38,580	15,842	73,684
General government	738,737	676,445	563,524	377,105
Debt service	380,127	377,346	323,331	288,427
Capital projects	468,221	88,823	679,289	4,164,953
Total	<u>\$ 4,871,967</u>	<u>4,053,633</u>	<u>4,548,729</u>	<u>7,929,697</u>

See accompanying independent auditor's report.

2017	2016	2015	2014	2013	2012
1,703,003	1,582,700	1,657,935	1,682,126	1,539,742	1,481,339
224,143	876,784	389,230	388,890	408,257	489,084
413,956	410,275	426,392	379,049	403,965	373,967
469,426	417,964	332,327	311,884	280,702	274,333
44,071	7,749	8,427	9,895	15,476	17,955
30,376	45,828	30,569	15,864	22,195	28,639
757,397	1,059,187	910,655	821,455	2,371,767	5,156,872
417,898	453,083	391,787	417,423	262,680	259,461
-	154	18,288	14,560	36,922	26,754
120,730	790,208	116,209	73,329	301,615	288,067
4,181,000	5,643,932	4,281,819	4,114,475	5,643,321	8,396,471
1,026,258	913,736	1,137,913	918,592	891,994	681,310
842,393	968,138	809,212	802,874	788,481	768,386
800,836	755,374	745,751	743,149	703,839	856,699
73,654	69,845	73,473	76,838	75,730	149,609
529,471	502,051	452,474	457,783	542,223	511,355
388,292	1,129,204	768,772	802,508	854,216	3,550,461
365,236	229,805	533,824	1,245,750	1,997,768	5,165,467
4,026,140	4,568,153	4,521,419	5,047,494	5,854,251	11,683,287



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Rob Sand
Auditor of State

Independent Auditor's Report on Internal Control
over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards

To the Honorable Mayor and Members of the City Council:

We have audited in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the City of Anamosa, Iowa, as of and for the year ended June 30, 2021, and the related Notes to Financial Statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated February 6, 2023. Our report expressed unmodified opinions on the financial statements which were prepared on the basis of cash receipts and disbursements, a basis of accounting other than U.S. generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Anamosa's internal control over financial reporting as a basis for designing audit procedures appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Anamosa's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Anamosa's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Schedule of Findings, we identified deficiencies in internal control we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility a material misstatement of the City of Anamosa's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiencies in internal control described in the accompanying Schedule of Findings as items (A) through (C) to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control which is less severe than a material weakness yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control described in the accompanying Schedule of Findings as items (D) and (E) to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Anamosa's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters which are required to be reported under Government Auditing Standards. However, we noted certain immaterial instances of non-compliance or other matters which are described in the accompanying Schedule of Findings.

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2021 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the City. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

City of Anamosa's Responses to the Findings

The City of Anamosa's responses to the findings identified in our audit are described in the accompanying Schedule of Findings. The City of Anamosa's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the City of Anamosa during the course of our audit. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.



Ernest H. Ruben, Jr., CPA
Deputy Auditor of State

February 6, 2023

Findings Related to the Financial Statements:

INTERNAL CONTROL DEFICIENCIES:

(A) Segregation of Duties

Criteria – Management is responsible for establishing and maintaining internal control. A good system of internal control provides for adequate segregation of duties so no one individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody and recording of transactions are not under the control of the same employee. This segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of the City's financial statements.

Condition – Generally, one or two individuals in the City may have control over the following areas for which no compensating controls exist:

- (1) Accounting system – performing all accounting functions, including making journal entries and having custody of assets.
- (2) Cash – initiating cash receipt and disbursement functions, handling and recording cash and reconciling.
- (3) Investments – recordkeeping and custody. Investments are not periodically inspected.
- (4) Debt – recordkeeping, compliance and debt payment processing.
- (5) Receipts – opening mail, collecting, depositing, recording, reconciling and posting.
- (6) Utilities – billing, collecting (including utility payments made in the City drop box located outside City Hall), depositing, posting and maintaining receivables records.
- (7) Disbursements – invoice processing, check writing, reconciling and recording.

Cause – The City has a limited number of employees and procedures have not been designed to adequately segregate duties or provide compensating controls through additional oversight of transactions and processes.

Effect – Inadequate segregation of duties could adversely affect the City's ability to prevent or detect and correct misstatements, errors or misappropriation on a timely basis by employees in the normal course of performing their assigned functions.

Recommendation – The City should review its control activities to obtain the maximum internal control possible under the circumstances utilizing currently available staff, including elected officials to provide additional control through review of financial transactions, reconciliations and financial reports. These independent reviews should be documented by the signature or initials of the reviewer and the date of the review.

Response – We will try to segregate duties as much as possible going forward.

Conclusion – Response accepted.

City of Anamosa

Schedule of Findings

Year ended June 30, 2021

(B) Financial Reporting

Criteria – A deficiency in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements of the financial statements on a timely basis. Properly designed policies and procedures and implementation of the policies and procedures are in integral part of ensuring the reliability and accuracy of the City's financial statements.

Condition – A material amount of receipts were incorrectly recorded in the City's financial records according to the Uniform Chart of Accounts. Adjustments were subsequently made by the City to properly report these amounts in the City's financial statements.

Cause – City policies do not require, and procedures have not been established to categorize receipts according to the Uniform Chart of Accounts.

Effect – Lack of policies and procedures resulted in City employees not detecting the errors in the normal course of performing their assigned functions and material adjustments to the City's financial statements were necessary.

Recommendation – The City should ensure all receipts are properly recorded in the financial records according to the recommended Uniform Chart of Accounts.

Response – We are in the process of converting to a new accounting software which will allow for proper categorization of receipts.

Conclusion – Response accepted.

(C) Reconciliation of Utility Billings, Collections and Delinquent Accounts

Criteria – An effective internal control system provides for internal controls related to maintaining delinquent account listings, reconciling utility billings, collections and delinquent accounts and comparing utility collections to deposits to ensure proper recording of utility receipts, the propriety of adjustments and write-offs and the propriety of delinquent account balances.

Condition – Utility billings, collections and delinquent accounts were not reconciled throughout the year and a delinquent accounts listing was not prepared. Also, utility collections were not reconciled to deposits.

Cause – Policies have not been established and procedures have not been implemented to maintain delinquent account listings, reconcile utility billings, collections and delinquent account balances and to reconcile utility collections to deposits.

Effect – This condition could result in unrecorded or misstated utility receipts, improper or unauthorized adjustments and write-offs and/or misstated delinquent account balances.

City of Anamosa

Schedule of Findings

Year ended June 30, 2021

Recommendation – A listing of delinquent accounts should be prepared on a monthly basis. Procedures should be established to reconcile utility billings, collections and delinquent accounts for each billing period and to reconcile collections to deposits. The City Council or a Council-designated independent person should review the reconciliations and monitor delinquents. The review of the reconciliations should be documented by the signature or initials of the reviewer and the date of review.

Response – We plan to implement a new financial system. At that time, we will work to prepare a reconciliation of utility billings using the new financial system.

Conclusion – Response accepted.

(D) Bank Reconciliations

Criteria – An effective internal control system provides for internal controls related to ensuring proper accounting for all funds by maintaining appropriate accounting records and reconciling bank accounts and book balances. An independent review of bank reconciliations can help ensure the accuracy of recorded amounts.

Condition – Monthly bank statements are reconciled to the City's financial records. However, for the year ended June 30, 2021, comprehensive bank reconciliations were not prepared and reviewed in a timely manner for 9 of 12 months.

In addition, we also noted that monthly bank reconciliations had not been prepared from October 2021 through June 2022.

At June 30, 2021, the City had an \$11,695 variance between the bank balance and the calculated book balance which inflated the City's ending book balance. This variance was caused by a payroll clearing account reconciling item which had been on the bank reconciliations since June 2020. The bank reconciliations prepared by the City did not include this payroll clearing account bank balance, less any reconciling items and book balance.

Cause – Although monthly bank reconciliations were prepared during the year ended June 30, 2021, they were not prepared and reviewed timely. Bank reconciliations were not prepared from October 2021 through June 2022.

Effect – Lack of a timely review of bank reconciliations can result in unrecorded transactions, undetected errors and opportunity for misappropriation.

Recommendation – Monthly bank reconciliations should be prepared and reviewed in a timely manner by an independent individual. The City should resume preparation of bank reconciliations immediately. The City should resolve the \$11,695 reconciling item during this process.

Response – We have taken steps to resume preparing the monthly bank reconciliations and will resolve the reconciling item.

Conclusion – Response accepted.

City of Anamosa

Schedule of Findings

Year ended June 30, 2021

(E) Credit Card Payments

Criteria – Internal controls over safeguarding assets constitute a process, effected by an entity's governing body, management and other personnel designed to provide reasonable assurance regarding prevention or timely detection of unauthorized transactions and safeguarding asset from error or misappropriation. Such processes included establishing policies addressing proper asset use and proper supporting documentation.

Condition – The City has credit cards for use by various employees while on City business. For two months tested, the payments made were more than the month-end balance owed per the statements and the payments do not agree to the purchases made during the billing cycle. In addition, supporting documentation such as store receipts were not attached to the credit card statement to support the additional payments made.

Cause – The City has not established procedures to ensure credit card payments are properly supported prior to payment.

Effect – Lack of supporting documentation attached to the statement can result in unrecorded transactions, undetected errors and an opportunity for misappropriation.

Recommendation – The City should establish procedures to ensure credit card payments are properly supported, including identifying which charges are included in the amount paid.

Response – We will ensure the payments made agree to the month-end balance owed.

Conclusion – Response accepted.

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

City of Anamosa

Schedule of Findings

Year ended June 30, 2021

Findings Related to Required Statutory Reporting:

- (1) Certified Budget – Disbursements during the year ended June 30, 2021 exceeded the amounts budgeted in the general government function. Chapter 384.20 of the Code of Iowa states, in part, “Public monies may not be expended or encumbered except under an annual or continuing appropriation.”

Recommendation – The budget should have been amended in accordance with Chapter 384.18 of the Code of Iowa before disbursements were allowed to exceed the budget.

Response – The budget will be amended in the future before it is exceeded.

Conclusion – Response accepted.

- (2) Questionable Disbursements – In accordance with Article III, Section 31 of the Iowa Constitution and an Attorney General’s opinion dated April 25, 1979, public funds may only be spent for public benefit. Certain disbursements were noted which we believe may not meet the requirements of public purpose as defined in the Attorney General’s opinion since the public benefits to be derived have not been clearly documented. These disbursements are detailed as follows:

<u>Paid to</u>	<u>Purpose</u>	<u>Amount</u>
Elan-Cardmember Service	Late fees and interest	\$ 77

Recommendation – The City should ensure payments are timely to avoid late fees and interest.

Response – We will comply with this recommendation.

Conclusion – Response accepted.

- (3) Travel Expense – No disbursements of City money for travel expenses of spouses of City officials or employees were noted.
- (4) Business Transactions – No business transactions between the City and City officials or employees were noted.
- (5) Restricted Donor Activity – No transactions were noted between the City, City officials, City employees and restricted donors in compliance with Chapter 68B of the Code of Iowa.
- (6) Bond Coverage – Surety bond coverage of City officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to ensure the coverage is adequate for current operations.
- (7) City Council Minutes – No transactions were found that we believe should have been approved in the City Council minutes but were not.

Although minutes of City Council proceedings were published, the publications did not include a summary of receipts for one publication tested, as required by Chapter 372.13(6) of the Code of Iowa.

City of Anamosa

Schedule of Findings

Year ended June 30, 2021

Recommendation – The City publish a summary of receipts and total disbursements by fund, as required.

Response – We will publish a summary of receipts as required.

Conclusion – Response accepted.

- (8) Deposits and Investments – Deposits and investments were in compliance with the provisions of Chapters 12B and 12C of the Code of Iowa and the City’s investment policy, except for the following:

- (a) The LOST fund and Employee Benefits fund earned interest in fiscal year 2021. Chapter 12.C(7) requires interest earned be credited to the General Fund.
- (b) Interest earned on the proceeds of the \$1,750,000 general obligation bonds was not used to pay the principal or interest of the indebtedness or credited to the Capital Projects Fund for which the indebtedness was issued in accordance with Chapter 12C.9(2) of the Code of Iowa.

Recommendation – The City should comply with Chapter 12C of the Code of Iowa.

Response – The City will discontinue crediting interest to these funds and credit interest to the General Fund in accordance with the Code of Iowa. The City will make a corrective transfer to repay the Capital Projects Fund for the correct interest earned on the proceeds of debt.

Conclusion – Response accepted.

- (9) Annual Urban Renewal Report – The Annual Urban Renewal Report was approved and certified to the Iowa Department of Management on or before December 1.

However, the amount reported by the City on the Levy Authority Summary as TIF debt outstanding was overstated by \$912,085.

Recommendation – The City should ensure the debt amounts reported on the Levy Authority Summary agree with the City’s records.

Response – This item will be corrected on next year’s report.

Conclusion – Response accepted.

- (10) Local Option Sales Tax – The voters of the City approved adoption of a 1% Local Option Sales Tax (LOST). The LOST was approved to be used 65% for downtown commercial and business district improvements or any other public improvements, facilities and equipment and 35% for infrastructure needs of the City.

During fiscal year 2021, the City used \$1,750 of LOST funds to pay for a forensic audit. This is not an allowable use of LOST receipts. In addition, \$2,820 questioned as unallowable during fiscal year 2020 has not been reimbursed to the LOST fund.

Recommendation – The City should transfer \$4,570 from an allowable fund, such as the General Fund to the Special Revenue, LOST fund to reimburse the LOST fund for the unallowable disbursements.

City of Anamosa

Schedule of Findings

Year ended June 30, 2021

Response – We will reimburse the LOST fund.

Conclusion – Response accepted.

- (11) Tax Increment Financing (TIF) – Chapter 403.19 of the Code of Iowa provides a municipality may certify loans, advances, indebtedness and bonds (indebtedness) to the County Auditor which qualify for reimbursement from incremental property tax. The County Auditor provides for the division of property tax to repay the certified indebtedness and provides available incremental property tax in subsequent fiscal years, without further certification by the City, until the amount of certified indebtedness is paid. Chapter 403.19 of the Code of Iowa does not allow a municipality to set aside property tax divided for tax increment purposes for current or future urban renewal projects.

The City certified \$526,600 of estimated LMI costs related to anticipated future projects. In addition, the City certified \$500,000 of anticipated local grant match costs.

Recommendation – The City should decertify \$526,600 estimated LMI costs and the \$500,000 anticipated local grant match costs. Future certifications to the County Auditor should only include amounts representing TIF obligations, not based on anticipated costs, as required by Chapter 403.16 of the Code of Iowa.

Response – We will decertify the \$526,600 of estimated LMI costs and \$500,000 anticipated local grant match costs.

Conclusion – Response accepted.

- (12) Enterprise Fund Transfers – During the year ended June 30, 2021, both the Enterprise Water and Sewer Funds transferred \$88,201 to the City's General Fund. Per City personnel, the funds were transferred from the Enterprise Water and Sewer Funds to the General Fund to reimburse the General Fund for payroll and other expenses incurred for the operation of the Enterprise Funds which were paid by the General Fund.

The City did not maintain documentation of the calculation of the amounts owed the General Fund for payroll and other expenses incurred by the General Fund for the operation of the Enterprise Water and Sewer Funds.

Recommendation – The City should ensure documentation is maintained to support the reimbursement of payroll and other expenses to be reimbursed to the General Fund.

Response – We will prepare and maintain proper documentation of the amounts owed prior to the transfer of funds.

Conclusion – Response accepted.

City of Anamosa

Schedule of Findings

Year ended June 30, 2021

- (13) Questionable Donation – During the fiscal year ended June 30, 2021, the City donated \$3,000 to the Starlighters II, Inc. which is a nonprofit theater organization which produces live plays in the City of Anamosa.

The Constitution of the State of Iowa prohibits governmental bodies from making a gift to private, nonprofit corporations. Article III, Section 31 of the Constitution of the State of Iowa states “...no public money or property shall be appropriated for local or private purposes, unless such appropriation, compensation or claim be allowed by two-thirds of the members elected to each branch of the General Assembly.”

At least six official Iowa Attorney General Opinions since 1972 have consistently concluded that “a governmental body may not donate public funds to a private entity, even if the entity is established for charitable educational purposes and performs work which the government can’t perform directly. The Opinions further state, “Even if the function of a private nonprofit corporation fits within the scope of activities generally recognized as serving a public purpose, a critical question exists regarding whether funds or property transferred to a private entity will indeed be used for those public purposes.”

“Political subdivisions and municipalities, including cities, counties, schools and townships are municipal – governmental-entities. As governmental entities they are governed by elected bodies, are directly responsible to the public as a whole, and are subject to the limitations imposed on them by the state. Although a private organization may be formed to provide and support “public” services which are the same or similar to the services provided by government, the private organizations are not subjected to the same degree of public accountability and oversight as governmental entities.”

Recommendation – We are not aware of any statutory authority for the City to donate public funds to private nonprofit organizations. The City should immediately cease making future such donations. However, the City could enter into a contract with the nonprofit which identifies the services to be provided and the cost to the City. A service contract is generally not covered by the rules prohibiting donations, as long as it places obligations upon the nonprofit for how the funds are spent, spells out the benefit to the public received, and provides for accountability in the event the nonprofit does not follow the contract.

Response – We will consult legal counsel, and this will be complied with in the future.

Conclusion – Response accepted.

City of Anamosa

Staff

This audit was performed by:

Ernest H. Ruben, Jr., CPA, Deputy
Michelle B. Meyer, CPA, Director
Tiffany M. Ainger, CPA, Manager
Luke M. Bormann, CPA, Senior II Auditor
Selina V. Johnson, CPA, Senior II Auditor
Christopher L. Poague, Assistant Auditor

RESOLUTION NO. 2023-14

RESOLUTION ACCEPTING THE FY21 INDEPENDENT AUDITOR'S REPORT

WHEREAS, The Office of the State Auditor submitted the FY2021 Independent Auditor's Report to the Mayor and City Council on February 22, 2023 and presented the FY2021 Auditors Report to Citizens on March 13, 2023; and

WHEREAS, the Council has reviewed the FY2021 Auditor's Report and is satisfied that it can be accepted.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF ANAMOSA, IOWA, that by the City Council of the City of Anamosa, Iowa, sitting in Regular Session this 13th day of March 2023 as follows:

1. The City Council accepts the Independent Auditor's Report submitted by The State of Iowa's Auditor's office, which is attached to this Resolution as Exhibit A.
2. The FY 2021 Auditor's Report has been submitted to the State of Iowa Auditor's office.
3. That this Resolution shall take effect immediately upon adoption.

Councilmember _____ introduced this Resolution and moved for its adoption.

Councilmember _____ seconded the motion to adopt.

The roll was called and the following indicates the result of the vote.

COUNCILMEMBER	AYES	NAYS	ABSENT	ABSTAIN
CRUMP				
SMITH				
TUETKEN				
ZUMBACH				
STOUT				
GOMBERT				

PASSED AND APPROVED this 13th day of March, 2023.

ROD SMITH, MAYOR

ATTEST:

JEREMIAH HOYT, INTERIM CITY ADMINISTRATOR/CITY CLERK

RESOLUTION NO. 2023-15

***RESOLUTION SETTING THE DATE FOR THE PUBLIC HEARING TO CONSIDER VACATING THE
SANITARY SEWER EASEMENT LOCATED AT 112 HUBER STREET.***

WHEREAS, the City Clerk caused to be published a notice of such public hearing in a legal newspaper of general circulation in Anamosa, Iowa which publication was not less than four (4) days nor more than twenty (20) days before the date set for hearing;

WHEREAS, the City of Anamosa, Iowa, has received a request to vacate a sanitary sewer easement on property locally known as Parcel 2017-09, Parcel 2017-75 & Parcel 2017-80 and the easement legally described as follows:

The Sanitary Sewer Easement as shown on Easement Plat recorded in Instrument No. 2016-3004 and the Sanitary Sewer Easement as shown on Easement Plat recorded in Instrument No. 2016-3006 and the Sanitary Sewer Easement as shown on Easement Plat recorded in Instrument No. 2016-3007 and the 10' wide Sanitary Sewer Easement as shown on Easement Plat recorded in Instrument No. 2016-3009 all in the office of the Jones County Recorder

WHEREAS, the City is installing new sanitary sewer systems in the area and the use of the above described sanitary sewer will no longer be necessary and shall serve no public purpose;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF ANAMOSA, IOWA, that the City of Anamosa City Council does hereby set March 27, 2023 at 6:00 p.m. as the date and time for the public hearing to be held in the Anamosa Library and Learning Center in Anamosa, Iowa.

Councilmember _____ introduced this Resolution and moved for its adoption.

Councilmember _____ seconded the motion to adopt.

The roll was called and the following indicates the result of the vote.

COUNCILMEMBER	AYES	NAYS	ABSENT	ABSTAIN
CRUMP				
SMITH				
TUETKEN				
ZUMBACH				
STOUT				
GOMBERT				

PASSED AND APPROVED this 13th day of March, 2023.

ROD SMITH, MAYOR

ATTEST:

JEREMIAH HOYT, INTERIM CITY ADMINISTRATOR/CITY CLERK

RESOLUTION NO. 2023-16

A RESOLUTION SETTING THE DATE FOR A PUBLIC HEARING TO APPLY FOR FINANCIAL ASSISTANCE WITH THE UNITED STATES DEPARTMENT OF AGRICULTURE TO FINANCE A PORTION OF THE POLICE DEPARTMENT RENNOVATION PROJECT.

WHEREAS, notice of this public hearing must be published at least 10 days prior to the date of the meeting.

WHEREAS, the Anamosa Police Department is relocating to a renovated law enforcement facility

WHEREAS, the City of Anamosa is in need of funds to obtain the necessary furnishings to conduct routine law enforcement operations

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF ANAMOSA, IOWA,
that the City of Anamosa City Council does hereby set April 10, 2023 at 6:00 p.m. as the date and time for the public hearing to be held in the Anamosa Library and Learning Center in Anamosa, Iowa.

Councilmember _____ introduced this Resolution and moved for its adoption.

Councilmember _____ seconded the motion to adopt.

The roll was called and the following indicates the result of the vote.

COUNCILMEMBER	AYES	NAYS	ABSENT	ABSTAIN
CRUMP				
SMITH				
TUETKEN				
ZUMBACH				
STOUT				
GOMBERT				

PASSED AND APPROVED this 13th day of March, 2023.

ROD SMITH, MAYOR

ATTEST:

JEREMIAH HOYT, INTERIM CITY ADMINISTRATOR/CITY CLERK

RESOLUTION NO. 2023-17

***A RESOLUTION SETTING (CORRECTING) THE WAGE FOR THE PARKS & RECREATION
JANITOR***

WHEREAS, the Parks & Recreation Janitor was erroneously classified as other part-time Parks & Recreation personnel

WHEREAS, this error was brought to the attention of the Parks & Recreation Director and Park Board

WHEREAS, the Park Board provided the recommendation that the error be corrected, and the Janitor's wages be adjusted, retroactively, consistent with other City personnel of the same classification

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF ANAMOSA, IOWA,
that the hourly wage of the following employee be set as indicated below and any retroactive pay adjustment be paid to the employee.

Position	Employee Name	Hourly Rate	Effective Date
Janitor	Jo McNamara	\$11.94/hour	08/01/2022

Councilmember _____ introduced this Resolution and moved for its adoption.

Councilmember _____ seconded the motion to adopt.

The roll was called and the following indicates the result of the vote.

COUNCILMEMBER	AYES	NAYS	ABSENT	ABSTAIN
CRUMP				
SMITH				
TUETKEN				
ZUMBACH				
STOUT				
GOMBERT				

PASSED AND APPROVED this 13th day of March, 2023.

ROD SMITH, MAYOR

ATTEST:

JEREMIAH HOYT, INTERIM CITY ADMINISTRATOR/CITY CLERK

RESOLUTION NO. 2023-18

**RESOLUTION OF TERMINATION WITHOUT CAUSE AND
NON-RENEWAL OF EMPLOYMENT AGREEMENT**

WHEREAS, the City Council of the City of Anamosa, Iowa has, pursuant to the Code of Ordinances, and the authority contained therein, hired a City Administrator/City Clerk to handle the day-to-day administrative affairs of the City pursuant to the terms of the June 2022 Employment Agreement (“the Employment Agreement”); and

WHEREAS, the City Council and the City Administrator/City Clerk have decided that the working relationship was not a good fit and that the City Administrator/City Clerk’s Employment Agreement would not be renewed at the end of its term on June 30, 2023; and

WHEREAS, the City Administrator/City Clerk desires to begin her search for new employment immediately; and

WHEREAS, the City Council, has the authority, pursuant to the terms of the Employment Agreement executed with the City Administrator/City Clerk, to terminate the Employment Agreement without cause and to pay the City Administrator/City Clerk the remaining amounts due and owing at the regular payroll dates, withholding the normal and customary authorized amounts, through the end of the Employment Agreement’s term (June 30, 2023); and

WHEREAS, the City Administrator/City Clerk has agreed to accept the notice of termination and the payments of amounts due and owing through the end of the Employment Agreement’s term; and

WHEREAS, the City Council and the City Administrator/City Clerk agree the City Administrator/City Clerk shall not appear for work or otherwise serve or hold the authority to act in the role of City Administrator/City Clerk through the end of the Employment Agreement’s term (June 30, 2023).

NOW, THEREFORE BE IT RESOLVED AS FOLLOWS:

1. The City Council, pursuant to the terms of the City Administrator/City Clerk’s Employment Agreement provides notice of termination and non-renewal effective immediately.
2. The City Council directs payment of the remaining amounts due and owing, at the regular payroll dates, withholding the normal and customary authorized amounts, through the end of the Employment Agreement’s term (June 30, 2023).
3. The City Administrator/City Clerk shall not appear for work or otherwise serve or hold the authority to act in the role of City Administrator/City Clerk through the end of the Employment Agreement’s term (June 30, 2023).

COUNCIL MEMBER	AYES	NAYS	ABSENT	ABSTAIN
CRUMP				
SMITH				
TUETKEN				
ZUMBACH				
STOUT				
GOMBERT				

PASSED AND APPROVED THIS 13th day of March, 2023.

ATTEST: _____, MAYOR

JEREMIAH HOYT,
INTERIM CITY ADMINISTRATOR/CITY CLERK

CITY OF ANAMOSA
APPROVAL FORM FOR LIQUOR AND BEER LICENSE APPLICATIONS

Class _____ Beer/Liquor
Sunday: Yes _____ No _____
New/Renewal/Amended
Circle Appropriate Info.

NAME OF APPLICANT: LeeAnna Boone
TRADE NAME (DBA): Boondocks
STREET ADDRESS: 200 W Main St
PHONE (BUSINESS): 319-251-0405 **HOME (OR CELL):** 319-821-0071

The undersigned have by the signatures of the officials noted below, certify that the above mentioned structure conforms to all laws within the jurisdictional limits of enforcement of said officials and may receive approval of this application.

ANAMOSA POLICE DEPARTMENT

The above named applicant(s) is approved by this department to have a beer and/or liquor license at the above location.

[Signature] 03/09/23
Police Chief Date
Leave form at City Hall after Fire and Health signatures are complete

ANAMOSA FIRE DEPARTMENT: Fire Inspection Fee -- \$35.00, includes two inspections. Each inspection after that will be \$25 each. (Make check out to: City of Anamosa)

[Signature] 3/8/23
Fire Chief (or designee) Date
Phone: 319-462-4434 for appointment

JONES COUNTY ENVIRONMENTAL HEALTH DEPARTMENT: (If applicable)

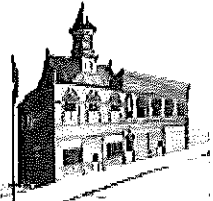
The above mentioned structure and business is in compliance with the Jones County Board of Health Regulations.

* Paula Hart 3-8-23
Jones County Environmental Health Official Date
Phone: 319-462-4715 for appointment

* Based upon approval of inspection scheduled for
March 10, 2023

PLEASE RETURN FORM TO REENIE AT CITY HALL WHEN COMPLETED

Received at City Hall 3/9/23 for the 3/13/23 Council Meeting



City of Anamosa, IA

Expense Approval Report

By Vendor Name

Payment Dates 2/28/2023 - 3/13/2023

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: 004233 - 941 TAX EFT PAYMENT					
941 TAX EFT PAYMENT	INV0000863	03/03/2023	MEDICARE TAX	001-000-2206	1,838.74
941 TAX EFT PAYMENT	INV0000864	03/03/2023	SOCIAL SECURITY TAX	001-000-2202	7,862.08
941 TAX EFT PAYMENT	INV0000865	03/03/2023	FEDERAL TAX	001-000-2200	4,416.81
Vendor 004233 - 941 TAX EFT PAYMENT Total:					14,117.63
Vendor: 006438 - ACCESS SYSTEMS LEASING					
ACCESS SYSTEMS LEASING	33494490	03/13/2023	COPIER CONTRACT	001-622-6470	266.08
Vendor 006438 - ACCESS SYSTEMS LEASING Total:					266.08
Vendor: 006493 - AEC CONTRACTING					
AEC CONTRACTING	022123	03/06/2023	102 S SALES ST	001-599-6499	20,072.10
Vendor 006493 - AEC CONTRACTING Total:					20,072.10
Vendor: 000277 - ALLIANT ENERGY					
ALLIANT ENERGY	020323	02/28/2023	ELECTRIC WELL #6	600-810-6371	7,125.51
ALLIANT ENERGY	022123	03/13/2023	FIRE STATION UNDERGROUND	341-150-6555	185.56
ALLIANT ENERGY	022423	03/13/2023	ELECTRIC	001-110-6371	316.37
ALLIANT ENERGY	022423	03/13/2023	ELECTRIC	001-111-6371	37.58
ALLIANT ENERGY	022423	03/13/2023	ELECTRIC	001-650-6371	264.00
ALLIANT ENERGY	022423	03/13/2023	ELECTRIC	015-150-6371	302.48
ALLIANT ENERGY	022423	03/13/2023	ELECTRIC	041-410-6371	1,574.42
ALLIANT ENERGY	022423	03/13/2023	ELECTRIC	043-430-6371	413.22
ALLIANT ENERGY	022423	03/13/2023	ELECTRIC	044-440-6371	20.62
ALLIANT ENERGY	022423	03/13/2023	ELECTRIC	046-460-6371	1,727.11
ALLIANT ENERGY	022423	03/13/2023	ELECTRIC	110-211-6371	264.00
ALLIANT ENERGY	022423	03/13/2023	ELECTRIC	122-210-6372	6,389.38
ALLIANT ENERGY	022423	03/13/2023	ELECTRIC	600-810-6371	7,188.55
ALLIANT ENERGY	022423	03/13/2023	ELECTRIC	610-815-6371	9,169.63
Vendor 000277 - ALLIANT ENERGY Total:					34,978.43
Vendor: 006508 - ANAMOSA HOME DECORATING LLC					
ANAMOSA HOME DECORATING	1229	03/13/2023	SUPPLIES	110-211-6553	21.15
Vendor 006508 - ANAMOSA HOME DECORATING LLC Total:					21.15
Vendor: 006190 - AT&T MOBILITY					
AT&T MOBILITY	X02272023	03/13/2023	PHONE	001-612-6373	49.91
AT&T MOBILITY	X02272023	03/13/2023	PHONE	041-410-6373	49.91
AT&T MOBILITY	X02272023	03/13/2023	PHONE	043-430-6373	49.91
AT&T MOBILITY	X02272023PD	03/13/2023	PHONE	001-110-6373	544.38
Vendor 006190 - AT&T MOBILITY Total:					694.11
Vendor: 000047 - ATLANTIC COCA-COLA					
ATLANTIC COCA-COLA	3790346	03/13/2023	POP FOR RESALE	046-460-6546	226.97
Vendor 000047 - ATLANTIC COCA-COLA Total:					226.97
Vendor: 000185 - AUTOMOTIVE SERVICES					
AUTOMOTIVE SERVICES	0045142	03/13/2023	TIRES	110-211-6470	179.92
Vendor 000185 - AUTOMOTIVE SERVICES Total:					179.92
Vendor: 005731 - BANOWETZ LUMBER COMPANY INC					
BANOWETZ LUMBER COMPA	2586	03/13/2023	PLYWOOD	110-211-6553	69.16
Vendor 005731 - BANOWETZ LUMBER COMPANY INC Total:					69.16
Vendor: 000191 - BARRON MOTOR SUPPLY					
BARRON MOTOR SUPPLY	284636	03/13/2023	PARTS	001-110-6474	81.95
BARRON MOTOR SUPPLY	284830	03/13/2023	BATTERY	110-211-6474	332.38
Vendor 000191 - BARRON MOTOR SUPPLY Total:					414.33

Expense Approval Report

Payment Dates: 2/28/2023 - 3/13/2023

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: 000051 - BSN SPORTS					
BSN SPORTS	920763176	03/13/2023	EQUIPMENT	043-430-6531	424.00
Vendor 000051 - BSN SPORTS Total:					424.00
Vendor: 000395 - CENTURYLINK					
CENTURYLINK	3194622535472	03/13/2023	3194622535472 PHONE	610-815-6373	237.53
CENTURYLINK	3194623473B007519	03/13/2023	3194623473B007519 PHONE	600-810-6373	62.04
CENTURYLINK	3194623529B008519	03/13/2023	3194623529B008519 PHONE	001-110-6373	8.00
CENTURYLINK	3194624995B004519	03/13/2023	3194624995B004519 PHONE	015-150-6373	57.36
CENTURYLINK	3194626055519	03/13/2023	3194626055519	001-110-6373	27.27
CENTURYLINK	3194626055519	03/13/2023	3194626055519 PHONE	001-622-6373	63.64
CENTURYLINK	3194626055B003519	03/13/2023	3194626055B003519 PHONE	001-110-6373	116.02
CENTURYLINK	3194626055B003519	03/13/2023	3194626055B003519 PHONE	001-622-6373	270.70
CENTURYLINK	3194626181B005519	03/13/2023	3194626181B005519 PHONE	043-430-6373	72.86
CENTURYLINK	3194623756919	03/13/2023	3194623756919 PHONE	110-211-6373	66.04
Vendor 000395 - CENTURYLINK Total:					981.46
Vendor: 000808 - CHEMSEARCH					
CHEMSEARCH	8139655	03/13/2023	ECOSTORM PROGRAM	610-815-6501	175.00
Vendor 000808 - CHEMSEARCH Total:					175.00
Vendor: 000008 - CITY OF ANAMOSA					
CITY OF ANAMOSA	CM0000110	02/27/2023	FLEX - MEDICAL	001-000-2204	-20.83
CITY OF ANAMOSA	INV0000857	03/03/2023	FLEX - MEDICAL	001-000-2204	69.23
Vendor 000008 - CITY OF ANAMOSA Total:					48.40
Vendor: 003441 - COLLECTION SERVICES CENTER					
COLLECTION SERVICES CENTE	INV0000855	03/03/2023	COLLECTION SERVICES	001-000-2204	257.55
Vendor 003441 - COLLECTION SERVICES CENTER Total:					257.55
Vendor: 006510 - DAKOTA SUPPLY GROUP					
DAKOTA SUPPLY GROUP	S102492775.001	03/13/2023	PLOW BLADE	110-211-6544	250.00
Vendor 006510 - DAKOTA SUPPLY GROUP Total:					250.00
Vendor: 000771 - DANS OVERHEAD DOORS					
DANS OVERHEAD DOORS	548884	03/13/2023	DOOR REMOTES	610-815-6504	124.50
DANS OVERHEAD DOORS	549312	03/13/2023	DOOR REMOTES	610-815-6504	129.35
Vendor 000771 - DANS OVERHEAD DOORS Total:					253.85
Vendor: 000042 - DELTA DENTAL PLAN OF IOWA					
DELTA DENTAL PLAN OF IOWA	INV0000856	03/03/2023	DELTA DENTAL INSURANCE	001-000-2205	1,145.02
Vendor 000042 - DELTA DENTAL PLAN OF IOWA Total:					1,145.02
Vendor: 003826 - ECICOG					
ECICOG	9998	03/13/2023	CDBG ADMIN	001-599-6499	4,125.00
Vendor 003826 - ECICOG Total:					4,125.00
Vendor: 004526 - ELAN-CARDMEMBER SERVICE					
ELAN-CARDMEMBER SERVICE	INV189372467	03/13/2023	ZOOM	001-622-6430	14.99
Vendor 004526 - ELAN-CARDMEMBER SERVICE Total:					14.99
Vendor: 006150 - ENCOMPASS					
ENCOMPASS	13288	03/13/2023	NETMOTION	001-110-6480	1,291.32
ENCOMPASS	13455	03/13/2023	BACKUP SERVICE	001-110-6490	2,562.00
ENCOMPASS	13455	03/13/2023	BACKUP SERVICE	001-612-6490	2,562.00
Vendor 006150 - ENCOMPASS Total:					6,415.32
Vendor: 006014 - ESRI					
ESRI	94435153	03/13/2023	ANNUAL SUBSCRIPTION	110-211-6407	110.00
ESRI	94435153	03/13/2023	ANNUAL SUBSCRIPTION	600-810-6407	1,375.00
ESRI	94435153	03/13/2023	ANNUAL SUBSCRIPTION	610-815-6407	1,375.00
Vendor 006014 - ESRI Total:					2,860.00
Vendor: 004334 - FAREWAY STORES, INC.					
FAREWAY STORES, INC.	00113042	03/13/2023	SUPPLIES	046-460-6541	6.98
Vendor 004334 - FAREWAY STORES, INC. Total:					6.98

Expense Approval Report

Payment Dates: 2/28/2023 - 3/13/2023

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: 006246 - FRAZIER/SPENCER					
FRAZIER/SPENCER	031323	03/13/2023	PHONE	110-211-6373	20.00
Vendor 006246 - FRAZIER/SPENCER Total:					20.00
Vendor: 006419 - GLOBAL PAYMENTS INTEGRATED					
GLOBAL PAYMENTS INTEGRAT	2054820000	03/13/2023	GLOBAL PAYMENTS CREDIT C	600-810-6489	23.49
GLOBAL PAYMENTS INTEGRAT	2054820000	03/13/2023	GLOBAL PAYMENTS CREDIT C	610-815-6489	23.48
Vendor 006419 - GLOBAL PAYMENTS INTEGRATED Total:					46.97
Vendor: 006182 - HENRY/TROY					
HENRY/TROY	277506	03/13/2023	grave digging	001-450-6491	500.00
Vendor 006182 - HENRY/TROY Total:					500.00
Vendor: 005979 - HOUSBY HEAVY EQUIPMENT					
HOUSBY HEAVY EQUIPMENT	X20457	03/13/2023	LOADER REPAIR	610-815-6470	2,843.67
Vendor 005979 - HOUSBY HEAVY EQUIPMENT Total:					2,843.67
Vendor: 000281 - IPERS COLLECTIONS					
IPERS COLLECTIONS	INV0000858	03/03/2023	IPERS	001-000-2203	7,417.20
IPERS COLLECTIONS	INV0000861	03/03/2023	IPERS	001-000-2203	2,863.19
Vendor 000281 - IPERS COLLECTIONS Total:					10,280.39
Vendor: 000098 - JC CROSS CO.					
JC CROSS CO.	68375	03/13/2023	BLOWER FILTERS	610-815-6470	727.21
Vendor 000098 - JC CROSS CO. Total:					727.21
Vendor: 005397 - JETCO INC					
JETCO INC	17565	03/13/2023	SCADA WORK	610-815-6472	580.00
Vendor 005397 - JETCO INC Total:					580.00
Vendor: 000245 - JONES COUNTY ENGINEER					
JONES COUNTY ENGINEER	030823	03/13/2023	FUEL	001-110-6551	1,390.49
JONES COUNTY ENGINEER	030823	03/13/2023	FUEL	015-150-6551	185.86
JONES COUNTY ENGINEER	030823	03/13/2023	FUEL	610-815-6551	246.88
Vendor 000245 - JONES COUNTY ENGINEER Total:					1,823.23
Vendor: 005286 - KRAY/JEFF					
KRAY/JEFF	031323	03/13/2023	PHONE	110-211-6373	20.00
Vendor 005286 - KRAY/JEFF Total:					20.00
Vendor: 006042 - LEAF					
LEAF	14413943	03/13/2023	COPIER SYSTEM	046-460-6452	96.60
Vendor 006042 - LEAF Total:					96.60
Vendor: 004483 - LODE/ERIC					
LODE/ERIC	031323	03/13/2023	PHONE	110-211-6373	20.00
Vendor 004483 - LODE/ERIC Total:					20.00
Vendor: 005161 - MCALEER					
MCALEER	030123	03/13/2023	water	001-110-6530	28.00
Vendor 005161 - MCALEER Total:					28.00
Vendor: 005030 - MID-IOWA SOLID WASTE					
MID-IOWA SOLID WASTE	58211	03/13/2023	SWEEPER PARTS	110-211-6474	2,360.56
Vendor 005030 - MID-IOWA SOLID WASTE Total:					2,360.56
Vendor: 003950 - MISSISSIPPI VALLEY PUMP, INC.					
MISSISSIPPI VALLEY PUMP, IN	14530	03/13/2023	PUMP	610-815-6785	18,219.25
Vendor 003950 - MISSISSIPPI VALLEY PUMP, INC. Total:					18,219.25
Vendor: 003491 - MUNICIPAL SUPPLY, INC.					
MUNICIPAL SUPPLY, INC.	863722	03/13/2023	ALLY METERS	600-810-6504	3,840.00
MUNICIPAL SUPPLY, INC.	863722	03/13/2023	ALLY METERS	610-815-6504	3,840.00
MUNICIPAL SUPPLY, INC.	863723	03/13/2023	WATER METER RETURN	600-810-6504	-2,352.00
Vendor 003491 - MUNICIPAL SUPPLY, INC. Total:					5,328.00
Vendor: 006467 - OLIN-MORLEY TELEPHONE COMPANY					
OLIN-MORLEY TELEPHONE CO	030123	03/13/2023	INTERNET	600-810-6373	104.95
Vendor 006467 - OLIN-MORLEY TELEPHONE COMPANY Total:					104.95

Expense Approval Report

Payment Dates: 2/28/2023 - 3/13/2023

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: 005070 - PUSH PEDAL PULL					
PUSH PEDAL PULL	354946	03/13/2023	EQUIPMENT REPAIRS	046-460-6522	272.00
Vendor 005070 - PUSH PEDAL PULL Total:					272.00
Vendor: 005741 - RECREATIONAL MOTOR SPORTS					
RECREATIONAL MOTOR SPOR	60973	03/13/2023	FREIGHT	610-815-6431	174.64
RECREATIONAL MOTOR SPOR	61174	03/13/2023	FREIGHT	600-810-6431	18.98
Vendor 005741 - RECREATIONAL MOTOR SPORTS Total:					193.62
Vendor: 006223 - ROGERS ROCK AND SAND					
ROGERS ROCK AND SAND	2483	03/13/2023	MANSAND	110-211-6544	246.08
Vendor 006223 - ROGERS ROCK AND SAND Total:					246.08
Vendor: 005043 - SCHIMBERG CO.					
SCHIMBERG CO.	8259327	03/13/2023	GROUT	610-815-6780	759.99
Vendor 005043 - SCHIMBERG CO. Total:					759.99
Vendor: 000426 - SHADA/TIM					
SHADA/TIM	031323	03/13/2023	PHONE	610-815-6373	20.00
Vendor 000426 - SHADA/TIM Total:					20.00
Vendor: 000377 - SHAFFER PLBG & HTG					
SHAFFER PLBG & HTG	1978	03/13/2023	CITY HALL FURNACE REPAIR	001-650-6474	95.46
SHAFFER PLBG & HTG	187A	03/13/2023	CITY HALL BOILER PUMP	001-650-6474	1,019.67
SHAFFER PLBG & HTG	1953	03/13/2023	CITY HALL BOILER REPAIRS	001-650-6474	431.07
Vendor 000377 - SHAFFER PLBG & HTG Total:					1,546.20
Vendor: 000265 - STATE HYGENIC LABORATORY AR					
STATE HYGENIC LABORATORY	251131	03/13/2023	WATER TESTING	600-810-6470	349.50
Vendor 000265 - STATE HYGENIC LABORATORY AR Total:					349.50
Vendor: 000740 - TAPKEN'S CONVENIENCE PLUS					
TAPKEN'S CONVENIENCE PLUS	4576	03/13/2023	FUEL	043-430-6551	165.00
TAPKEN'S CONVENIENCE PLUS	4576	03/13/2023	FUEL	110-211-6551	597.28
TAPKEN'S CONVENIENCE PLUS	4576	03/13/2023	FUEL	600-810-6551	185.50
Vendor 000740 - TAPKEN'S CONVENIENCE PLUS Total:					947.78
Vendor: 006176 - THE HARTFORD					
THE HARTFORD	INV0000852	03/03/2023	AD&D	001-000-2208	54.00
THE HARTFORD	INV0000859	03/03/2023	LIFE INSURANCE	001-000-2208	405.00
THE HARTFORD	INV0000860	03/03/2023	LTD	001-000-2208	392.11
Vendor 006176 - THE HARTFORD Total:					851.11
Vendor: 000393 - TREASURER STATE OF IOWA					
TREASURER STATE OF IOWA	INV0000866	03/03/2023	STATE TAX	001-000-2201	2,048.59
Vendor 000393 - TREASURER STATE OF IOWA Total:					2,048.59
Vendor: 006195 - TYLER TECHNOLOGIES, INC					
TYLER TECHNOLOGIES, INC	025-414402	03/13/2023	METER READER	600-810-6490	26.25
TYLER TECHNOLOGIES, INC	025-414402	03/13/2023	METER READER	610-815-6489	26.25
Vendor 006195 - TYLER TECHNOLOGIES, INC Total:					52.50
Vendor: 004002 - U.S. CELLULAR					
U.S. CELLULAR	0564315582	03/13/2023	177.96	001-110-6480	177.96
U.S. CELLULAR	0564315582	03/13/2023	PHONE	600-810-6373	35.98
U.S. CELLULAR	0564315582	03/13/2023	PHONE	610-815-6373	35.98
Vendor 004002 - U.S. CELLULAR Total:					249.92
Vendor: 006167 - UMB BANK, N.A.					
UMB BANK, N.A.	942425	03/13/2023	1.75 BOND FEE	200-623-6854	600.00
Vendor 006167 - UMB BANK, N.A. Total:					600.00
Vendor: 005819 - US BANK					
US BANK	112-0126688-4789047	03/13/2023	OFFICE SUPPLIES	001-622-6530	45.96
US BANK	112-1981930-1188241	03/13/2023	OFFICE SUPPLIES	001-622-6530	55.90
US BANK	112-2249111-8296246	03/13/2023	CLEANING SUPPLIES	001-622-6530	10.47
US BANK	112-9675861-6112226	03/13/2023	CLEANING SUPPLIES	001-622-6530	16.00
US BANK	273087	03/13/2023	SERVSAFE CLASS	043-430-6230	160.00
US BANK	406739	03/13/2023	MEMBERSHIP DUES	043-430-6210	700.00

Expense Approval Report

Payment Dates: 2/28/2023 - 3/13/2023

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
US BANK	020123	03/13/2023	TRAINING	001-622-6445	192.00
US BANK	10500980	03/13/2023	WW LAB CERTIFICATION	610-815-6430	400.00
US BANK	14660922	03/13/2023	MEMBERSHIP	001-622-6430	52.68
US BANK	180279-0205	03/13/2023	POSTAGE	001-622-6508	4.92
US BANK	2541856	03/13/2023	OFFICE SUPPLIES	610-815-6530	19.00
US BANK	2897848	03/13/2023	MONITOR STAND	610-815-6536	59.00
US BANK	303053606376841	03/13/2023	CHILDRENS PROGRAM SUPPLI	041-410-6537	2.76
US BANK	317054	03/13/2023	FUEL	001-110-6551	48.60
US BANK	328081873	03/13/2023	VACUMM	610-815-6505	149.00
US BANK	3543293-2	03/13/2023	POSTAGE	001-110-6508	146.34
US BANK	463026529717461	03/13/2023	SUPPLIES	001-110-6535	71.54
US BANK	463051508172589	03/13/2023	SMALL EQUIPMENT	001-110-6504	35.18
US BANK	514153	03/13/2023	BINDING	043-430-6475	120.00
US BANK	718710	03/13/2023	PAY LOADER SEAT	610-815-6470	1,121.48
US BANK	8156219	03/13/2023	MONITOR	610-815-6536	139.98
US BANK	8405500063713556267	03/13/2023	POSTAGE	046-460-6508	63.00
US BANK	112-7763429-5137011	03/13/2023	OFFICE SUPPLIES	001-622-6535	162.92
Vendor 005819 - US BANK Total:					3,776.73
Vendor: 000359 - US POSTMASTER					
US POSTMASTER	030823	03/08/2023	UB BILLING POSTAGE	600-810-6535	49.53
US POSTMASTER	030823	03/08/2023	UB BILLING POSTAGE	610-815-6535	49.53
Vendor 000359 - US POSTMASTER Total:					99.06
Vendor: 000220 - VSP Insurance Co					
VSP Insurance Co	INV0000862	03/03/2023	VSP INSURANCE	001-000-2205	287.50
Vendor 000220 - VSP Insurance Co Total:					287.50
Vendor: 000398 - WALMART COMMUNITY CARD					
WALMART COMMUNITY CAR	66303477	03/13/2023	EVENT SUPPLIES	043-430-6490	221.64
Vendor 000398 - WALMART COMMUNITY CARD Total:					221.64
Vendor: 004582 - WAPSI WASTE SERVICE, INC.					
WAPSI WASTE SERVICE, INC.	4450	03/13/2023	FEB. '23 WASTE REMOVAL	001-650-6474	412.00
WAPSI WASTE SERVICE, INC.	4450	03/13/2023	FEB. '23 WASTE REMOVAL	015-150-6475	45.00
WAPSI WASTE SERVICE, INC.	4450	03/13/2023	FEB. '23 WASTE REMOVAL	610-815-6523	45.00
Vendor 004582 - WAPSI WASTE SERVICE, INC. Total:					502.00
Vendor: 004987 - WATER SOLUTIONS UNLIMITED					
WATER SOLUTIONS UNLIMITE	110742	03/13/2023	CHEMICALS	600-810-6501	6,760.53
Vendor 004987 - WATER SOLUTIONS UNLIMITED Total:					6,760.53
Vendor: 000144 - WAYNE HALL CHRYSLER					
WAYNE HALL CHRYSLER	1042	03/13/2023	PARTS	610-815-6474	32.35
Vendor 000144 - WAYNE HALL CHRYSLER Total:					32.35
Vendor: 005057 - WELLMARK BLUE CROSS BLUE SHIEL					
WELLMARK BLUE CROSS BLUE	CM0000109	02/27/2023	ALLIANCE HEALTH INSURANC	001-000-2205	-1,694.90
WELLMARK BLUE CROSS BLUE	INV0000853	03/03/2023	ALLIANCE HEALTH INSURANC	001-000-2205	15,878.48
WELLMARK BLUE CROSS BLUE	INV0000854	03/03/2023	BLUE ADVANTAGE HEALTH IN	001-000-2205	4,292.12
Vendor 005057 - WELLMARK BLUE CROSS BLUE SHIEL Total:					18,475.70
Vendor: 005299 - WOODWARD COMMUNITY MEDIA					
WOODWARD COMMUNITY M	022347098	03/13/2023	PUBLIC NOTICES	001-622-6414	199.23
Vendor 005299 - WOODWARD COMMUNITY MEDIA Total:					199.23
Grand Total:					169,488.31

Report Summary

Fund Summary

Fund	Expense Amount	Payment Amount
001 - GENERAL FUND	85,281.59	67,583.99
015 - FIRE SERVICE	590.70	0.00
041 - LIBRARY FUND	1,627.09	0.00
043 - PARKS & RECREATION	2,326.63	0.00
044 - AQUA COURT	20.62	0.00
046 - LAWRENCE COMMUNITY CENTER FUND	2,392.66	0.00
110 - ROAD USE TAX	4,556.57	0.00
122 - LOCAL OPTION TAX 65%	6,389.38	0.00
200 - DEBT SERVICE FUND	600.00	0.00
341 - FIRE STATION ADDITION	185.56	0.00
600 - WATER FUND	24,793.81	7,198.53
610 - WASTEWATER FUND	40,723.70	73.01
Grand Total:	169,488.31	74,855.53

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
001-000-2200	FIT HOLDING	4,416.81	4,416.81
001-000-2201	SIT HOLDING	2,048.59	2,048.59
001-000-2202	FICA HOLDING	7,862.08	7,862.08
001-000-2203	IPERS HOLDING	10,280.39	10,280.39
001-000-2204	PEDC HOLDING	305.95	305.95
001-000-2205	HEALTH & CANCER INS.	19,908.22	19,908.22
001-000-2206	MEDICARE HOLDING	1,838.74	1,838.74
001-000-2208	LIFE HOLDING	851.11	851.11
001-110-6371	UTILITIES, ELECTRIC	316.37	0.00
001-110-6373	UTILITIES, TELEPHONE	695.67	0.00
001-110-6474	MAINTENANCE, VEHICLE	81.95	0.00
001-110-6480	COMPUTER INTERNET S	1,469.28	0.00
001-110-6490	SOFTWARE MAINT CON	2,562.00	0.00
001-110-6504	EQUIPMENT, SMALL	35.18	0.00
001-110-6508	SUPPLIES, POSTAGE	146.34	0.00
001-110-6530	SUPPLIES, OPERATIONS	28.00	0.00
001-110-6535	SUPPLIES, OFFICE	71.54	0.00
001-110-6551	VEHICLE FUEL EXPENSES	1,439.09	0.00
001-111-6371	UTILITIES, ELECTRIC (SIR	37.58	0.00
001-450-6491	GRAVE SERVICING	500.00	0.00
001-599-6499	CDBG HOUSING REHAB	24,197.10	20,072.10
001-612-6373	UTILITIES, TELEPHONE	49.91	0.00
001-612-6490	MAINT. CONTRACT SOFT	2,562.00	0.00
001-622-6373	UTILITIES, TELEPHONE	334.34	0.00
001-622-6414	PUBLIC NOTICES	199.23	0.00
001-622-6430	MEMBERSHIP DUES & S	67.67	0.00
001-622-6445	TRAINING, REGISTRATIO	192.00	0.00
001-622-6470	MAINT. CONTRACT OFFI	266.08	0.00
001-622-6508	SUPPLIES, POSTAGE	4.92	0.00
001-622-6530	SUPPLIES, OPERATIONS	128.33	0.00
001-622-6535	SUPPLIES/NONCAP EQUI	162.92	0.00
001-650-6371	UTILITIES, ELECTRIC	264.00	0.00
001-650-6474	MAINTENANCE, BLDGS	1,958.20	0.00
015-150-6371	UTILITIES, ELECTRIC	302.48	0.00
015-150-6373	UTILITIES, TELEPHONE	57.36	0.00
015-150-6475	MAINTENANCE, GROUN	45.00	0.00
015-150-6551	VEHICLE FUEL EXPENSES	185.86	0.00
041-410-6371	UTILITIES, ELECTRIC	1,574.42	0.00
041-410-6373	UTILITIES, TELEPHONE	49.91	0.00
041-410-6537	SUPPLIES, CHILDRENS PR	2.76	0.00
043-430-6210	MEMBERSHIP DUES & S	700.00	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
043-430-6230	TRAINING, REGISTRATIO	160.00	0.00
043-430-6371	UTILITIES, ELECTRIC	413.22	0.00
043-430-6373	UTILITIES, TELEPHONE	122.77	0.00
043-430-6475	MAINTENANCE, BLDGS	120.00	0.00
043-430-6490	EVENT EXPENSES	221.64	0.00
043-430-6531	SUPPLIES, REC. PROGRA	424.00	0.00
043-430-6551	FUEL EXPENSE	165.00	0.00
044-440-6371	UTILITIES, ELECTRIC	20.62	0.00
046-460-6371	UTILITIES, ELECTRIC	1,727.11	0.00
046-460-6452	CONTRACT, MAINT. BLDGS	96.60	0.00
046-460-6508	SUPPLIES, POSTAGE	63.00	0.00
046-460-6522	EQUIPMENT, MAINTENA	272.00	0.00
046-460-6541	SUPPLIES, JANITORIAL M	6.98	0.00
046-460-6546	MERCHANDISE FOR RES	226.97	0.00
110-211-6371	UTILITIES, ELECTRIC	264.00	0.00
110-211-6373	UTILITIES, TELEPHONE	126.04	0.00
110-211-6407	PROF. SERVICES, ENGINE	110.00	0.00
110-211-6470	MAINTENANCE, EQUIP	179.92	0.00
110-211-6474	MAINTENANCE, VEHICLE	2,692.94	0.00
110-211-6544	SUPPLIES, SNOW & ICE R	496.08	0.00
110-211-6551	VEHICLE FUEL EXPENSES	597.28	0.00
110-211-6553	MISCELLANEOUS SUPPLI	90.31	0.00
122-210-6372	ELECTRIC UTILITIES, ST LI	6,389.38	0.00
200-623-6854	INTEREST 1,750,000 GO	600.00	0.00
341-150-6555	CONSTRUCTION	185.56	0.00
600-810-6371	UTILITIES, ELECTRIC	14,314.06	7,125.51
600-810-6373	UTILITIES, TELEPHONE	202.97	0.00
600-810-6407	PROF. SERVICES, ENGINE	1,375.00	0.00
600-810-6431	SHIPPING	18.98	0.00
600-810-6470	PROF. SERVICES - TESTIN	349.50	0.00
600-810-6489	PROFESSIONAL SERVICE	23.49	23.49
600-810-6490	MAINT. CONTRACT SOFT	26.25	0.00
600-810-6501	CHEMICALS	6,760.53	0.00
600-810-6504	EQUIPMENT, SMALL	1,488.00	0.00
600-810-6535	SUPPLIES, OFFICE	49.53	49.53
600-810-6551	FUEL EXPENSE	185.50	0.00
610-815-6371	UTILITIES, ELECTRIC	9,169.63	0.00
610-815-6373	UTILITIES, TELEPHONE	293.51	0.00
610-815-6407	PROF. SERVICES, ENGINE	1,375.00	0.00
610-815-6430	MEMBERSHIP DUES & S	400.00	0.00
610-815-6431	SHIPPING	174.64	0.00
610-815-6470	MAINTENANCE, EQUIP	4,692.36	0.00
610-815-6472	MAINTENANCE, SYSTEM	580.00	0.00
610-815-6474	MAINTENANCE, VEHICLE	32.35	0.00
610-815-6489	PROFESSIONAL SERVICE	49.73	23.48
610-815-6501	CHEMICALS	175.00	0.00
610-815-6504	EQUIPMENT, SMALL	4,093.85	0.00
610-815-6505	EQUIPMENT, OFFICE	149.00	0.00
610-815-6523	EQUIPMENT, BLDG. MAI	45.00	0.00
610-815-6530	OPERATIONS SUPPLIES	19.00	0.00
610-815-6535	SUPPLIES, OFFICE	49.53	49.53
610-815-6536	SUPPLIES, COMPUTER	198.98	0.00
610-815-6551	FUEL EXPENSE	246.88	0.00
610-815-6780	WASTEWATER TREATME	759.99	0.00
610-815-6785	WASTEWTR SYSTEM IMP	18,219.25	0.00
Grand Total:		169,488.31	74,855.53

Project Account Summary

Project Account Key	Expense Amount	Payment Amount
None	169,488.31	74,855.53
Grand Total:	169,488.31	74,855.53