

# City of Carroll

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112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-1000

FAX: (712) 792-0139

**GOVERNMENTAL BODY:** Carroll City Council

**DATE OF MEETING:** January 13, 2020

**TIME OF MEETING:** 5:15 P.M.

**LOCATION OF MEETING:** City Hall Council Chambers

[www.cityofcarroll.com](http://www.cityofcarroll.com)

## AGENDA

I. Pledge of Allegiance

II. Roll Call

III. Consent Agenda

A. Approval of Minutes of the December 23 Meeting

B. Approval of Bills and Claims

C. Licenses and Permits:

None

D. Appointments to Committees Commission and Boards

Appointment by Council

1. Shelley Diehl – Planning and Zoning Commission (5-year term to expire 12-31-24)

IV. Oral Requests and Communications from the Audience

A. Westgate Mall Bathroom Discussion

V. Proclamation – National Blood Donor Month

VI. F.Y. 2018-2019 Annual Financial Statement Audit

VII. Ordinances

A. Rezoning Request from P.U.D. – Planned Unit Development with the underlying zoning of R-5, High-Density Residential District to R-3, Low-Density Residential District

1. Public Hearing

2. Ordinance

B. Carroll City Ordinance Chapter 40.02 Amendment – Disorderly Conduct Code

VIII. Resolutions

A. Youth Sports Complex Field Lighting Project - 2020

1. Public Hearing on Plans, Specifications, Form of Contract and Estimate of Cost

2. Consideration of Adoption of Plans, Specifications, Form of Contract and Estimate of Cost

B. Contract for Professional Services - Carroll Trails Plan Segment III – 2020

IX. Reports

- A. Three (3) Recumbent Bikes w/ Interactive Display - Report of Bid Opening

X. Committee Reports

XI. Comments from the Mayor

- A. 2020-2021 Mayor Pro-Tem – Jerry Fleshner

XII. Comments from the City Council

XIII. Comments from the City Manager

XIV. Adjourn

January/February Meetings:

Airport Commission -- January 13, 2020 – 21177 Quail Avenue

City Council Budget Workshop – January 20, 2020 – 627 N Adams Street

Library Board of Trustees – January 20, 2020 – City Hall - 627 N Adams Street

Parks, Recreation and Cultural Advisory Board – January 21, 2020 – City Hall - 627 N Adams Street

City Council Budget Workshop – January 22, 2020 – 627 N Adams Street

Chamber Annual Banquet – January 27, 2020

City Council – January 28, 2020 – City Hall – 627 N Adams Street

City Council Budget Workshop – February 3, 2020 – 627 N Adams Street

Board of Adjustment – February 3, 2020 – City Hall – 627 N Adams Street

City Council Budget Workshop – February 5, 2020 – 627 N Adams Street

City Council – February 10, 2020 – City Hall – 627 N Adams Street

Airport Commission -- February 10, 2020 -- 21177 Quail Avenue

Planning and Zoning Commission – February 12, 2020 – City Hall - 627 N Adams Street

Library Board of Trustees – February 17, 2020 – City Hall - 627 N Adams Street

City Council – February 24, 2020 – City Hall – 627 N Adams Street

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*The City of Carroll will make every attempt to accommodate the needs of persons with disabilities, please notify us at least three business days in advance when possible at 712-792-1000, should special accommodations be required.*

COUNCIL MEETING  
DECEMBER 23, 2019

(Please note these are draft minutes and may be amended by Council before final approval.)

The Carroll City Council met in regular session on this date at 5:15 p.m. in the Council Chambers, City Hall, 627 N Adams Street. Members present: Misty Boes, LaVern Dirkx, Jerry Fleshner, Clay Haley, Mike Kots and Carolyn Siemann. Absent: None. Mayor Eric Jensen presided and City Attorney Dave Bruner was in attendance.

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The Pledge of Allegiance was led by the City Council. No Council action taken.

\* \* \* \* \*

Newly Elected Officials Mayor Eric Jensen, Fourth Ward Council Member Carolyn Siemann, At Large Council Member LaVern Dirkx, and Second Ward Council Member Misty Boes were sworn in by District Judge Gina Badding. No Council action taken.

\* \* \* \* \*

It was moved by Haley, seconded by Kots, to approve the following items on the consent agenda: a) minutes of the December 9, 2019 Council meeting, as written; b) bills and claims in the amount of \$1,044,423.97; c) Appointments to Committees, Commissions and Boards:

Appointment by Mayor with Council Approval

1. Vicki Gach – Historical Preservation Commission (3-year term to expire 12-31-22)
2. Dale Schmidt – Library Board of Trustees (6-year term to expire 12-31-25)
3. Lisa Auen – Library Board of Trustees (6-year term to expire 12-31-25)

Appointment by Council

1. Matt Hodges – Parks, Recreation and Cultural Advisory Board (3-year term to expire 12-31-22)
2. Jeff Aden – Parks, Recreation and Cultural Advisory Board (3-year term to expire 12-31-22)
3. Brook Mikkelsen – Parks, Recreation and Cultural Advisory Board (3-year term to expire 12-31-22)
4. Katie McQueen – Planning and Zoning Commission (5-year term to expire 12-31-24)
5. Eric Jensen – Carroll City/County Communications Commission (1-year term to expire 12-31-20)

6. Mike Pogge-Weaver – Carroll City/County Communications Commission  
(1-year term to expire 12-31-20)
- d) Acceptance of the Certificate of Substantial Completion and Final Acceptance of Agreement Work for the U.S. 30-Grant Road Intersection Improvement Project; e) Resolution No. 19-90, Service Contract Extension (3 Months) with Employment Resources, a Service of New Hope for custodial/cleaning services for a fee of \$275.18 per month plus a \$5.32 per hour per person surcharge for City Hall and a fee of \$550.35 per month plus a \$5.32 per hour per person surcharge for the Police Department. On roll call, all present voted aye. Absent: None. Motion carried.

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There were no oral requests or communications from the audience.

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Council discussed the Carroll Recreation Building Improvement Bonding Options. No Council action taken.

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It was moved by Haley, seconded by Siemann, to approve the 2019-2020 Annual Planning Session – Work Plan. On roll call, all present voted aye. Absent: None. Motion carried.

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It was moved by Fleshner, seconded by Haley, to adjourn at 5:57 p.m. On roll call, all present voted aye. Absent: None. Motion carried.

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Eric P. Jensen, Mayor

ATTEST:

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Laura A. Schaefer, City Clerk

01-09-2020 08:37 AM  
 VENDOR SET: 01 City of Carroll  
 REPORTING: PAID, UNPAID, PARTIAL

ACCOUN TS PAYABLE  
 OPEN ITEM REPORT  
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=====PAYMENT DATES=====

PAID ITEMS DATES : 12/20/2019 THRU 1/09/2020  
 PARTIALLY ITEMS DATES: 12/20/2019 THRU 1/09/2020  
 UNPAID ITEMS DATES :

=====ITEM DATES=====

12/20/2019 THRU 1/09/2020  
 12/20/2019 THRU 1/09/2020  
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=====POSTING DATES=====

12/20/2019 THRU 1/09/2020  
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 12/20/2019 THRU 1/09/2020

| VENDOR    | ---- VENDOR NAME ----     | DESCRIPTION                 | GROSS AMT  | PAYMENTS  | CHECK# | CHECK DT | ----BALANCE---- |
|-----------|---------------------------|-----------------------------|------------|-----------|--------|----------|-----------------|
| 01-003465 | ABSOLUTE CONCRETE CONSTRU | 2019 TRAIL IMPROVEMENTS #4  | 34,792.33  | 0.00      | 000000 | 0/00/00  | 34,792.33       |
|           |                           | ** TOTALS **                | 34,792.33  | 0.00      |        |          | 34,792.33       |
| 01-001934 | ACADEMY ROOFING & SHEET M | ROOF DRAIN REPAIRS          | 2,650.00   | 0.00      | 000000 | 0/00/00  | 2,650.00        |
|           |                           | ** TOTALS **                | 2,650.00   | 0.00      |        |          | 2,650.00        |
| 01-001621 | ACE HARDWARE              | SHOP DRAIN SUPPLIES         | 16.99      | 0.00      | 000000 | 0/00/00  | 16.99           |
| 01-001621 | ACE HARDWARE              | SUPPLIES                    | 16.96      | 0.00      | 000000 | 0/00/00  | 16.96           |
| 01-001621 | ACE HARDWARE              | KEYS FOR SQUAD CARS         | 41.85      | 0.00      | 000000 | 0/00/00  | 41.85           |
| 01-001621 | ACE HARDWARE              | SUPPLIES                    | 11.98      | 0.00      | 000000 | 0/00/00  | 11.98           |
| 01-001621 | ACE HARDWARE              | DRAIN PIPE REPAIRS          | 21.97      | 0.00      | 000000 | 0/00/00  | 21.97           |
|           |                           | ** TOTALS **                | 109.75     | 0.00      |        |          | 109.75          |
| 01-012650 | ALLIANT ENERGY-IES UTILIT | GAS BILLS                   | 6,997.18   | 6,997.18- | 116777 | 1/09/20  | 0.00            |
|           |                           | ** TOTALS **                | 6,997.18   | 6,997.18- |        |          | 0.00            |
| 01-002080 | AMAZON/SYNCHRONY BANK     | BOOKS AND VIDEOS/3D PRINTER | 939.11     | 939.11-   | 116755 | 12/24/19 | 0.00            |
|           |                           | ** TOTALS **                | 939.11     | 939.11-   |        |          | 0.00            |
| 01-002370 | ARNOLD MOTOR SUPPLY       | BATTERY RETURNED            | 158.99-    | 0.00      | 000000 | 0/00/00  | 158.99-         |
| 01-002370 | ARNOLD MOTOR SUPPLY       | SUPPLIES RETURNED           | 36.99-     | 0.00      | 000000 | 0/00/00  | 36.99-          |
| 01-002370 | ARNOLD MOTOR SUPPLY       | COLD PATCH MACHINE BATTERY  | 158.99     | 0.00      | 000000 | 0/00/00  | 158.99          |
| 01-002370 | ARNOLD MOTOR SUPPLY       | HYDRAULIC JACK OIL          | 6.89       | 0.00      | 000000 | 0/00/00  | 6.89            |
| 01-002370 | ARNOLD MOTOR SUPPLY       | HYDRAULIC JACK OIL          | 6.89       | 0.00      | 000000 | 0/00/00  | 6.89            |
| 01-002370 | ARNOLD MOTOR SUPPLY       | SUPPLIES                    | 36.99      | 0.00      | 000000 | 0/00/00  | 36.99           |
| 01-002370 | ARNOLD MOTOR SUPPLY       | SUPPLIES                    | 27.62      | 0.00      | 000000 | 0/00/00  | 27.62           |
|           |                           | ** TOTALS **                | 41.40      | 0.00      |        |          | 41.40           |
| 01-002258 | ASCAP                     | LICENSE FEE                 | 363.00     | 0.00      | 000000 | 0/00/00  | 363.00          |
|           |                           | ** TOTALS **                | 363.00     | 0.00      |        |          | 363.00          |
| 01-002805 | BADDING CONSTRUCTION CO.  | LIBRARY REMODEL #15         | 113,062.64 | 0.00      | 000000 | 0/00/00  | 113,062.64      |
|           |                           | ** TOTALS **                | 113,062.64 | 0.00      |        |          | 113,062.64      |
| 01-003515 | BOMGAARS                  | SUPPLIES                    | 23.98      | 0.00      | 000000 | 0/00/00  | 23.98           |
| 01-003515 | BOMGAARS                  | BATTERIES                   | 10.99      | 0.00      | 000000 | 0/00/00  | 10.99           |
| 01-003515 | BOMGAARS                  | REPAIR SUPPLIES             | 15.98      | 0.00      | 000000 | 0/00/00  | 15.98           |
| 01-003515 | BOMGAARS                  | SHOVEL                      | 34.99      | 0.00      | 000000 | 0/00/00  | 34.99           |
| 01-003515 | BOMGAARS                  | SUPPLIES                    | 119.31     | 0.00      | 000000 | 0/00/00  | 119.31          |
| 01-003515 | BOMGAARS                  | SUPPLIES                    | 379.96     | 0.00      | 000000 | 0/00/00  | 379.96          |
| 01-003515 | BOMGAARS                  | SUPPLIES                    | 43.96      | 0.00      | 000000 | 0/00/00  | 43.96           |
| 01-003515 | BOMGAARS                  | KEYLESS ENTRY BATTERIES     | 5.97       | 0.00      | 000000 | 0/00/00  | 5.97            |
| 01-003515 | BOMGAARS                  | BATTERIES AND BOLTS         | 16.94      | 0.00      | 000000 | 0/00/00  | 16.94           |
| 01-003515 | BOMGAARS                  | CLEANING SUPPLIES           | 54.91      | 0.00      | 000000 | 0/00/00  | 54.91           |

01-09-2020 08:37 AM  
VENDOR SET: 01 City of Carroll  
REPORTING: PAID, UNPAID, PARTIAL

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=====PAYMENT DATES=====  
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=====ITEM DATES=====  
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12/20/2019 THRU 1/09/2020  
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| VENDOR    | ----- VENDOR NAME -----   | DESCRIPTION                  | GROSS AMT | PAYMENTS   | CHECK# | CHECK DT | ---BALANCE--- |
|-----------|---------------------------|------------------------------|-----------|------------|--------|----------|---------------|
|           |                           | ** TOTALS **                 | 706.99    | 0.00       |        |          | 706.99        |
| 01-003661 | BREDA TELEPHONE CORPORATI | LOCAL AND LONG DISTANCE      | 2,263.82  | 2,263.82-  | 116775 | 1/09/20  | 0.00          |
|           |                           | ** TOTALS **                 | 2,263.82  | 2,263.82-  |        |          | 0.00          |
| 01-003670 | BRIGGS INC OF OMAHA       | PVC PIPE AND FITTINGS        | 28.67     | 28.67-     | 116776 | 1/09/20  | 0.00          |
|           |                           | ** TOTALS **                 | 28.67     | 28.67-     |        |          | 0.00          |
| 01-004138 | CAPITAL SANITARY SUPPLY   | SUPPLIES                     | 31.80     | 0.00       | 000000 | 0/00/00  | 31.80         |
| 01-004138 | CAPITAL SANITARY SUPPLY   | CLEANING SUPPLIES            | 177.00    | 0.00       | 000000 | 0/00/00  | 177.00        |
| 01-004138 | CAPITAL SANITARY SUPPLY   | CLEANING SUPPLIES            | 38.00     | 0.00       | 000000 | 0/00/00  | 38.00         |
| 01-004138 | CAPITAL SANITARY SUPPLY   | SUPPLIES                     | 55.95     | 0.00       | 000000 | 0/00/00  | 55.95         |
| 01-004138 | CAPITAL SANITARY SUPPLY   | CLEANING SUPPLIES            | 41.00     | 0.00       | 000000 | 0/00/00  | 41.00         |
| 01-004138 | CAPITAL SANITARY SUPPLY   | CLEANING SUPPLIES            | 354.25    | 0.00       | 000000 | 0/00/00  | 354.25        |
| 01-004138 | CAPITAL SANITARY SUPPLY   | CLEANING SUPPLIES            | 68.00     | 0.00       | 000000 | 0/00/00  | 68.00         |
|           |                           | ** TOTALS **                 | 766.00    | 0.00       |        |          | 766.00        |
| 01-004133 | CARROLL BROADCASTING CO.  | RADIO ADS                    | 600.00    | 0.00       | 000000 | 0/00/00  | 600.00        |
|           |                           | ** TOTALS **                 | 600.00    | 0.00       |        |          | 600.00        |
| 01-004155 | CARROLL COUNTY            | GASOLINE                     | 5,516.24  | 0.00       | 000000 | 0/00/00  | 5,516.24      |
|           |                           | ** TOTALS **                 | 5,516.24  | 0.00       |        |          | 5,516.24      |
| 01-004160 | CARROLL COUNTY AUDITOR    | CITY ELECTION                | 6,144.48  | 0.00       | 000000 | 0/00/00  | 6,144.48      |
| 01-004160 | CARROLL COUNTY AUDITOR    | 2ND QTR COMM CENTER          | 45,142.89 | 0.00       | 000000 | 0/00/00  | 45,142.89     |
|           |                           | ** TOTALS **                 | 51,287.37 | 0.00       |        |          | 51,287.37     |
| 01-002169 | CARROLL COUNTY PUBLIC HEA | 3RD "HEP B" SHOT SATTERWHITE | 75.00     | 0.00       | 000000 | 0/00/00  | 75.00         |
|           |                           | ** TOTALS **                 | 75.00     | 0.00       |        |          | 75.00         |
| 01-004196 | CARROLL HYDRAULICS        | MAINT. CYLINDER REPAIRS      | 409.12    | 0.00       | 000000 | 0/00/00  | 409.12        |
|           |                           | ** TOTALS **                 | 409.12    | 0.00       |        |          | 409.12        |
| 01-004200 | CARROLL LUMBER            | SUPPLIES                     | 19.98     | 0.00       | 000000 | 0/00/00  | 19.98         |
| 01-004200 | CARROLL LUMBER            | LIME                         | 113.50    | 0.00       | 000000 | 0/00/00  | 113.50        |
|           |                           | ** TOTALS **                 | 133.48    | 0.00       |        |          | 133.48        |
| 01-002977 | CARROLL REFUSE SERVICE    | DEC. TRASH COLLECTIONS       | 13,162.31 | 13,162.31- | 116771 | 1/09/20  | 0.00          |
|           |                           | ** TOTALS **                 | 13,162.31 | 13,162.31- |        |          | 0.00          |
| 01-004237 | CARROLL VETERINARY CLINIC | DOG CARE CONTRACT            | 650.00    | 0.00       | 000000 | 0/00/00  | 650.00        |
| 01-004237 | CARROLL VETERINARY CLINIC | K9 VACCINES                  | 15.50     | 0.00       | 000000 | 0/00/00  | 15.50         |
|           |                           | ** TOTALS **                 | 665.50    | 0.00       |        |          | 665.50        |

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VENDOR SET: 01 City of Carroll  
REPORTING: PAID, UNPAID, PARTIALA C C O U N T S P A Y A B L E  
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## =====PAYMENT DATES=====

PAID ITEMS DATES : 12/20/2019 THRU 1/09/2020  
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UNPAID ITEMS DATES : 

## =====ITEM DATES=====

12/20/2019 THRU 1/09/2020  
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12/20/2019 THRU 1/09/2020

## =====POSTING DATES=====

12/20/2019 THRU 1/09/2020  
12/20/2019 THRU 1/09/2020  
12/20/2019 THRU 1/09/2020

| VENDOR    | ----- VENDOR NAME -----   | DESCRIPTION                   | GROSS AMT | PAYMENTS   | CHECK# | CHECK DT | -----BALANCE----- |
|-----------|---------------------------|-------------------------------|-----------|------------|--------|----------|-------------------|
| 01-004325 | CENTRAL IOWA DISTRIBUTING | CLEANING SUPPLIES             | 270.50    | 0.00       | 000000 | 0/00/00  | 270.50            |
|           |                           | ** TOTALS **                  | 270.50    | 0.00       |        |          | 270.50            |
| 01-002998 | CENTURYLINK               | BACKUP PHONE LINE             | 61.04     | 61.04-     | 116756 | 12/24/19 | 0.00              |
| 01-002998 | CENTURYLINK               | BACKUP PHONE LINE             | 152.03    | 152.03-    | 116757 | 12/24/19 | 0.00              |
|           |                           | ** TOTALS **                  | 213.07    | 213.07-    |        |          | 0.00              |
| 01-001393 | CHAMPION FORD INC.        | VEHICLE REPAIRS               | 25.87     | 0.00       | 000000 | 0/00/00  | 25.87             |
|           |                           | ** TOTALS **                  | 25.87     | 0.00       |        |          | 25.87             |
| 01-004835 | COMMERCIAL SAVINGS BANK   | FEDERAL WITHHOLDINGS          | 12,747.25 | 12,747.25- | 000678 | 1/02/20  | 0.00              |
| 01-004835 | COMMERCIAL SAVINGS BANK   | FICA WITHHOLDING              | 14,038.58 | 14,038.58- | 000678 | 1/02/20  | 0.00              |
| 01-004835 | COMMERCIAL SAVINGS BANK   | MEDICARE WITHHOLDING          | 4,366.06  | 4,366.06-  | 000678 | 1/02/20  | 0.00              |
|           |                           | ** TOTALS **                  | 31,151.89 | 31,151.89- |        |          | 0.00              |
| 01-000366 | COMPUTER & NETWORK SPEC   | EMAIL ISSUE                   | 30.00     | 0.00       | 000000 | 0/00/00  | 30.00             |
| 01-000366 | COMPUTER & NETWORK SPEC   | COMPUTER ISSUES               | 414.00    | 0.00       | 000000 | 0/00/00  | 414.00            |
| 01-000366 | COMPUTER & NETWORK SPEC   | MISC CONTRACT WORK            | 60.00     | 0.00       | 000000 | 0/00/00  | 60.00             |
| 01-000366 | COMPUTER & NETWORK SPEC   | EMAIL ISSUES/COMPUTER REPAIRS | 90.00     | 0.00       | 000000 | 0/00/00  | 90.00             |
| 01-000366 | COMPUTER & NETWORK SPEC   | SETUP ENGINEER PC             | 389.00    | 0.00       | 000000 | 0/00/00  | 389.00            |
| 01-000366 | COMPUTER & NETWORK SPEC   | WWTP PC SETUP                 | 129.00    | 0.00       | 000000 | 0/00/00  | 129.00            |
|           |                           | ** TOTALS **                  | 1,112.00  | 0.00       |        |          | 1,112.00          |
| 01-002071 | COMPUTER REPAIR & SERVICE | ANTI-VIRUS                    | 180.00    | 0.00       | 000000 | 0/00/00  | 180.00            |
|           |                           | ** TOTALS **                  | 180.00    | 0.00       |        |          | 180.00            |
| 01-001539 | CONFLUENCE                | STREETSCAPE PHASE 11          | 4,991.80  | 0.00       | 000000 | 0/00/00  | 4,991.80          |
|           |                           | ** TOTALS **                  | 4,991.80  | 0.00       |        |          | 4,991.80          |
| 01-001384 | COPY SYSTEMS INC.         | FOLDER/INSERTER REPAIRS       | 146.25    | 0.00       | 000000 | 0/00/00  | 146.25            |
| 01-001384 | COPY SYSTEMS INC.         | FOLDER/INSERTER REPAIRS       | 146.25    | 0.00       | 000000 | 0/00/00  | 146.25            |
|           |                           | ** TOTALS **                  | 292.50    | 0.00       |        |          | 292.50            |
| 01-005395 | D & K PRODUCTS            | ICE MELT                      | 441.00    | 0.00       | 000000 | 0/00/00  | 441.00            |
|           |                           | ** TOTALS **                  | 441.00    | 0.00       |        |          | 441.00            |
| 01-000854 | DEARBORN NATIONAL         | JAN LIFE INS. PREMIUMS        | 327.24    | 327.24-    | 116754 | 12/24/19 | 0.00              |
|           |                           | ** TOTALS **                  | 327.24    | 327.24-    |        |          | 0.00              |
| 01-005645 | DEPARTMENT OF PUBLIC SAFE | IOWA SYSTEM                   | 810.00    | 0.00       | 000000 | 0/00/00  | 810.00            |
|           |                           | ** TOTALS **                  | 810.00    | 0.00       |        |          | 810.00            |
| 01-006270 | DREES HEATING & PLUMBING  | PARTIAL PYMT CAMERAS LIBRARY  | 4,206.60  | 0.00       | 000000 | 0/00/00  | 4,206.60          |
|           |                           | ** TOTALS **                  | 4,206.60  | 0.00       |        |          | 4,206.60          |

01-09-2020 08:37 AM

VENDOR SET: 01 City of Carroll  
REPORTING: PAID, UNPAID, PARTIALA C C O U N T S P A Y A B L E  
O P E N I T E M R E P O R T  
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## =====PAYMENT DATES=====

PAID ITEMS DATES : 12/20/2019 THRU 1/09/2020  
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## =====ITEM DATES=====

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## =====POSTING DATES=====

12/20/2019 THRU 1/09/2020  
12/20/2019 THRU 1/09/2020  
12/20/2019 THRU 1/09/2020

| VENDOR    | ----- VENDOR NAME -----   | DESCRIPTION                    | GROSS AMT | PAYMENTS | CHECK# | CHECK DT | -----BALANCE--- |
|-----------|---------------------------|--------------------------------|-----------|----------|--------|----------|-----------------|
| 01-006275 | DREES OIL CO. INC.        | PROPANE                        | 158.71    | 0.00     | 000000 | 0/00/00  | 158.71          |
| 01-006275 | DREES OIL CO. INC.        | PROPANE                        | 64.92     | 0.00     | 000000 | 0/00/00  | 64.92           |
| 01-006275 | DREES OIL CO. INC.        | PROPANE                        | 190.65    | 0.00     | 000000 | 0/00/00  | 190.65          |
|           |                           | ** TOTALS **                   | 414.28    | 0.00     |        |          | 414.28          |
| 01-001075 | E & F CUSTOM PUMPING INC. | SLUDGE HAULING                 | 26,427.70 | 0.00     | 000000 | 0/00/00  | 26,427.70       |
|           |                           | ** TOTALS **                   | 26,427.70 | 0.00     |        |          | 26,427.70       |
| 01-006810 | ECOWATER SYSTEMS          | SOFTNER SALT                   | 81.60     | 0.00     | 000000 | 0/00/00  | 81.60           |
|           |                           | ** TOTALS **                   | 81.60     | 0.00     |        |          | 81.60           |
| 01-007253 | ELECTRIC MOTOR SERVICE LL | HWHY 71 LIFT STATION           | 50.00     | 0.00     | 000000 | 0/00/00  | 50.00           |
|           |                           | MOTOR                          | 50.00     | 0.00     |        |          | 50.00           |
| 01-008027 | FAREWELL STORES           | SWIM MEET CONCESSIONS          | 22.40     | 0.00     | 000000 | 0/00/00  | 22.40           |
| 01-008027 | FAREWELL STORES           | BREAKFAST WITH SANTA SUPPLIES  | 2.50      | 0.00     | 000000 | 0/00/00  | 2.50            |
| 01-008027 | FAREWELL STORES           | BREAKFAST WITH SANTA SUPPLIES  | 5.99      | 0.00     | 000000 | 0/00/00  | 5.99            |
|           |                           | ** TOTALS **                   | 30.89     | 0.00     |        |          | 30.89           |
| 01-003403 | FAST LANE AUTO CARE       | SUPPLIES                       | 51.95     | 0.00     | 000000 | 0/00/00  | 51.95           |
|           |                           | ** TOTALS **                   | 51.95     | 0.00     |        |          | 51.95           |
| 01-008050 | FASTENAL COMPANY          | SAFETY VEST RETURNED           | 59.96-    | 0.00     | 000000 | 0/00/00  | 59.96-          |
| 01-008050 | FASTENAL COMPANY          | SUPPLIES RETURNED              | 8.13-     | 0.00     | 000000 | 0/00/00  | 8.13-           |
| 01-008050 | FASTENAL COMPANY          | SUPPLIES RETURNED              | 59.60-    | 0.00     | 000000 | 0/00/00  | 59.60-          |
| 01-008050 | FASTENAL COMPANY          | SUPPLIES                       | 425.41    | 0.00     | 000000 | 0/00/00  | 425.41          |
| 01-008050 | FASTENAL COMPANY          | SUPPLIES                       | 96.30     | 0.00     | 000000 | 0/00/00  | 96.30           |
| 01-008050 | FASTENAL COMPANY          | REPAIR PARTS                   | 5.87      | 0.00     | 000000 | 0/00/00  | 5.87            |
| 01-008050 | FASTENAL COMPANY          | BOLTS FOR #32                  | 3.97      | 0.00     | 000000 | 0/00/00  | 3.97            |
| 01-008050 | FASTENAL COMPANY          | SHOP BOLTS                     | 23.54     | 0.00     | 000000 | 0/00/00  | 23.54           |
|           |                           | ** TOTALS **                   | 427.40    | 0.00     |        |          | 427.40          |
| 01-006860 | FELD FIRE EQUIPMENT CO.   | PROTECTIVE FIRE BOOTS LICKTEIG | 268.75    | 0.00     | 000000 | 0/00/00  | 268.75          |
| 01-006860 | FELD FIRE EQUIPMENT CO.   | FIRE ALARM BATTERIES           | 62.00     | 0.00     | 000000 | 0/00/00  | 62.00           |
|           |                           | ** TOTALS **                   | 330.75    | 0.00     |        |          | 330.75          |
| 01-008212 | FELDMANN & CO. CPA'S PC   | FY 19 AUDIT FINAL              | 4,900.00  | 0.00     | 000000 | 0/00/00  | 4,900.00        |
|           |                           | ** TOTALS **                   | 4,900.00  | 0.00     |        |          | 4,900.00        |
| 01-001386 | FORD W HALL COMPANY INC   | OPERATING SUPPLIES             | 598.10    | 0.00     | 000000 | 0/00/00  | 598.10          |
|           |                           | ** TOTALS **                   | 598.10    | 0.00     |        |          | 598.10          |
| 01-002806 | FOUNDATION ANALYTICAL LAB | LAB TESTING                    | 1,025.70  | 0.00     | 000000 | 0/00/00  | 1,025.70        |

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=====PAYMENT DATES=====

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UNPAID ITEMS DATES :

=====ITEM DATES=====

12/20/2019 THRU 1/09/2020  
12/20/2019 THRU 1/09/2020  
12/20/2019 THRU 1/09/2020

=====POSTING DATES=====

12/20/2019 THRU 1/09/2020  
12/20/2019 THRU 1/09/2020  
12/20/2019 THRU 1/09/2020

| VENDOR    | ----- VENDOR NAME -----   | DESCRIPTION               | GROSS AMT | PAYMENTS | CHECK# | CHECK DT | ---BALANCE--- |
|-----------|---------------------------|---------------------------|-----------|----------|--------|----------|---------------|
| 01-002806 | FOUNDATION ANALYTICAL LAB | LAB TESTING               | 772.00    | 0.00     | 000000 | 0/00/00  | 772.00        |
| 01-002806 | FOUNDATION ANALYTICAL LAB | LAB TESTING               | 767.25    | 0.00     | 000000 | 0/00/00  | 767.25        |
|           |                           | ** TOTALS **              | 2,564.95  | 0.00     |        |          | 2,564.95      |
| 01-009535 | GENERAL RENTAL            | CHAIN SAW                 | 385.00    | 0.00     | 000000 | 0/00/00  | 385.00        |
|           |                           | ** TOTALS **              | 385.00    | 0.00     |        |          | 385.00        |
| 01-003512 | GLIDDEN FIRE DEPARTMENT   | 5 - FF1 STUDY GUIDES      | 435.00    | 0.00     | 000000 | 0/00/00  | 435.00        |
|           |                           | ** TOTALS **              | 435.00    | 0.00     |        |          | 435.00        |
| 01-001480 | GRAY MANUFACTURING COMPAN | OPERATING SUPPLIES        | 160.44    | 0.00     | 000000 | 0/00/00  | 160.44        |
|           |                           | ** TOTALS **              | 160.44    | 0.00     |        |          | 160.44        |
| 01-003408 | GREAT AMERICA FINANCIAL S | COPIER CONTRACT           | 83.00     | 83.00-   | 116759 | 12/24/19 | 0.00          |
|           |                           | ** TOTALS **              | 83.00     | 83.00-   |        |          | 0.00          |
| 01-010605 | HACH CHEMICAL COMPANY     | LAB SUPPLIES              | 912.54    | 0.00     | 000000 | 0/00/00  | 912.54        |
| 01-010605 | HACH CHEMICAL COMPANY     | LAB SUPPLIES              | 126.38    | 0.00     | 000000 | 0/00/00  | 126.38        |
| 01-010605 | HACH CHEMICAL COMPANY     | LAB SUPPLIES              | 21.55     | 0.00     | 000000 | 0/00/00  | 21.55         |
|           |                           | ** TOTALS **              | 1,060.47  | 0.00     |        |          | 1,060.47      |
| 01-005410 | HERALD PUBLISHING COMPANY | LEGAL PUBLICATIONS        | 553.49    | 0.00     | 000000 | 0/00/00  | 553.49        |
| 01-005410 | HERALD PUBLISHING COMPANY | HEALTH VIEW AD            | 85.00     | 0.00     | 000000 | 0/00/00  | 85.00         |
|           |                           | ** TOTALS **              | 638.49    | 0.00     |        |          | 638.49        |
| 01-003509 | HM CRAGG CO               | PRIME CENTRIFUGAL PUMP    | 38,792.00 | 0.00     | 000000 | 0/00/00  | 38,792.00     |
|           |                           | ** TOTALS **              | 38,792.00 | 0.00     |        |          | 38,792.00     |
| 01-012540 | IMWCA                     | WORKER COMP #7            | 5,735.00  | 0.00     | 000000 | 0/00/00  | 5,735.00      |
|           |                           | ** TOTALS **              | 5,735.00  | 0.00     |        |          | 5,735.00      |
| 01-012655 | IOWA GOOD ROADS ASSN.     | 2020 IGRA DUES            | 95.00     | 0.00     | 000000 | 0/00/00  | 95.00         |
|           |                           | ** TOTALS **              | 95.00     | 0.00     |        |          | 95.00         |
| 01-012642 | IOWA LAW ENFORCE ACADEMY  | FIREARM INSTRUCTOR SCHOOL | 150.00    | 0.00     | 000000 | 0/00/00  | 150.00        |
|           |                           | ** TOTALS **              | 150.00    | 0.00     |        |          | 150.00        |
| 01-012685 | IOWA SMALL ENGINE CENTER  | CHAIN SAW CHAIN           | 20.95     | 0.00     | 000000 | 0/00/00  | 20.95         |
|           |                           | ** TOTALS **              | 20.95     | 0.00     |        |          | 20.95         |
| 01-001288 | IOWA SPORTS SUPPLY CO.    | BASKETBALLS               | 196.00    | 0.00     | 000000 | 0/00/00  | 196.00        |
|           |                           | ** TOTALS **              | 196.00    | 0.00     |        |          | 196.00        |
| 01-002994 | IOWA STATE POLICE ASSOCIA | 2020 DUES                 | 600.00    | 0.00     | 000000 | 0/00/00  | 600.00        |

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## =====PAYMENT DATES=====

PAID ITEMS DATES : 12/20/2019 THRU 1/09/2020  
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## =====ITEM DATES=====

12/20/2019 THRU 1/09/2020  
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12/20/2019 THRU 1/09/2020

## =====POSTING DATES=====

12/20/2019 THRU 1/09/2020  
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12/20/2019 THRU 1/09/2020

| VENDOR    | ----- VENDOR NAME -----   | DESCRIPTION                  | GROSS AMT | PAYMENTS | CHECK# | CHECK DT | ---BALANCE--- |
|-----------|---------------------------|------------------------------|-----------|----------|--------|----------|---------------|
|           |                           | ** TOTALS **                 | 600.00    |          |        |          | 600.00        |
| 01-003511 | JACE HOFFMAN              | LIFEGUARD CLASS REFUND       | 38.00     | 38.00-   | 116774 | 1/09/20  | 0.00          |
|           |                           | ** TOTALS **                 | 38.00     | 38.00-   |        |          | 0.00          |
| 01-002453 | JASON MATTHEW LAMBERTZ    | PRODUCTION COSTS             | 960.00    | 0.00     | 000000 | 0/00/00  | 960.00        |
|           |                           | ** TOTALS **                 | 960.00    | 0.00     |        |          | 960.00        |
| 01-002700 | JUSTIN FERRIN             | K9 CERTIFICATION             | 8.00      | 8.00-    | 116766 | 1/03/20  | 0.00          |
|           |                           | ** TOTALS **                 | 8.00      | 8.00-    |        |          | 0.00          |
| 01-014520 | KASPERBAUER CLEANING SER  | LAUNDER RUGS                 | 96.64     | 0.00     | 000000 | 0/00/00  | 96.64         |
|           |                           | ** TOTALS **                 | 96.64     | 0.00     |        |          | 96.64         |
| 01-001345 | KELTEK INCORPORATED       | SCANNER                      | 320.00    | 0.00     | 000000 | 0/00/00  | 320.00        |
|           |                           | ** TOTALS **                 | 320.00    | 0.00     |        |          | 320.00        |
| 01-009375 | LUCITY INC.               | LUCITY YEARLY FEE 2020       | 4,986.68  | 0.00     | 000000 | 0/00/00  | 4,986.68      |
|           |                           | ** TOTALS **                 | 4,986.68  | 0.00     |        |          | 4,986.68      |
| 01-003508 | MAKERBOT INDUSTRIES LLC   | 3D PRINTER                   | 3,221.67  | 0.00     | 000000 | 0/00/00  | 3,221.67      |
|           |                           | ** TOTALS **                 | 3,221.67  | 0.00     |        |          | 3,221.67      |
| 01-003481 | MARCO TECHNOLOGIES LLC    | COPIER CONTRACT              | 223.59    | 0.00     | 000000 | 0/00/00  | 223.59        |
|           |                           | ** TOTALS **                 | 223.59    | 0.00     |        |          | 223.59        |
| 01-003507 | MARISSA ROTHMEYER         | CPR TRAINING 2 FIREFIGHTERS  | 80.00     | 0.00     | 000000 | 0/00/00  | 80.00         |
|           |                           | ** TOTALS **                 | 80.00     | 0.00     |        |          | 80.00         |
| 01-003510 | MC KENNA MATTHEWS         | LIFEGUARD CLASS REFUND       | 60.00     | 60.00-   | 116773 | 1/09/20  | 0.00          |
|           |                           | ** TOTALS **                 | 60.00     | 60.00-   |        |          | 0.00          |
| 01-017572 | MID STATES ORGANIZED      | MOCIC DUES                   | 150.00    | 0.00     | 000000 | 0/00/00  | 150.00        |
|           |                           | ** TOTALS **                 | 150.00    | 0.00     |        |          | 150.00        |
| 01-001202 | MOBILE BLASTING SERVICES  | SODA BLAST LOCKER ROOMS      | 950.00    | 0.00     | 000000 | 0/00/00  | 950.00        |
|           |                           | ** TOTALS **                 | 950.00    | 0.00     |        |          | 950.00        |
| 01-017730 | MOORHOUSE READY MIX CO.   | CONCRETE WATERMAIN BREAK     | 645.10    | 0.00     | 000000 | 0/00/00  | 645.10        |
|           |                           | ** TOTALS **                 | 645.10    | 0.00     |        |          | 645.10        |
| 01-001803 | MUNICIPAL MANAGEMENT CORP | LEAK DETECTION FIRE HYDRANTS | 2,700.00  | 0.00     | 000000 | 0/00/00  | 2,700.00      |
|           |                           | ** TOTALS **                 | 2,700.00  | 0.00     |        |          | 2,700.00      |

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## =====PAYMENT DATES=====

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## =====ITEM DATES=====

12/20/2019 THRU 1/09/2020  
12/20/2019 THRU 1/09/2020  
12/20/2019 THRU 1/09/2020

## =====POSTING DATES=====

12/20/2019 THRU 1/09/2020  
12/20/2019 THRU 1/09/2020  
12/20/2019 THRU 1/09/2020

| VENDOR    | ---- VENDOR NAME ----     | DESCRIPTION                    | GROSS AMT | PAYMENTS  | CHECK# | CHECK DT | ----BALANCE---- |
|-----------|---------------------------|--------------------------------|-----------|-----------|--------|----------|-----------------|
| 01-018125 | MURRAY'S WELDING AND MACH | SOCER GOALS                    | 450.00    | 0.00      | 000000 | 0/00/00  | 450.00          |
|           |                           | ** TOTALS **                   | 450.00    | 0.00      |        |          | 450.00          |
| 01-018408 | NAPA AUTO PARTS           | SUPPLIES                       | 46.25     | 0.00      | 000000 | 0/00/00  | 46.25           |
|           |                           | ** TOTALS **                   | 46.25     | 0.00      |        |          | 46.25           |
| 01-002975 | NATIONWIDE MUTUAL INSURAN | BLANKET BOND RENEWAL           | 446.00    | 0.00      | 000000 | 0/00/00  | 446.00          |
|           |                           | ** TOTALS **                   | 446.00    | 0.00      |        |          | 446.00          |
| 01-021050 | P & H WHOLESALE INC.      | FILTERS                        | 278.42    | 278.42-   | 116778 | 1/09/20  | 0.00            |
| 01-021050 | P & H WHOLESALE INC.      | FILTERS                        | 12.47     | 12.47-    | 116778 | 1/09/20  | 0.00            |
| 01-021050 | P & H WHOLESALE INC.      | PLUMBING PARTS - SHELTER HOUSE | 71.66     | 71.66-    | 116768 | 1/03/20  | 0.00            |
| 01-021050 | P & H WHOLESALE INC.      | PLUMBING PARTS SHELTER HOUSE   | 66.88     | 66.88-    | 116768 | 1/03/20  | 0.00            |
| 01-021050 | P & H WHOLESALE INC.      | PLUMBING PARTS - SHELTER HOUSE | 9.18      | 9.18-     | 116768 | 1/03/20  | 0.00            |
| 01-021050 | P & H WHOLESALE INC.      | PLUMBING PARTS - SHLETER HOUSE | 10.32     | 10.32-    | 116768 | 1/03/20  | 0.00            |
| 01-021050 | P & H WHOLESALE INC.      | PLUMBING PARTS - SHLETER HOUSE | 17.35     | 17.35-    | 116768 | 1/03/20  | 0.00            |
|           |                           | ** TOTALS **                   | 466.28    | 466.28-   |        |          | 0.00            |
| 01-003210 | PATRICK MC CARTY          | NEGOTIATION SCHOOL EXPENSES    | 248.48    | 248.48-   | 116767 | 1/03/20  | 0.00            |
|           |                           | ** TOTALS **                   | 248.48    | 248.48-   |        |          | 0.00            |
| 01-001949 | PERFORMANCE TIRE & SERVIC | #20 OIL CHANGE - VENT VALVE    | 288.94    | 0.00      | 000000 | 0/00/00  | 288.94          |
| 01-001949 | PERFORMANCE TIRE & SERVIC | TIRE REPAIRS                   | 37.98     | 0.00      | 000000 | 0/00/00  | 37.98           |
| 01-001949 | PERFORMANCE TIRE & SERVIC | TIRE REPAIRS #31               | 31.80     | 0.00      | 000000 | 0/00/00  | 31.80           |
| 01-001949 | PERFORMANCE TIRE & SERVIC | #16 - OIL CHANGE               | 26.42     | 0.00      | 000000 | 0/00/00  | 26.42           |
| 01-001949 | PERFORMANCE TIRE & SERVIC | #20 OIL CHANGE                 | 26.42     | 0.00      | 000000 | 0/00/00  | 26.42           |
| 01-001949 | PERFORMANCE TIRE & SERVIC | #18 - OIL CHANGE               | 49.65     | 0.00      | 000000 | 0/00/00  | 49.65           |
| 01-001949 | PERFORMANCE TIRE & SERVIC | #17 OIL CHANGE                 | 26.42     | 0.00      | 000000 | 0/00/00  | 26.42           |
| 01-001949 | PERFORMANCE TIRE & SERVIC | OIL CHANGE #15                 | 27.19     | 0.00      | 000000 | 0/00/00  | 27.19           |
| 01-001949 | PERFORMANCE TIRE & SERVIC | TIRE REPAIRS #31               | 89.60     | 0.00      | 000000 | 0/00/00  | 89.60           |
| 01-001949 | PERFORMANCE TIRE & SERVIC | EDWARDS VEHICLE TOWING         | 175.00    | 0.00      | 000000 | 0/00/00  | 175.00          |
|           |                           | ** TOTALS **                   | 779.42    | 0.00      |        |          | 779.42          |
| 01-003148 | PFM FINANCIAL ADVISORS LL | FINANCIAL ADVISOR RETAINER     | 7,500.00  | 0.00      | 000000 | 0/00/00  | 7,500.00        |
|           |                           | ** TOTALS **                   | 7,500.00  | 0.00      |        |          | 7,500.00        |
| 01-001982 | POLLARDWATER              | SUPPLIES RETURNED              | 13.20-    | 0.00      | 000000 | 0/00/00  | 13.20-          |
| 01-001982 | POLLARDWATER              | OPERATING SUPPLIES             | 675.00    | 0.00      | 000000 | 0/00/00  | 675.00          |
| 01-001982 | POLLARDWATER              | OPERATING SUPPLIES             | 53.15     | 0.00      | 000000 | 0/00/00  | 53.15           |
|           |                           | ** TOTALS **                   | 714.95    | 0.00      |        |          | 714.95          |
| 01-021735 | POSTMASTER                | POSTAGE TO MAIL WATER BILLS    | 1,570.12  | 1,570.12- | 116761 | 12/24/19 | 0.00            |
|           |                           | ** TOTALS **                   | 1,570.12  | 1,570.12- |        |          | 0.00            |

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=====PAYMENT DATES=====  
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12/20/2019 THRU 1/09/2020  
12/20/2019 THRU 1/09/2020  
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=====POSTING DATES=====  
12/20/2019 THRU 1/09/2020  
12/20/2019 THRU 1/09/2020  
12/20/2019 THRU 1/09/2020

| VENDOR    | ---- VENDOR NAME -----                             | DESCRIPTION                                    | GROSS AMT              | PAYMENTS                 | CHECK# | CHECK DT | ---BALANCE---        |
|-----------|--|--|------------------------|--------------------------|--------|----------|----------------------|
| 01-021860 | PRESTO-X-COMPANY                                   | PEST CONTROL 627 N ADAMS ST<br>** TOTALS **    | 75.00<br>75.00         | 0.00<br>0.00             | 000000 | 0/00/00  | 75.00<br>75.00       |
| 01-003094 | RACHEL VAN ERDEWYK                                 | SHELVING<br>** TOTALS **                       | 1,203.65<br>1,203.65   | 1,203.65-<br>1,203.65-   | 116772 | 1/09/20  | 0.00<br>0.00         |
| 01-023640 | RAY'S REFUSE SERVICE                               | DEC. GARBAGE PICKUP                            | 928.64                 | 0.00                     | 000000 | 0/00/00  | 928.64               |
| 01-023640 | RAY'S REFUSE SERVICE                               | DEC. TRASH COLLECTIONS<br>** TOTALS **         | 36,047.27<br>36,975.91 | 36,047.27-<br>36,047.27- | 116779 | 1/09/20  | 0.00<br>928.64       |
| 01-023815 | REGION XII COG                                     | DEC. TAXI PROGRAM DONATIONS<br>** TOTALS **    | 2,730.00<br>2,730.00   | 2,730.00-<br>2,730.00-   | 116780 | 1/09/20  | 0.00<br>0.00         |
| 01-003506 | RUSS BASSETT                                       | CABINET FOR 35MM MICROFILM<br>** TOTALS **     | 2,717.80<br>2,717.80   | 2,717.80-<br>2,717.80-   | 116760 | 12/24/19 | 0.00<br>0.00         |
| 01-024630 | RUTTEN'S VACUUM CENTER                             | VACUUM BAGS<br>** TOTALS **                    | 18.99<br>18.99         | 0.00<br>0.00             | 000000 | 0/00/00  | 18.99<br>18.99       |
| 01-000155 | SHIVE HATTERY INC                                  | MERCHANTS PARK LIGHT TOWER<br>** TOTALS **     | 8,499.10<br>8,499.10   | 0.00<br>0.00             | 000000 | 0/00/00  | 8,499.10<br>8,499.10 |
| 01-028180 | STATE HYGIENIC LABORATORY                          | WATER SAMPLE ANALYSIS<br>** TOTALS **          | 42.50<br>42.50         | 0.00<br>0.00             | 000000 | 0/00/00  | 42.50<br>42.50       |
| 01-025880 | STONE PRINTING CO.                                 | SUPPLIES                                       | 31.76                  | 0.00                     | 000000 | 0/00/00  | 31.76                |
| 01-025880 | STONE PRINTING CO.                                 | TONER CARTRIDGES                               | 154.96                 | 0.00                     | 000000 | 0/00/00  | 154.96               |
| 01-025880 | STONE PRINTING CO.                                 | SNOW REMOVAL NOTICES                           | 685.00                 | 0.00                     | 000000 | 0/00/00  | 685.00               |
| 01-025880 | STONE PRINTING CO.                                 | SUPPLIES                                       | 49.99                  | 0.00                     | 000000 | 0/00/00  | 49.99                |
| 01-025880 | STONE PRINTING CO.                                 | REGULAR CITY ENVELOPES                         | 238.00                 | 0.00                     | 000000 | 0/00/00  | 238.00               |
| 01-025880 | STONE PRINTING CO.                                 | OFFICE SUPPLIES                                | 93.06                  | 0.00                     | 000000 | 0/00/00  | 93.06                |
| 01-025880 | STONE PRINTING CO.                                 | RECEIPT BOOK                                   | 11.33                  | 0.00                     | 000000 | 0/00/00  | 11.33                |
| 01-025880 | STONE PRINTING CO.                                 | SCHEDULE BOOK                                  | 12.19                  | 0.00                     | 000000 | 0/00/00  | 12.19                |
| 01-025880 | STONE PRINTING CO.                                 | BINDERS/INDEXES - BUDGET BOOKS<br>** TOTALS ** | 127.35<br>1,403.64     | 0.00<br>0.00             | 000000 | 0/00/00  | 127.35<br>1,403.64   |
| 01-002682 | STOREY KENWORTHY/MATT PAR W-2'S, 1099'S, ENVELOPES | <br>** TOTALS **                               | 267.69<br>267.69       | 0.00<br>0.00             | 000000 | 0/00/00  | 267.69<br>267.69     |
| 01-025935 | SUBWAY   | EMPLOYEE RECOGNITION<br>** TOTALS **           | 18.64<br>18.64         | 0.00<br>0.00             | 000000 | 0/00/00  | 18.64<br>18.64       |
| 01-002628 | THE CTK GROUP                                      | FUNDAMENTALS PUDENZ                            | 450.00                 | 0.00                     | 000000 | 0/00/00  | 450.00               |
| 01-002628 | THE CTK GROUP                                      | FUNDAMENTALS NICHOLS                           | 450.00                 | 0.00                     | 000000 | 0/00/00  | 450.00               |

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VENDOR SET: 01 City of Carroll  
REPORTING: PAID, UNPAID, PARTIAL

A C C O U N T S P A Y A B L E  
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=====PAYMENT DATES=====  
PAID ITEMS DATES : 12/20/2019 THRU 1/09/2020  
PARTIALLY ITEMS DATES: 12/20/2019 THRU 1/09/2020  
UNPAID ITEMS DATES : 12/20/2019 THRU 1/09/2020

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12/20/2019 THRU 1/09/2020  
12/20/2019 THRU 1/09/2020

| VENDOR    | ---- VENDOR NAME ----    | DESCRIPTION                   | GROSS AMT | PAYMENTS   | CHECK# | CHECK DT | ----BALANCE--- |
|-----------|--------------------------|-------------------------------|-----------|------------|--------|----------|----------------|
|           |                          | ** TOTALS **                  | 900.00    | 0.00       |        |          | 900.00         |
| 01-027060 | TREASURER OF IOWA        | SALES TAX                     | 2,285.00  | 2,285.00-  | 000000 | 12/20/19 | 0.00           |
|           |                          | ** TOTALS **                  | 2,285.00  | 2,285.00-  |        |          | 0.00           |
| 01-001088 | TYLER TECHNOLOGIES       | REMIT PLUS MAINTENANCE        | 2,469.74  | 0.00       | 000000 | 0/00/00  | 2,469.74       |
| 01-001088 | TYLER TECHNOLOGIES       | ONLINE BILLING ACCESS         | 180.00    | 0.00       | 000000 | 0/00/00  | 180.00         |
|           |                          | ** TOTALS **                  | 2,649.74  | 0.00       |        |          | 2,649.74       |
| 01-028168 | UNITED PARCEL SERVICE    | FREIGHT W/E 12/14/2019        | 52.83     | 52.83-     | 116762 | 12/24/19 | 0.00           |
| 01-028168 | UNITED PARCEL SERVICE    | FREIGHT W/E 12/21/2019        | 24.33     | 24.33-     | 116769 | 1/03/20  | 0.00           |
| 01-028168 | UNITED PARCEL SERVICE    | FREIGHT W/E 12/28/2019        | 33.96     | 33.96-     | 116781 | 1/09/20  | 0.00           |
|           |                          | ** TOTALS **                  | 111.12    | 111.12-    |        |          | 0.00           |
| 01-028174 | UNITED STATES CELLULAR   | CELL PHONES                   | 275.08    | 275.08-    | 116770 | 1/03/20  | 0.00           |
|           |                          | ** TOTALS **                  | 275.08    | 275.08-    |        |          | 0.00           |
| 01-028275 | UPTOWN SPORTING GOODS    | JUMP ROPES                    | 10.00     | 0.00       | 000000 | 0/00/00  | 10.00          |
|           |                          | ** TOTALS **                  | 10.00     | 0.00       |        |          | 10.00          |
| 01-028814 | VAN METER COMPANY, THE   | LIFT STATION STARTER          | 441.56    | 0.00       | 000000 | 0/00/00  | 441.56         |
| 01-028814 | VAN METER COMPANY, THE   | EQUIPMENT REPAIRS             | 15.87     | 0.00       | 000000 | 0/00/00  | 15.87          |
|           |                          | ** TOTALS **                  | 457.43    | 0.00       |        |          | 457.43         |
| 01-029010 | VEENSTRA & KIMM INC.     | WWTP ANTIDEGRADATION #1       | 4,400.00  | 0.00       | 000000 | 0/00/00  | 4,400.00       |
| 01-029010 | VEENSTRA & KIMM INC.     | SANITARY SEWER RATE STUDY #2  | 2,409.76  | 0.00       | 000000 | 0/00/00  | 2,409.76       |
|           |                          | ** TOTALS **                  | 6,809.76  | 0.00       |        |          | 6,809.76       |
| 01-029013 | VERIZON WIRELESS         | AIR CARDS                     | 280.09    | 280.09-    | 116782 | 1/09/20  | 0.00           |
| 01-029013 | VERIZON WIRELESS         | CELL PHONES                   | 323.92    | 323.92-    | 116782 | 1/09/20  | 0.00           |
|           |                          | ** TOTALS **                  | 604.01    | 604.01-    |        |          | 0.00           |
| 01-030120 | WAL-MART STORE #01-1787  | SUPPLIES                      | 223.52    | 0.00       | 000000 | 0/00/00  | 223.52         |
| 01-030120 | WAL-MART STORE #01-1787  | BUILDING SUPPLIES             | 19.96     | 0.00       | 000000 | 0/00/00  | 19.96          |
| 01-030120 | WAL-MART STORE #01-1787  | SUPPLIES                      | 5.59      | 0.00       | 000000 | 0/00/00  | 5.59           |
| 01-030120 | WAL-MART STORE #01-1787  | SUPPLIES                      | 70.28     | 0.00       | 000000 | 0/00/00  | 70.28          |
| 01-030120 | WAL-MART STORE #01-1787  | SUPPLIES                      | 27.96     | 0.00       | 000000 | 0/00/00  | 27.96          |
| 01-030120 | WAL-MART STORE #01-1787  | BREAKFAST WITH SANTA SUPPLIES | 107.35    | 0.00       | 000000 | 0/00/00  | 107.35         |
|           |                          | ** TOTALS **                  | 454.66    | 0.00       |        |          | 454.66         |
| 01-001366 | WEBSITES TO IMPRESS INC  | WEBSITE SITE FILE             | 85.00     | 0.00       | 000000 | 0/00/00  | 85.00          |
|           |                          | ** TOTALS **                  | 85.00     | 0.00       |        |          | 85.00          |
| 01-003377 | WELLMARK BLUE CROSS/BLUE | JAN HEALTH INS PREMIUMS       | 39,552.08 | 39,552.08- | 116758 | 12/24/19 | 0.00           |

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## =====PAYMENT DATES=====

PAID ITEMS DATES : 12/20/2019 THRU 1/09/2020  
PARTIALLY ITEMS DATES: 12/20/2019 THRU 1/09/2020  
UNPAID ITEMS DATES :

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12/20/2019 THRU 1/09/2020  
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12/20/2019 THRU 1/09/2020  
12/20/2019 THRU 1/09/2020

| VENDOR            | ----- VENDOR NAME -----                        | DESCRIPTION  | GROSS AMT  | PAYMENTS   | CHECK# | CHECK DT | ----BALANCE---- |
|-------------------|--|--------------|------------|------------|--------|----------|-----------------|
|                   |  | ** TOTALS ** | 39,552.08  | 39,552.08- |        |          | 0.00            |
| 01-003472         | WOODRUFF CONSTRUCTION LLC WWTP IMPROVEMENTS #5 |              | 239,253.79 | 0.00       | 000000 | 0/00/00  | 239,253.79      |
|                   |  | ** TOTALS ** | 239,253.79 | 0.00       |        |          | 239,253.79      |
| * Payroll Expense |  |              | 157,831.70 |            |        |          |                 |

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VENDOR SET: 01 City of Carroll  
REPORTING: PAID, UNPAID, PARTIAL

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=====PAYMENT DATES=====

PAID ITEMS DATES : 12/20/2019 THRU 1/09/2020  
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UNPAID ITEMS DATES :

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12/20/2019 THRU 1/09/2020  
12/20/2019 THRU 1/09/2020  
12/20/2019 THRU 1/09/2020

R E P O R T T O T A L S

|                | GROSS      | PAYMENTS     | BALANCE    |
|----------------|------------|--------------|------------|
| PAID ITEMS     | 300,914.88 | 300,914.88CR | 0.00       |
| PARTIALLY PAID | 0.00       | 0.00         | 0.00       |
| UNPAID ITEMS   | 593,799.94 | 0.00         | 593,799.94 |
| VOID ITEMS     | 0.00       | 0.00         | 0.00       |
| ** TOTALS **   | 894,714.82 | 300,914.88CR | 593,799.94 |

U N P A I D R E C A P

|                              |            |
|------------------------------|------------|
| UNPAID INVOICE TOTALS        | 594,136.81 |
| UNPAID DEBIT MEMO TOTALS     | 0.00       |
| UNAPPLIED CREDIT MEMO TOTALS | 336.87CR   |
| ** UNPAID TOTALS **          | 593,799.94 |

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VENDOR SET: 01 City of Carroll  
REPORTING: PAID, UNPAID, PARTIAL

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=====PAYMENT DATES=====

PAID ITEMS DATES : 12/20/2019 THRU 1/09/2020  
PARTIALLY ITEMS DATES: 12/20/2019 THRU 1/09/2020  
UNPAID ITEMS DATES :

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12/20/2019 THRU 1/09/2020

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12/20/2019 THRU 1/09/2020  
12/20/2019 THRU 1/09/2020  
12/20/2019 THRU 1/09/2020

FUND TOTALS

|     |                           |            |
|-----|---------------------------|------------|
| 001 | GENERAL FUND              | 181,945.79 |
| 010 | HOTEL/MOTEL TAX           | 100.75     |
| 110 | ROAD USE TAX FUND         | 6,311.11   |
| 178 | CRIME PREV/SPEC PROJECTS  | 280.09     |
| 309 | C.P. - CORRIDOR OF COMM.  | 4,991.80   |
| 311 | C.P.-PARKS & RECREATION   | 34,807.24  |
| 315 | LIBRARY/CITY HALL REMODEL | 125,021.01 |
| 600 | WATER UTILITY FUND        | 20,155.91  |
| 610 | SEWER UTILITY FUND        | 84,136.31  |
| 612 | SEWER UTILITY CAP. IMP.   | 239,253.79 |
| 850 | MEDICAL INSURANCE FUND    | 39,879.32  |
|     | * PAYROLL EXPENSE         | 157,831.70 |

GRAND TOTAL 894,714.82

# City of Carroll

---

112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Honorable Mayor and Members of the City Council

**FROM:** Mike Pogge-Weaver, City Manager *(M.P.W.)*

**DATE:** January 8, 2020

**SUBJECT:** Appointments to Committees, Commissions and Boards

The Planning and Zoning Commission had one remaining term that expired December 31, 2019. Shelley Diehl agreed to serve on this commission.

**Member to be appointed by Council:**

|                                |               |  |
|--------------------------------|---------------|--|
| Planning and Zoning Commission | Shelley Diehl | 5 year term expiring December 31, 2024 |
|--------------------------------|---------------|--|

## **Proclamation for National Blood Donor Month**

**WHEREAS**, as a way to honor blood donors, who save millions of lives annually, and to encourage donations during winter months, January was designated as National Blood Donor Month; and,

**WHEREAS**, National Blood Donor Month continues to be an important annual event for blood centers and patients as winter blood shortages are common; and,

**WHEREAS**, each day the American Red Cross must collect 13,000 pints of blood from across the country to meet the needs of patients;

**NOW, THEREFORE**, I, Eric P. Jensen, Mayor of the City of Carroll, do hereby proclaim January as **National Blood Donor Month** in Carroll, Iowa and do urge the citizens of Carroll to support blood donations by donating at local blood drives not only in January but all year long.

---

Eric P. Jensen, Mayor

# City of Carroll

---

112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Mike Pogge-Weaver, City Manager *M.P.W.*

**FROM:** Laura A. Schaefer, Finance Director/City Clerk *JAS*

**DATE:** January 8, 2020

**SUBJECT:** F.Y. 2018-2019 Annual Financial Statement Audit

Enclosed is a copy of the City audit for the fiscal year ending June 30, 2019. This audit was performed by Feldmann & Company CPAs, P.C. A printed copy of the audit report will be available at the Council meeting.

The City received an unqualified opinion. The opinion states that the financial statements are presented fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business activities, each major fund and the aggregate remaining fund information of the City. An unqualified opinion is the most common type of auditor's report.

Management's Discussion and Analysis, pages 9-17, is prepared by the City to discuss the major activities/changes that have occurred during FY 2019 and a little bit of insight into the next budget year.

Exhibit A, pages 20 and 21, summarizes all revenues and expenses by the major governmental activities (public safety, public works, etc.), business type activities and general receipts. Exhibit B (pages 22-23) and Exhibit D (pages 26-27) summarize the same revenues and expenses as Exhibit A by the major funds resulting in the ending balances as of June 30, 2019. Also, the Schedule of Findings and Questioned Costs are presented on pages 80 through 82.

Jennifer Walkup, CPA Manager, Feldmann & Company CPAs, P.C., plans to present the audit report to Council. If you have any questions about the audit report, please feel free to contact Jennifer Walkup or myself at City Hall.

**RECOMMENDATION:** Council consideration and acceptance of the F.Y. 2018-2019 Annual Financial Statement Audit.

**CITY OF CARROLL**  
**INDEPENDENT AUDITOR'S REPORTS**  
**BASIC FINANCIAL STATEMENTS**  
**SUPPLEMENTARY AND OTHER INFORMATION**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**JUNE 30, 2019**

*Feldmann & Company CPAs P.C.*  
**523 North Main Street**  
**Carroll, Iowa 51401**



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|   | 80--            |

## City of Carroll

### Officials

| <u>Name</u>                              | <u>Title</u>                                   | <u>Term Expires</u> |
|--|--|---------------------|
| Eric Jensen                              | Mayor  | December 31, 2019   |
| Michael Kots                             | Council Member - Ward 1                        | December 31, 2021   |
| Misty Boes                               | Council Member - Ward 2                        | December 31, 2019   |
| Clay Haley                               | Council Member - Ward 3                        | December 31, 2021   |
| Carolyn Siemann                          | Council Member - Ward 4                        | December 31, 2019   |
| Jerry Fleshner                           | Council Member - At-Large                      | December 31, 2021   |
| LaVern Dirkx                             | Council Member - At-Large<br>Mayor Pro Tempore | December 31, 2019   |
| Michel Pogge-Weaver                      | City Manager                                   | June 30, 2019 (1)   |
| Laura Schaefer                           | City Clerk, Treas. & Finance Dir.              | June 30, 2019 (2)   |
| Debra K. Goetzinger                      | Deputy City Clerk                              | June 30, 2019 (2)   |
| Randall M. Krauel                        | Public Works Director                          | June 30, 2019 (2)   |
| Jack Wardell                             | Parks and Recreation Director                  | June 30, 2019 (2)   |
| David S. Bruner                          | City Attorney                                  | Indefinite (1)      |
| Brad Burke                               | Chief of Police                                | June 30, 2019       |
| Greg Schreck                             | Building/Fire Safety Official                  | June 30, 2019 (2)   |
| Rachel Van Erdewyk                       | Library Director                               | June 30, 2019 (2)   |
| Sondra Rierson                           | Library Trustee                                | December 31, 2019   |
| Tom Louis                                | Library Trustee                                | December 31, 2018   |
| Jacob Fiscus                             | Library Trustee President                      | December 31, 2019   |
| M. Carol Shields                         | Library Trustee                                | December 31, 2024   |
| Kyle Ulveling                            | Library Trustee                                | December 31, 2022   |
| Ralph Von Qualen<br>(Co. Representative) | Library Trustee                                | December 31, 2022   |
| Paul Reicks                              | Library Trustee                                | December 31, 2022   |
| Janet Auge                               | Library Trustee                                | December 31, 2018   |
| Summer Parrott                           | Library Trustee                                | December 31, 2020   |
| Greg Siemann                             | Airport Commissioner                           | December 31, 2020   |
| Norman Hutcheson                         | Airport Commissioner/Chairman                  | December 31, 2022   |
| Gene Vincent                             | Airport Commissioner                           | December 31, 2023   |
| Richard Fulton                           | Airport Commissioner                           | December 31, 2018   |
| Kevin Wittrock                           | Airport Commissioner                           | December 31, 2018   |

(1) Not Elected - No specific term - Employment Agreement is in effect until terminated by either party.

(2) No specific term - Salary approved to the date shown.

# *Feldmann & Company CPAs PC*

523 North Main Street  
Carroll, Iowa 51401  
(712) 792-2464

## 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 Carroll, Iowa, as of and for the year ended June 30, 2019, and the related Notes to Financial Statements, which collectively comprise the City's basic financial statements as 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 that 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 Carroll at June 30, 2019, and the respective changes in cash basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

### Basis of Accounting

As described 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 Carroll's basic financial statements. We previously audited, in accordance with the standards referred to in the third paragraph of this report, the financial statements for the twenty-one years ended June 30, 2018, (which are not presented herein) and expressed unmodified opinions on those financial statements which were prepared on the basis of cash receipts and disbursements. The supplementary information included in Schedules 1 through 7, 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 statement or to the financial statements themselves, and other additional procedures in accordance with US general 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, Management's Discussion and Analysis, the Budgetary Comparison Information, the Schedule of the City's Proportionate Share of the Net Pension

Liability and the Schedule of City's Contributions on pages 8 through 17 and pages 53 through 62 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 September 29, 2019, on our consideration of the City of Carroll's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 Carroll's internal control over financial reporting and compliance.

The logo consists of a stylized signature of the company name "Feldmann & Company" followed by "CPAs, P.C." in a smaller, more standard font.

Feldmann & Company CPAs, P.C.

September 29, 2019

## **Management's Discussion and Analysis**

---

## MANAGEMENT'S DISCUSSION AND ANALYSIS

---

The City of Carroll provides this Management's Discussion and Analysis of its financial statements. This narrative overview and analysis of the financial activities is for the fiscal year ended June 30, 2019. We encourage readers to consider this information in conjunction with the City's financial statements, which follow.

### **FINANCIAL HIGHLIGHTS**

- The City's governmental funds' receipts increased 42.9% or approximately \$5,783,000 from fiscal year 2018 (FY 18). Program receipts were up about \$1,118,000 mainly due to an increase in capital grants and contributions for capital projects. Bond proceeds were also up \$4,272,000 due to a debt issuance for the Library/City Hall remodeling projects and other park improvement projects.
- Disbursements of the City's governmental activities also increased \$3,730,000, or about 26.2%, from FY 18. Capital Projects is the main reason for the increase.
- The City's total cash basis net position increased about 17.3%, or approximately \$3,500,000, from June 30, 2018, to June 30, 2019. Of this amount, the cash basis net position of the governmental activities increased approximately \$2,553,000 and the cash basis net position of the business type activities increased approximately \$947,000.

### **USING THIS ANNUAL REPORT**

The annual report consists of a series of financial statements and other information as follows:

Management's Discussion and Analysis introduces the basic financial statements and provides an analytical overview of the City's financial activities.

The Government-wide Financial Statement consists of a Cash Basis Statement of Activities and Net Position. This statement provides information about the activities of the City as a whole and presents an overall view of the City's finances.

The Fund Financial Statements tell how governmental services were financed as well as what remains for future spending. Fund financial statements report the

City's operations in more detail than the government-wide financial statement by providing information about the most significant funds.

Notes to the Financial Statements provide additional information essential to a full understanding of the data provided in the basic financial statements.

Other Information further explains and supports the financial statements with a comparison of the City's budget for the year and the City's proportionate share of the net pension liability and related contributions.

Supplementary Information provides detailed information about the nonmajor governmental funds and the City's indebtedness.

### **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. Therefore, when reviewing the financial information and discussion within this annual report, readers should keep in mind the limitations resulting from the use of the cash basis of accounting.

### **REPORTING THE CITY'S FINANCIAL ACTIVITIES**

#### *Government-wide Financial Statement*

One of the most important questions asked about the City's finances is "Is the City as a whole better off or worse off as a result of the year's activities?" The Cash Basis Statement of Activities and Net Position reports information which helps answer this question.

The Cash Basis Statement of Activities and Net Position presents the City's net position. Over time, increases or decreases in the City's net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Cash Basis Statement of Activities and Net Position is divided into two kinds of activities:

- Governmental activities include public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service and capital projects.

Property taxes, user fees and state and federal grants finance most of these activities.

- Business-type activities of the City include water utility, sanitary sewer utility and the storm water utility system. These activities are financed primarily by user charges.

### *Fund Financial Statements*

The City has two kinds of funds:

- 1) Governmental funds account for most of the City's basic services. These focus on how money flows into and out of those funds and the balances at year-end that are available for spending. Governmental funds include: 1) the General Fund, 2) the Special Revenue Funds such as Road Use Tax and Local Option Sales Tax Fund, 3) the Debt Service Fund, 4) the Capital Projects Funds and 5) the Permanent Funds. The governmental fund financial statements provide a detailed view of the City's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs.

The required financial statement for governmental funds is a Statement of Cash Receipts, Disbursements and Changes in Cash Balances.

- 2) Proprietary funds account for the City's Enterprise Funds and the Internal Service Fund. Enterprise Funds are used to report business-type activities. The City maintains Enterprise Funds to provide separate information for the water, sewer and storm water funds, considered to be major funds of the City. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the City's various functions.

The required financial statement for proprietary funds is a Statement of Cash Receipts, Disbursements and Changes in Cash Balances.

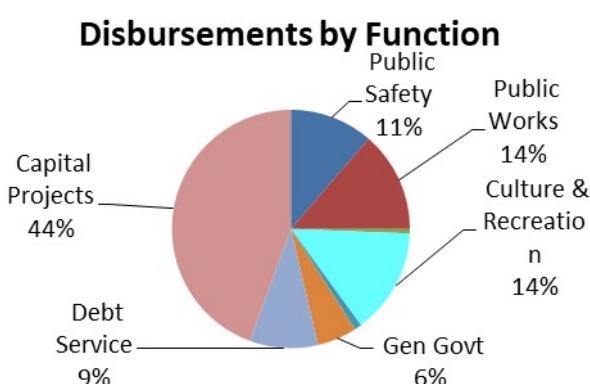
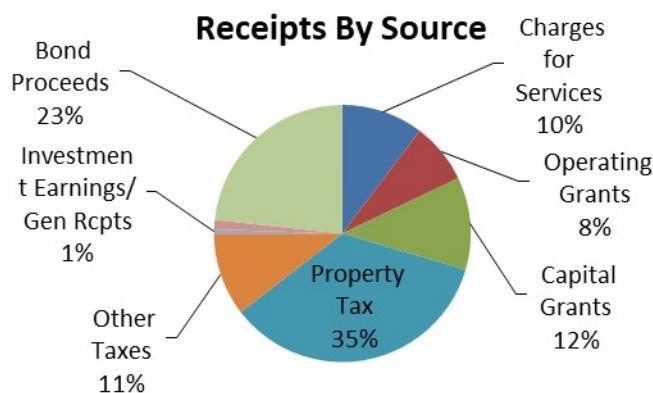
Reconciliations between the government-wide financial statement and the fund financial statements follow the fund financial statements.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net position may serve over time as a useful indicator of financial position. The City's cash balance for governmental activities increased from a year ago, increasing from \$11.190 million to \$13.743 million. The analysis that follows focuses on the changes in cash basis net position of governmental activities.

**Changes in Cash Basis Net Position of Governmental Activities**  
(Expressed in Thousand)

|   | 2019             | 2018             |
|---|------------------|------------------|
| <b>Receipts &amp; Transfers:</b>                        |                  |                  |
| <b>Program Receipts:</b>                                |                  |                  |
| Charges for Services & Sales                            | \$ 1,981         | \$ 2,103         |
| Operating Grants, Contributions and Restricted Interest | 1,467            | 1,435            |
| Capital Grants, Contributions and Restricted interest   | 2,243            | 1,035            |
| <b>General Receipts</b>                                 |                  |                  |
| Property Tax  | 6,735            | 6,468            |
| Other Taxes   | 2,014            | 1,931            |
| Franchise Tax & Fees                                    | 101              | 86               |
| Unrestricted Investment Earnings                        | 230              | 101              |
| Bond Proceeds   | 4,475            | 205              |
| Other General Receipts                                  | 10               | 109              |
| <b>Total Receipts</b>                                   | <b>19,256</b>    | <b>13,473</b>    |
| <b>Disbursements:</b>                                   |                  |                  |
| Public Safety   | 2,034            | 2,027            |
| Public Works  | 2,457            | 2,320            |
| Health & Social Services                                | 104              | 107              |
| Culture & Recreation                                    | 2,576            | 2,586            |
| Community & Economic Development                        | 170              | 120              |
| General Government                                      | 970              | 961              |
| Debt Service  | 1,665            | 1,782            |
| Capital Projects  | 7,967            | 4,310            |
| <b>Total Disbursements</b>                              | <b>17,943</b>    | <b>14,213</b>    |
| Change in cash basis net position before transfers      | 1,313            | (740)            |
| Transfers, net  | 1,240            | 1,019            |
| Change in cash basis net position                       | 2,553            | 279              |
| Cash basis net position beginning of the year           | <b>11,190</b>    | <b>10,911</b>    |
| Cash basis net position end of year                     | <b>\$ 13,743</b> | <b>\$ 11,190</b> |



The City's total receipts for governmental activities increased by 42.9% (\$5,783,000). The total cost of all programs and services increased by approximately \$3,730,000, or about 26.2%. The primary increase in receipts is mainly due to proceeds received from the issuance of debt for the Library/City Hall remodeling projects and other park improvement projects. The increase in disbursements is mainly due to capital project expenditures for street rehabilitation projects, continuation of phases for the Streetscape projects and the Library/City Hall remodeling projects.

The City decreased the property tax rate for FY 19 by approximately 2.7%, which generated approximately \$267,000 more property tax revenue (including TIF collections). The City's total assessed valuation increased about 8.43% from FY 18 with the residential rollback decreasing 1.3182%.

The cost of all governmental activities this year was approximately \$17.943 million compared to approximately \$14.213 million last year. However, as shown in the Statement of Activities and Net Position on pages 20-21, the amount taxpayers ultimately financed for these activities was only \$12.3 million because some of the cost was paid by those directly benefited from the programs (\$1.981 million) or by other governments and organizations which funded certain programs with grants, contributions and restricted interest (\$3.71 million).

The City paid the remaining "public benefit" portion of governmental activities with property tax (some of which could only be used for certain programs) and with other receipts including hotel/motel tax, local option sales tax, cable franchise fees, interest and other miscellaneous receipts. Overall, the City's governmental activities program receipts, including governmental aid and fees for service, increased in FY 19 from approximately \$4.573 million to \$5.691 million, principally due to more capital grants and contributions received for street rehabilitation projects, the replacement of the driveway at the airport and donations for the Library remodeling project.

## Business-Type Activities

Changes in Cash Basis Net Position of Business-Type Activities  
(Expressed in Thousand)

|  | 2019            | 2018            |
|--|-----------------|-----------------|
| <b>Receipts &amp; Transfers:</b>                   |                 |                 |
| <b>Program Receipts:</b>                           |                 |                 |
| Charges for Services & Sales                       |                 |                 |
| Water  | \$ 1,457        | \$ 1,536        |
| Sewer  | 2,118           | 2,147           |
| Storm Water  | 263             | 260             |
| <b>General Receipts</b>                            |                 |                 |
| Unrestricted Investment Earnings                   | 216             | 135             |
| Other General Receipts                             | 87              | 87              |
| Total Receipts                                     | <u>4,141</u>    | <u>4,165</u>    |
| <b>Disbursements:</b>                              |                 |                 |
| Water  | 1,015           | 1,142           |
| Water - Capital Outlay                             | 46              | 37              |
| Sewer  | 781             | 1,146           |
| Sewer - Capital Outlay                             | 85              | 8               |
| Storm Water  | 7               | 7               |
| Storm Water - Capital Outlay                       | 20              | 55              |
| Total Disbursements                                | <u>1,954</u>    | <u>2,395</u>    |
| Change in cash basis net position before transfers | 2,187           | 1,770           |
| Transfers, net                                     | <u>(1,240)</u>  | <u>(1,019)</u>  |
| Change in cash basis net position                  | 947             | 751             |
| Cash basis net position beginning of the year      | 8,997           | 8,246           |
| Cash basis net position end of year                | <u>\$ 9,944</u> | <u>\$ 8,997</u> |

The cash balance at June 30, 2019, was \$9,944,000, an increase of approximately \$947,000. Revenues decreased \$24,000 from FY 18 mainly due a decline in user fees for both water and sewer.

Total disbursements also decreased by \$441,000 or 18.4% from FY 18 due mainly to an expense for a lift station on Industrial Park Road that was paid in FY 2018.

### **INDIVIDUAL MAJOR GOVERNMENTAL FUND ANALYSIS**

As the City completed the year, its governmental funds reported a combined fund balance of \$13,743,000, an increase of approximately \$2,553,000 from last year's total of \$11,190,000. The following are the major reasons for the changes in cash balances from the prior year for the City's major funds.

- The General Fund cash balance increased \$175,600 from the prior year to \$4,214,372, which is approximately 53% of General Fund receipts. The General Fund balances are projected to be spent down to 25% of receipts over the next few years. These additional cash reserves are intended to be used for various projects and one-time expenditures.
- The Special Revenue, Road Use Tax (RUT) Fund cash balance increased by \$129,700 to \$1,805,795. The City intends to use this money to upgrade the condition of City roads.
- The Special Revenue, Local Option Sales Tax (LOST) Fund cash balance increased by \$565,698 to \$1,034,372. The City intends to use this money for future City projects.
- The Debt Service cash balance decreased by (\$35,215) to \$87,622. This balance will be used for future principal and interest payments.
- The Capital Projects Funds balance on June 30, 2019, was \$5,671,603, an increase of \$1,533,387 from FY18. The increase is mainly due to bond proceeds for the Library/City Hall remodeling projects and other park improvement projects that were not completely expended by June 30, 2019.

### **INDIVIDUAL MAJOR BUSINESS TYPE FUND ANALYSIS**

- The cash balance of the Water Utility Fund increased by \$77,546 to \$2,633,490. The increase was mainly due to less expenses than in the prior year.
- The cash balance of the Sewer Utility Fund increased by approximately \$651,646 to \$4,069,612. The increase was mainly due to less expenses than in the prior year. The accumulation of cash reserves is for future operating costs and capital expenditures.
- The cash balance of the Storm Water Utility Fund increased approximately \$102,828 to \$665,104. The accumulation of cash reserves is for future operating costs and capital expenditures.

### **BUDGETARY HIGHLIGHTS**

In accordance with the Code of Iowa, the City Council annually adopts a budget following required public notice and hearings for all funds. Although the budget document presents functional disbursements by fund, the legal level of control is at the aggregated function level, not at the fund or fund type level. The budget may be amended during the year utilizing similar statutorily prescribed

procedures. Over the course of the year, the City amended its budget one time. The amendment was approved on May 28, 2019, and resulted in an increase in disbursements (including transfers) of \$1,864,290 and an increase in revenues and other financing sources of \$68,055. The amendment was primarily to account for various parks and recreation expenses including a pickup purchase, removal of ash trees, Rec Center building improvements, Southside Shelter House improvements, cemetery museum and capital projects for resurfacing tennis courts at Graham Park, Street Resurfacing – 2019 and Streetscape Phases 9, 10 & 11.

After the budget amendment, The City's receipts were about \$1.1 million more than the amended budget mainly due to more road use tax and local option sales tax collections and a grant received for an airport project. Total disbursements were \$7.9 million less than the amended budget. This was primarily due to the delay of some capital purchases, unfinished construction projects and less than anticipated operating expenses.

## **DEBT ADMINISTRATION**

At year-end, the City had \$10,690,000 in bonds and other long-term debt compared to \$7,661,000 last year as shown below.

| Outstanding Debt at Year-End<br>(Expressed in Thousands) |          |         |
|--|----------|---------|
|  | 2019     | 2018    |
| General Obligation Capital Loan Notes                    | \$6,675  | \$3,045 |
| Sewer Revenue Bonds                                      | 4,015    | 4,616   |
| Total  | \$10,690 | \$7,661 |

Debt increased as a result of issuing general obligation capital loan notes for the Library/City Hall remodeling projects and other park improvement projects.

The Constitution of the State of Iowa limits the amount of general obligation debt that cities can issue to 5% of the assessed value of all taxable property within the City's corporate limits. The City's outstanding general obligation debt of \$6,675,000 is well below the City's \$42.33 million legal debt limit.

More detailed information about the City's long-term debt is presented in Note 3 of the financial statements.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The City's citizens and elected and appointment officials considered many factors when setting the 2020 fiscal year budget, associated tax rates and fees for services. One of those factors is the local economy. The regional economy is

stable. Unemployment for Carroll County was at a rate of about 2.1% (January 2019 Local Area Unemployment Statistics for Carroll County obtained from Iowa Workforce Development) which is down slightly from the January 2018 unemployment rate of 2.5%. This is compared to the State's unemployment rate of 3.3% (January 2019) and the national rate of 4.0% (January 2019).

These indicators were taken into account when adopting the budget for fiscal year 2020. Budgeted revenues are expected to be approximately \$1.7 million more than final FY19 budget mainly due to a proposed debt issuance of \$1.484 million for a new fire truck and a street improvement project. Budgeted disbursements are expected to be about \$3.2 million less than FY 19 final budgeted disbursements due mainly to less capital projects.

If budget estimates are realized, the City's budgeted cash balance is expected to decrease approximately \$4.3 million by the close of FY 20.

### **CONTACTING THE CITY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Laura Schaefer, City Clerk, 627 N. Adams Street, Carroll, IA 51401.

## **City of Carroll**

## **Basic Financial Statements**

**City of Carroll**  
**Statement of Activities and**  
**Net Position - Cash Basis**  
**Year ended June 30, 2019**

| <b>Functions/Programs</b>               | <b>Expenses</b>                |
|---|--------------------------------|
| <b>Governmental Activities</b>          |                                |
| Public Safety Program                   | \$ 2,034,306.65                |
| Public Works Program                    | 2,457,173.26                   |
| Health and Social Services Program      | 104,185.00                     |
| Culture and Recreation Program          | 2,576,318.37                   |
| Community & Economic Development Pro    | 170,364.81                     |
| General Government                      | 969,446.25                     |
| Debt Service                            | 1,664,805.45                   |
| Capital Projects                        | <u>7,966,445.95</u>            |
| Total governmental activities           | <u>17,943,045.74</u>           |
| <b>Business Type Activities</b>         |                                |
| Water                                   | 1,062,152.20                   |
| Sewer                                   | 865,375.77                     |
| Storm Water                             | 26,492.86                      |
| Total business type activities          | <u>1,954,020.83</u>            |
| <b>Total</b>                            | <b><u>\$ 19,897,066.57</u></b> |
| General Receipts:                       |                                |
| Property Taxes levied for:              |                                |
| General purpose                         |                                |
| Debt Service                            |                                |
| Tax Increment Financing                 |                                |
| Property Tax Replacement                |                                |
| Hotel Motel Tax                         |                                |
| Local Option Sales Tax                  |                                |
| Franchise taxes and fees                |                                |
| Unrestricted investment earnings        |                                |
| Bond Proceeds                           |                                |
| Miscellaneous                           |                                |
| Transfers                               |                                |
| Total general receipts and transfers    |                                |
| Changes in Cash Balance                 |                                |
| Cash Balance beginning of year          |                                |
| Cash Balance end of year                |                                |
| <b>Cash Basis Net Position</b>          |                                |
| Restricted:                             |                                |
| Nonexpendable - Cemetery Perpetual Care |                                |
| - Rec Center Trust                      |                                |
| Expendable - Debt Service               |                                |
| - Streets                               |                                |
| - Other purposes                        |                                |
| Unrestricted                            |                                |
| <b>Total Cash Basis Net Position</b>    |                                |

| Program Revenues     |  |  | Net (Disbursements) Receipts |                          |                   |
|----------------------|--|--|------------------------------|--------------------------|-------------------|
| Charges for Services | Operating Grants Contributions and Restricted Interest | Capital Grants Contributions and Restricted Interest | Governmental Activities      | Business Type Activities | Total             |
| \$ 143,814.78        | \$ 37,841.36   | \$ -   | \$ (1,852,650.51)            | \$ -                     | \$ (1,852,650.51) |
| 619,036.85           | 1,340,339.00   | -  | (497,797.41)                 | -                        | (497,797.41)      |
| 36,780.00            | -  | -  | (67,405.00)                  | -                        | (67,405.00)       |
| 1,146,334.03         | 87,974.02  | -  | (1,342,010.32)               | -                        | (1,342,010.32)    |
| 1,150.00             | -  | -  | (169,214.81)                 | -                        | (169,214.81)      |
| 33,811.33            | 671.27   | -  | (934,963.65)                 | -                        | (934,963.65)      |
| -                    | -  | -  | (1,664,805.45)               | -                        | (1,664,805.45)    |
| -                    | 2,242,767.08   | -  | (5,723,678.87)               | -                        | (5,723,678.87)    |
| 1,980,926.99         | 1,466,825.65   | 2,242,767.08   | (12,252,526.02)              | -                        | (12,252,526.02)   |
| 1,457,393.76         | -  | -  | -                            | 395,241.56               | 395,241.56        |
| 2,117,659.43         | -  | -  | -                            | 1,252,283.66             | 1,252,283.66      |
| 263,092.06           | -  | -  | -                            | 236,599.20               | 236,599.20        |
| 3,838,145.25         | -  | -  | -                            | 1,884,124.42             | 1,884,124.42      |
| \$ 5,819,072.24      | \$ 1,466,825.65  | \$ 2,242,767.08                                      | (12,252,526.02)              | 1,884,124.42             | (10,368,401.60)   |
|                      |  |  | 5,304,292.17                 | -                        | 5,304,292.17      |
|                      |  |  | 484,511.32                   | -                        | 484,511.32        |
|                      |  |  | 945,884.50                   | -                        | 945,884.50        |
|                      |  |  | 213,090.13                   | -                        | 213,090.13        |
|                      |  |  | 207,299.12                   | -                        | 207,299.12        |
|                      |  |  | 1,594,409.59                 | -                        | 1,594,409.59      |
|                      |  |  | 100,899.02                   | -                        | 100,899.02        |
|                      |  |  | 229,560.45                   | 215,939.91               | 445,500.36        |
|                      |  |  | 4,475,000.00                 | -                        | 4,475,000.00      |
|                      |  |  | 10,004.65                    | 87,346.72                | 97,351.37         |
|                      |  |  | 1,239,833.75                 | (1,239,833.75)           | -                 |
|                      |  |  | 14,804,784.70                | (936,547.12)             | 13,868,237.58     |
|                      |  |  | 2,552,258.68                 | 947,577.30               | 3,499,835.98      |
|                      |  |  | 11,190,319.81                | 8,996,976.89             | 20,187,296.70     |
|                      |  |  | \$ 13,742,578.49             | \$ 9,944,554.19          | \$ 23,687,132.68  |
|                      |  |  | \$ 512,803.96                | \$ -                     | \$ 512,803.96     |
|                      |  |  | 35,305.50                    | -                        | 35,305.50         |
|                      |  |  | 87,622.46                    | -                        | 87,622.46         |
|                      |  |  | 1,805,795.38                 | -                        | 1,805,795.38      |
|                      |  |  | 1,549,988.43                 | -                        | 1,549,988.43      |
|                      |  |  | 9,751,062.76                 | 9,944,554.19             | 19,695,616.95     |
|                      |  |  | \$ 13,742,578.49             | \$ 9,944,554.19          | \$ 23,687,132.68  |

**City of Carroll**  
**Statement of Cash Receipts, Disbursements**  
**and Changes in Cash Balances**  
**Governmental Funds**  
**Year ended June 30, 2019**

|   | <b>Special</b>         |                        | <b>Special</b>         |                        |
|---|------------------------|------------------------|------------------------|------------------------|
|   | <b>Revenue</b>         | <b>General</b>         | <b>Road Use Tax</b>    | <b>Revenue</b>         |
|   | <b>Local Option</b>    | <b>Sales Tax</b>       |                        |                        |
| <b>Receipts:</b>  |                        |                        |                        |                        |
| Property tax  | \$ 4,309,759.62        | \$ -                   | \$ -                   | \$ -                   |
| Other Taxes   | 308,198.14             | -                      | -                      | 1,594,409.59           |
| Use of money and property   | 141,906.75             | -                      | -                      | 21,982.29              |
| Licenses and permits  | 76,014.66              | -                      | -                      | -                      |
| Intergovernmental   | 224,989.23             | 1,305,163.36           | -                      | -                      |
| Charges for service   | 1,687,475.76           | -                      | -                      | -                      |
| Special assessments   | -                      | -                      | -                      | -                      |
| Fines and fees  | 62,887.98              | -                      | -                      | -                      |
| Miscellaneous   | 151,160.58             | 29,169.78              | -                      | -                      |
| <b>Total receipts</b>   | <b>6,962,392.72</b>    | <b>1,334,333.14</b>    | <b>1,616,391.88</b>    |                        |
| <b>Disbursements:</b>   |                        |                        |                        |                        |
| Public Safety   | 2,046,909.17           | -                      | -                      | -                      |
| Public Works  | 1,227,966.18           | 1,250,072.76           | -                      | -                      |
| Health and Social Services  | 104,185.00             | -                      | -                      | -                      |
| Culture and Recreation  | 2,578,737.47           | -                      | -                      | -                      |
| Community and Economic Development  | 160,145.65             | -                      | -                      | -                      |
| General Government  | 976,189.60             | -                      | -                      | -                      |
| Debt Service  | -                      | -                      | -                      | -                      |
| Capital Projects  | -                      | -                      | -                      | -                      |
| <b>Total disbursements</b>  | <b>7,094,133.07</b>    | <b>1,250,072.76</b>    | <b>-</b>               | <b>-</b>               |
| Excess (deficiency) of receipts over (under) disbursements  | (131,740.35)           | 84,260.38              | 1,616,391.88           |                        |
| Other financing sources (uses):   |                        |                        |                        |                        |
| Bond/note proceeds  | -                      | -                      | -                      | -                      |
| Payment to refunding bond agent   | -                      | -                      | -                      | -                      |
| Sale of property  | -                      | -                      | -                      | -                      |
| Operating transfers in  | 957,328.52             | 145,440.25             | -                      | -                      |
| Operating transfers(out)  | (650,000.00)           | (100,000.00)           | (1,050,694.00)         | (1,050,694.00)         |
| <b>Total other financing sources (uses)</b>   | <b>307,328.52</b>      | <b>45,440.25</b>       | <b>(1,050,694.00)</b>  | <b>(1,050,694.00)</b>  |
| Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses | 175,588.17             | 129,700.63             | 565,697.88             |                        |
| <b>Cash balance beginning of year</b>   | <b>4,038,784.06</b>    | <b>1,676,094.75</b>    | <b>468,674.12</b>      |                        |
| <b>Cash balance end of year</b>   | <b>\$ 4,214,372.23</b> | <b>\$ 1,805,795.38</b> | <b>\$ 1,034,372.00</b> | <b>\$ 1,034,372.00</b> |
| <b>Cash Basis Fund Balances</b>   |                        |                        |                        |                        |
| Unspendable-  |                        |                        |                        |                        |
| Permanent fund-Cemetery Perpetual Care  | \$ -                   | \$ -                   | \$ -                   | \$ -                   |
| -Rec Center Trust   | -                      | -                      | -                      | -                      |
| Restricted for Debt Service   | -                      | -                      | -                      | -                      |
| Streets   | -                      | 1,805,795.38           | -                      | -                      |
| Other purposes  | 379,514.00             | -                      | -                      | 1,034,372.00           |
| Committed   | 778,956.00             | -                      | -                      | -                      |
| Assigned  | 285,402.00             | -                      | -                      | -                      |
| Unassigned  | 2,770,500.23           | -                      | -                      | -                      |
| <b>Total cash basis fund balances</b>   | <b>\$ 4,214,372.23</b> | <b>\$ 1,805,795.38</b> | <b>\$ 1,034,372.00</b> | <b>\$ 1,034,372.00</b> |

**Exhibit B**

| <b>Debt<br/>Service</b> | <b>Capital<br/>Projects</b> | <b>Other<br/>Nonmajor<br/>Governmental<br/>Funds</b> | <b>Total</b>            |
|-------------------------|-----------------------------|--|-------------------------|
| \$ 484,511.32           | \$ -                        | \$ 1,940,417.05                                      | \$ 6,734,687.99         |
| -                       | -                           | -  | 1,902,607.73            |
| -                       | 86,565.72                   | 16,780.68  | 267,235.44              |
| -                       | -                           | -  | 76,014.66               |
| 16,327.20               | 851,234.37                  | 48,176.76  | 2,445,890.92            |
| -                       | -                           | 6,360.00   | 1,693,835.76            |
| -                       | -                           | -  | -                       |
| -                       | -                           | -  | 62,887.98               |
| -                       | 1,391,532.71                | 25,447.11  | 1,597,310.18            |
| <b>500,838.52</b>       | <b>2,329,332.80</b>         | <b>2,037,181.60</b>                                  | <b>14,780,470.66</b>    |
| -                       | -                           | 12,184.52  | 2,059,093.69            |
| -                       | -                           | -  | 2,478,038.94            |
| -                       | -                           | -  | 104,185.00              |
| -                       | -                           | 6,998.10   | 2,585,735.57            |
| -                       | -                           | 10,219.16  | 170,364.81              |
| -                       | -                           | -  | 976,189.60              |
| 1,664,805.45            | -                           | -  | 1,664,805.45            |
| -                       | 7,966,445.95                | -  | 7,966,445.95            |
| <b>1,664,805.45</b>     | <b>7,966,445.95</b>         | <b>29,401.78</b>                                     | <b>18,004,859.01</b>    |
| <b>(1,163,966.93)</b>   | <b>(5,637,113.15)</b>       | <b>2,007,779.82</b>                                  | <b>(3,224,388.35)</b>   |
| -                       | 4,475,000.00                | -  | 4,475,000.00            |
| -                       | -                           | -  | -                       |
| 1,128,751.60            | 2,695,500.00                | -  | 4,927,020.37            |
| -                       | -                           | (1,886,492.62)                                       | (3,687,186.62)          |
| <b>1,128,751.60</b>     | <b>7,170,500.00</b>         | <b>(1,886,492.62)</b>                                | <b>5,714,833.75</b>     |
| (35,215.33)             | 1,533,386.85                | 121,287.20   | 2,490,445.40            |
| 122,837.79              | 4,138,216.51                | 745,712.58   | 11,190,319.81           |
| <b>\$ 87,622.46</b>     | <b>\$ 5,671,603.36</b>      | <b>\$ 866,999.78</b>                                 | <b>\$ 13,680,765.21</b> |
| \$ -                    | \$ -                        | \$ 512,803.96  | \$ 512,803.96           |
| -                       | -                           | 35,305.50  | 35,305.50               |
| 87,622.46               | -                           | -  | 87,622.46               |
| -                       | -                           | -  | 1,805,795.38            |
| -                       | -                           | 136,102.43   | 1,549,988.43            |
| -                       | 5,671,603.36                | -  | 6,450,559.36            |
| -                       | -                           | 182,787.89   | 468,189.89              |
| -                       | -                           | -  | 2,770,500.23            |
| <b>\$ 87,622.46</b>     | <b>\$ 5,671,603.36</b>      | <b>\$ 866,999.78</b>                                 | <b>\$ 13,680,765.21</b> |

## **City of Carroll**

**Exhibit C**

**City of Carroll**

**Reconciliation of the Statement of Cash Receipts, Disbursements  
and Changes in Cash Balances  
to the Cash Basis Statement of Activities and Net Position  
Governmental Funds**

**As of and for the year ended June 30, 2019**

|  |                 |
|--|-----------------|
| Total governmental funds cash balances (page 23) | \$13,680,765.21 |
|--|-----------------|

*Amounts reported for governmental activities in the Cash Basis Statement of Activities and Net Position are different because:*

The Internal Service Fund is used by management to charge the costs of health insurance and self-funding of the City's health insurance benefit plan to individual funds. A portion of the cash balance of the Internal Service Fund is included in the governmental activities in the Cash Basis Statement of Activities and Net Position. 61,813.28

|  |                        |
|--|------------------------|
| Cash Basis net position of Governmental activities (page 21) | <u>\$13,742,578.49</u> |
|--|------------------------|

|                                   |                 |
|-----------------------------------|-----------------|
| Change in cash balances (page 23) | \$ 2,490,445.40 |
|-----------------------------------|-----------------|

*Amounts reported for business type activities in the Cash Basis Statement of Activities and Net Position are different because:*

The Internal Service Fund is used by management to charge the costs of health insurance and self-funding of the City's health insurance benefit plan to individual funds. A portion of the change in the cash balance of the Internal Service Fund is reported with the governmental activities in the Cash Basis Statement of Activities and Net Position. 61,813.28

|  |                        |
|--|------------------------|
| Change in cash basis net position of governmental activities (page 21) | <u>\$ 2,552,258.68</u> |
|--|------------------------|

**City of Carroll**  
**Statement of Cash Receipts, Disbursements**  
**and Changes in Cash Balances**  
**Proprietary Funds**  
**Year ended June 30, 2019**

|   | <b>Major Fund</b>      |
|---|------------------------|
|   | <b>Water</b>           |
| <b>Operating receipts:</b>  |                        |
| Charges for service   | \$ 1,457,393.76        |
| <b>Total operating receipts</b>   | <u>1,457,393.76</u>    |
| <b>Operating disbursements:</b>   |                        |
| Governmental activities:  |                        |
| Public Safety   | -                      |
| Public works  | -                      |
| Cultural and recreational   | -                      |
| General government  | -                      |
| Business-type activities:   | 1,006,474.76           |
| <b>Total operating disbursements</b>  | <u>1,006,474.76</u>    |
| Excess (deficiency) of operating receipts<br>over (under) operating disbursements             | <u>450,919.00</u>      |
| <b>Non-operating receipts (disbursements)</b>   |                        |
| Use of money and property   | 88,958.51              |
| Miscellaneous   | 54,947.47              |
| Capital Outlay  | -                      |
| <b>Net non-operating receipts (disbursements)</b>   | <u>143,905.98</u>      |
| Other financing sources (uses):   |                        |
| Bond/note proceeds  | -                      |
| Operating transfers in  | 821,486.25             |
| Operating transfers (out)   | <u>(1,338,765.00)</u>  |
| Total other financing sources (uses)  | <u>(517,278.75)</u>    |
| Excess of receipts and other financing sources<br>over disbursements and other financing uses | 77,546.23              |
| <b>Cash balance beginning of year</b>   | <u>2,555,944.13</u>    |
| <b>Cash balance end of year</b>   | <u>\$ 2,633,490.36</u> |
| <b>Cash Basis Fund Balances</b>   |                        |
| Restricted  | \$ -                   |
| Committed   | 66,891.12              |
| Assigned  | -                      |
| Unrestricted  | 2,566,599.24           |
| <b>Total cash basis fund balances</b>   | <u>\$ 2,633,490.36</u> |

**Exhibit D**

| <b>Enterprise Funds</b>     |                                   |  |                 | <b>Internal<br/>Service<br/>Employee<br/>Health</b> |
|-----------------------------|-----------------------------------|--|-----------------|---|
| <b>Major Fund<br/>Sewer</b> | <b>Major Fund<br/>Storm Water</b> | <b>Other Non-Major<br/>Proprietary</b> | <b>Total</b>    |   |
| \$ 2,117,659.43             | \$ 263,092.06                     | \$ -                                   | \$ 3,838,145.25 | \$ 588,982.65                                       |
| 2,117,659.43                | 263,092.06                        | -                                      | 3,838,145.25    | 588,982.65  |
|                             |                                   |  |                 |   |
| -                           | -                                 | -                                      | -               | 165,454.86  |
| -                           | -                                 | -                                      | -               | 91,116.38   |
| -                           | -                                 | -                                      | -               | 133,412.62  |
| -                           | -                                 | -                                      | -               | 46,243.54   |
| 791,271.02                  | 6,686.00                          | 11,050.00                              | 1,815,481.78    | 93,126.95   |
| 791,271.02                  | 6,686.00                          | 11,050.00                              | 1,815,481.78    | 529,354.35  |
|                             |                                   |  |                 |   |
| 1,326,388.41                | 256,406.06                        | (11,050.00)                            | 2,022,663.47    | 59,628.30   |
|                             |                                   |  |                 |   |
| 72,799.48                   | 12,220.48                         | 41,961.44                              | 215,939.91      | 14,675.15   |
| 20,013.23                   | 1,361.02                          | 11,025.00                              | 87,346.72       | -   |
| -                           | -                                 | (151,029.23)                           | (151,029.23)    | -   |
| 92,812.71                   | 13,581.50                         | (98,042.79)                            | 152,257.40      | 14,675.15   |
|                             |                                   |  |                 |   |
| -                           | -                                 | 212,160.00                             | 1,033,646.25    | -   |
| (767,555.00)                | (167,160.00)                      | -                                      | (2,273,480.00)  | -   |
| (767,555.00)                | (167,160.00)                      | 212,160.00                             | (1,239,833.75)  | -   |
|                             |                                   |  |                 |   |
| 651,646.12                  | 102,827.56                        | 103,067.21                             | 935,087.12      | 74,303.45   |
| 3,417,965.42                | 562,276.82                        | 2,460,790.52                           | 8,996,976.89    | 800,432.36  |
| \$ 4,069,611.54             | \$ 665,104.38                     | \$ 2,563,857.73                        | \$ 9,932,064.01 | \$ 874,735.81                                       |
|                             |                                   |  |                 |   |
| \$ -                        | \$ -                              | \$ -                                   | \$ -            | \$ 874,735.81                                       |
| 102,029.50                  | -                                 | 1,944,514.00                           | 2,113,434.62    | -   |
| 350,928.00                  | -                                 | -                                      | 350,928.00      | -   |
| 3,616,654.04                | 665,104.38                        | 619,343.73                             | 7,467,701.39    | -   |
| \$ 4,069,611.54             | \$ 665,104.38                     | \$ 2,563,857.73                        | \$ 9,932,064.01 | \$ 874,735.81                                       |

**Exhibit E**

**City of Carroll**

**Reconciliation of the Statement of Cash Receipts, Disbursements  
And Changes in Cash Balances  
to the Cash Basis Statement of Activities and Net Position  
Proprietary Funds  
As of and for the year ended June 30, 2019**

Total enterprise funds cash balances (page 27) \$ 9,932,064.01

*Amounts reported for business type activities in the Cash Basis Statement of Activities and Net Position are different because:*

The Internal Service Fund is used by management to charge the costs of health insurance and self-funding of the City's health insurance benefit plan to individual funds. A portion of the cash balance of the Internal Service Fund is included in the business type activities in the Cash Basis Statement of Activities and Net Position.

12,490.18

Cash Basis net position of Business type activities (page 21) \$ 9,944,544.19

Change in cash balances (page 27) \$ 935,087.12

*Amounts reported for business type activities in the Cash Basis Statement of Activities and Net Position are different because:*

The Internal Service Fund is used by management to charge the costs of health insurance and self-funding of the City's health insurance benefit plan to individual funds. A portion of the change in the cash balance of the Internal Service Fund is reported with the business type activities in the Cash Basis Statement of Activities and Net Position.

12,490.18

Change in cash basis net position of business type activities (page 21) \$ 947,577.30

## **City of Carroll**

### **Notes to Financial Statements**

**June 30, 2019**

#### **Note 1 - Summary of Significant Accounting Policies**

The City of Carroll is a political subdivision of the State of Iowa located in Carroll County. It was first incorporated in 1869 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, health and human services, culture and recreation, community and economic developments, and general government services. The City also provides water, sewer and storm water utilities for its citizens.

##### **A. Reporting Entity**

For financial reporting purposes, the City of Carroll 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. The City has no component units that meet the Governmental Accounting Standards Board criteria.

##### **Jointly Governed Organizations**

The City also 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: Carroll County Assessor's Conference Board, Carroll County Solid Waste Commission, City/County Communications Committee, Carroll County Regional Planning Commission, County Emergency Management Commission and County Joint E911 Service Board, Carroll Area Access Television 6 (CAAT6) Board, and Carroll Foundation.

##### **B. Basis of Presentation**

**Government-Wide Financial Statements** – 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 revenues,

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 following categories/components:

*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 Fund.

*Expendable restricted net position* results when constraints placed on the use of cash balances are either externally imposed or 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 the 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 that are 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 that are not paid through other funds.

#### Special Revenue

Road Use Tax is used to account for the road use tax allocation from the State of

Iowa to be used for road construction and maintenance.

Local Option Sales Tax is used to account for a voter approved optional sales tax imposed on all sales within the electing jurisdiction. Revenue from this tax must be spent on the specific purposes set forth in the election ballot if other than property tax relief.

The Debt Service Fund is utilized to account for property tax and other receipts to be used for the payment of interest and principal on the City's general long term debt.

The Capital Projects Funds are utilized to account for all resources used in the acquisition and construction of capital facilities, with the exception of those that are 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 waste water treatment and sanitary sewer system.

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

The City also reports the following additional proprietary fund:

An Internal Service Fund is utilized to account for the financing of health insurance services provided to other departments on a cost reimbursement basis.

C. Measurement Focus and Basis of Accounting

The City of Carroll 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 positions 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. Governmental Cash Basis Fund Balances:**

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 imposed by law through constitutional provisions or enabling legislation.

Assigned - Amounts the Council intends to use for specific purposes.

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, 2019, there were no disbursements that exceeded the amounts budgeted in the general government and business type activities functions.

**Note 2 - Cash and Pooled Investments**

The City's deposits in banks at June 30, 2019, 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.

Interest rate risk – The City's investment policy limits the investment of operating funds (funds expected to be expended in the current budget year or within 15 months of receipt) in instruments that mature within 397 days. Funds not identified as operating funds may be invested in investments with maturities longer than 397 days but the maturities shall be consistent with the needs and use of the City.

### **Note 3 - Bonds and Notes Payable**

Annual debt service requirements to maturity for general obligation bonds, sewer revenue bonds and capital loan notes are as follows:

| Year<br>Ending<br>June 30, | Sewer<br>Revenue Bonds |                   | General Obligation<br>Capital Loan Notes |                     | Total                |                     |
|----------------------------|------------------------|-------------------|--|---------------------|----------------------|---------------------|
|                            | Principal              | Interest          | Principal                                | Interest            | Principal            | Interest            |
| 2020                       | 619,000                | 70,263            | 930,000                                  | 176,860             | 1,549,000            | 247,123             |
| 2021                       | 639,000                | 59,430            | 945,000                                  | 157,193             | 1,584,000            | 216,623             |
| 2022                       | 659,000                | 48,248            | 985,000                                  | 136,035             | 1,644,000            | 184,283             |
| 2023                       | 678,000                | 36,715            | 795,000                                  | 113,075             | 1,473,000            | 149,790             |
| 2024                       | 699,000                | 24,850            | 530,000                                  | 96,008              | 1,229,000            | 120,858             |
| 2025-33                    | 721,000                | 12,618            | 2,490,000                                | 435,668             | 3,211,000            | 448,285             |
|                            | <b>\$ 4,015,000</b>    | <b>\$ 252,123</b> | <b>\$ 6,675,000</b>                      | <b>\$ 1,114,838</b> | <b>\$ 10,690,000</b> | <b>\$ 1,366,960</b> |

The Code of Iowa requires that principal and interest on general obligation bonds be paid from the Debt Service fund.

The resolutions providing for the issuance of the general obligation bonds include the following provisions:

The funds to pay principal and interest will be provided from the levied direct annual tax, except for the sewer revenue bonds that are paid with revenue generated by the sewer enterprise fund.

### **General Obligation, Revenue and Capital Loan Notes**

The City issued \$11,000,000, Revenue Capital Loan Notes, Series 2003, during the year ended June 30, 2004. Capital Loan Notes totaling \$8,000,000 were issued December 23, 2003, and an additional issue on June 9, 2004, of \$3,000,000. These notes will be used to defray the costs of wastewater treatment plant improvements. Interest rate is 3.00%. Interest payments are due semiannually beginning June 1, 2004. Principal and interest payments are paid semiannually starting June 1, 2006. In July 2015 the Iowa Finance Authority negotiated a reduced interest to 1.75% for payments starting in fiscal year 2015.

On April 23, 2015, the City issued \$1,770,000 in General Obligation Capital Loan Notes,

Series 2015A, with an interest rate range of .750% to 1.850%. The net proceeds were used to defease/advance refund the GO Bond Series 2008A, in the amount of \$1,715,000.00. The City's designated Paying Agent, Bankers Trust Company, N.A., Des Moines, Iowa, will pay principal and interest on the Notes; interest payable initially on December 1, 2015, and thereafter interest on each June 1 and December 1, through 2023, principal paid annually starting June 1, 2017.

On November 30, 2016, the City issued \$2,290,000 in General Obligation Capital Loan Notes, Series 2016B, with an interest rate range of .80% to 1.60%. The net proceeds were used to pay costs of cemetery maintenance building and Third Street storm sewer improvements. The City's designated Paying Agent, Bankers Trust Company, N.A., Des Moines, Iowa, will pay principal and interest on the Notes; interest payable each June 1 and December 1, through 2024, principal paid annually starting June 1, 2017.

On November 14, 2018, the City issued \$4,475,000 in General Obligation Capital Loan Notes, Series 2018B, with an interest rate of 3.35%. Total project will be split between 5 local banks. The net proceeds were used to pay costs of the Library City/Hall projects and park/trail improvements. The City will pay principal and interest on the Notes; interest on each June 1 and December 1, through 2033, principal paid annually starting June 1, 2019.

### **Sewer Revenue Notes**

The City has pledged future sewer customer receipts, net of specific operating disbursements, to repay \$11,000,000 of sewer revenue notes issued in FY 2004 with \$8,000,000 issued December 2003 and \$3,000,000 issued June 2004. Proceeds from the notes provided financing for the construction of the wastewater treatment plant improvements and sanitary relief sewer improvements. The notes are payable solely from customer net receipts and are payable through 2025. Annual principal and interest payments on the notes are expected to require about 52% of net receipts. The total principal and interest remaining to be paid on the notes is \$4,267,122.50. For the current year, principal and interest paid and total customer net receipts were \$681,780 and \$1,287,153.00, respectively.

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

- (a) The notes will only be redeemed from the future earnings of the sewer system activity and the note holders hold a lien on the future earnings of the fund.
- (b) Sufficient monthly transfers shall be made to a separate sewer revenue note sinking account within the Sewer Fund for the purpose of making the note principal and interest payments when due.
- (c) All funds remaining in the sewer account at the close of the month may be deposited in any of the funds created by the resolutions, to pay for extraordinary repairs or replacements to the sewer system, or for any lawful purpose.

## Note 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 Iowa Public Employees' Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at 7401 Register Drive, P.O. Box 9117, Des Moines, Iowa 50306-9117 or at [www.ipers.org](http://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 for 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 before and after July 1, 2012. For service earned before July 1, 2012, the reduction is .25% for each month that the member receives benefits before the member's earliest normal retirement age. For service earned starting July 1, 2012, the reduction is .50% for each month that the member receives benefits before age 65.

Generally, once a member selects a benefits 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 that the actuarial contribution rate be determined by 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 base 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 2019, pursuant to the required rate, Regular members contributed 6.29% of covered payroll and the City contributed 9.44% for a total rate of 15.73%. Protection occupation members contributed 6.81% of covered payroll and the City contributed 10.21% of covered payroll, for a total rate of 17.02%.

The city's contributions to IPERS for the year ended June 30, 2019, totaled \$277,871.90.

Net Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2019, the City reported a liability of \$ 2,392,528 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018 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, 2018, the City's proportion was 0.0378071%, which was an increase of 0.001354% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the City's pension expense, deferred outflows of resources and deferred inflows of resources totaled of \$325,216, \$635,632, and \$400,303 respectively.

There were no non-employer contributing entities to IPERS.

Actuarial Assumptions – The total pension liability in the June 30, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, as follows:

|  |   |
|--|---|
| Rate of inflation<br>(effective June 30, 2017)                   | 2.60% per annum.  |
| Rate of salary increase<br>(effective June 30, 2017)             | 3.25% to 16.25%, average, including inflation.<br>Rates vary by membership group. |
| Long-term investment rate of return<br>(effective June 30, 2017) | 7.00%, compounded annually, net of investment expense, including inflation.       |
| Wage growth<br>(effective June 30, 2017)                         | 3.25% per annum, based on 2.6% inflation and 0.65% real wage inflation.           |

The actuarial assumptions used in the June 30, 2018, 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 2018 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 weighing 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 arithmetic real rates of return for each major asset class are summarized in the following table:

| <u>Asset Class</u>       | <u>Asset Allocation</u> | <u>Long-Term Expected Real Rate of Return</u> |
|--------------------------|-------------------------|---|
| Core Plus Fixed Income   | 27.0%                   | 1.97%   |
| Domestic Equity          | 22.0                    | 6.01  |
| International Equity     | 15.0                    | 6.48  |
| Global Smart Beta Equity | 3.0                     | 6.23  |
| Public Credit            | 3.5                     | 3.93  |
| Public Real Assets       | 7.0                     | 2.91  |
| Cash                     | 1.0                     | (0.25)  |
| Private Equity           | 11.0                    | 10.81   |
| Private Real Assets      | 7.5                     | 4.14  |
| Private Credit           | 3.0                     | 3.11  |
| Total                    | 100%                    |   |

Discount Rate – The discount rate used to measure the total pension liability was 7.0 percent. 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 benefits payments to determine the total pension liability.

Sensitivity of the 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 7.0 percent, 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% point lower (6.0 percent) or 1% point higher (8.0 percent) than the current rate.

|   | 1%<br>Decrease<br><u>(6.0%)</u> | Discount<br>Rate<br><u>(7.0%)</u> | 1%<br>Increase<br><u>(8.0%)</u> |
|---|---------------------------------|-----------------------------------|---------------------------------|
| City's proportionate share of the net pension liability | \$4,067,533                     | \$2,392,528                       | \$ 987,456                      |

IPERS' 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](http://www.ipers.org).

### **Municipal Fire and Police Retirement System of Iowa (MFPSI)**

Plan Description – MFPSI membership is mandatory for fire fighters and police officers covered by the provisions of Chapter 411 of the Code of Iowa. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by MFPSI. MFPSI issues a stand-alone financial report which is available to the public by mail at 7155 Lake Drive, Suite #201, West Des Moines, Iowa 50266 or at [www.mfpsi.org](http://www.mfpsi.org).

MFPSI benefits are established under Chapter 411 of the Code of Iowa and the administrative rules thereunder. Chapter 411 of the Code of Iowa and the administrative rules are the official plan documents. The following brief description is providing for general informational purposes only. Refer to the plan documents for more information.

Pension Benefits – Members with 4 or more years of service are entitled to pension benefits beginning at age 55. Full service retirement benefits are granted to members with 22 years of services, while partial benefits are available to those members with 4 to 22 years of service based on the ratio of years completed to the years required (i.e., 22 years). Members with less than 4 years of service are entitled to a refund of their contribution only, with interest, for the period of employment.

Benefits are calculated based upon the member's highest 3 years of compensation. The average of these 3 years becomes the member's average final compensation. The base benefit is 66% of the member's average final compensation. Members who perform more than 22 years of service receive an additional 2% of the member's average final compensation for each additional year of service, up to a maximum of 8 years. Survivor benefits are available to the beneficiary of a retired member according to the provisions of the benefit option chosen plus an additional benefit for each child. Survivor benefits are subject to a minimum benefit for those members who chose the basic benefit with a 50% surviving spouse benefit.

Active members, at least 55 years of age, with 22 or more years of service have the option to participate in the Deferred Retirement Option Program (DROP). The DROP is an arrangement whereby a member who is otherwise eligible to retire and commence benefits opts to continue to work. A member can elect a 3, 4, or 5 year DROP period. When electing to participate in DROP, the member signs a contract stating the member will retire at the end of the selected DROP period. During the DROP period, the member's retirement benefit is frozen and a DROP benefit is credited to a DROP account established for the member. Assuming the member completes the DROP period, the DROP benefit is equal to 52% of the member's retirement benefit at the member's earliest date eligible and 100% if the member delays enrollment for 24 months. At the member's actual date of retirement, the member's DROP account will be distributed to the member in the form of a lump sum or rollover to an eligible plan.

Disability and Death Benefits – Disability benefits may be either accidental or ordinary. Accidental disability is defined as permanent disability incurred in the line of duty, with benefits equivalent to the greater of 60% of the member's average final compensation or the member's service retirement benefit calculation amount. Ordinary disability occurs outside the call of duty and pays benefits equivalent to the greater of 50% of the member's average final compensation for those with 5 or more years of service or the member's services retirement benefit calculation amount and 25% of average final compensation for those with less than 5 years of service.

Death benefits are similar to disability benefits. Benefits for accidental death are 50% of the average final compensation of the member plus an additional amount for each child, or the provisions for ordinary death. Ordinary death benefits consist of a pension equal to 40% of the average final compensation of the member plus an additional amount for each child, or a lump-sum distribution to the designated beneficiary equal to 50% of the previous year's earnable compensation of the member or equal to the amount of the member's total contributions plus interest.

Benefits are increased annually in accordance with Chapter 411.6 of the Code of Iowa which provides a standard formula for the increases.

The surviving spouse or dependents of an active member who dies due to a traumatic personal injury incurred in the line of duty receives a \$100,000 lump-sum payment.

Contributions – Members contribution rates are set by state statute. In accordance with Chapter 411 of the Code of Iowa, the contribution rate was 9.40% of earnable compensation for the year ended June 30, 2019.

Employer contribution rates are based upon an actuarially determined normal contribution rate and set by state statute. The required actuarially determined contributions are calculated on the basis of the entry age normal method as adopted by the Board of Trustees as permitted under Chapter 411 of the Code of Iowa. The normal contribution rate is provided by state statute to be the actuarial liabilities of the plan less current plan assets, with such total divided by 1% of the actuarially determined present value of prospective future compensation of all members, further reduced by member contributions and state appropriations. Under the Code of Iowa, the employer's contribution rate cannot be less than 17.00% of earnable compensation. The contribution rate was 26.02% for the year ended June 30, 2019.

The City's contributions to MFPSI for the year ended June 30, 2019 was \$219,756.

If approved by the state legislature, state appropriations may further reduce the City's contribution rate, but not below the minimum statutory contribution rate of 17.00% of earnable compensation. The State of Iowa, therefore, is considered to be a nonemployer contributing entity in accordance with the provisions of the Governmental Accounting Standards Board Statement No. 67 – Financial Reporting for Pension Plans, (GASB 67).

There were no state appropriations to MFPSI during the fiscal year ended June 30, 2019.

Net Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2019, the City reported a liability of \$1,754,071 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, 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 the MFPSI relative to the contributions of all MFPSI participating employers. At June 30, 2018, the City's proportion was 0.294602% which was a decrease of 0.009096% from its proportions measured as of June 30, 2017.

For the year ended June 30, 2019, the City's pension expense, deferred outflows of resources and deferred inflows of resources totaled \$264,553, \$456,006 and \$(211,116) respectfully.

Actuarial Assumptions - The total pension liability in the June 30, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                           |   |
|---------------------------|---|
| Rate of inflation         | 3.00%   |
| Salary increases          | 4.50 to 15.00%, including inflation                   |
| Investment rate of return | 7.50%, net of investment expense, including inflation |

The actuarial assumptions used in the June 30, 2018, valuation were based on the results of an actuarial experience study for the period July 1, 2007 through June 30, 2017.

Postretirement mortality rates were based on the RP-2014 Blue Collar Combined Healthy Annuitant Table with males set forward zero years, females set forward two years and disabled individuals set-forward three year (male only rates), with generational projection of future mortality improvement with 50% of Scale BB beginning in 2017.

The long-term expected rate of return on MFPSI investments was determined using a building-block method in which best-estimate ranges of expected future real rates (i.e., 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 best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

| <u>Asset Class</u>           | <u>Long-Term Expected Real Rate of Return</u> |
|------------------------------|---|
| Large cap                    | 5.5%  |
| Small cap                    | 5.8   |
| International large cap      | 7.3   |
| Emerging markets             | 9.0   |
| Emerging markets debt        | 6.3   |
| Private non-core real estate | 8.0   |
| Master limited partnerships  | 9.0   |
| Private equity               | 9.0   |
| Core plus fixed income       | 3.3   |
| Private core real estate     | 6.0   |
| Tactical asset allocation    | 6.4   |

Discount Rate – The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed contributions will be made at 9.40% of covered payroll and the City contributions will be made at rates equal to the difference between actuarially determined rates and the member rate. Based on those assumptions, the MFPRSI's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on MFPRSI's 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 7.50%, 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 (6.50 %) or 1% higher (8.50 %) than the current rate.

|   | 1%<br>Decrease<br><u>(6.50%)</u> | Discount<br>Rate<br><u>(7.50%)</u> | 1%<br>Increase<br><u>(8.50%)</u> |
|---|----------------------------------|------------------------------------|----------------------------------|
| City's proportionate share of the net pension liability | \$ 2,926,607                     | \$ 1,754,071                       | \$ 783,250                       |

MFPRSI's Fiduciary Net Position – Detailed information about MFPRSI's fiduciary net position is available in the separately issued MFPRSI financial report which is available on MFPRSI's website at [www.mfprsi.org](http://www.mfprsi.org).

#### **Note 5 - Other Postemployment Benefits (OPEB)**

Plan Description - The City partially self-funds a single-employer health benefit plan which provides medical/prescription drug benefits for employees, retirees and their spouses. There are 54 active and two (2) retired members in the plan. Participants must be age 55 or older at retirement.

The medical/prescription drug coverage is provided through a fully-insured plan with Wellmark. The City self-funds the co-payments, deductibles and out-of-pocket maximums to a lower amount. Retirees under age 65 pay the same premium for the medical/prescription drug benefit as active employees, which results in an implicit subsidy and an OPEB liability.

Funding Policy - The contribution requirements of plan members are established by union contracts for union employees and by Council for non-union employees. The City currently finances the benefit plan on a pay-as-you-go basis. Currently, employees are required to pay, on a pre-tax basis, 20% of the cost of the premium equal to the cost of electing continuing coverage under COBRA. For FY 2019, employees contributed \$1,198.32 for single coverage and \$2,634.48 for family coverage. For the year ended June 30, 2019 the City contributed \$471,833.22 and plan members eligible for benefits contributed \$131,824.58 to the plan.

If an employee certifies that he/she is otherwise covered by health insurance and opts to waive coverage through the City, the City shall pay the employee an amount equal to thirty-percent (30%) of the single health insurance coverage.

#### **Note 6 - Compensated Absences**

| <u>Type of Benefits</u> | <u>Liability</u>            |
|-------------------------|-----------------------------|
|                         | <u>June 30, 2019</u>        |
| Vacation                | \$ 176,521.93               |
| Compensatory Time       | 27,868.97                   |
| Sick Leave              | <u>5,000.04</u>             |
|                         | <u><u>\$ 209,390.94</u></u> |

\* Computed based on rates of pay as of June 30, 2019.

#### **Note 7 - Hospital Revenue Bonds**

On November 1, 2006, the City issued a total of \$5,425,000 of Hospital Revenue Bonds under the provisions of Chapter 419 of the Code of Iowa. The bonds and related interest are payable solely from the revenue of St. Anthony Regional Hospital, and the bond principal and interest do not constitute liabilities of the City.

On November 26, 2012, the City issued a total of \$4,820,000 of Hospital Revenue Refunding Bonds under the provisions of Chapter 419 of the Code of Iowa. The bonds and related interest are payable solely from the revenue of St. Anthony Regional Hospital, and the bond principal and interest do not constitute liabilities of the City.

#### **Note 8 - Land Fill Contract**

The City of Carroll has an agreement with the Carroll County Solid Waste Commission for solid waste disposal, for all households and businesses within the City. For the year ended June 30, 2019, \$122,980 was paid pursuant to the agreement.

The City entered the agreement on February 25, 1971. There is no specified termination date. The City and other municipalities in the county have representation on the commission, which sets the rates paid based upon its annual budget. The charge is assessed to each municipality and the rural areas based upon population and adjusted arbitrarily based upon the distance the municipality is from the landfill to equalize hauling costs. The City of Carroll's share of the fees at June 30, 2019, was 47% of the total.

#### **Note 9 - Interfund Transfers**

The detail of interfund transfers for the year ended June 30, 2019, is as follows:

| <b>Transfer to</b> | <b>Transfer from</b> |                            | <b>Amount</b> |
|--------------------|----------------------|----------------------------|---------------|
| General            | Special Revenue      | Employee Benefits          | \$884,828.52  |
| Enterprise         |                      | Water- Liability Insurance | 33,265.00     |

|                  |                   |                            |                       |
|------------------|-------------------|----------------------------|-----------------------|
|                  |                   | Sewer- Liability Insurance | 39,235.00             |
| Road Use         | Employee Benefits |                            | 144,440.25            |
| Debt Service     | Special Revenue   | Ashwood TIF                | 34,737.60             |
|                  |                   | Local Option Sales Tax     | 400,694.00            |
|                  | Enterprise        | Sewer                      | 693,320.00            |
| Capital Projects |                   |                            |                       |
| Streets          | General Fund      |                            | 69,432.00             |
|                  | Special Revenue   | Road Use Tax               | 100,000.00            |
|                  | Enterprise        | Water                      | 40,000.00             |
|                  |                   | Storm Water                | 100,000.00            |
| CP Corridor      | Enterprise        | Water                      | 1,155,500.00          |
| CP Parks & Rec   | Special Revenue   | Local Option Sales Tax     | 150,000.00            |
|                  |                   | Hotel/Motel                | 100,000.00            |
| CP- St Mnt Bldg  | General Fund      |                            | 480,568.00            |
|                  | Special Revenue   | Local Option Sales Tax     | 350,000.00            |
| CP- Library/City |                   |                            |                       |
| Hall             |                   | Local Option Sales Tax     | 150,000.00            |
| Enterprise:      |                   |                            |                       |
| Water            | Special Revenue   | UR Downtown                | 821,486.25            |
| Water Depr       | Enterprise        | Water Utility              | 50,000.00             |
| Water Cap Imp    | Enterprise        | Water Utility              | 60,000.00             |
| Sewer Depr       | Enterprise        | Sewer Utility              | 35,000.00             |
| Storm Water      | Enterprise        | Storm water                | <u>67,160.00</u>      |
|                  |                   |                            | <u>\$5,960,666.62</u> |

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

## Note 10 - 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.

### Iowa Municipalities Worker's Compensation Association

In July 1987, the City joined together with other cities and counties in the State to participate in the Iowa Municipalities Workers' Compensation Association (IMWCA), a public entity risk pool currently operating as a workers' compensation risk management and insurance program for 535 member cities, counties and Chapter 28E entities. Under the Workers' Compensation Coverage Agreement of the IMWCA, each participant of the IMWCA

authorized the IMWCA to issue and sell bonds on behalf of the participants for the purpose of providing funds to pay claims and the costs of issuing such bonds. The City pays an annual premium to IMWCA to pay the City's pro rata share of the principal and interest on the bonds and administrative expenses of the IMWCA. The Workers' Compensation Coverage agreement provides that IMWCA will be self-sustaining through member premiums and will annually evaluate the need to reinsurance through commercial companies to protect the fund from catastrophic claims. The City's pro rata share of the IMWCA's bonds outstanding for fiscal year ending June 30, 2019, is zero as the debt has been paid in its entirety. The City's annual contributions to IMWCA for the year ended June 30, 2019, were \$53,649.00.

### **Iowa Communities Assurance Pool**

The City of Carroll is a member in the Iowa Communities Assurance Pool, as allowed by Chapter 670.7 of the Code of Iowa. The Iowa Communities Assurance Pool (Pool) is a local government risk-sharing pool whose 778 members include various governmental entities throughout the State of Iowa. The Pool was formed in August 1986 for the purpose of managing and funding third-party liability claims against its members. The Pool provides coverage and protection in the following categories: general liability, automobile liability, automobile physical damage, public official's liability, police professional liability, property, inland marine, and boiler/machinery. There have been no reductions in insurance coverage from prior years.

Each member's annual casualty contributions to the Pool fund current operations and provide capital. Annual casualty operating contributions are those amounts necessary to fund, on a cash basis, the Pool's general and administrative expenses, claims, claims expenses and reinsurance expenses estimated for the fiscal year, plus all or any portion of any deficiency in capital. Capital contributions are made during the first six years of membership and are maintained at a level determined by the Board not to exceed 300% of basis rates.

The Pool also provides property coverage. Members who elect such coverage make annual property operating contributions which are necessary to fund, on a cash basis, the Pool's general and administrative expenses and reinsurance premiums, losses and loss expenses for property risks estimated for the fiscal year, plus all or any portion of any deficiency in capital. Any year-end operating surplus is transferred to capital. Deficiencies in operations are offset by transfers from capital and, if insufficient, by the subsequent year's member contributions.

The City's property and casualty contributions to the Pool are recorded as disbursements from its operating funds at the time of payment to the Pool. The City's annual contributions to the Pool for the year ended June 30, 2019, were \$186,709.21.

The Pool uses reinsurance and excess risk-sharing agreements to reduce its exposure to large losses. The Pool retains general, automobile, police professional, and public officials' liability risks up to \$500,000 per claim. Claims exceeding \$500,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by the City's risk-sharing certificate. Property and automobile physical

damage risks are retained by the Pool up to \$250,000 each occurrence, each location. Property risks exceeding \$250,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by the City's risk-sharing certificate.

The Pool's intergovernmental contract with its members provides that in the event a casualty claim, property loss or series of claims or losses exceeds the amount of risk-sharing protection provided by the member's risk-sharing certificate, or in the event a casualty claim, property loss or series of claims or losses exhausts the Pool's funds and any excess risk-sharing recoveries, then payment of such claims or losses shall be the obligation of the respective individual member against whom the claim was made or loss was incurred.

Members agree to continue membership in the Pool for a period of not less than one full year. After such period, a member who has given 60 days' prior written notice may withdraw from the Pool. Upon withdrawal, payments for all casualty claims and claims expenses become the sole responsibility of the withdrawing member, regardless of whether a claim was incurred or reported prior to the member's withdrawal. Upon withdrawal, a formula set forth in the Pool's intergovernmental contract with its members is applied to determine the amount (if any) to be refunded to the withdrawing member.

The City also carries commercial insurance purchased from other insurers for coverage associated with airport liability in the amount of \$3,956. The City assumes liability for any deductibles, and claims in excess of coverage limitations. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

### **Note 11 – Related Party Transactions**

The City had business transactions between the City and City Officials totaling \$4,017.95 during the year ended June 30, 2019.

### **Note 12 – Litigation**

The Airport Commission has brought a petition for abatement of nuisance against a county resident who constructed a grain leg that violates county zoning regulation regarding protected air space contiguous to the regional airport. A judgement in favor of the Airport Commission was issued August 28, 2017. The case was appealed to the Iowa Court of Appeals who ruled in favor of the Airport Commission. The County resident further appealed to the Iowa Supreme Court. In April 2019, the Iowa Supreme ruled in favor of the Airport Commission.

In a separate but related case, the county resident who constructed a grain leg that violates county zoning regulation brought litigation against the Carroll County Board of Adjustment and the Airport Commission in April of 2017 for the Board of Adjustment's denial of a variance to allow the grain leg to remain. The Airport Commission was dismissed from the case in May of 2017. The Iowa Supreme Court dismissed the case.

The City vigorously defended itself against a lawsuit filed by citizen against the City, the City

Manager, and the City Council to prevent the library/city hall project from moving forward. The City filed a Motion to Dismiss the lawsuit and a Motion for Expedited Consideration. On September 24, 2018 the court granted the City's motion to dismiss. The Plaintiff did not file to appeal the court's ruling.

The City is defending itself against a lawsuit filed by Drake Construction, LLC regarding a contract dispute. Currently, the parties are exploring settlement. Discovery is ongoing with a trial date set for July 14, 2020. The City concedes that the contractor may be owed a payment on the contract but has filed a counterclaim based on the project not being completed on the contract completion date and the contracted liquidated damages provision in the contract. In addition the contractor's surety bond provides reimbursement for additional expenses for labor and equipment furnished by the City.

#### Note 13 – Development Agreements

The City has entered into a development agreement with Biokinematics Holdings LLC and DMBA Properties & Consulting, Inc. for the construction of a 17,000 square foot, two story building investing not less than \$1,100,000 into capital improvements. The City agreed to pay the developer an amount not exceed \$300,000 subject to annual appropriation by the City Council. The agreement requires up to thirty payments, provided the developer is in compliance with the terms of the agreement. During the year ended June 30, 2019, the City rebated \$10,219.16 of incremental property tax to the developer. At June 30, 2019, the remaining balance to be paid on the agreement was \$289,780.84.

As part of the same development agreement with Biokinematics Holdings LLC and DMBA Properties & Consulting, Inc., the City has agreed to pay the developer an amount not exceed 25% of the total cost of rehabilitation work to the existing building located at 226 E 5<sup>th</sup> Street. As of June 30, 2019, total cost of rehabilitation work has not been certified by the developer to the City. The developer has completed work on the building but not certified costs to the City.

In August 2018, the City entered into a development agreement with 704 Development Corporation for the construction a 12-unit residential subdivision. The City agreed to pay in the form of property tax rebates of potential incremental taxes to the developer an amount not to exceed \$72,000 subject to annual appropriations. The rebates will be available for up to a maximum of 10 years. During the year ended June 30, 2019, there were no payments made to the developer.

In October 2018, the City entered into a development agreement with Green Stream Homes of Iowa, LLC for the development of a 76-unit residential subdivision (60 two-bedroom apartment units and 16 duplex units). The City agreed to pay in the form of property tax rebates of potential incremental taxes to the developer an amount not to exceed \$600,000 subject to annual appropriations. The rebates will be available for up to a maximum of 10 years. Construction is to be completed by March 1, 2020. As of September 2019 the City understands that the developer is not going to proceed with this project. No tax rebate will be made by the City if this project is not completed.

## **Note 15 – Subsequent Events**

As of the end of September 2019, the City had not entered into any new construction contracts.

## **City of Carroll**

### **Other Information**

**City of Carroll**

**Budgetary Comparison Schedule of Receipts, Disbursements and Changes in Balances -  
Actual and Budget (Cash Basis) - All Governmental Funds and Proprietary Funds  
Year ended June 30, 2019**

|   | <b>Governmental<br/>Fund Type<br/>Actual</b> | <b>Proprietary<br/>Fund<br/>Actual</b> | <b>Less Funds<br/>not Required<br/>to be Budgeted<br/>and Adjustments</b> |
|---|--|--|---|
| <b>Receipts:</b>  |  |  |   |
| Property tax  | \$ 6,734,687.99                              | \$ -                                   | \$ -  |
| Other taxes   | 1,902,607.73                                 | -                                      | -   |
| Use of money and property   | 267,235.44                                   | 215,939.91                             | -   |
| Licenses and permits  | 76,014.66                                    | -                                      | -   |
| Intergovernmental   | 2,445,890.92                                 | -                                      | -   |
| Charges for service   | 1,693,835.76                                 | 3,838,145.25                           | -   |
| Fines and fees  | 62,887.98                                    | -                                      | -   |
| Miscellaneous   | 1,597,310.18                                 | 87,346.72                              | -   |
| <b>Total receipts</b>   | <b>14,780,470.66</b>                         | <b>4,141,431.88</b>                    | <b>-</b>  |
| <b>Disbursements:</b>   |  |  |   |
| Public Safety   | 2,059,093.69                                 | -                                      | -   |
| Public Works  | 2,478,038.94                                 | -                                      | -   |
| Health and Social Services  | 104,185.00                                   | -                                      | -   |
| Culture and Recreation  | 2,585,735.57                                 | -                                      | -   |
| Community & Economic Development  | 170,364.81                                   | -                                      | -   |
| General Government  | 976,189.60                                   | -                                      | -   |
| Debt Service  | 1,664,805.45                                 | -                                      | 693,320.00  |
| Capital Projects  | 7,966,445.95                                 | 151,029.23                             | -   |
| <b>Total Government Activities</b>  | <b>18,004,859.01</b>                         | <b>1815,481.78</b>                     | <b>693,320.00</b>   |
| Business Type Activities  |  | 1,815,481.78                           | -   |
| <b>Total disbursements</b>  | <b>18,004,859.01</b>                         | <b>1,966,511.01</b>                    | <b>693,320.00</b>   |
| Excess (deficiency) of receipts over disbursements  | (3,224,388.35)                               | 2,174,920.87                           | (693,320.00)  |
| Other financing sources (uses), net   | 5,714,833.75                                 | (1,239,833.75)                         | -   |
| Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses | 2,490,445.40                                 | 935,087.12                             | (693,320.00)  |
| <b>Balance beginning of year</b>  | <b>11,190,319.81</b>                         | <b>8,996,976.89</b>                    | <b>-</b>  |
| <b>Balance end of year</b>  | <b>\$ 13,680,765.21</b>                      | <b>\$ 9,932,064.01</b>                 | <b>\$ (693,320.00)</b>  |

| Net                     | Budgeted Amounts        |                         | Final to Actual     |             | Variance Favorable (Unfavorable) | Net as % of Budget |
|-------------------------|-------------------------|-------------------------|---------------------|-------------|----------------------------------|--------------------|
|                         | Original                |                         | Final               | Final       |                                  |                    |
|                         | Final                   | Final                   | Final               | Final       |                                  |                    |
| \$ 6,734,687.99         | \$ 6,652,547.00         | \$ 6,652,547.00         | \$ 82,140.99        | 101%        |                                  |                    |
| 1,902,607.73            | 1,910,488.00            | 1,910,488.00            | (7,880.27)          | 100%        |                                  |                    |
| 483,175.35              | 182,050.00              | 182,050.00              | 301,125.35          | 265%        |                                  |                    |
| 76,014.66               | 74,125.00               | 74,125.00               | 1,889.66            | 103%        |                                  |                    |
| 2,445,890.92            | 2,042,734.00            | 2,042,734.00            | 403,156.92          | 120%        |                                  |                    |
| 5,531,981.01            | 5,597,710.00            | 5,597,710.00            | (65,728.99)         | 99%         |                                  |                    |
| 62,887.98               | -                       | -                       | 62,887.98           | -           |                                  |                    |
| 1,684,656.90            | 1,369,331.00            | 1,369,331.00            | 315,325.90          | 123%        |                                  |                    |
| <u>18,921,902.54</u>    | <u>17,828,985.00</u>    | <u>17,828,985.00</u>    | <u>1,092,917.54</u> | <u>106%</u> |                                  |                    |
| 2,059,093.69            | 2,182,326.00            | 2,206,326.00            | 147,232.31          | 93%         |                                  |                    |
| 2,478,038.94            | 2,460,811.00            | 2,700,811.00            | 222,772.06          | 92%         |                                  |                    |
| 104,185.00              | 121,445.00              | 121,445.00              | 17,260.00           | 86%         |                                  |                    |
| 2,585,735.57            | 3,215,933.00            | 3,635,862.00            | 1,050,126.43        | 71%         |                                  |                    |
| 170,364.81              | 171,347.00              | 191,347.00              | 20,982.19           | 89%         |                                  |                    |
| 976,189.60              | 1,057,920.00            | 1,060,920.00            | 84,730.40           | 92%         |                                  |                    |
| 971,485.45              | 969,245.00              | 971,486.00              | 0.55                | 100%        |                                  |                    |
| 8,117,475.18            | 10,152,779.00           | 11,239,844.00           | 3,122,368.82        | 72%         |                                  |                    |
| 17,311,539.01           | 20,331,806.00           | 22,128,041.00           | 4,816,501.99        | 78%         |                                  |                    |
| 1,815,481.78            | 4,896,271.00            | 4,896,271.00            | 3,080,789.22        | 37%         |                                  |                    |
| <u>19,127,020.79</u>    | <u>25,228,077.00</u>    | <u>27,024,312.00</u>    | <u>7,897,291.21</u> | <u>71%</u>  |                                  |                    |
| (205,118.25)            | (7,399,092.00)          | (9,195,327.00)          | 8,990,208.75        |             |                                  |                    |
| <u>4,475,000.00</u>     | <u>4,435,000.00</u>     | <u>4,435,000.00</u>     | <u>(40,000.00)</u>  |             |                                  |                    |
| 4,269,881.75            | (2,964,092.00)          | (4,760,327.00)          | 9,030,208.75        |             |                                  |                    |
| <u>20,187,296.70</u>    | <u>18,682,047.00</u>    | <u>20,187,298.00</u>    |                     |             |                                  |                    |
| <u>\$ 24,457,178.45</u> | <u>\$ 15,717,955.00</u> | <u>\$ 15,426,971.00</u> |                     |             |                                  |                    |

## **City of Carroll**

### **Notes to Required Supplementary Information – Budgetary Reporting**

**June 30, 2019**

The budgetary comparison is presented in accordance with Government 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 Internal Service Fund. 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, Special Revenue Funds, Debt Service Fund, Capital Projects Funds, the Permanent Fund and 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 \$1,864,290 and budgeted revenues by \$68,055. The budget amendments are reflected in the final budgeted amounts.

During the year ended June 30, 2019, disbursements did not exceed the amounts budgeted in the general government and business-type activities functions.

## City of Carroll

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

#### Iowa Public Employees' Retirement System For the Last Five Years\* (In Thousands)

#### Other Information

|   | 2019      | 2018      | 2017      | 2016      | 2015      |
|---|-----------|-----------|-----------|-----------|-----------|
| City's proportionate of the net pension liability   | 0.037807% | 0.036756% | 0.034411% | 0.032422% | 0.035048% |
| City's proportionate share of the net pension liability   | \$2,392   | \$2,428   | \$2,146   | \$1,602   | \$1,390   |
| City's covered-employee payroll   | \$2,941   | \$2,853   | \$2,720   | \$2,221   | \$2,218   |
| City's proportionate share of the net pension liability as a percentage of its covered-employee payroll | 81.33%    | 85.10%    | 79.56%    | 72.13%    | 62.67%    |
| IPERS' net position as a percentage of the total pension liability                                      | 83.62%    | 82.21%    | 81.82%    | 85.19%    | 87.61%    |

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

**City of Carroll**  
**Scheduled of City Contributions**

**Iowa Public Employees' Retirement System**  
**Last 10 Fiscal Years**

**Other Information**

|   | 2019             | 2018             | 2017             | 2016             |
|---|------------------|------------------|------------------|------------------|
| Statutorily required contribution                                     | \$277,872        | \$254,700        | \$242,817        | \$198,356        |
| Contributions in relation to the<br>statutorily required contribution | <u>(277,872)</u> | <u>(254,700)</u> | <u>(242,817)</u> | <u>(198,356)</u> |
| Contribution deficiency (excess)                                      | <u>\$</u>        | <u>-</u>         | <u>\$</u>        | <u>-</u>         |
| City's covered payroll  | \$ 2,941,489     | \$ 2,852,890     | \$ 2,719,847     | \$ 2,221,231     |
| Contributions as a percentage of<br>covered payroll                   | 9.45%            | 8.93%            | 8.93%            | 8.93%            |

| 2014         | 2013         | 2012         | 2011         | 2010         | 2009         |
|--------------|--------------|--------------|--------------|--------------|--------------|
| \$ 204,797   | \$ 210,487   | \$ 200,546   | \$ 174,960   | \$ 158,872   | \$ 144,939   |
| (204,797)    | (210,487)    | (200,546)    | (174,960)    | (158,872)    | (144,939)    |
| \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         |
| \$ 2,293,361 | \$ 2,428,474 | \$ 2,484,915 | \$ 2,517,417 | \$ 2,389,040 | \$ 2,282,501 |
| 8.93%        | 8.67%        | 8.07%        | 6.95%        | 6.65%        | 6.35%        |

## **City of Carroll**

### **Notes to Other Information – Pension Liability**

#### **Iowa Public Employees' Retirement System**

**Year ended June 30, 2019**

#### **Changes of benefit terms:**

Legislation passed in 2010 modified benefit terms for Regular members. The definition of final average salary changed from the highest three to the highest five years of covered wages. The vesting requirement changed from four years of service to seven years. The early retirement reduction increased from 3 % per year measured from the member's first unreduced retirement age to a 6 % reduction for each year of retirement before age 65.

#### **Changes of assumptions:**

The 2018 valuation implemented the following refinements as a result of an experience 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 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.
- Reduced retirement rates for sheriffs and deputies between the ages of 55 and 64.
- Moved from an open 30 year amortization period to a closed 30 year amortization period for the UAL (unfunded actuarial liability)

beginning June 30, 2015. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20 year period.

The 2010 valuation implemented the following refinements as a result of a quadrennial experience study:

- Adjusted retiree mortality assumptions.
- Modified retirement rates to reflect fewer retirements.
- Lowered disability rates at most ages.
- Lowered employment termination rates.
- Generally increased the probability of terminating members receiving a deferred retirement benefit.
- Modified salary increase assumptions based on various service duration.

## **City of Carroll**

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

#### **Municipal Fire and Police Retirement System of Iowa For the Last Five Year\* (In Thousands)**

#### **Other Information**

|   | 2019      | 2018      | 2017      | 2016      | 2015      |
|---|-----------|-----------|-----------|-----------|-----------|
| City's proportionate of the net pension liability   | 0.294602% | 0.303698% | 0.299390% | 0.287974% | 0.278188% |
| City's proportionate share of the net pension liability   | \$1,754   | \$1,899   | \$1,872   | \$1,043   | \$1,008   |
| City's covered-employee payroll   | \$856     | \$856     | \$860     | \$811     | \$755     |
| City's proportionate share of the net pension liability as a percentage of its covered-employee payroll | 204.91%   | 221.85%   | 217.67%   | 128.61%   | 133.51%   |
| IPERS' net position as a percentage of the total pension liability                                      | 81.07%    | 80.60%    | 78.20%    | 83.04%    | 86.27%    |

\* The amounts presented for each fiscal year were determined as of June 30.

Note: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10 year trend is compiled, the City will present information for those years for which information is available.

**City of Carroll**  
**Municipal Fire and Police Retirement System of Iowa**

**City of Carroll**  
**Scheduled of City Contributions**

**Municipal Fire and Police Retirement System of Iowa**  
**Last 10 Fiscal Years**

**Other Information**

|   | 2019             | 2018             | 2017             | 2016             |
|---|------------------|------------------|------------------|------------------|
| Statutorily required contribution                                     | \$219,756        | \$219,896        | \$222,948        | \$225,310        |
| Contributions in relation to the<br>statutorily required contribution | <u>(219,756)</u> | <u>(219,896)</u> | <u>(222,948)</u> | <u>(225,310)</u> |
| Contribution deficiency (excess)                                      | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      | <u>\$ -</u>      |
| City's covered payroll  | \$ 844,564       | \$ 856,291       | \$ 860,141       | \$ 811,343       |
| Contributions as a percentage of<br>covered payroll                   | 26.02%           | 25.68%           | 25.92%           | 27.77%           |

| 2015             | 2014             | 2013             | 2012             | 2011             | 2010             |
|------------------|------------------|------------------|------------------|------------------|------------------|
| \$229,656        | \$213,975        | \$182,280        | \$170,374        | \$151,853        | \$122,321        |
| <u>(229,656)</u> | <u>(213,975)</u> | <u>(182,280)</u> | <u>(170,374)</u> | <u>(151,853)</u> | <u>(122,321)</u> |
| \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| \$ 755,200       | \$ 710,408       | \$ 697,855       | \$ 688,104       | \$ 763,081       | \$ 719,531       |
| 30.41%           | 30.12%           | 26.12%           | 24.76%           | 19.90%           | 17.00%           |

**City of Carroll**

**Notes to Other Information – Pension Liability  
Municipal Fire and Police Retirement System of Iowa**

**Year ended June 30, 2019**

**Changes of benefit terms:**

There were no significant changes of benefit terms.

**Changes of assumptions:**

The 2018 valuation changed postretirement mortality rates to the RP-2014 Blue Collar Healthy Annuitant Table with males set-forward zero years, females set-forward two years and disabled individuals set-forward three years (male only rates), with generational projection of future mortality improvement with 50% of Scale BB beginning in 2017.

The 2017 valuation added five years projection of future mortality improvement with Scale BB.

The 2016 valuation changed postretirement mortality rates to the RP-2000 Blue Collar Combined Healthy Mortality Table with males set-back two years, females set-forward one year and disabled individuals set-forward one year (males only rates), with no projection of future mortality improvement.

The 2015 valuation phased in the 1994 Group Annuity Mortality Table for postretirement mortality. This resulted in a weighting of 1/12 of the 1971 Group Annuity Mortality table and 11/12 of the 1994 Group Annuity Mortality Table.

The 2014 valuation phased in the 1994 Group Annuity Mortality Table for post-retirement mortality. This resulted in a weighting of 2/12 of the 1971 Group Annuity Mortality Table and 10/12 of the 1994 Group Annuity Mortality Table.

**City of Carroll**

**Supplementary Information**

**City of Carroll**  
**Schedule of Cash Receipts, Disbursements**  
**and Changes in Cash Balances**  
**Nonmajor Governmental Funds**  
**Year Ended June 30, 2019**

|   | <b>Employee Benefits</b> | <b>Urban Renewal</b> | <b>Ashwood UR</b>  | <b>Police K-9 Fund</b> | <b>Recreation Center Trust</b> |
|---|--------------------------|----------------------|--------------------|------------------------|--------------------------------|
| <b>Receipts:</b>  |                          |                      |                    |                        |                                |
| Property tax  | \$ 994,532.55            | \$ 914,291.81        | \$ 31,592.69       | \$ -                   | \$ -                           |
| Other taxes   | -                        | -                    | -                  | -                      | -                              |
| Use of money and property:  |                          |                      |                    |                        |                                |
| Interest on deposits  | -                        | 3,957.90             | 329.29             | -                      | 579.34                         |
| Intergovernmental:  |                          |                      |                    |                        |                                |
| State funding   | 35,736.22                | 3,467.43             | 2,815.62           | -                      | -                              |
| Charges for Services  | -                        | -                    | -                  | -                      | -                              |
| Miscellaneous   | -                        | -                    | -                  | -                      | 4,271.36                       |
| <b>Total receipts</b>   | <b>1,030,268.77</b>      | <b>921,717.14</b>    | <b>34,737.60</b>   | <b>-</b>               | <b>4,850.70</b>                |
| <b>Disbursements:</b>   |                          |                      |                    |                        |                                |
| Public Safety   | -                        | -                    | -                  | 2,498.32               | -                              |
| Public Works  | -                        | -                    | -                  | -                      | -                              |
| Culture & Recreation  | -                        | -                    | -                  | -                      | 2,677.87                       |
| Community and Economic Development:   | -                        | 10,219.16            | -                  | -                      | -                              |
| Capital   | -                        | -                    | -                  | -                      | -                              |
| <b>Total disbursements</b>  | <b>-</b>                 | <b>10,219.16</b>     | <b>-</b>           | <b>2,498.32</b>        | <b>2,677.87</b>                |
| Excess (deficiency) of receipts over (under) disbursements                                    | 1,030,268.77             | 911,497.98           | 34,737.60          | (2,498.32)             | 2,172.83                       |
| Other financing sources (uses):   |                          |                      |                    |                        |                                |
| Operating transfers in  | -                        | -                    | -                  | -                      | -                              |
| Operating transfers (out)   | <b>(1,030,268.77)</b>    | <b>(821,486.25)</b>  | <b>(34,737.60)</b> | <b>-</b>               | <b>-</b>                       |
|   | <b>(1,030,268.77)</b>    | <b>(821,486.25)</b>  | <b>(34,737.60)</b> | <b>-</b>               | <b>-</b>                       |
| Excess (deficiency) of receipts and other financing sources (uses) over (under) disbursements | -                        | 90,011.73            | -                  | (2,498.32)             | 2,172.83                       |
| <b>Cash balance beginning of year</b>   | <b>-</b>                 | <b>46,090.70</b>     | <b>-</b>           | <b>2,987.56</b>        | <b>32,491.83</b>               |
| <b>Cash balance end of year</b>   | <b>\$ -</b>              | <b>\$ 136,102.43</b> | <b>\$ -</b>        | <b>\$ 489.24</b>       | <b>\$ 34,664.66</b>            |

**Schedule 1**

| <b>Permanent</b>             |                             |                          |  |                                 |                      |
|------------------------------|-----------------------------|--------------------------|--|---------------------------------|----------------------|
| <b>Police<br/>Forfeiture</b> | <b>Crime<br/>Prevention</b> | <b>Library<br/>Trust</b> | <b>Cemetery<br/>Perpetual<br/>Care</b> | <b>Rec<br/>Center<br/>Trust</b> | <b>Total</b>         |
| \$ -                         | \$ -                        | \$ -                     | \$ -                                   | \$ -                            | \$ 1,940,417.05      |
| -                            | -                           | -                        | -                                      | -                               | -                    |
| 222.68                       | 1,073.49                    | 1,236.36                 | 8,770.53                               | 611.09                          | 16,780.68            |
| -                            | 2,475.00                    | 3,682.49                 | -                                      | -                               | 48,176.76            |
| -                            | 6,360.00                    | -                        | -                                      | -                               | 6,360.00             |
| 475.75                       | 6,100.00                    | 1,600.00                 | 13,000.00                              | -                               | 25,447.11            |
| <b>698.43</b>                | <b>16,008.49</b>            | <b>6,518.85</b>          | <b>21,770.53</b>                       | <b>611.09</b>                   | <b>2,037,181.60</b>  |
| 2,398.81                     | 7,287.39                    | -                        | -                                      | -                               | 12,184.52            |
| -                            | -                           | -                        | -                                      | -                               | -                    |
| -                            | -                           | 4,320.23                 | -                                      | -                               | 6,998.10             |
| -                            | -                           | -                        | -                                      | -                               | 10,219.16            |
| -                            | -                           | -                        | -                                      | -                               | -                    |
| <b>2,398.81</b>              | <b>7,287.39</b>             | <b>4,320.23</b>          | <b>-</b>                               | <b>-</b>                        | <b>29,401.78</b>     |
| (1,700.38)                   | 8,721.10                    | 2,198.62                 | 21,770.53                              | 611.09                          | 2,007,779.82         |
| -                            | -                           | -                        | -                                      | -                               | -                    |
| -                            | -                           | -                        | -                                      | -                               | -                    |
| -                            | -                           | -                        | -                                      | -                               | -                    |
| (1,700.38)                   | 8,721.10                    | 2,198.62                 | 21,770.53                              | 611.09                          | 121,287.20           |
| <b>14,540.15</b>             | <b>56,214.80</b>            | <b>67,659.70</b>         | <b>491,033.43</b>                      | <b>34,694.41</b>                | <b>745,712.58</b>    |
| <b>\$ 12,839.77</b>          | <b>\$ 64,935.90</b>         | <b>\$ 69,858.32</b>      | <b>\$ 512,803.96</b>                   | <b>\$ 35,305.50</b>             | <b>\$ 866,999.78</b> |

**City of Carroll**  
**Statement of Cash Receipts, Disbursements**  
**and Changes in Cash Balances**  
**Non-Major Proprietary Funds**  
**Year ended June 30, 2019**

|  | <b>Water<br/>Depreciation</b> | <b>Storm Water<br/>Capital Improv.</b> | <b>Water<br/>Meter Deposit</b> |
|--|-------------------------------|--|--------------------------------|
| <b>Receipts:</b>   |                               |  |                                |
| Use of money and property  | \$ 13,870.67                  | \$ 5,919.95                            | \$ -                           |
| Miscellaneous  | -                             | -                                      | 11,025.00                      |
| <b>Total Receipts</b>  | <b>13,870.67</b>              | <b>5,919.95</b>                        | <b>11,025.00</b>               |
| <b>Disbursements:</b>  |                               |  |                                |
| Business-type activities:  |                               |  |                                |
| Operations   | -                             | -                                      | 11,050.00                      |
| Capital Outlay   | -                             | 19,806.86                              | -                              |
| <b>Total Disbursements</b>   | <b>-</b>                      | <b>19,806.86</b>                       | <b>11,050.00</b>               |
| Excess (deficiency) of receipts over (under) disbursements                                 | 13,870.67                     | (13,886.91)                            | (25.00)                        |
| Other financing sources (uses):  |                               |  |                                |
| Operating transfers in   | 50,000.00                     | 67,160.00                              | -                              |
| Operating transfers (out)  | -                             | -                                      | -                              |
| Total other financing sources (uses)   | 50,000.00                     | 67,160.00                              | -                              |
| Excess of receipts and other financing sources over disbursements and other financing uses | 63,870.67                     | 53,273.09                              | (25.00)                        |
| <b>Cash balance beginning of year</b>  | <b>778,020.66</b>             | <b>333,419.98</b>                      | <b>45,270.90</b>               |
| <b>Cash balance end of year</b>  | <b>\$ 841,891.33</b>          | <b>\$ 386,693.07</b>                   | <b>\$ 45,245.90</b>            |
| <b>Cash Basis Fund Balances</b>  |                               |  |                                |
| Committed  | \$ 841,891.33                 | \$ 28,740.00                           | \$ -                           |
| Unrestricted   | -                             | \$ 357,953.07                          | 45,245.90                      |
| <b>Total cash basis fund balances</b>  | <b>\$ 841,891.33</b>          | <b>\$ 386,693.07</b>                   | <b>\$ 45,245.90</b>            |

## Schedule 2

### Non-Major Enterprise Funds

| Sewer<br>Depreciation | Sewer<br>Capital Improv. | Water<br>Capital Improv. | Total                  |
|-----------------------|--------------------------|--------------------------|------------------------|
| \$ 10,541.90          | \$ 9,934.71              | \$ 1,694.21              | \$ 41,961.44           |
| -                     | -                        | -                        | 11,025.00              |
| <u>10,541.90</u>      | <u>9,934.71</u>          | <u>1,694.21</u>          | <u>52,986.44</u>       |
|                       |                          |                          |                        |
| -                     | -                        | -                        | 11,050.00              |
| -                     | 84,876.47                | 46,345.90                | 151,029.23             |
| -                     | <u>84,876.47</u>         | <u>46,345.90</u>         | <u>162,079.23</u>      |
| <u>10,541.90</u>      | <u>(74,941.76)</u>       | <u>(44,651.69)</u>       | <u>(109,092.79)</u>    |
|                       |                          |                          |                        |
| 35,000.00             | -                        | 60,000.00                | 212,160.00             |
| -                     | -                        | -                        | -                      |
| <u>35,000.00</u>      | <u>-</u>                 | <u>60,000.00</u>         | <u>212,160.00</u>      |
|                       |                          |                          |                        |
| 45,541.90             | (74,941.76)              | 15,348.31                | 103,067.21             |
| 591,873.82            | 612,101.56               | 100,103.60               | 2,460,790.52           |
| <u>\$ 637,415.72</u>  | <u>\$ 537,159.80</u>     | <u>\$ 115,451.91</u>     | <u>\$ 2,563,857.73</u> |
|                       |                          |                          |                        |
| \$ 421,270.96         | \$ 537,159.80            | \$ 115,451.91            | \$ 1,944,514.00        |
| 216,144.76            | -                        | -                        | 619,343.73             |
| <u>\$ 637,415.72</u>  | <u>\$ 537,159.80</u>     | <u>\$ 115,451.91</u>     | <u>\$ 2,563,857.73</u> |

**City of Carroll**  
**Schedule of Indebtedness**  
**Year ended June 30, 2019**

| <b>Obligation</b>                                   | <b>Date of Issue</b> | <b>Interest Rates</b> | <b>Amount Originally Issued</b> |
|---|----------------------|-----------------------|---------------------------------|
| <b>Revenue Bonds</b>                                |                      |                       |                                 |
| Sewer Revenue Bonds                                 | 6/9/2004             | 1.75%                 | 11,000,000.00                   |
| <b>General Obligation/Capital Loan Notes:</b>       |                      |                       |                                 |
| Availa Bank   | 11/14/2018           | 3.35%                 | 1,385,000.00                    |
| Iowa Savings Bank                                   | 11/14/2018           | 3.35%                 | 895,000.00                      |
| Westside State Bank                                 | 11/14/2018           | 3.35%                 | 895,000.00                      |
| Commercial Savings Bank                             | 11/14/2018           | 3.35%                 | 600,000.00                      |
| United Bank of Iowa                                 | 11/14/2018           | 3.35%                 | 700,000.00                      |
| Capital Loan Note Series 2015A<br>GO Refunding Loan | 4/23/2015            | .75-1.85%             | 1,770,000.00                    |
| Capital Loan Note Series 2016B<br>GO Cap Loan       | 11/30/2016           | .8-1.60%              | <u>2,290,000.00</u>             |
|   |                      |                       | <u>\$ 20,655,000.00</u>         |

**Schedule 3**

| <b>Balance<br/>Beginning<br/>of Year</b> | <b>Issued<br/>During<br/>Year</b> | <b>Redeemed<br/>During<br/>Year</b> | <b>Balance<br/>End<br/>of Year</b> | <b>Interest<br/>Paid</b> | <b>Interest<br/>Due and<br/>Unpaid</b> |
|--|-----------------------------------|-------------------------------------|------------------------------------|--------------------------|--|
| 4,616,000.00                             | -                                 | 601,000.00                          | 4,015,000.00                       | 80,780.00                | -                                      |
|  |                                   |                                     |                                    | -                        |  |
| 1,385,000.00                             |                                   | 97,492.00                           | 1,287,508.00                       | 25,389.74                |  |
| 895,000.00                               |                                   | 63,000.00                           | 832,000.00                         | 16,407.09                |  |
| 895,000.00                               |                                   | 63,000.00                           | 832,000.00                         | 16,407.09                |  |
| 600,000.00                               |                                   | 42,235.00                           | 557,765.00                         | 10,999.17                |  |
| 700,000.00                               |                                   | 49,273.00                           | 650,727.00                         | 12,832.36                |  |
| 1,355,000.00                             | -                                 | 260,000.00                          | 1,095,000.00                       | 21,227.50                | -                                      |
| 1,690,000.00                             | -                                 | 270,000.00                          | 1,420,000.00                       | 22,222.50                | -                                      |
| <u>\$ 7,661,000.00</u>                   | <u>\$ 4,475,000.00</u>            | <u>\$ 1,446,000.00</u>              | <u>\$ 10,690,000.00</u>            | <u>\$ 206,265.45</u>     | <u>\$ -</u>                            |

**Schedule 4**

**City of Carroll  
Bond and Note Maturities  
June 30, 2019**

| <b>Revenue Bonds</b>       |                          |                            |
|----------------------------|--------------------------|----------------------------|
| <b>Series 2004</b>         |                          |                            |
| <b>WWTP Improvements</b>   |                          |                            |
| <b>Revenue Bond</b>        |                          |                            |
| <b>Issued June 9, 2004</b> |                          |                            |
| <b>Year</b>                |                          |                            |
| <b>Ending<br/>June 30,</b> | <b>Interest<br/>Rate</b> | <b>Amount</b>              |
| 2020                       | 1.75%                    | 619,000                    |
| 2021                       | 1.75%                    | 639,000                    |
| 2022                       | 1.75%                    | 659,000                    |
| 2023                       | 1.75%                    | 678,000                    |
| 2024                       | 1.75%                    | 699,000                    |
| 2025                       | 1.75%                    | 721,000                    |
|                            |                          | <b><u>\$ 4,015,000</u></b> |
|                            |                          | <b><u>\$ 4,015,000</u></b> |

**General Obligation Notes**

| <b>Year</b>           | <b>Series 2015A</b>      |                            | <b>Series 2016B</b>                         |                            | <b>Series 2018B</b>              |                            | <b>Total<br/>General<br/>Obligation</b> |  |
|-----------------------|--------------------------|----------------------------|---|----------------------------|----------------------------------|----------------------------|---|--|
|                       | <b>Aquatic Refunding</b> |                            | <b>Cemetery Bldg/3rd St<br/>Storm Sewer</b> |                            | <b>Library/City Hall Project</b> |                            |   |  |
|                       | <b>April 23, 2015</b>    | <b>November 30, 2016</b>   | <b>November 14, 2018</b>                    |                            |                                  |                            |   |  |
| <b>Year<br/>Ended</b> | <b>Interest<br/>Rate</b> | <b>Amount</b>              | <b>Interest<br/>Rate</b>                    | <b>Amount</b>              | <b>Interest<br/>Rate</b>         | <b>Amount</b>              | <b>Notes</b>                            |  |
| <b>June 30,</b>       |                          |                            |   |                            |                                  |                            |   |  |
| 2020                  | 1.35%                    | 265,000                    | 1.10%                                       | 275,000                    | 3.35%                            | 390,000                    | 930,000                                 |  |
| 2021                  | 1.60%                    | 270,000                    | 1.25%                                       | 275,000                    | 3.35%                            | 400,000                    | 945,000                                 |  |
| 2022                  | 1.75%                    | 280,000                    | 1.40%                                       | 285,000                    | 3.35%                            | 420,000                    | 985,000                                 |  |
| 2023                  | 1.85%                    | 280,000                    | 1.50%                                       | 290,000                    | 3.35%                            | 225,000                    | 795,000                                 |  |
| 2024                  |                          |                            | 1.60%                                       | 295,000                    | 3.35%                            | 235,000                    | 530,000                                 |  |
| 2025                  |                          |                            |   |                            | 3.35%                            | 240,000                    | 240,000                                 |  |
| 2026                  |                          |                            |   |                            | 3.35%                            | 250,000                    | 250,000                                 |  |
| 2027                  |                          |                            |   |                            | 3.35%                            | 260,000                    | 260,000                                 |  |
| 2028                  |                          |                            |   |                            | 3.35%                            | 265,000                    | 265,000                                 |  |
| 2029                  |                          |                            |   |                            | 3.35%                            | 275,000                    | 275,000                                 |  |
| 2030                  |                          |                            |   |                            | 3.35%                            | 285,000                    | 285,000                                 |  |
| 2031                  |                          |                            |   |                            | 3.35%                            | 295,000                    | 295,000                                 |  |
| 2032                  |                          |                            |   |                            | 3.35%                            | 305,000                    | 305,000                                 |  |
| 2033                  |                          |                            |   |                            | 3.35%                            | 315,000                    | 315,000                                 |  |
|                       |                          | <b><u>\$ 1,095,000</u></b> |   | <b><u>\$ 1,420,000</u></b> |                                  | <b><u>\$ 4,160,000</u></b> | <b><u>\$ 6,675,000</u></b>              |  |

## **City of Carroll**

**City of Carroll**  
**Schedule of Cash Receipts, Disbursements**  
**and Change in Cash Balances**  
**Capital Projects Funds**  
**Year Ended June 30, 2019**

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|   | <b>Street<br/>Rehabilitation</b> | <b>Library<br/>City Hall</b>  |
|---|----------------------------------|-------------------------------|
| <b>Receipts:</b>  |                                  |                               |
| Use of money and property:  |                                  |                               |
| Interest on investments   | \$ 3,813.82                      | \$ 24,908.55                  |
| Intergovernmental:  |                                  |                               |
| Federal Grant   | 53,318.29                        | -                             |
| State Grant   | -                                | -                             |
| Carroll County  | -                                | 5,000.00                      |
|   | <u>53,318.29</u>                 | <u>5,000.00</u>               |
| Miscellaneous:  |                                  |                               |
| Donations   | -                                | 1,301,532.71                  |
|   | <u>-</u>                         | <u>1,301,532.71</u>           |
| <b>Total receipts</b>   | <b><u>57,132.11</u></b>          | <b><u>1,331,441.26</u></b>    |
| <b>Disbursements:</b>   |                                  |                               |
| Capital outlay  | 1,167,369.33                     | 3,639,250.32                  |
|   | <u>1,167,369.33</u>              | <u>3,639,250.32</u>           |
| <b>Total disbursements</b>  | <b><u>1,167,369.33</u></b>       | <b><u>3,639,250.32</u></b>    |
| Deficiency of receipts under disbursements  | <u>(1,110,237.22)</u>            | <u>(2,307,809.06)</u>         |
| Other financing sources (uses):   |                                  |                               |
| General Obligation debt proceeds  | -                                | 3,800,000.00                  |
| Transfers In (Out):   |                                  |                               |
| To General Fund & others  | -                                | -                             |
| From General Fund & others  | 309,432.00                       | 150,000.00                    |
|   | <u>309,432.00</u>                | <u>150,000.00</u>             |
| Excess (deficiency) of receipts and other financing sources (uses) over disbursements | <u>(800,805.22)</u>              | <u>1,642,190.94</u>           |
| <b>Balance beginning of year</b>  | <b><u>385,288.98</u></b>         | <b><u>288,823.27</u></b>      |
| <b>Balance end of year</b>  | <b><u>\$ (415,516.24)</u></b>    | <b><u>\$ 1,931,014.21</u></b> |

**Schedule 5**

| <b>Streets<br/>Maintenance<br/>Building</b> | <b>Corridor of<br/>Commerce</b> | <b>Airport</b> | <b>Parks &amp;<br/>Recreation</b> | <b>Total</b>    |
|---|---------------------------------|----------------|-----------------------------------|-----------------|
| \$ 38,335.32                                | \$ 3,156.93                     | \$ -           | \$ 16,351.10                      | \$ 86,565.72    |
| -   | -                               | 166,311.00     | -                                 | 219,629.29      |
| -   | 626,605.08                      | -              | -                                 | 626,605.08      |
| -   | -                               | -              | -                                 | 5,000.00        |
| -   | 626,605.08                      | 166,311.00     | -                                 | 851,234.37      |
| -   | -                               | -              | 90,000.00                         | 1,391,532.71    |
| -   | -                               | -              | 90,000.00                         | 1,391,532.71    |
| 38,335.32                                   | 629,762.01                      | 166,311.00     | 106,351.10                        | 2,329,332.80    |
| 16,320.00                                   | 2,885,485.01                    | 39,227.80      | 218,793.49                        | 7,966,445.95    |
| 16,320.00                                   | 2,885,485.01                    | 39,227.80      | 218,793.49                        | 7,966,445.95    |
| 16,320.00                                   | 2,885,485.01                    | 39,227.80      | 218,793.49                        | 7,966,445.95    |
| 22,015.32                                   | (2,255,723.00)                  | 127,083.20     | (112,442.39)                      | (5,637,113.15)  |
| -   | -                               | -              | 675,000.00                        | 4,475,000.00    |
| 830,568.00                                  | 1,155,500.00                    | -              | 250,000.00                        | 2,695,500.00    |
| 830,568.00                                  | 1,155,500.00                    | -              | 925,000.00                        | 7,170,500.00    |
| 852,583.32                                  | (1,100,223.00)                  | 127,083.20     | 812,557.61                        | 1,533,386.85    |
| 2,022,093.95                                | 1,174,748.36                    | (168,358.48)   | 435,620.43                        | 4,138,216.51    |
| \$ 2,874,677.27                             | \$ 74,525.36                    | \$ (41,275.28) | \$ 1,248,178.04                   | \$ 5,671,603.36 |

**City of Carroll**  
**Schedule of Receipts by Source and**  
**Disbursements by Function**  
**All Governmental Fund Types**  
**For the Last Ten Years**

|   | For the Years ended     |                         | For the Years ended June 30, |                         |
|---|-------------------------|-------------------------|------------------------------|-------------------------|
|   | 2019                    | 2018                    | 2017                         | 2016                    |
| <b>Receipts:</b>  |                         |                         |                              |                         |
| Property tax  | \$ 6,734,687.99         | \$ 6,467,815.32         | \$ 6,315,574.14              | \$ 6,356,527.42         |
| Other Taxes   | 1,902,607.73            | 1,804,817.86            | 1,913,639.18                 | 1,728,626.59            |
| Non-property tax  | -                       | -                       | -                            | -                       |
| Use of money and property   | 267,235.44              | 139,478.38              | 108,417.25                   | 81,388.36               |
| Licenses and permits  | 76,014.66               | 87,502.24               | 80,503.84                    | 82,998.16               |
| Intergovernmental   | 2,445,890.92            | 2,561,416.90            | 2,126,946.58                 | 1,945,518.85            |
| Charges for Services  | 1,693,835.76            | 1,725,978.03            | 1,677,192.37                 | 1,720,850.72            |
| Special assessments   | -                       | -                       | -                            | -                       |
| Fines and fees  | 62,887.98               | 103,202.40              | 64,996.72                    | 69,564.35               |
| Miscellaneous   | 1,597,310.18            | 377,022.90              | 357,396.35                   | 227,960.13              |
| <b>Total receipts</b>   | <b>14,780,470.66</b>    | <b>13,267,234.03</b>    | <b>12,644,666.43</b>         | <b>12,213,434.58</b>    |
| <b>Disbursements:</b>   |                         |                         |                              |                         |
| Public Safety Program   | 2,059,093.69            | 2,084,334.72            | 1,998,800.30                 | 1,938,331.21            |
| Public Works Program  | 2,478,038.94            | 2,350,036.21            | 2,089,764.87                 | 2,065,191.97            |
| Health and Social Services Program  | 104,185.00              | 107,005.00              | 101,375.00                   | 100,325.00              |
| Culture and Recreation Program  | 2,585,735.57            | 2,633,372.95            | 2,665,031.90                 | 2,521,114.49            |
| Community and Economic  |                         |                         |                              |                         |
| Development Program   | 170,364.81              | 119,838.71              | 114,582.22                   | 145,531.69              |
| General Government  | 976,189.60              | 981,728.74              | 1,037,872.98                 | 974,943.53              |
| Debt Service  | 1,664,805.45            | 1,781,586.15            | 1,743,657.18                 | 3,526,090.38            |
| Capital Projects  | 7,966,445.95            | 4,310,251.73            | 3,266,965.70                 | 2,551,695.07            |
| <b>Total disbursements</b>  | <b>18,004,859.01</b>    | <b>14,368,154.21</b>    | <b>13,018,050.15</b>         | <b>13,823,223.34</b>    |
| Excess (deficiency) of receipts over (under) disbursements                                    | (3,224,388.35)          | (1,100,920.18)          | (373,383.72)                 | (1,609,788.76)          |
| Other financing sources, net  | 5,714,833.75            | 1,223,775.75            | 1,019,479.55                 | 1,952,357.00            |
| Excess (deficiency) of receipts and other financing sources (uses) over (under) disbursements | 2,490,445.40            | 122,855.57              | 646,095.83                   | 342,568.24              |
| <b>Balance beginning of year</b>  | <b>11,190,319.81</b>    | <b>11,067,464.24</b>    | <b>10,421,368.41</b>         | <b>10,078,800.17</b>    |
| <b>Balance end of year</b>  | <b>\$ 13,680,765.21</b> | <b>\$ 11,190,319.81</b> | <b>\$ 11,067,464.24</b>      | <b>\$ 10,421,368.41</b> |

**Schedule 6**

| <b>2015</b>             | <b>2014</b>            | <b>2013</b>            | <b>2012</b>            | <b>2011</b>            | <b>2010</b>            |
|-------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| \$ 6,592,626.16         | \$ 6,067,014.23        | \$ 6,056,661.80        | \$ 5,760,635.65        | \$ 5,555,482.90        | \$ 5,293,004.55        |
| 1,799,782.76            | 1,601,246.98           | 1,657,031.49           | 1,504,595.60           | 1,575,604.70           | 1,460,964.73           |
| -                       | -                      | -                      | -                      | -                      | 63,071.68              |
| 67,284.88               | 52,740.68              | 54,773.45              | 57,126.89              | 61,269.11              | 78,553.97              |
| 83,630.71               | 75,342.69              | 65,097.37              | 63,764.45              | 81,580.33              | 66,677.87              |
| 1,512,758.17            | 1,199,469.11           | 1,902,694.79           | 2,113,613.13           | 3,443,056.73           | 1,402,405.54           |
| 1,687,492.25            | 1,776,696.48           | 1,670,721.37           | 1,706,685.62           | 1,653,576.74           | 1,640,511.31           |
| -                       | -                      | -                      | -                      | -                      | 1,278.00               |
| 70,730.45               | 75,342.29              | 66,969.17              | 54,534.19              | 51,736.28              | 40,988.72              |
| 179,109.35              | 209,639.55             | 354,328.62             | 266,697.99             | 276,884.47             | 219,133.42             |
| <u>11,993,414.73</u>    | <u>11,057,492.01</u>   | <u>11,828,278.06</u>   | <u>11,527,653.52</u>   | <u>12,699,191.26</u>   | <u>10,203,518.11</u>   |
| 1,906,630.63            | 1,776,907.84           | 1,813,369.47           | 1,820,199.02           | 1,782,233.01           | 1,713,451.86           |
| 2,067,094.76            | 2,185,955.93           | 2,167,353.30           | 1,930,014.05           | 1,875,419.28           | 2,051,546.16           |
| 102,525.00              | 107,575.00             | 103,900.00             | 103,196.00             | 102,765.00             | 97,795.00              |
| 2,603,412.07            | 2,516,906.96           | 2,238,842.89           | 2,417,219.85           | 2,542,526.01           | 2,208,268.55           |
| 157,123.42              | 239,825.48             | 383,043.37             | 423,006.75             | 158,550.41             | 66,023.04              |
| 935,009.41              | 922,779.99             | 851,595.01             | 885,071.90             | 1,161,529.37           | 1,026,174.09           |
| 2,196,365.03            | 2,352,246.01           | 3,035,244.62           | 2,511,493.00           | 2,527,978.00           | 2,875,253.88           |
| 2,326,714.41            | 973,421.15             | 3,191,507.88           | 1,780,110.35           | 4,102,417.94           | 2,622,199.26           |
| <u>12,294,874.73</u>    | <u>11,075,618.36</u>   | <u>13,784,856.54</u>   | <u>11,870,310.92</u>   | <u>14,253,419.02</u>   | <u>12,660,711.84</u>   |
| (301,460.00)            | (18,126.35)            | (1,956,578.48)         | (342,657.40)           | (1,554,227.76)         | (2,457,193.73)         |
| 4,008,242.75            | 1,040,982.25           | 2,140,803.28           | 1,366,648.55           | 1,646,622.00           | 1,657,858.00           |
| <u>\$ 10,078,800.17</u> | <u>\$ 6,372,017.42</u> | <u>\$ 5,349,161.52</u> | <u>\$ 5,164,936.72</u> | <u>\$ 4,140,945.57</u> | <u>\$ 4,048,551.33</u> |

*Feldmann & Company CPAs P.C.*

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Carroll, Iowa 51401  
(712) 792-2464

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 Carroll, Iowa, as of and for the year ended June 30, 2019, and the related notes to financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated September 29, 2019. 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 Carroll's internal control over financial reporting to determine auditing 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 City of Carroll's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Carroll's internal control.

Our consideration of the 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, significant deficiencies or material weaknesses may exist that were not identified. We did not identify any deficiencies in internal control over financial reporting that we considered to be material weaknesses or 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control which are less severe than a material weakness, yet important enough to merit attention by those charged with governance.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Carroll'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 determination of financial statement amounts. 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 that 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 Part III of the accompanying Schedule of Findings and Questioned Costs.

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2019, 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 Carroll's Responses to Findings

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

#### Purpose of the 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 of the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit preformed 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 Carroll 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.



Feldmann & Company CPAs, P.C.  
September 29, 2019

**City of Carroll**  
**Schedule of Findings and Questioned Costs**  
**Year ended June 30, 2019**

**I. Summary of Independent Auditor's Results**

- a) Unmodified opinions were issued on the financial statements, which were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles.
- b) The audit did not disclose non-compliance, which is material to the financial statements.

**Findings Related to the Financial Statements:**

**Internal Control Deficiencies:**

No matters were notes.

**INSTANCES OF NON-COMPLIANCE**

No matters were notes.

**City of Carroll**  
**Schedule of Findings and Questioned Costs**  
**Year ended June 30, 2019**

**III. Other Findings Related to Statutory Reporting:**

III-A-18 Official Depositories - A resolution naming official depositories has been approved by the Council. The maximum deposit amounts stated in the resolution was not exceeded during the year ended June 30, 2019.

III-B-18 Certified Budget - Disbursements during the year ended June 30, 2019, did not exceed the amounts budgeted per Chapter 384.20 of the Code of Iowa which states in part that public monies may not be expended or encumbered except under an annual or continuing appropriation.

III-C-18 Questionable Disbursements - No disbursements were noted that might not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979.

III-D-18 Travel Expense - No expenditures of City money for travel expenses of spouses of City officials or employees were noted.

III-E-18 Business Transactions – Business transactions between the City and City officials or employees are detailed as follows:

| <u>Name, Title, and Business</u>                         | <u>Transaction</u>             | <u>Amount</u> |
|--|--------------------------------|---------------|
| Clay Haley, Council<br>Owner, Haley Implement Co.        | parts/repairs                  | \$ 3,282.95   |
| Cory Venteicher, Employee<br>Partner, Ron's Lawn Service | Nuisance abatement<br>Clean up | 735.00        |

In accordance with Chapter 362.5(10) of the Code of Iowa the transactions with Haley Implement Co. and Ron's Lawn Service do not appear to represent a conflict of interest.

III-F-18 Excess Balance – The balances in the Special Revenue Funds: Road Use Tax, Police Forfeiture, Crime Prevention, Rec Center Trust, and Library Trust at June 30, 2019, were in excess of the disbursements for those funds for the year, as was, Capital Project – Streets Maintenance Building, and Parks and Recreation; Water Utility, Water Depreciation, Water Utility Capital Improvement, and Water Meter Deposit fund; Sewer Utility, Sewer Utility Depreciation, Sewer Capital Improvement, Sewer Capital Improvement, Storm Water Utility and the Storm Water Capital Improvement funds.

Recommendation – The City should consider the necessity of maintaining this

substantial balance and, where financially feasible, consider reducing the balance in an orderly manner through revenue reductions.

Response — The Special Revenue Funds, Capital Project Funds, and Utility funds have planned future programs and projects that will reduce the fund balances.

Conclusion – Response accepted.

III-G-18 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 that the coverage is adequate for current operations.

III-H-18 Minutes - No transactions were found that we believe should have been approved in the Council minutes but were not.

III-I-18 Deposits and Investments - We noted no instances of noncompliance with the investment provisions of Chapter 12B & 12C of the Code of Iowa and the City's investment policy.

III-J-18 Revenue Bonds and Notes – We noted no instances of non-compliance with the terms of the City's revenue bond/note provisions.

III-K-18 Financial Condition – We observed two deficit ending balances for Capital Project - Airport in the amount of \$41,275.28, and Street Rehabilitation in the amount of \$415,516.24 at the June 30, 2019.

Recommendation – The City should investigate alternatives to eliminate this deficit in order to return this fund to a sound financial position.

Response — The deficit was due to construction costs incurred prior to the receipt of a federal grant and bond proceeds to be issued in FY 2020. The deficit will be eliminated next year.

Conclusion – Response accepted.

III-L-18 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 submitted in fiscal year 2019. 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. We noted no corrections needed to TIF certification to comply with Chapter 403 of the Code of Iowa.

III-M-18 Urban Renewal Annual Report - The urban renewal annual report was approved and certified to the Department of Management on or before December 1.

# City of Carroll

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112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Honorable Mayor and City Council Members

**FROM:** Mike Pogge-Weaver, City Manager *MPW*

**DATE:** January 7, 2020

**SUBJECT:** Rezoning request from P.U.D. – Planned Unit Development with the underlaying zoning of R-5, High-Density Residential District to R-3, Low-Density Residential District

A request was received from Martin J. Steffes, Vice-President of Roman J. Steffes & Sons Construction, Inc., to rezone a parcel of land located in the southeast quarter of Section 19, Township 84 North, Range 34 West of the Fifth P.M., City of Carroll, Carroll County, Iowa, whose exterior boundary is more fully described on attached Exhibit A.

The rezoning contains 5.42 acres of land and is located immediately east of Bella Vista Drive and is approximately 550 feet west of Griffith Road.

On August 6, 2018, the property was rezoned from R-3, Low-Density Residential District to its current classification of P.U.D. – Planned Unit Development with the underlaying zoning of R-5, High-Density Residential District for the proposed Carroll Park Apartments project. With the project now not moving forward, Mr. Steffes is requesting to rezoning the property back to R-3, Low-Density Residential District. The property is identified in the 2013 Carroll Comprehensive Plan as General Business.

**PLANNING AND ZONING COMMISSION RECOMMENDATION:** The Planning and Zoning Commission reviewed the rezoning request at their December 11, 2019 meeting. The Commission voted to recommend that the City Council approve the proposed rezoning.

**STAFF RECOMMENDATION:**

That the City Council consider approving a request to rezone the above described property from P.U.D. – Planned Unit Development with the underlaying zoning of R-5, High-Density Residential District to R-3, Low-Density Residential District

Exhibit "A"

A parcel of land located in the southeast quarter of Section 19, Township 84 North, Range 34 West of the Fifth P.M., Carroll County, Iowa being more particularly described as follows:

Referring to the southeast corner of the southeast quarter of said section 19; thence N00°27'59"W, on the east line of said southeast quarter, 935.42 feet; thence S89°50'09"W on the north line of East Business Park Subdivision 552.83 feet to the point of beginning; thence N00°15'33"W, 339.98 feet to the south line of Northridge Fourth Subdivision, Phase Three; thence S89°50'21"W, on said south line, 694.67 feet to the east right of way line of Bella Vista Drive; thence S00°15'33"E, on said east line, 340.02 feet to the north line of East Business Park; thence N89°50'09"E, on said north line, 694.67 feet to the point of beginning, containing 5.42 acres, more or less.

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE AMENDING THE ZONING MAP REFERRED TO IN SECTION 170.06 OF THE ZONING ORDINANCE INCORPORATED IN CHAPTER 170 OF THE CODE OF ORDINANCES OF THE CITY OF CARROLL, IOWA AND ALTERING THE ZONING DISTRICT FOR REAL ESTATE SITUATION IN THE CITY OF CARROLL, CARROLL COUNTY, IOWA:

BE IT ORDAINED by the City Council of the City of Carroll, Iowa as follows:

SECTION 1. The Zoning Map referred to and incorporated as a part of Section 170.06, Chapter 170 of the Code of Ordinances, City of Carroll, Iowa is hereby amended to the extent of altering the Zoning District of the following property described from P.U.D. – Planned Unit Development with an underlay zoning of R-5, High-Density District to R-3, Low-Density District :

A parcel of land located in the southeast quarter of Section 19, Township 84 North, Range 34 West of the Fifth P.M., Carroll County, Iowa being more particularly described as follows:

Referring to the southeast corner of the southeast quarter of said Section 19; thence N00°27'59"W, on the east line of said southeast quarter, 935.42 feet; thence S89°50'09"W on the north line of East Business Park Subdivision 552.83 feet to the point of beginning; thence N00°15'33"W, 339.98 feet to the south line of Northridge Fourth Subdivision, Phase Three; thence S89°50'21"W, on said south line, 694.67 feet to the east right of way line of Bella Vista Drive; thence S00°15'33"E, on said east line, 340.02 feet to the north line of East Business Park; thence N89°50'09"E, on said north line, 694.67 feet to the point of beginning, containing 5.42 acres, more or less.

SECTION 2. The City Clerk is directed to attach a copy of the Ordinance to the official Zoning Map.

SECTION 3. The remainder of the Zoning Map, other than herein specified, shall remain the same as previously drawn and published.

SECTION 4. REPEALER. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 5. SEVERABILITY CLAUSE. If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof adjudged not invalid or unconstitutional.

SECTION 6. WHEN EFFECTIVE. This ordinance shall be in effect from and after its final passage, approval and publication as provided by law.

Passed and approved by the Carroll City Council this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

CITY COUNCIL OF THE  
CITY OF CARROLL, IOWA

BY: \_\_\_\_\_  
Eric P. Jensen, Mayor

ATTEST:

\_\_\_\_\_  
Laura A. Schaefer, City Clerk

I certify that the foregoing was published as Ordinance No. \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Laura A. Schaefer, City Clerk

# City of Carroll

Brad Burke, Chief of Police

Police Department

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112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-3536

FAX: (712) 792-8088

MEMO TO: Mike Pogge-Weaver, City Manager *MSW*

FROM: Brad Burke, Chief of Police *BB*

DATE: December 20, 2019

SUBJECT: Carroll City Ordinance Chapter 40.02 amendment

On September 26, 2019, the United States District Court for the Southern District of Iowa, ruled that Iowa Code Section 723.4(2) is unconstitutionally vague on its face and unenforceable. City of Carroll Code of Ordinances 40.02(2) has the exact language of Iowa Code 723.4(2) which makes it also unconstitutionally vague on its face and unenforceable. The Police Department has stopped enforcing this code but the City of Carroll City Council should amend the Code of Ordinance 40.02 to remove paragraph 2. I have attached the current City of Carroll Code of Ordinance 40.02.

**RECOMMENDATION:** Council consideration and waiving of all three readings of the ordinance and approving the amendment to Chapter 40.02 of the City of Carroll Ordinance.

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF CARROLL, IOWA, 2011, BY AMENDING PROVISIONS PERTAINING TO PUBLIC PEACE

BE IT ENACTED by the City Council of the City of Carroll, Iowa:

SECTION 1. Chapter 40 of the Code of Ordinances of the City of Carroll, Iowa, 2011, is amended as follows:

**CHAPTER 40**  
**PUBLIC PEACE**

**40.02 DISORDERLY CONDUCT**

|    |                                      |
|----|--------------------------------------|
| 1. | No change to this numbered paragraph |
| 2. | Delete this numbered paragraph       |
| 3. | No change to this numbered paragraph |
| 4. | No change to this numbered paragraph |
| 5. | No change to this numbered paragraph |
| 6. | No change to this numbered paragraph |
| 7. | No change to this numbered paragraph |
| 8. | No change to this numbered paragraph |

SECTION 2. REPEALER. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 3. SEVERABILITY CLAUSE. If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

SECTION 4. WHEN EFFECTIVE. This ordinance shall be in effect from and after its final passage, approval and publication as provided by law.

Passed and approved this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

CITY COUNCIL OF THE  
CITY OF CARROLL, IOWA

---

Eric P. Jensen, Mayor

ATTEST:

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Laura A. Schaefer, City Clerk

I certify that the foregoing was published as Ordinance No. \_\_\_\_\_ on the \_\_\_\_\_ day of  
\_\_\_\_\_, 2020.

Laura A. Schaefer, City Clerk

## Carroll, IA, Iowa Code of Ordinances

**40.02 DISORDERLY CONDUCT.**

No person shall do any of the following:

1. Fighting. Engage in fighting or violent behavior in any public place or in or near any lawful assembly of persons, provided that participants in athletic contests may engage in such conduct that is reasonably related to that sport.

*(Code of Iowa, Sec. 723.4[1])*

2. Noise. Make loud and raucous noise in the vicinity of any residence or public building which causes unreasonable distress to the occupants thereof.

*(Code of Iowa, Sec. 723.4[2])*

3. Abusive Language. Direct abusive epithets or make any threatening gesture that the person knows or reasonably should know is likely to provoke a violent reaction by another.

*(Code of Iowa, Sec. 723.4[3])*

4. Disrupt Lawful Assembly. Without lawful authority or color of authority, disturb any lawful assembly or meeting of persons by conduct intended to disrupt the meeting or assembly.

*(Code of Iowa, Sec. 723.4[4])*

5. False Report of Catastrophe. By words or action, initiate or circulate a report or warning of fire, epidemic, or other catastrophe, knowing such report to be false or such warning to be baseless.

*(Code of Iowa, Sec. 723.4[5])*

6. Disrespect of Flag. Knowingly and publicly use the flag of the United States, or the state of Iowa with the intent or reasonable expectation that such use will provoke or encourage another to commit trespass or assault.

*(Code of Iowa, Sec. 723.4[6])*

7. Obstruct Use of Street. Without authority or justification, obstruct any street, sidewalk, highway, or other public way, with the intent to prevent or hinder its lawful use by others.

*(Code of Iowa, Sec. 723.4[7])*

8. Funeral or Memorial Service. A person shall not do any of the following within one thousand feet of the building or other location where a funeral or memorial service is being conducted, or within one thousand feet of a funeral procession or burial:

A. Make loud and raucous noise that causes unreasonable distress to the persons attending the funeral or memorial service or participating in the funeral procession.

B. Direct abusive epithets or make any threatening gesture that the person knows or reasonably should know is likely to provoke a violent reaction by another.

C. Disturb or disrupt the funeral, memorial service, funeral procession, or burial by conduct intended to disturb or disrupt the funeral, memorial service, funeral procession, or burial.

This subsection applies to conduct within 60 minutes preceding, during, and within 60 minutes after a funeral, memorial service, funeral procession, or burial.

*(Code of Iowa, Sec. 723.5)*

*(Ord. 1509 – Jan. 16 Supp.)*

# City of Carroll

112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Mike Pogge-Weaver, City Manager *MAPW*

**FROM:** Jack Wardell, Director of Parks and Recreation *JW*

**DATE:** January 6, 2020

**SUBJECT:** Youth Sports Complex Field Lighting Project – 2020

- Public Hearing on Plans, Specifications, Form of Contract and Estimate of Cost
- Consideration of Adoption of Plans, Specifications, Form of Contract and Estimate of Cost

Plans, Specifications, Form of Contract and Estimate of Cost for the Carroll Youth Sports Complex Lighting Project have been filed by Shive-Hattery. The Plans, Specification, Form of Contract and Estimate of Cost are generally described as follows:

## PLANS

The Plans detail the removal of poles and lights from Fields 4, 6 & 7 and replacement and installation of new lights located to optimize light distribution on the identified fields.

## SPECIFICATIONS

The Specifications further detail the construction of the planned improvements. The Specifications and the supplementary provisions have been prepared by Shive-Hattery, Inc.

## FORM OF CONTRACT

The Form of Contract is the AIA Standard Form

## ESTIMATE OF COST

The estimated construction cost of the project is:

| Construction           |                     |
|------------------------|---------------------|
| Fields 4 & 5           | \$280,000.00        |
| Field 7                | \$135,000.00        |
| Engineering Services   | <u>\$ 25,500.00</u> |
| Estimated Project Cost | \$440,500.00        |

**PROJECT BUDGET**

|                        |                     |
|------------------------|---------------------|
| Estimated Project Cost | \$440,500.00        |
| Funds Available        | <u>\$386,000.00</u> |
| Shortfall              | \$ 53,500.00        |

**RECOMMENDATION:** Mayor and City Council consideration, conduction of the required public hearing and adoption of the Plans, Specifications, Form of Contract and Estimate of Cost for the Youth Sports Complex Field Lighting Project – 2020 project.

**RESOLUTION NO. \_\_\_\_\_**

**RESOLUTION ADOPTING THE PLANS, SPECIFICATIONS, FORM OF CONTRACT  
AND ESTIMATE OF COST FOR THE CARROLL YOUTH SPORTS COMPLEX  
LIGHTING PROJECT – 2020**

WHEREAS, Plans, Specifications, Form of Contract and Estimate of Cost were filed for the construction of public improvements described in general as Carroll Youth Sports Complex Lighting Project - 2020; and,

WHEREAS, a public hearing on the Plans, Specifications, Form of Contract and Estimate of Cost for said public improvements was conducted by the City Council of the City of Carroll Iowa; and,

WHEREAS, the City Council has determined that the Plans, Specifications, Form of Contract and Estimate of Cost are in the best interests of the City and the residents thereof.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Carroll, Iowa, that said Plans, Specifications, Form of Contract and Estimate of Cost are hereby adopted as the Plans, Specifications, Form of Contract and Estimate of Cost for the Carroll Youth Sports Complex Lighting Project – 2020.

Passed and approved by the Carroll City Council this 13<sup>th</sup> day of January, 2020.

**CITY COUNCIL OF THE  
CITY OF CARROLL, IOWA**

By: \_\_\_\_\_  
Eric P. Jensen, Mayor

ATTEST:

By: \_\_\_\_\_  
Laura A. Schaefer, City Clerk

**City of Carroll, IA****Youth Sports Complex Sports Lighting**

Opinion of Probable Costs

Project #: 4185690

| <b>CONSTRUCTION COSTS</b> | <b>COST</b>      |
|---------------------------|------------------|
| Fields 4 and 6            | \$280,000        |
| Field 7                   | \$135,000        |
| <b>Subtotal</b>           | <b>\$415,000</b> |

|                                 |                  |
|---------------------------------|------------------|
| <b>TOTAL CONSTRUCTION COSTS</b> | <b>\$415,000</b> |
|---------------------------------|------------------|

| <b>OTHER PROJECT COSTS</b> |          |
|----------------------------|----------|
| Design Fees                | \$25,500 |
| Mileage and Printing       | TBD      |

|                                  |                               |
|----------------------------------|-------------------------------|
| <b>TOTAL OTHER PROJECT COSTS</b> | <b>\$25,500</b> plus expenses |
|----------------------------------|-------------------------------|

**TOTAL PROBABLE PROJECT COSTS** **\$440,500****DISCLAIMER ON THE OPINION OF PROBABLE COST**

The opinion of probable construction cost is made on the basis of experience and qualifications and represents the best judgment as an experienced and qualified professional generally familiar with the industry. However, since Shive-Hattery has no control over the cost of labor, materials, equipment, or services furnished by others, or over the Contractor's methods of determining prices, or over competitive bidding or market conditions, Shive-Hattery cannot and does not guarantee that proposals, bids, or actual construction cost will not vary from opinions of probable construction cost as prepared.



Disclaimer

These maps do not represent a professional survey.  
The mapping data has been abstracted to only contain  
the information required for local government purposes.  
The maps are compiled from local records including plats,  
surveys and maps, and other data, but they are not a complete  
representation of the original documents.

YOU SHOULD ALWAYS USE THE ORIGINAL RECORDED DOCUMENTS TO ANSWER LEGAL AND SURVEY QUESTIONS.

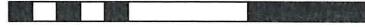
Data delineated herein is supplied by Carroll County, the Carroll County Assessor,  
or their employees. The Carroll County data is provided for demonstration purposes  
only and may not be distributed without prior written permission from Carroll County.

125

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125

250 Feet



Carroll County GIS Department  
114 East 6th St. Carroll County Courthouse  
Carroll, Iowa 51401  
712-792-1922, [psteck@co.carroll.iowa.us](mailto:psteck@co.carroll.iowa.us)  
[www.co.carrollia.us](http://www.co.carrollia.us)

# City of Carroll

112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Mike Pogge-Weaver, City Manager *MSW*

**FROM:** Jack Wardell, Director of Parks and Recreation *fw*

**DATE:** January 8, 2020

**SUBJECT:** Contract for Professional Services – Carroll Trails Plan Segment III - 2020

- ❖ Letter of Agreement
- ❖ Resolution

A Professional Services Agreement for services related to the Carroll Trails Plan Segment III - 2020 had been requested and received from Shive-Hattery. The Agreement includes the scope of professional services necessary for design development and bid administration for the development of the trail planned from E 12<sup>th</sup> Street (Northeast Park) and heading north to E 18<sup>th</sup> Street.

## **COMPENSATION:**

Shive-Hattery purposes to perform the services stated above for an Hourly w/ Max fee. Will not exceed the estimated amounts listed below without the City of Carroll prior authorization.

|                              |                  |
|------------------------------|------------------|
| Design Phase Services:       | \$33,500.00      |
| Bidding Services:            | \$ 3,000.00      |
| Construction Phase Services: | \$ <u>T.B.D.</u> |
| Estimated Total              | \$36,500.00      |

Reimbursable expenses will be invoiced at cost plus 10%. Reimbursable expenses include: Travel printing, postage, etc.

## **BUDGET:**

|                                  |                 |
|----------------------------------|-----------------|
| Cash on Hand                     | \$170,000       |
| Hotel/Motel                      | FY 21 \$100,000 |
| Local Option Sales Tax (L.O.S.T) | FY 21 \$150,000 |
| Hotel/Motel                      | FY 22 \$100,000 |
| Local Option Sales Tax (L.O.S.T) | FY 22 \$150,000 |
| Funds Available                  | \$670,000       |

**TIMEFRAME:**

|                              |                   |
|------------------------------|-------------------|
| Construction Plans Finalized | June 2020         |
| Land Discussion              | March – Dec 2020  |
| Bidding                      | January 2021      |
| Construction                 | April – July 2021 |
| Substantial Completion       | August 2021       |

**RECOMMENDATION:** For the Mayor and City Council consideration and approval of the Contract for Professional Services Agreement with Shive-Hattery for the Carroll Trails Plan Segment III - 2020 for the Design Phase Services and Bid Phase Services for a total fee of \$36,500.00.

**RESOLUTION** \_\_\_\_\_

**RESOLUTION ACCEPTING AND APPROVING THE PROFESSIONAL SERVICES  
AGREEMENT WITH SHIVE-HATTERY FOR CARROLL TRAILS PLAN – SEGMENT III -  
2020**

WHEREAS, the Carroll Trails Plan – Segment III - 2020 Professional Services Agreement has been prepared with Shive-Hattery, and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Carroll, Iowa, that the Professional Services Agreement with Shive-Hattery for the Carroll Trails Plan – Segment III – 2020 is accepted.

BE IT RESOLVED that the Contract for Professional Services with Shive-Hattery for the Carroll Trails Plan – Segment III - 2020 is approved upon review and acceptance by the City Attorney.

Passed and approved by the Carroll City Council this 13th day of January, 2020.

CITY COUNCIL OF THE  
CITY OF CARROLL, IOWA

By: \_\_\_\_\_  
Eric P. Jensen, Mayor

ATTEST:

By: \_\_\_\_\_  
Laura A. Schaefer, City Clerk

## ***PROFESSIONAL SERVICES AGREEMENT***

**ATTN:** Jack Wardell  
**CLIENT:** City of Carroll, IA  
627 N. Adams St  
Carroll, IA 51401

**PROJECT:** Carroll Trails Plan – Segment III

**PROJECT LOCATION:** Carroll, IA

**DATE OF AGREEMENT:** January 8, 2020

### **PROJECT DESCRIPTION**

Project includes topographic survey, boundary survey, design, right of way acquisition plat preparation, and construction of the next segment of trail in the City of Carroll's Urban Trail Study, identified as Segment B in the study. The trail will be approximately 2,500 linear feet of off-street trail starting at East 12 St, traversing north through Northeast Park, then along the backside of the properties fronting the east side of Edgewood Dr, and ending at the existing trail near the intersection of Edgewood Dr and N 18th St.

Project also includes the bidding phase services for a local bid letting. The scope for construction phase services has been included with the understanding that the fees for construction phase services will be added at the time of construction.

### **SCOPE OF SERVICES**

We will provide the following services for the project:

Civil Engineering, Land Surveying, Construction Administration and Construction Observation

These services will consist of the following tasks:

1. Design Phase Services
  - A. Topographic and Boundary Survey
    - 1) Obtain detailed topographic survey along the proposed route and confirm right of way locations and information.
    - 2) Develop base map from topographic survey information. Review any available underground utility information and add to base map.
  - B. Preliminary Design - Perform preliminary design services in the preparation of design plans and specifications depicting the proposed trail improvements, grading, drainage, paving, utility relocation and other features of the project. Additionally, the following tasks will be completed during this phase:
    - 1) Drainage Analysis;
    - 2) Preliminary Utility Coordination
    - 3) Preparation of a Preliminary Opinion of Probable Cost;
    - 4) Submit Preliminary Design Documents for Owner review.
    - 5) Prepare Preliminary Plans to include:
      - a) Title Sheet with Index of Sheets and Location Map;
      - b) Trail Typical Sections;



- c) Trail Plan and Profiles (includes drainage improvements);
- d) Accessible Compliant Ramp Design – preliminary layouts.
- 6) Attend design review meeting with Owner to discuss preliminary design, if requested by Owner.

C. Final Design

- 1) Following the review and approval of the preliminary design, the Consultant shall proceed with Final Design and further develop the design plans and specifications. Tasks in this phase of design include:
  - a) Preparation of Supplemental Specifications, if needed;
  - b) Preparation of Final Opinion of Probable Cost;
  - c) Preparation of National Pollutant Discharge Elimination System (NPDES) Permit;
  - d) Revise plans and documents per Owner's comments on Preliminary Plans;
  - e) Attend Public Information meeting, if requested by Owner;
  - f) Prepare Final Plans to include:
    - 1. Preliminary plan sheets from above with Owner's comments incorporated.
    - 2. Storm Water Pollution Prevention Plan;
    - 3. Survey Control;
    - 4. Accessible Compliant Ramp Design – final design.
    - 5. Signing and Striping Details, if needed.
    - 6. Summary of Quantities, Estimate Reference information, and Design Tabulations;
  - g) Quality Control Review of Plans and Opinion of Probable Costs;
  - h) Submit Final Plans and Opinion of Probable Cost to Owner.
  - i) Develop Temporary and Permanent Easement plats, including determination of ownership for all parcels requiring an easement to accommodate the trail construction. (Assumes preparation of 3 plats at a cost of \$650/plat.)

2. Bid Phase Services

- A. Advertise and solicit bids; issue and manage construction document distribution;
- B. Provide plan clarifications and answer questions during bid period;
- C. Facilitate the bid opening;
- D. Prepare bid tabulations and advise Owner of any bid discrepancies.

3. Construction Phase Services (To be added later by Addendum)

- A. Prepare and distribute construction documents and notice to proceed;
- B. Review form of contract, bonds, and insurance;
- C. Schedule and facilitate a preconstruction meeting to communicate schedule and the administrative details of the project;
- D. Make visits to the project site at appropriate stages of construction as Project Engineer/Manager deems necessary;
- E. Review Contractor's payment applications and provide recommendation to Owner for payment;
- F. Negotiate and prepare change orders (if necessary);
- G. Review and approve shop drawings and samples;
- H. Coordinate construction testing as required by specifications;
- I. Facilitate and participate in periodic construction progress meetings;
- J. Provide final review of work to determine if work has been completed satisfactorily with Owner's representative and Contractor's Superintendent. Prepare punch list as needed;
- K. Review final payment application and provide recommendation for final acceptance;
- L. Provide record drawings.

## CLIENT RESPONSIBILITIES

It will be your responsibility to provide the following:

1. Identify a Project Representative with full authority to act on behalf of the Client with respect to this project. The Client Project Representative shall render decisions in a timely manner in order to avoid delays of Shive-Hattery's services.
2. Legal, accounting, and insurance counseling services or other consultants, including geotechnical, or vendors that may be necessary. The Client shall coordinate these services with those services provided by Shive-Hattery.
3. Provide to Shive-Hattery any available drawings, survey plats, testing data and reports related to the project, either hard copy or electronic media. Electronic media is preferred.
4. Unless specifically included in the Scope of Services to be provided by Shive-Hattery, the Client shall furnish tests, inspections, permits and reports required by law, regulation or code including but not limited to hazardous materials, structural, mechanical, chemical, air pollution and water pollution tests.
5. Provide Shive-Hattery personnel unlimited access to the site as required.

## SCHEDULE

We have begun our services based on your verbal authorization to proceed. After you have returned this countersigned Agreement, we will release our work product.

- We will meet with you to develop a mutually agreed-upon schedule for the Scope of Services.

## COMPENSATION

| Description   | Fee Type     | Fee      | Estimated Expenses | Total           |
|---|--------------|----------|--------------------|-----------------|
| Design Phase Services   | Hourly w/Max | \$33,500 | Included           | \$33,500        |
| Bidding Services  | Hourly w/Max | \$3,000  | Included           | \$3,000         |
| Construction Phase Services (will be added by addendum when needed) | Hourly w/Max | TBD      | Included           | TBD             |
| <b>ESTIMATED TOTAL</b>  |              | \$36,500 | Included           | <b>\$36,500</b> |

### Fee Types:

- Hourly w/Max - We will provide the Scope of Services on an hourly rate basis at our Standard Hourly Fee Schedule in effect at the time that the services are performed. We will not exceed the estimated amounts above without your prior authorization.

### Expenses:

- Included - For Fixed Fee Type, expenses have been included in the Fee amount. For Hourly Fee Types, expenses will be reimbursed in accordance with our Reimbursable Expense Fee Schedule in effect at the time that the expense is incurred.

See attached Standard Hourly Fee Schedule.

The terms of this proposal are valid for 30 days from the date of this proposal.

## ADDITIONAL SERVICES

Unless specifically stated in the Scope of Services, any resilient design related services including areas of resistance, reliability and redundancy (i.e. flood protection, storm/tornado shelter, emergency generators, utility backup, etc.) are not included in this proposal.

The following are additional services you may require for your project. We can provide these services, but they are not part of this proposal at this time.

1. Engineering services other than those listed in the Scope of Services
2. Attend additional meetings beyond those listed in the Scope of Services
3. Design of trail segments beyond those identified in the Project Description
4. Bridge or stream crossing design
5. United States Army Corps of Engineers or Iowa Department of Natural Resources permitting, unless stated otherwise in the Scope of Services
6. Prepare design plans, bid items and specifications in Iowa Department of Transportation (DOT) format and/or coordination with for an Iowa DOT bid letting
7. Geotechnical Investigations
8. Subsurface utility investigations (potholing)
9. Right of Way Acquisition Services
10. Construction Phase Services

## EXHIBITS

1. Trail Concept

## OTHER TERMS

### **STANDARD TERMS AND CONDITIONS**

Copyright © Shive-Hattery April 2019

#### **PARTIES**

"S-H" shall mean Shive-Hattery, Inc. or Shive-Hattery A/E Services, P.C. and "CLIENT" shall mean the person or entity executing this Agreement with "S-H."

#### **LIMITATION OF LIABILITY AND WAIVER OF CERTAIN DAMAGES**

The CLIENT agrees, to the fullest extent of the law, to limit the liability of S-H, its officers, directors, shareholders, employees, agents, subconsultants, affiliated companies, and any of them, to the CLIENT and any person or entity claiming by or through the CLIENT, for any and all claims, damages, liabilities, losses, costs, and expenses including reasonable attorneys' fees, experts' fees, or any other legal costs, in any way related to the Project or Agreement from any cause(s) to an amount that shall not exceed the compensation received by S-H under the agreement or fifty thousand dollars (\$50,000), whichever is greater. The parties intend that this limitation of liability apply to any and all liability or cause of action, claim, theory of recovery, or remedy however alleged or arising, including but not limited to negligence, errors or omissions, strict liability, breach of contract or warranty, express, implied or equitable indemnity and all other claims, which except for the limitation of liability above, the CLIENT waives.

CLIENT hereby releases S-H, its officers, directors, shareholders, employees, agents, subconsultants, affiliated companies, and any of them, and none shall be liable to the CLIENT for consequential, special, exemplary, punitive, indirect or incidental losses or damages, including but not limited to loss of use, loss of product, cost of capital, loss of goodwill, lost revenues or loss of profit, interruption of business, down time costs, loss of data, cost of cover, or governmental penalties or fines.

#### **INDEMNIFICATION**

Subject to the limitation of liability in this Agreement, S-H agrees to the fullest extent permitted by law, to indemnify and hold harmless the CLIENT, its officers, directors, shareholders, employees, contractors, subcontractors and consultants against all claims, damages, liabilities, losses or costs, including reasonable attorneys' fees, experts' fees, or other legal costs to the extent caused by S-H's negligent performance of service under this Agreement and that of its officers, directors, shareholders, and employees.

The CLIENT agrees to the fullest extent permitted by law, to indemnify and hold harmless S-H, its officers, directors, shareholders, employees, agents, subconsultants, and affiliated companies against all damages, liabilities, losses, costs, and expenses including, reasonable attorneys' fees, expert's fees, and any other legal costs to the extent caused by the acts or omissions of the CLIENT, its employees, agents, contractors, subcontractors, consultants or anyone for whom the CLIENT is legally liable.

#### **HAZARDOUS MATERIALS - INDEMNIFICATION**

To the fullest extent permitted by law, CLIENT agrees to defend, indemnify, and hold S-H, its officers, directors, shareholders, employees, agents, consultants and affiliated companies, and any of them harmless from and against any and all claims, liabilities, losses, costs, or expenses including reasonable attorney's fees, experts' fees and any other legal costs (including without limitation damages to property, injuries or death to persons, fines, or penalties), arising out of, or resulting from the discharge, escape, release, or saturation of smoke, vapors, soot, fumes, acids, alkalies, toxic chemicals, liquids, gases, polychlorinated biphenyl, petroleum contaminants spores, biological toxins, or any other materials, irritants, contaminants, or pollutants in or into the atmosphere, or on, onto, upon, in, or into the surface or subsurface of soil, water, or watercourses, objects, or any tangible or intangible matter, whether sudden or not.

#### **STANDARD OF CARE**

Services provided by S-H under this Agreement will be performed in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances on projects of similar size, complexity, and geographic location as that of the Project. Nothing in this Agreement is intended to create, nor shall it be construed to create, a fiduciary duty owed by either party to the other party.

#### **BETTERMENT**

The CLIENT recognizes and expects that certain change orders may be required to be issued as the result in whole or part of imprecision, incompleteness, omissions, ambiguities, or inconsistencies in S-H's drawings, specifications, and other design, bidding or construction documentation furnished by S-H or in other professional services performed or furnished by S-H under this Agreement (herein after in this Betterment section referred to as S-H Documentation). If a required item or component of the Project is omitted from S-H's Documentation, the CLIENT is responsible for paying all costs required to add such item or component to the extent that such item or component would have been required and included in the original S-H Documentation. In no event will S-H be responsible for costs or expense that provides betterment or upgrades or enhances the value of the Project.

#### **RIGHT OF ENTRY**

The CLIENT shall provide for entry for the employees, agents and subcontractors of S-H and for all necessary equipment. While S-H shall take reasonable precautions to minimize any damage to property, it is understood by the CLIENT that in the normal course of the project some damages may occur, the cost of correction of which is not a part of this Agreement.

#### **PAYMENT**

Unless otherwise provided herein, invoices will be prepared in accordance with S-H's standard invoicing practices then in effect and will be submitted to CLIENT each month and at the completion of the work on the project. Invoices are due and payable upon receipt by the CLIENT. If the CLIENT does not make payment within thirty (30) days after the date the invoice was mailed to the CLIENT, then the amount(s) due S-H shall bear interest due from the date of mailing at the lesser interest rate of 1.5% per month compounded or the maximum interest rate allowed by law. In the event that S-H files or takes any action, or incurs any costs, for the collection of amounts due it from the client, S-H shall be entitled to recover its entire cost for attorney fees and other collection expenses related to the collection of amounts due it under this Agreement. Any failure to comply with this term shall be grounds for a default termination.

#### **TERMINATION**

Either party may terminate this Agreement for convenience or for default by providing written notice to the other party. If the termination is for default, the non-terminating party may cure the default before the effective date of the termination and the termination for default will not be effective. The termination for convenience and for default, if the default is not cured, shall be effective seven (7) days after receipt of written notice by the non-terminating party. In the event that this Agreement is terminated for the convenience of either party or terminated by S-H for the default of the CLIENT, then S-H shall be paid for services performed to the termination effective date, including reimbursable expenses due, and termination expenses attributable to the termination. In the event the CLIENT terminates the Agreement for the default of S-H and S-H does not cure the default, then S-H shall be paid for services performed to the termination notice date, including reimbursable expenses due, but shall not be paid for services performed after the termination notice date and shall not be paid termination expenses. Termination expenses shall include expenses reasonably incurred by S-H in connection with the termination of the Agreement or services, including, but not limited to, closing out Project records, termination of subconsultants and other persons or entities whose services were retained for the Project, and all other expenses directly resulting from the termination.

## **INFORMATION PROVIDED BY OTHERS**

S-H shall indicate to the CLIENT the information needed for rendering of services hereunder. The CLIENT shall provide to S-H such information, including electronic media, as is available to the CLIENT and the CLIENT's consultants and contractors, and S-H shall be entitled to rely upon the accuracy and completeness thereof. The CLIENT recognizes that it is difficult for S-H to assure the accuracy, completeness and sufficiency of such client-furnished information, either because it is provided by others or because of errors or omissions which may have occurred in assembling the information the CLIENT is providing. Accordingly, the CLIENT agrees, to the fullest extent permitted by law, to indemnify and hold harmless S-H, its officers, directors, shareholders, employees, agents, subconsultants and affiliated companies, and any of them, from and against any and all claims, liabilities, losses, costs, expenses (including reasonable attorneys' fees, experts' fees, and any other legal costs) for injury or loss arising or allegedly arising from errors, omissions or inaccuracies in documents or other information provided by the CLIENT.

## **UNDERGROUND UTILITIES**

Information for location of underground utilities may come from the CLIENT, third parties, and/or research performed by S-H or its subcontractors. S-H will use the standard of care defined in this Agreement in providing this service. The information that S-H must rely on from various utilities and other records may be inaccurate or incomplete. Therefore, the CLIENT agrees, to the fullest extent permitted by law, to indemnify and hold harmless S-H, its officers, directors, shareholders, employees agents, subconsultants, affiliated companies, and any of them for all claims, losses, costs and damages arising out of the location of underground utilities provided or any information related to underground utilities by S-H under this Agreement.

## **CONTRACTOR MATTERS**

CLIENT agrees that S-H shall not be responsible for the acts or omissions of the CLIENT's contractor, or subcontractors, their employees, agents, consultants, suppliers or arising from contractor's or subcontractors' work, their employees, agents, consultants, suppliers or other entities that are responsible for performing work that is not in conformance with the construction Contract Documents, if any, prepared by S-H under this Agreement. S-H shall not have responsibility for means, methods, techniques, sequences, and progress of construction of the contractor, subcontractors, agents, employees, agents, consultants, or other entities. In addition, CLIENT agrees that S-H is not responsible for safety at the project site and that safety during construction is for the CLIENT to address in the contract between the CLIENT and contractor.

## **SHOP DRAWING REVIEW**

If, as part of this Agreement S-H reviews and approves Contractor submittals, such as shop drawings, product data, samples and other data, as required by S-H, these reviews and approvals shall be only for the limited purpose of checking for conformance with the design concept and the information expressed in the contract documents. This review shall not include review of the accuracy or completeness of details, such as quantities, dimensions, weights or gauges, fabrication processes, construction means or methods, coordination of the work with other trades or construction safety precautions, all of which are the sole responsibility of the Contractor. S-H's review shall be conducted with reasonable promptness while allowing sufficient time in S-H's judgment to permit adequate review. Review of a specific item shall not indicate that S-H has reviewed the entire assembly of which the item is a component. S-H shall not be responsible for any deviations from the contract documents not brought to the attention of S-H in writing by the Contractor. S-H shall not be required to review partial submissions or those for which submissions of correlated items have not been received.

## **OPINIONS OF PROBABLE COST**

If, as part of this Agreement S-H is providing opinions of probable construction cost, the CLIENT understands that S-H has no control over costs or the price of labor, equipment or materials, or over the Contractor's method of pricing, and that S-H's opinions of probable construction costs are to be made on the basis of S-H's qualifications and experience. S-H makes no warranty, expressed or implied, as to the accuracy of such opinions as compared to bid or actual costs.

## **CONSTRUCTION OBSERVATION**

If, as part of this Agreement S-H is providing construction observation services, S-H shall visit the project at appropriate intervals during construction to become generally familiar with the progress and quality of the contractors' work and to determine if the work is proceeding in general accordance with the Contract Documents. Unless otherwise specified in the Agreement, the CLIENT has not retained S-H to make detailed inspections or to provide exhaustive or continuous project review and observation services. S-H does not guarantee the performance of, and shall have no responsibility for, the acts or omissions of any contractor, its subcontractors, employees, agents, consultants, suppliers or any other entities furnishing materials or performing any work on the project.

S-H shall advise the CLIENT if S-H observes that the contractor is not performing in general conformance of Contract Documents. CLIENT shall determine if work of contractor should be stopped to resolve any problems.

## **OTHER SERVICES**

The CLIENT may direct S-H to provide other services including, but not limited to, any additional services identified in S-H's proposal. If S-H agrees to provide these services, then the schedule shall be reasonably adjusted to allow S-H to provide these services. Compensation for such services shall be at S-H's Standard Hourly Fee Schedule in effect at the time the work is performed unless there is a written Amendment to Agreement that contains an alternative compensation provision.

## **OWNERSHIP & REUSE OF INSTRUMENTS OF SERVICE**

All reports, plans, specifications, field data and notes and other documents, including all documents on electronic media, prepared by S-H as instruments of service shall remain the property of S-H. The CLIENT shall not reuse or make any modifications to the plans and specifications without the prior written authorization of S-H. The CLIENT agrees, to the fullest extent permitted by law, to defend, indemnify and hold harmless S-H its officers, directors, shareholders, employees, agents, subconsultants and affiliated companies, and any of them from any and all claims, losses, costs or damages of any nature whatsoever arising out of, resulting from or in any way related to any unauthorized reuse or modifications of the construction documents by the CLIENT or any person or entity that acquires or obtains the plans and specifications from or through the CLIENT without the written authorization of S-H.

## **DISPUTE RESOLUTION**

If a dispute arises between S-H and CLIENT, the executives of the parties having authority to resolve the dispute shall meet within thirty (30) days of the notification of the dispute to resolve the dispute. If the dispute is not resolved within such thirty (30) day time period, CLIENT and S-H agree to submit to non-binding mediation prior to commencement of any litigation and that non-binding mediation is a precondition to any litigation. Any costs incurred directly for a mediator, shall be shared equally between the parties involved in the mediation.

## **EXCUSABLE EVENTS**

S-H shall not be responsible for any event or circumstance that is beyond the reasonable control of S-H that has a demonstrable and adverse effect on S-H's ability to perform its obligations under this Agreement or S-H's cost and expense of performing its obligations under this Agreement (an "Excusable Event"), including without limitation, a change in law or applicable standards, actions or inactions by a governmental authority, the presence or encounter of hazardous or toxic materials on the Project, war (declared or undeclared) or other armed conflict, terrorism, sabotage, vandalism, riot or other civil disturbance, blockade or embargos, explosion, epidemic, quarantine, strike, lockout, work slowdown or stoppage, accident, act of God, failure of any governmental or other regulatory authority to act in a timely manner, unexcused act or omission by CLIENT or contractors of any level (including, without limitation, failure of the CLIENT to furnish timely information or approve or disapprove of S-H's services or work product promptly, delays in the work caused by CLIENT, CLIENT's suspension, breach or default of this Agreement, or delays caused by faulty performance by the CLIENT or by contractors of any level). When an Excusable Event occurs, the CLIENT agrees S-H is not responsible for damages, nor shall S-H be deemed to be in default of this Agreement, and S-H shall be entitled to a change order to equitably adjust for S-H's increased time and/or cost to perform its services due to the Excusable Event.

## **ASSIGNMENT**

Neither party to this Agreement shall transfer, sublet or assign any rights under or interest in this Agreement (including but not limited to monies that are due or monies that may be due) without the prior written consent of the other party.

## **SEVERABILITY, SURVIVAL AND WAIVER**

Any provision of this Agreement later held to be unenforceable for any reason shall be deemed void, and all remaining provisions shall continue in full force and effect. All obligations arising prior to the termination of this Agreement and all provisions of this Agreement allocating responsibility or liability between the CLIENT and S-H shall survive the completion of the services hereunder and the termination of this Agreement. The failure of a party to insist upon strict compliance of any term hereof shall not constitute a waiver by that party of its rights to insist upon strict compliance at a subsequent date.

## **GOVERNING LAW**

This Agreement shall be governed pursuant to the laws in the state of the locale of the S-H office address written in this Agreement.

## **EQUAL EMPLOYMENT OPPORTUNITY**

It is the policy of S-H to provide equal employment opportunities for all. S-H enforces the following acts and amendments as presented by Federal government or State governments: Title VII of the Civil Rights Act of 1965, Age Discrimination in Employment ACT (ADEA), Americans With Disabilities Act (ADA), Iowa Civil Rights Act of 1965, and Illinois Human Rights Act [ 775ILCS 5]. S-H will not discriminate against any employee or applicant because of race, creed, color, religion, sex, national origin, gender identity, sexual orientation, marital status, ancestry, veteran status, or physical or mental handicap, unless related to performance of the job with or without accommodation.

## **COMPLETE AGREEMENT**

This Agreement constitutes the entire and integrated agreement between the CLIENT and S-H and supersedes all prior negotiations, representations and agreements, whether oral or written. If the CLIENT issues a Purchase Order of which this Agreement becomes a part, the terms of this Agreement shall take precedence in the event of a conflict of terms.

### AGREEMENT

This proposal shall become the Agreement for Services when accepted by both parties. Original, facsimile, electronic signatures or other electronic acceptance by the parties (and returned to Shive-Hattery) are deemed acceptable for binding the parties to the Agreement. The Client representative signing this Agreement warrants that he or she is authorized to enter into this Agreement on behalf of the Client.

Thank you for considering this proposal. We look forward to working with you. If you have any questions concerning this proposal, please contact us.

Sincerely,  
SHIVE-HATTERRY, INC.



Jenifer Bates, Senior Civil Engineer-Project Manager  
jbates@shive-hattery.com

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### **AGREEMENT ACCEPTED AND SERVICES AUTHORIZED TO PROCEED**

**CLIENT:** City of Carroll, IA

**BY:** \_\_\_\_\_ **TITLE:** \_\_\_\_\_  
(signature)

**PRINTED NAME:** \_\_\_\_\_ **DATE ACCEPTED:** \_\_\_\_\_

**CC:** Craig Erickson

## STANDARD HOURLY FEE SCHEDULE

### Effective January 1, 2020 to December 31, 2020

**PROFESSIONAL STAFF:**

|         |          |
|---------|----------|
| Grade 1 | \$ 90.00 |
| Grade 2 | \$109.00 |
| Grade 3 | \$122.00 |
| Grade 4 | \$136.00 |
| Grade 5 | \$150.00 |
| Grade 6 | \$163.00 |
| Grade 7 | \$177.00 |
| Grade 8 | \$195.00 |
| Grade 9 | \$210.00 |

**ADMIN STAFF:** \$ 62.00

**TECHNICAL STAFF:**

|         |          |
|---------|----------|
| Grade 1 | \$ 63.00 |
| Grade 2 | \$ 78.00 |
| Grade 3 | \$ 88.00 |
| Grade 4 | \$ 95.00 |
| Grade 5 | \$108.00 |
| Grade 6 | \$122.00 |
| Grade 7 | \$137.00 |

**SURVEY STAFF:**

|  |          |
|--|----------|
| One Person                               | \$135.00 |
| Two Person                               | \$208.00 |
| One Person with ATV                      | \$161.00 |
| Two Person with ATV                      | \$234.00 |
| Drone Surveyor (Video or Photogrammetry) | \$160.00 |
| Drone Surveyor (Thermography)            | \$320.00 |
| Hydrographic Survey Crew (Two Person)    | \$254.00 |
| Scanning Surveyor                        | \$175.00 |
| Surveyor with Two Scanners               | \$250.00 |

**REIMBURSABLE EXPENSES:****TRAVEL**

|                        |              |
|------------------------|--------------|
| Mileage- Car/Truck     | \$0.57/ Mile |
| Mileage- Survey Trucks | \$0.67/ Mile |
| Lodging, Meals         | Cost + 10%   |
| Airfare                | Cost + 10%   |
| Car Rental             | Cost + 10%   |

**IN-HOUSE SERVICES**

|                      |                |
|----------------------|----------------|
| <b>Prints/Plots:</b> |                |
| Bond                 | \$ .30/Sq. Ft. |
| Mylar                | \$ .75/Sq. Ft. |
| Photogloss           | \$ .90/Sq. Ft. |
| Color Bond           | \$ .60/Sq. Ft. |
| Foam Core Mounting   | \$ 13.00       |

**OUTSIDE SERVICES**

|                       |            |
|-----------------------|------------|
| Aerial Photogrammetry | Cost + 10% |
| Professional Services | Cost + 10% |
| Prints/Plots/Photos   | Cost + 10% |
| Deliveries            | Cost + 10% |

**Color Prints:**

|             |         |
|-------------|---------|
| Letter Size | \$ 1.00 |
| Legal Size  | \$ 2.00 |

## Trail Exhibit



# City of Carroll

112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-1000

FAX: (712) 792-0139

MEMO TO: Mike Pogge-Weaver, City Manager *MSW*

FROM: Jack Wardell, Director of Parks and Recreation *JW*

DATE: January 8, 2020

SUBJECT: Three (3) Recumbent Bikes w/ Interactive Display

- Report of Bid Opening

**Pre-Bid Estimate: F.Y. 20 - Budgeted Item \$15,000.00**

On January 7, 2020 six bids were received at the time of the bid opening and the results are listed below:

| <u>Bidder</u>                              | <u>Model</u> | <u>Price</u> |
|--|--------------|--------------|
| 1. Nova Fitness – Omaha NE                 | Cybex R      | \$12,760.10  |
| 2. Nova Fitness – Omaha, NE                | Intenza E2   | \$13,113.75  |
| 3. Johnson Commercial Fitness – Clive, IA  | Matrix R7xi  | \$14,070.00  |
| 4. Johnson Commercial Fitness – Clive, IA  | Matrix R7xe  | \$11,370.00  |
| 5. Foremost Fitness Group – High Ridge, MO | True C900    | \$10,350.00  |
| 6. Foremost Fitness Group – High Ridge, MO | True C400    | \$ 9,450.00  |

All bids met the minimum specifications outlined in the bid documents.

Foremost Fitness Group does have the lowest bid price on both Model's of the True C900 & True C400 bikes. The main difference is the C900 model is made for more commercial use and has one more year of warranty on labor. The C900 model warranty is three years on labor and three years on parts. The C400 model warranty is five year on parts and two years on labor. With the True C900 bike constructed better for higher use, it would be staff's recommendation to purchase the True C900 bikes. Each C900 bike is \$300 more. The plan is to keep the bikes for 7 years, each bike would cost \$42 more per year but the City is getting a higher performing bike.

**RECOMMENDATION:** For the Mayor and City Council to approve the bid from Foremost Fitness Group for the purchase price of \$10,350.00 for three True C900 bikes.

City of Carroll  
Parks & Recreation Department  
Carroll Recreation Center  
716 N Grant Road  
Carroll, Iowa 51401  
712-792-5400

[www.carrollreccenter.com](http://www.carrollreccenter.com)

**Bids were opened:** 01/06/19

**For:** Three (3) Recumbent Bikes w/ Interactive Display

**Pre-Bid Estimate:** \$15,000.00

|   | <b>Bidder</b>                                  | <b>Bid Amount</b>            |
|---|--|------------------------------|
| 1 | <u>Nova Fitness - Omaha NE</u>                 | <u>\$ 12,760.10</u>          |
| 2 | <u>Johnson Commercial - Clive, IA</u>          | <u>Option 1 \$ 14,070.00</u> |
| 3 | <u>Johnson Commercial Fitness - Clive, IA</u>  | <u>Option 2 \$ 11,370.00</u> |
| 4 | <u>Foremost Fitness Group - High Ridge, MO</u> | <u>Option 1 \$ 10,350.00</u> |
| 5 | <u>Foremost Fitness Group - High Ridge, MO</u> | <u>Option 2 \$ 9,450.00</u>  |

Signed:

Laura A. Schaefer, City Clerk

Date: 01/06/2020

## TRUE C900 Recumbent Bike



# City of Carroll

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112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Honorable Mayor and Members of the City Council

**FROM:** Mike Pogge-Weaver, City Manager *MPW*

**DATE:** January 8, 2020

**SUBJECT:** Committee Reports

1. Library Board (meets 3<sup>rd</sup> or 4<sup>th</sup> Monday of month) –
2. Board of Adjustment (meets 1<sup>st</sup> Monday of month) –
3. Planning and Zoning Commission (meets 2<sup>nd</sup> Wednesday of month) – **December 11, 2019**
4. Carroll Airport Commission (meets 2<sup>nd</sup> Monday of month) –
5. Parks, Recreation & Cultural Advisory Board (meets 3<sup>rd</sup> Monday of January, March, May, July, September and November) –
6. Carroll County Solid Waste Management Commission (meets 2<sup>nd</sup> Tuesday of month) – **December 17, 2019**
7. Carroll Historic Preservation Commission (no regular meeting dates) –
8. Safety Committee (no regular meeting dates) –
9. Civil Service Commission (as needed) –

PLANNING AND ZONING COMMISSION  
MINUTES OF DECEMBER 11, 2019

The Carroll Planning and Zoning Commission met in regular session on December 11, 2019, 5:15 PM, in the Farner Government Building, Mayor's Office. Present: Dawn Bonham, Ron Juergens, Angelo Luis, Dan Messerich, Jayne Pietig and Nancy Riddle. Absent: Pat Macke, Katie McQueen and Jayne Pietig. Also present: Mike Pogge-Weaver, David Bruner, City Attorney and Greg Schreck, Building/Fire Safety Official. Commissioner Juergens presided.

\* \* \* \* \*

MOTION by Juergens, second by Messerich, to approve the minutes of the June 12, 2019 as mailed. All present voted aye. Absent: Macke, McQueen and Venteicher. Motion carried.

\* \* \* \* \*

A request from Martin J. Steffes, Vice-President of Roman J. Steffes & Sons Construction, Inc., to change the zoning from P.U.D., Planned Unit Development with an underlay zoning of R-5, High-Density Residential District to R-3, Low-Density Residential District for an area legally described as a parcel of land located in the southeast quarter of Section 19, Township 84 North, Range 34 West of the Fifth P.M., Carroll County, Iowa being more particularly described as follows: Referring to the southeast corner of the southeast quarter of said section 19; thence N00°27'59"W, on the east line of said southeast quarter, 935.42 feet; thence S89°50'09"W on the north line of East Business Park Subdivision 552.83 feet to the point of beginning; thence N00°15'33"W, 339.98 feet to the south line of Northridge Fourth Subdivision, Phase Three; thence S89°50'21"W, on said south line, 694.67 feet to the east right of way line of Bella Vista Drive; thence S00°15'33"E, on said east line, 340.02 feet to the north line of East Business Park; thence N89°50'09"E, on said north line, 694.67 feet to the point of beginning, containing 5.42 acres, more or less. All adjacent property owners were notified of the hearing by mail and proof of public notice of a hearing was presented. The public hearing was opened at 5:18 PM. Marty Steffes was present to represent and support the request. No one appeared in opposition. The public hearing was closed at 5:18 P.M. MOTION by Messerich, second by Pietig to recommend to the City Council approval of the zoning change request for the area described from P.U.D., Planned Unit Development with an underlay zoning of R-5, High-

Density Residential District to R-3, Low-Density Residential District. All present voted aye.  
Absent: Macke, McQueen and Venteicher. Motion carried.

\* \* \* \* \*

MOTION by Messerich, second by Pietig, to adjourn at 5:19 PM. All present voted Aye.  
Absent: Macke, McQueen and Venteicher. Motion carried.

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Ron Juergens, Commissioner

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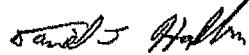
Michel J. Pogge-Weaver, City Manager

CARROLL COUNTY SOLID WASTE MANAGEMENT COMMISSION  
EXECUTIVE BOARD MEETING--UNOFFICIAL MINUTES

December 17, 2019

1. The meeting was called to order at 7:00 a.m. by Chairman Jeff Anthofer, in the office of the Carroll County Recycling Center. Others in attendance were Dr. Eric Jensen, City of Carroll, exited at 8:22 a.m.; Rich Ruggles, Carroll County Supervisor; and Harvey Dales, City of Manning, arrived at 7:15 a.m. Also attending were Mary Wittry, Director; Dan Halbur, Office Manager; and Karen Monical, Education Coordinator.
2. Agenda: Wittry added to "other" discussion on representation on board. With the addition, Ruggles made the motion to approve the agenda and Dr. Jensen seconded. Motion carried, all voting aye.
3. Dr. Jensen made the motion and Ruggles seconded to approve the minutes of the Executive Board Meeting on November 19, 2019. Motion carried, all voting aye.
4. Dales reviewed the Bills Payable--see attached. Wittry went over the following: Foth--\$11073—general, groundwater, and cell 5B/C; Recovery Systems--\$14244—equipment and seal kit; SilverStone Group --\$2400— actuarial report. Ruggles made the motion and Dr. Jensen seconded to approve the bills as presented. Motion carried, all voting aye.
5. Halbur presented the financial report --see attached. Dr. Jensen made the motion and Ruggles seconded to approve the financial report as presented. Motion carried, all voting aye.
6. Wittry reported that no changes were made to the draft audit as presented at the November 19, 2019 board meeting. Dr. Jensen made the motion and Ruggles seconded to approve the June 30, 2019 audit as presented. Motion carried, all voting aye.
7. Wittry presented the proposed amended budget for 2019-2020. Dales made the motion and Dr. Jensen seconded to approve the proposed amended budget for 2019-2020 as presented. Motion carried, all voting aye.
8. Wittry presented the proposed budget for 2020-2021. This budget includes increases to tipping fees for demolition and construction to \$50/ton, special waste to \$75/ton, and processing of out of county recyclables to \$57.50/ton; an increase of 8.23% to employee health insurance premiums; removal of recycling roll offs; and a 2.50% wage increase. Dales made the motion and Ruggles seconded to approve the proposed budget for 2020-2021 as presented except for the removal of recycling roll offs. Motion carried, all voting aye.
9. Wittry reported that Cathy Toms has been hired for the Office Manager position and will start January 13, 2020. Ruggles made the motion and Dales seconded to approve the new hire with the proposed wage package. Motion carried, all voting aye.
10. Wittry reported that an Iowa Municipalities Workers Compensation Association staff member conducted a safety inspection at the Recycling Center and Landfill. It was recommended that Commission staff do not lift TV's from customers' vehicles. It is now Commission policy that no staff member will assist in the removal of a TV from customers' vehicles.
11. Project updates: Wittry reported that the recycling modification project has been completed.
12. Recycling update: Wittry informed the board that prices held steady from last month and products continue to move; New Hope's last day is December 31, 2019; and that the Commission received a call from Westco Industries.
13. Landfill update: Wittry reported that the fence is being installed.
14. Next meeting date: **Executive Board on Wednesday, January 8, 2020 at 5:30 p.m.**  
**Annual Meeting on Wednesday, January 8, 2020 at 7:00 p.m.**
15. Other: Wittry will reach out to the City of Breda regarding who will be their new representative on the Executive Board.
16. Anthofer made the motion and Ruggles seconded to adjourn the meeting at 8:42 a.m. Motion carried, all voting aye.

Respectfully submitted by:



Dan Halbur