City Council Meetings City Hall - Webster City, Iowa January 17, 2022 - 6:00 p.m.

Council Members and minimal staff will be meeting in the Council Chambers at City Hall.

Due to the COVID-19 concerns and social distancing recommendations, this meeting will be Open to the Public, with limited seating available in the Council Chambers, and also by ELECTRONIC MEANS.

Iowa Code Section 21.8 outlines the guidelines to hold an electronic meeting when there are valid concerns that an in-person meeting is "impossible or impractical".

Topic: City Council Meeting – 1-17-22

Time: 1-17-22, 6:00 PM Central Time (US and Canada)

Join Zoom Meeting

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The meeting can also be accessed by visiting the City of Webster City Facebook page where it will be live-streamed at https://www.facebook.com/cityofwebstercity/ The video will also be posted to our YouTube Channel.

FAIR HOUSING BOARD (City Council)

ROLL CALL

Motion on Approval of Agenda

- a. Motion on MINUTES of January 18, 2021.
- b. Motion to Elect Chairperson and Vice Chairperson. (Currently Mayor and Mayor Pro Tem)
- c. Motion on Appointment by the Chairperson of the Investigating Committee and such other offices as the Board may decide, as provided by the CODE of Ordinances of the City of Webster City, Iowa 2019 Chapter 28, Article II, Section 28-27.

 (Currently City Manager, City Clerk and Planning Director)
- d. Any other matters that may come before the Board
- e. Adjourn Fair Housing Board meeting

REGULAR CITY COUNCIL MEETING

ROLL CALL

Motion on Approval of Agenda

Pledge of Allegiance

PETITIONS – COMMUNICATIONS – REQUESTS

This is the time of the meeting that a citizen may address the Council on a matter not on the Agenda. (no more than five minutes per person)

Except in cases of emergency, the City Council will not take any action at this meeting, but may ask the City Staff to research the matter or have the matter placed on the Agenda for a future meeting.

a. Public Information

2. MINUTES AND CLAIMS

The following items have been deemed to be non-controversial, routine actions to be approved by the Council in a single motion. If a Council member, or a member of the audience wishes to have an item removed from this list, it will be considered in its normal sequence on the Agenda.

- a. MINUTES of January 3, 2022
- b. **RESOLUTION** on **PAYROLL** for the period ending January 1, 2022 and paid on January 7, 2022
- c. **RESOLUTION** on **BILLS** Approve **FUND LIST**

3. GENERAL AGENDA

a. Presentation by Williams & Company P.C. on the 2020-2021 City of Webster City, Iowa AUDIT.

Motion accepting and placing on file the 2020-2021 City of Webster City Audit.

- b. Discussion regarding Donations to Non-Profits

 <u>LETTER-OPINION</u> 1-12-22 from City Attorney

 2020-2021 NON-PROFITS CONTRIBUTIONS
- c. Third reading of an Ordinance repealing the Code of Ordinances of the City of Webster City, Iowa, 2019, by amending Chapter 40, Pertaining to Solid Waste within the corporate limits of the City of Webster City, Iowa.

ORDINANCE

Pass and Adopt Ordinance

- d. <u>COUNCIL MEMORANDUM</u> <u>RESOLUTION</u> authorizing the sale of real estate and approving execution of a Warranty Deed conveying City owned property in Brewer Creek Estates Fifth Addition, Webster City, to Mulley Land Company, Goldfield, Iowa. <u>DEED</u> <u>PARCEL MAP BREWER CREEK</u>
- e. <u>COUNCIL MEMORANDUM</u> <u>RESOLUTION</u> releasing an Option for Purchase of City-Owned property in Southeast Development Park #2, Webster City, Iowa. <u>OPTION</u> <u>RELEASE</u> <u>PARCEL MAP SE DEV</u>
- f. <u>COUNCIL MEMORANDUM</u> Request from Street Department Supervisor to seek bids for the purchase of a Bulk Water Station and authorization to purchase if the bids come in under budget.

QUOTE OVERVIEW STATION CIP SHEET

g. <u>COUNCIL MEMORANDUM</u> <u>RESOLUTION</u> authorizing the Assistant City Manager to submit an application to the Iowa Economic Development Authority Downtown Housing Grant Program for the Development of 2 Two Bedroom Apartments at 637 2nd Street, Webster City, Iowa.

GRANT REAL ESTATE GRANT APARTMENTS DOWNTOWN GRANT 637 2nd

- h. <u>COUNCIL MEMORANDUM</u> <u>RESOLUTION</u> authorizing the City Manager to sign and execute Engagement Letter with PFM Financial Advisors, LLC. ENGAGE LTR
- i. Amending <u>RESOLUTION</u> No. 2021-144 establishing Fees for Services by adding sections establishing Fees for Speeding Violations and Other Motor Vehicle Violations.

City Council Meeting Agenda January 17, 2022

4. REPORTS AND RECOMMENDATIONS OF OFFICERS, BOARDS AND COMMISSIONS

- a. City Manager REPORT December 2021
- b. Inspection Department REPORT December
- c. Police Department REPORT December
- d. Nuisance REPORT December
- e Fire Department REPORT December
- f. Council Committee Reports
- g. Other reports and recommendations

5. CLOSED SESSION

a. Meet in Closed Session to evaluate the performance of the City Manager, which is necessary to prevent needless and irreparable injury to that individual's reputation and that individual requests a closed session as provided by Chapter 21.5 I of the Code of lowa.

RETURN TO OPEN SESSION

6. ADJOURN

NOTE: The Council may act by motion, resolution or ordinance on items listed on the Agenda

FAIR HOUSING BOARD MEETING MINUTES Webster City, Iowa January 18, 2021

The Fair Housing Board, Webster City, Iowa met in regular session electronically through the Zoom platform, at 6:00 p.m. January 18, 2021 prior to the regular City Council Meeting, upon call of the mayor and the advanced agenda. The meeting was called to order by Mayor John Hawkins and roll being called there were present: Katelin Hartmann, John Hawkins, Matt McKinney, Brian Miller and Logan Welch.

It was moved by Welch and seconded by Miller to approve the agenda. ROLL CALL: Hartmann, Hawkins, McKinney, Miller and Welch voting aye
 It was moved by McKinney and seconded by Welch that the minutes of the January 20, 2020 meeting be approved. ROLL CALL: Hawkins, McKinney, Miller, Welch and Hartmann voting aye
 It was moved by Hartmann and seconded by Welch authorizing the Mayor (John Hawkins) to serve as Chairperson and the Mayor-Pro Tem (Brian Miller) to serve as Vice-Chairperson. ROLL CALL: McKinney, Miller, Welch, Hartmann and Hawkins voting aye
3. It was moved by Welch and seconded by Miller that the Appointment by the Chairperson of the City Manager, City Clerk and City Planning Director to the Investigating Committee and such other offices as the Board may decide, as provided by the Code of Ordinances of the City of Webster City, Iowa 2019, Chapter 28, Article II, Section 28-27 be approved. ROLL CALL: Miller, Welch, Hartmann, Hawkins and McKinney voting aye
4. Other matters brought before the board: None brought forth.
It was moved by Miller and seconded by Welch that the Fair Housing Board
adjourn. ROLL CALL: Welch, Hartmann, Hawkins, McKinney and Miller voting aye
The January 18, 2021 Fair Housing Board stood adjourned at 6:03 p.m.
John Hawkins, Mayor Karyl K. Bonjour, City Clerk

ARTICLE II. FAIR HOUSING PRACTICES AND STANDARDS*

Sec. 28-21. Purpose.

The purpose of this article is to establish standards to ensure that all residents in the city may purchase or rent adequate housing facilities of their choice without regard to their race, color, creed, gender, sexual orientation, gender identity, religion, national origin, disability, or familial status.

(Code 1996, § 166.01)

Sec. 28-22. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Commission means the state civil rights commission created by the Code of Iowa ch. 601A.

Commissioner means a member of the commission.

Disability means the physical or mental condition of a person which constitutes a substantial disability, and the condition of a person with a positive human immunodeficiency virus test result, a diagnosis of acquired immune deficiency syndrome, a diagnosis of acquired immune deficiency syndrome-related complex, or any other condition related to acquired immune deficiency syndrome. The inclusion of a condition related to a positive human immunodeficiency virus test result in the meaning of the term "disability" under the provisions of this article does not preclude the application of the provisions of this article to conditions resulting from other contagious or infectious diseases.

Housing means any building, structure, or facility, or portion thereof, that is used or occupied or is intended, arranged, or designed to be used or occupied as the home, residence or sleeping place of one or more individuals, groups or families, and any vacant land offered for sale or lease for the purpose of constructing or locating such building, structure, facility and includes any interest in housing as so defined, fee simple, leasehold or other.

Lending institution means any bank, insurance company, savings and loan association or any other person regularly engaged in the business of lending money or guaranteeing loans.

^{*}State law reference—Unfair or discriminatory housing practices, Code of Iowa § 216.8.

Unfair practice or discriminatory practice means any of those practices specified as unfair or discriminatory in section 28-33. (Code 1996, § 166.02)

Sec. 28-23. Unfair or discriminatory housing practices.

It shall be an unfair or discriminatory practice for any owner, or person acting for an owner, of rights to housing or real property, with or without compensation, including, but not limited to, persons licensed as real estate brokers or salespersons, attorneys, auctioneers, agents or representatives by power of attorney or appointment, or any person acting under court order, deed of trust, or will:

- (1) Refuse to sell, rent or lease. To refuse to sell, rent, or lease, assign or sublease any real property or housing accommodation or part, portion or interest therein, to any person because of the race, color, creed, gender, sexual orientation, gender identity, religion, national origin, disability, or familial status of such person.
- (2) Discriminate. To discriminate against any person because of his race, color, creed, gender, sexual orientation, gender identity, religion, national origin, disability, or familial status in the terms, conditions or privileges of the sale, rental, lease assignment or sublease of any real property or housing accommodation or any part, portion or interest therein.
- (3) Advertising. To directly or indirectly advertise, or in any other manner indicate or publicize that the purchase, rental, lease, assignment or sublease of any real property or housing accommodation or any part, portion or interest therein, by persons of a particular race, color, creed, gender, sexual orientation, gender identity, religion, national origin, disability, or familial status is unwelcome, objectionable, not acceptable or not solicited.
- (4) Terms or conditions. To include in the terms or conditions of any sale, lease, sublease, rental, assignment or other transfer of housing any condition or provision that purports to forbid or discourages or attempts to discourage the ownership, leasing, possession, occupancy or use of such housing by persons because of race, color, creed, gender, sexual orientation, gender identity, religion, national origin, disability, or familial status.
- (5) Coercion. Directly or indirectly to cause or coerce, or attempt to cause or coerce, any person to do any act declared to be an unlawful housing practice, or to engage in economic reprisal or otherwise retaliate, or to cause or coerce or attempt to cause or coerce another person to engage in economic reprisal or otherwise retaliate, against any person because such person has opposed an

unlawful housing practice or has filed a complaint, testified, assisted or participated in any manner in any investigation, proceeding or hearing under this article.

(Code 1996, § 166.03)

State law reference—Similar provision, Code of Iowa § 216.8.

Sec. 28-24. Unfair or discriminatory housing practices by lending institutions.

It shall be an unlawful housing practice for any lending institution to discriminate in lending money, guaranteeing loans, accepting mortgages or otherwise making available money for the purchase, acquisition, construction, alteration, repair or maintenance of any housing or to discriminate in the extension of service in connection therewith because of race, color, creed, gender, sexual orientation, gender identity, religion, national origin, disability, or familial status.

(Code 1996, § 166.04)

State law reference—Unfair credit practices, Code of Iowa § 216.10.

Sec. 28-25. Aiding, abetting or retaliation.

It is unfair or discriminatory practice for any person to intentionally aid, abet, compel or coerce another person to engage in any of the practices declared unfair or discriminatory by this article. It is also an unfair or discriminatory practice for any person to discriminate or retaliate against another person in any of the rights protected against discrimination by this article because such person has lawfully opposed any practice forbidden under this article, obeys the provisions of this article, or has filed a complaint, testified, or assisted in any proceeding under this article.

(Code 1996, § 166.05)

State law reference—Similar provision, Code of Iowa § 216.11.

Sec. 28-26. Exceptions.

The provisions of this article shall not apply to:

- (1) Religion. Any bona fide religious institution with respect to any qualifications it may impose based on religion, when such qualifications are related to a bona fide religious purpose.
- (2) Owner occupied duplex. The rental or leasing of a housing accommodation in a building which contains housing accommodations for not more than two families living independently of each other, if the owner or members of the owner's family reside in one of such housing accommodations.

(3) Rental of rooms. The rental or leasing of less than six rooms within a single housing accommodation by the occupant or owner of such housing accommodation, if the owner or member of the owner's family resides therein.

(Code 1996, § 166.06)

State law reference—Similar provisions, Code of Iowa § 216.12.

Sec. 28-27. Fair housing board.

- (a) Established; membership; terms. The city has created a fair housing board which shall consist of the elected council members. The terms for those on the board shall be the same terms that each elected council member holds for the council office.
 - (b) Officers, quorum, expenses, member compensation and rules. The board shall:
 - (1) Officers. Hold one meeting in the month of January to elect a chairperson and vice-chairperson and such other officers as the board may decide. All officers shall be members of the board.
 - (2) Quorum. A quorum shall be three members of the board.
 - (3) Meetings. Hold all other meetings at the call of the chairperson, vice-chairperson or any three members of the board by giving at least 48 hours' notice to every member of the board. The call for a meeting shall include an agenda and only matters included in that agenda may be discussed at the meeting. If all members of the board agree in writing, prior notice of 48 hours to a meeting may be waived.
 - (4) Expenses and compensation. Receive actual and necessary expenses incurred within the limits established in city budget. Members of the board shall receive no compensation.
 - (5) Rules. Adopt, amend or rescind such rules as may be necessary for the conduct of its business.
 - (c) Powers. The board shall have the following powers and duties:
 - (1) Complaints. To receive, investigate, and pass upon charges or complaints alleging unfair or discriminatory practices, as provided in section 28-23.
- (2) Reduce discrimination. To investigate and study the existence, character, causes, and extent of discrimination in housing in the city and to attempt the elimination of such discrimination by education and conciliation.
- (3) Reports and publications. To issue such publications and reports of investigations and research as in the judgment of the board shall tend to promote good

- will among the various racial, religious and ethnic groups of the city and which shall tend to minimize or eliminate discrimination in housing because of race, creed, color, national origin, religion or ancestry.
- (4) Report to council. To prepare and transmit to the mayor and council from time to time, but not less often than once each six months, reports describing its proceedings, investigations, hearings conducted and the outcome thereof, decisions rendered, and the other work performed by the board.
- (5) Recommendations. To make recommendations to the mayor and council for such further legislation concerning discrimination because of race, creed, color, national origin, religion, or ancestry as it may deem necessary and desirable.
- (6) Cooperate with others. To cooperate, within the limits of any appropriations made for its operation, with other agencies or organizations, both public and private, whose purposes are not inconsistent with those of this article, and in the planning and conducting of programs designed to eliminate racial, religious, cultural and inter-group tensions in housing.

(Code 1996, §§ 166.07—166.09)

Sec. 28-28. Charge.

Charges may be made as follows:

- (1) Who may file. Any person claiming to be aggrieved by a discriminatory or unfair practice in housing within the city may, alone or by an attorney, make, sign, and file a verified written charge of discriminatory practice. The board, a member of the board, the city attorney, or the state civil rights commission may in like manner make, sign and file such charge.
- (2) Filing. Charges may be filed with any member of the board, with the director or secretary of the board or with the clerk.
- (3) Time of filing. Any charge filed under this article shall be so filed within 60 days after the most recent act constituting the alleged discriminatory or unfair practice in housing.

(Code 1996, § 166.10)

Sec. 28-29. Notice to state civil rights commission.

Notice shall be given the state civil rights commission as follows:

(1) Manner of notice. The secretary of the board shall immediately notify the state civil rights commission in writing of the filing of a charge under this article by forwarding a copy of the charge and shall provide such other and further information thereon as from time to time the board shall deem proper.

(2) Time of notice. Whenever this article requires the board or its secretary to notify the state civil rights commission of any matter, it shall be the duty of the secretary of the board to transmit such notice or information in writing within five days of the event giving rise to the duty to give notice or information.

(Code 1996, § 166.11)

Sec. 28-30. Investigation for probable cause.

Investigation for probable cause shall be conducted in accordance with the following:

- (1) Investigating committee. Within five days after the filing of a charge, the chairperson of the board or, in the absence of or upon failure of the chairperson to
 act, the vice-chairperson or other member designated by the board shall designate two or more members of the board or one or more members of the staff of
 the board to investigate the charge. The persons are hereafter designated as the
 "investigating committee." If two or more persons are members of the investigating committee, the vote of a majority shall determine all questions. If the
 members of the investigating committee are equally divided on some issue, the
 chairperson of the investigating committee shall have an additional vote.
- (2) Procedure. The investigating committee shall first determine whether probable cause exists to believe that the person charged in the charge has committed an unfair or discriminatory practice. The investigating committee shall take the sworn testimony of the complainant and such other evidence as it deems relevant. The proceedings of the investigating committee shall be in executive session.

(Code 1996, § 166.12)

Sec. 28-31. No probable cause.

Upon a finding of no probable cause, the following procedures shall be followed:

- (1) Investigating committee. If the investigating committee shall find no probable cause to believe that the person charged has committed an unfair or discriminatory practice, it shall report the same to the board and shall notify the complainant in writing by registered or certified mail.
- (2) Failure of complainant to object. If the complainant fails to object to such findings within ten days of delivery of such written notice, the board shall close the case. The secretary of the board shall report such fact to the state civil rights commission.

(3) Objection by complainant. If the complainant objects in writing to such findings within ten days of delivery of such written notice, the board shall hear the complainant's evidence in an executive session. If the board finds no probable cause to believe that the person charged has committed an unfair or discriminatory practice, it shall declare the case closed. If the board finds probable cause to exist, it shall take further proceedings as are provided in the following sections of this article.

(Code 1996, § 166.13)

Sec. 28-32. Finding of probable cause.

Upon report or finding of probable cause, the following procedures shall be followed:

- (1) Investigating committee. If the investigating committee shall find probable cause to believe that the person charged has committed an unfair or discriminatory practice, it shall report the same to the board.
- (2) Conciliation. If the board shall find, on the report of the investigating committee or on its own investigation as provided in section 28-31, probable cause to believe that the person charged has committed an unfair or discriminatory practice as defined by this article, it shall direct the appropriate person to attempt to conciliate the matter, and it shall issue a cause to be served upon such person charged a notice stating the charges against such person and requesting the cooperation of the person charged in conciliation. Service of the notice may be registered or certified mail or by any means provided for the service of original notices in civil actions.
- (3) Public hearing. If the board shall find that probable cause does exist to believe that the person charged has committed an unfair or discriminatory practice as defined by this article, and the board also has probable cause to believe based on past experience or on the surrounding circumstances of the charge in question that conciliation will not be successful, the board may file a complaint for a public hearing as provided by section 28-35 without conducting conciliation proceedings.

(Code 1996, § 166.14)

Sec. 28-33. Conciliation.

The proceedings toward conciliation shall be:

(1) Prepared conciliation agreement. If the person directed to conciliate succeeds in conciliation, they shall report to the board and shall submit a proposed written

conciliation agreement. The conciliation agreement shall be effective only if approved by the person charged and by the board. The complainant shall have an opportunity to be heard as to the terms of the conciliation agreement shall be effective only if approved by the person charged and by the board. The complainant shall have an opportunity to be heard as to the terms of the conciliation agreement, but the board may act without the complainant's approval.

- (2) Agreement accepted by board. If the board accepts the conciliation agreement, it shall close the case, subject to whatever continuing supervision of the charged party is provided in the agreement. If the board accepts the conciliation agreement, it shall communicate the terms of the agreement to the state civil rights commission.
- (3) Agreement rejected by board. If the board rejects the conciliation agreement, it may either direct that further attempts at conciliation be made or it may file its complaint of the discriminatory practice charged and proceed as provided in the following sections of this article. It shall notify the state civil rights commission of the rejection of the proposed agreement and of the action taken.

(Code 1996, § 166.15)

Sec. 28-34. Proceedings upon failure to conciliate.

If after attempts to conciliate, the person directed to conciliate shall find that they are unable to conciliate the matter, they shall report the same in writing to the board. If the board determines the charge to be well founded, it may then file its complaint of the discriminatory practice charged. If the board determines the charge not to be well founded, it shall declare the case closed and shall so notify the parties. In either event, the board shall notify the state civil rights commission of the failure of conciliation efforts and of the action taken.

(Code 1996, § 166.16)

Sec. 28-35. Public hearing.

(a) Notice and hearing. Upon filing the complaint, the board shall issue and cause to be served on the person charged a notice, containing a copy of the complaint and a notice of the time and place at which the hearing will be held on the complaint. The hearing must be held not less than ten days after the issuance of the notice and must be held in a building open to the public in the city. The board may adjourn the hearing from time to time.

- (b) Rights of person charged. The person charged shall have the right to file a written answer to the complaint, to appear in person or by attorney at the hearing, to testify, to call witnesses, and to cross-examine any witnesses who appear.
- (c) Complaint amended. The board shall have the power to amend, reasonably and fairly, the complaint and the party charged shall have the power to amend, reasonably and fairly, the answer to the complaint at any time before a final order is entered in the case.
- (d) City attorney. The city attorney or any attorney designated by the city attorney shall conduct the case on behalf of the board. If the city attorney is unable to conduct the case by reason of conflict of interest or otherwise, the council may appoint a special attorney to conduct the case on behalf of the board. The complainant may introduce further evidence to support the claims alleged in the charge, either in person or by attorney. No member of the investigating committee shall participate in the deliberations of the board on the case except as a witness.
- (e) Failure to appear. If the person charged shall fail to file an answer to the complaint or shall fail to appear in person or by attorney at the hearing, the board shall proceed to consider the testimony offered and shall base its decision thereon.
- (f) Oath; codes of evidence. The evidence shall be taken under oath. The board shall not be bound by the strict rules of evidence prevailing in courts of law or equity, but the right of cross-examination shall be preserved. (Code 1996, § 166.17)

Sec. 28-36. Remedy.

After a public hearing on a complaint is concluded, the board shall within five days issue a written finding of facts which states whether any person charged in the complaint has engaged in or is engaging in the unfair or discriminatory practice complained of. If the board finds a violation of this article, it shall order the person to cease and desist from the unfair or discriminatory practice and to take such affirmative action as necessary to remedy the practice. If the board finds no violation, it shall issue a written finding of facts and dismiss the complaint. (Code 1996, § 166.18)

Sec. 28-37. Suit to enforce.

The board may, within two years after entry of any order under section 28-36, direct the city attorney to bring a suit in the district court of the county for an injunction to compel obedience to its order.

(Code 1996, § 166.19)

CITY COUNCIL MEETING MINUTES Webster City, Iowa January 3, 2022 – 6:00 p.m.

The City Council met in regular session at the City Hall, Webster City, Iowa at 6:00 p.m. on January 3, 2022, upon call of the City Clerk and the advance agenda. The meeting was called to order by City Clerk Karyl Bonjour and roll being called there were present in Council Chambers the following Council Members: John Hawkins, Megan McFarland, Matt McKinney, Brian Miller and Logan Welch.

Iowa Code Section 21.8 outlines the guidelines to hold an electronic meeting when there are valid concerns that an in-person meeting is "impossible or impractical".

Due to the COVID-19 concerns and social distancing recommendations, this meeting was Open to the Public with limited capacity and by electronic means utilizing the Zoom Platform. Details were provided in using the Zoom platform either by joining through the web portal or by calling in to view or participate.

It was moved by Hawkins and seconded by Welch to approve the agenda.

ROLL CALL: Hawkins, McFarland, McKinney, Miller and Welch voting aye.

City Clerk Karyl Bonjour led the Pledge of Allegiance.

ELECTIONS

a. It was moved by Welch and seconded by Miller that the election of John Hawkins to the Office of Mayor for the two year term ending December 31, 2023 be approved.

ROLL CALL: McFarland, McKinney, Miller, Welch and Hawkins voting aye.

b. It was moved by McFarland and seconded by McKinney that the election of Logan Welch to the Office of Mayor Pro Tem for the two year term ending December 31, 2023 be approved.

ROLL CALL: McKinney, Miller, Welch, Hawkins and McFarland voting aye.

c. City Clerk Bonjour administered the Oath of Office to Mayor John Hawkins and Mayor Pro Tem Logan Welch.

John Hawkins took over the meeting as Mayor.

APPOINTMENTS

a. It was moved by Welch and seconded by McKinney that the Appointment by City Council of Daniel Ortiz-Hernandez as City Manager for the two year term ending December 31, 2023 be approved.

ROLL CALL: Miller, Welch, Hawkins, McFarland and McKinney voting aye.

b. It was moved by McKinney and seconded by Welch that the Appointment of Adam Dickinson as representative and Daniel Ortiz-Hernandez as alternate representative to the North Iowa Municipal Electric Cooperative Association for the year 2022 be approved.

ROLL CALL: Welch, Hawkins, McFarland, McKinney and Miller voting aye

c. It was moved by Miller and seconded by McFarland that the Appointment of Brian Stroner as the Right To Know Coordinator for the year 2022 be approved.

ROLL CALL: Hawkins, McFarland, McKinney, Miller and Welch voting aye.

d. It was moved by McFarland and seconded by Miller that the Appointment of John Hawkins to the Hamilton County Resource Enhancement Committee for the year 2022 be approved.

ROLL CALL: McFarland, McKinney, Miller, Welch and Hawkins voting aye.

City Council Meeting Minutes, January 3, 2022

e. It was moved by Miller and seconded by McFarland that the Appointment of Matt Alcazar as representative and Biridiana Bishop as alternate representative to the MIDAS Transportation Advisory Committee for the year 2022 be approved.

ROLL CALL: McKinney, Miller, Welch, Hawkins and McFarland voting aye.

f. It was moved by Miller and seconded by Welch that the Appointment of Megan McFarland as representative to serve on the board of the Webster City Day Care for the year 2022 be approved.

ROLL CALL: Miller, Welch, Hawkins, McFarland and McKinney voting aye.

g. It was moved by McKinney and seconded by McFarland that the Appointment of Logan Welch as representative to serve on the board of the Riverview Early Childhood Center for the year 2022 be approved.

ROLL CALL: Welch, Hawkins, McFarland, McKinney and Miller voting aye.

h. It was moved by McKinney and seconded by Miller that the Appointment of the Daily Freeman Journal as the Official Newspaper for the year 2022 be approved.

ROLL CALL: Hawkins, McFarland, McKinney, Miller and Welch voting aye.

RESOLUTIONS-1st OF YEAR

a. It was moved by Welch and seconded by McFarland that Resolution No. 2022-001 appointing Shiloh Mork as Representative and Charles Stansfield as alternate representative to the Hamilton County E911 Service Board for the year 2022 be passed and adopted.

ROLL CALL: McFarland, McKinney, Miller, Welch and Hawkins voting aye.

- b. It was moved by McKinney and seconded by Welch that Resolution No. 2022-002 appointing John Hawkins as representative and Charles Stansfield as alternate representative to the Hamilton County Emergency Management Commission for the year 2022 be passed and adopted.
- ROLL CALL: McKinney, Miller, Welch, Hawkins and McFarland voting aye.
- c. It was moved by Miller and seconded by McKinney that Resolution No. 2022-003 appointing Biridiana Bishop as representative and Daniel Ortiz-Hernandez as alternate representative to the Hamilton County Solid Waste Commission for the year 2022 be passed and adopted.

ROLL CALL: Miller, Welch, Hawkins, McFarland and McKinney voting aye.

d. It was moved by Welch and seconded by Miller that Resolution No. 2022-004 authorizing the City Finance Director to invest City funds be passed and adopted.

ROLL CALL: Welch, Hawkins, McFarland, McKinney and Miller voting aye.

e. It was moved by Miller and seconded by McFarland that Resolution No. 2022-005 authorizing the City Clerk to issue warrants in payment of certain types of expenditures be passed and adopted.

ROLL CALL: Hawkins, McFarland, McKinney, Miller and Welch voting aye.

f. It was moved by Miller and seconded by McKinney that Resolution No. 2022-006 authorizing City Clerk to issue and deliver warrants for the payroll upon receiving approval by the City Manager be passed and adopted.

ROLL CALL: McFarland, McKinney, Miller, Welch and Hawkins voting aye.

g. It was moved by Miller and seconded by McFarland that Resolution No. 2022-007 a Resolution of purpose providing for expenditures of Economic Development funds be passed and adopted.

ROLL CALL: McKinney, Miller, Welch, Hawkins and McFarland voting aye.

h. It was moved by McFarland and seconded by Welch that Resolution No. 2022-008 setting dates and time for regular meetings of the City Council for 2022 be passed and adopted.

ROLL CALL: Miller, Welch, Hawkins, McFarland and McKinney voting aye.

City Council Meeting Minutes, January 3, 2022
PETITIONS – COMMUNICATIONS – REQUESTS

None brought forth.

PUBLIC INFORMATION

None brought forth.

MINUTES AND CLAIMS

It was moved by McFarland and seconded by Welch that the following motion and Resolutions be approved and adopted collectively:

- a. That the meeting minutes of December 20, 2021 be approved.
- b. That Resolution No. 2022-009 approving Payroll for the period ending December 18, 2021 and paid on December 24, 2021 in the amount of \$185,023.47 be passed and adopted.
- c. That Resolution No. 2022-010 approving bills paid in the amount of \$351,098.70 be passed and adopted.

ROLL CALL: Welch, Hawkins, McFarland, McKinney and Miller voting aye.

GENERAL AGENDA

- a. It was moved by McKinney and seconded by Miller that issuance of Beer and Liquor Licenses by the Iowa Department of Commerce be approved for the following:
 - 1. Renewal of Class C Beer Permit, Class B Wine Permit and Sunday Service, Dollar General Store #2421, 814 Superior Street
 - 2. Renewal of Class E Liquor License, Class B Wine Permit, Class C Beer Permit and Sunday Service, Casey's General Store #3054, 700 Superior Street

ROLL CALL: Hawkins, McFarland, McKinney, Miller and Welch voting aye.

b. It was moved by Miller and seconded by Welch that Third reading of an Ordinance repealing the Code of Ordinances of the City of Webster City, Iowa, 2019, by amending Chapter 46, Article X, Limits pertaining to Off-Road Utility Vehicles within the corporate limits of the City of Webster City, Iowa be approved.

ROLL CALL: McFarland, McKinney, Miller, Welch and Hawkins voting aye.

It was moved by Miller and seconded by McFarland that Ordinance No. 2022-1851, an Ordinance repealing the Code of Ordinances of the City of Webster City, Iowa, 2019, by amending Chapter 46, Article X, Limits pertaining to Off-Road Utility Vehicles within the corporate limits of the City of Webster City, Iowa be passed and adopted.

ROLL CALL: McKinney, Miller, Welch, Hawkins and McFarland voting aye.

c. It was moved by Miller and seconded by McFarland that the Second reading of an Ordinance repealing the Code of Ordinances of the City of Webster City, Iowa, 2019, by amending Chapter 40, Pertaining to Solid Waste within the corporate limits of the City of Webster City, Iowa be approved.

ROLL CALL: Miller, Welch, Hawkins, McFarland and McKinney voting aye. City Manager Ortiz-Hernandez noted some of the additional revisions made to the Ordinance since the approval of first reading on December 20, 2021.

- d. It was moved by Miller and seconded by McKinney that Resolution No. 2022-011 accepting work, authorizing of Final Payment of \$0.00 and release of Retainage in the amount of \$141,725.00 in 30 days to Jasper Construction Services Inc., Newton, Iowa for completion of the 2021 Bridge Repair Project be passed and adopted.
- ROLL CALL: Welch, Hawkins, McFarland, McKinney and Miller voting aye.
- e. It was moved by Miller and seconded by McFarland that Resolution No. 2022-012 approving Change Order No. 3 to the 2021 Second Street Reconstruction Project with Rasch Construction, Inc., 1825 Johnson Avenue, Fort Dodge, Iowa be passed and adopted.

ROLL CALL: Hawkins, McFarland, McKinney, Miller and Welch voting aye.

City Council Meeting Minutes, January 3, 2022

f. It was moved by Welch and seconded by McFarland that Resolution No. 2022-013 approving Change Order No. 4 to the 2020 HMA Street Improvement Project with Fort Dodge Asphalt Co., Fort Dodge, Iowa be passed and adopted.

ROLL CALL: McFarland, McKinney, Miller, Welch and Hawkins voting aye.

g. It was moved by McFarland and seconded by Welch that Resolution No. 2022-014 accepting work, authorizing of Final Payment of \$0.00 and release of Retainage in the amount of \$24,303.05 to Fort Dodge Asphalt Co., Fort Dodge, lowa for completion of the 2020 HMA Street Improvement Project be passed and adopted.

ROLL CALL: McKinney, Miller, Welch, Hawkins and McFarland voting aye.

h. It was moved by Miller and seconded by McFarland that Resolution No. 2022-015 authorizing the Mayor and City Clerk to approve Supplement to Amendment No. 14 to the On-Call Engineering Services Agreement with Snyder & Associates, Inc., Ankeny, Iowa providing for Street and Infrastructure Maintenance Engineering Services be passed and adopted.

ROLL CALL: Miller, Welch, Hawkins, McFarland and McKinney voting aye.

i. It was moved by Welch and seconded by McFarland that Resolution No. 2022-016 authorizing the Mayor to sign and execute Agreement with PFM Financial Advisors, LLC be passed and adopted.

ROLL CALL: Welch, Hawkins, McFarland, McKinney and Miller voting aye.

REPORTS AND RECOMMENDATIONS OF OFFICERS, BOARDS AND COMMISSIONS

It was moved by Hawkins and seconded by Welch that the November 2021 Finance Department Report be accepted and placed on file.

ROLL CALL: Hawkins, McFarland, McKinney, Miller and Welch voting aye.

COUNCIL COMMITTEE REPORTS

None brought forth.

OTHER REPORTS AND RECOMMENDATIONS

None brought forth.

OTHER ITEMS SENT TO COUNCIL

a. The City Attorney 12-29-21 Report/Update was previously given to Council for review.

It was moved by Miller and seconded by McKinney that council adjourn.

ROLL CALL: McFarland, McKinney, Miller, Welch and Hawkins voting aye.

The January 3, 2022 Regular City Council Meeting stood adjourned at 6:20 p.m.

	<u></u>
John Hawkins, Mayor	Karyl K. Bonjour, City Clerk

RESOLUTION NO. 2022 -

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WEBSTER CITY,
IOWA:
That the payroll for the 80-hour period ending January 1, 2022 and paid on
January 7, 2022 aggregating the sum of \$185,758.51 herewith presented,
be and the same is hereby approved.
Passed and adopted this 17 th day of January, 2022.
John Hawkins, Mayor
ATTEST:
Karyl K. Bonjour, City Clerk

4-00 5-00 6-00 24-00 85-00 Total Total 3-00 23-00 86-00 OT no pen OT pension DBL OT np DBL OT pen Employee Gross Gross OTHER pen OTHER np **NET PAY** DIRECT DEP Number Amount Hours Emp Amt Name Emp Amt Emp Amt Emp Amt Emp Amt Emp Amt Emp Amt 11183 HAWKINS, JOHN C. 120.00 .00 .00 .00 .00 .00 120.00 .00 .00 109.71 11190 MCFARLAND, MEGAN E. 100.00 .00 .00 .00 .00 .00 100.00 .00 92.35 .00 11184 MCKINNEY, MATTHEW L 100.00 .00 .00 .00 .00 .00 100.00 .00 .00 92.26 11186 MILLER, BRIAN S 100.00 .00 .00 .00 .00 .00 100.00 .00 92.35 .00 11185 WELCH, LOGAN A 50.00 .00 .00 .00 .00 .00 .00 .00 46.12 50.00 Total CITY COUNCIL: 5 470.00 .00 .00 .00 .00 .00 470.00 .00 184.70 248.09 20035 BISHOP, BIRIDIANA 3.461.54 80.00 .00 .00 .00 .00 .00 .00 .00 2.316.59 60722 CHELESVIG, BETH A 3,032.00 80.00 .00 .00 .00 .00 .00 .00 .00 1,983.75 5,175.00 80.00 .00 .00 .00 .00 .00 175.00 .00 2,883.02 ORTIZ-HERNANDEZ, DANIEL 60003 SMITH, ELIZABETH A. 2,135.20 80.00 .00 .00 .00 .00 .00 .00 .00 1,438.25 Total CITY MANAGER: 13,803.74 4 320.00 .00 .00 .00 .00 .00 175.00 .00 8.621.61 2.740.00 30980 STRONER BRIAN M 00 00 00 00 00 1 922 74 80.00 00 00 Total ENVIRONMENTAL/SAFETY: 2,740.00 1 80.00 .00 .00 .00 .00 .00 .00 .00 1.922.74 61164 BONJOUR, KARYL K. 2,201.60 80.00 .00 .00 .00 .00 .00 .00 .00 1,448.92 GRIMSHAW, STACY M. 1,579.20 80.00 .00 .00 .00 .00 .00 .00 .00 977.46 61238 HAGLUND, DENISE D 818.85 53.00 .00 .00 .00 .00 .00 .00 .00 652.97 61190 NERLAND, DEDRA R. 1,684.80 80.00 .00 .00 .00 .00 .00 .00 .00 1,163.46 PEVESTORF, ELIZABETH J. .00 .00 .00 .00 61163 1.902.40 80.00 .00 .00 .00 1.378.79 30329 WOLFGRAM, DOREEN A. 3.028.00 80.00 .00 .00 .00 .00 .00 .00 .00 2,105.03 Total FINANCE OFFICE: 6 11,214.85 453.00 .00 .00 .00 .00 .00 .00 .00 7,726.63 41502 CAMPBELL, AARON M 20.00 .00 .00 .00 .00 .00 20.00 .00 .00 18.47 CASEY, DANA R 20.00 .00 .00 .00 .00 .00 .00 .00 17.23 20.00 DOOLITTLE, KENDALL J. 20.00 .00 .00 .00 .00 .00 20.00 .00 17.23 .00 41263 ESTLUND, JEROMY J. 2,720.34 122.00 .00 .00 172.72 .00 .00 .00 .00 1,969.22 41038 FERGUSON, WILLIAM M. 20.00 .00 .00 .00 .00 .00 20.00 .00 18.47 .00 41300 FOX. JEFFREY A. 8.00 .00 .00 .00 .00 .00 96.48 112.00 .00 .00 41260 FRAZIER, LOGAN W. 20.00 .00 .00 .00 .00 .00 20.00 .00 .00 18.47 2,926.56 00 65.52 40971 HAYES, BRANDON W 123 00 00 00 349 44 00 00 2.136.87 41445 HAYES, HARRISON W 28.00 .00 .00 .00 .00 .00 28.00 .00 24.11 .00 41441 HAYES, HUNTER W 20.00 .00 .00 .00 .00 .00 20.00 .00 18.47 .00 40031 HOLST, RONALD W 20.00 .00 .00 .00 .00 .00 20.00 .00 17.23 .00 41460 LEHMAN, MICHEAL L 20.00 .00 .00 .00 .00 .00 20.00 .00 .00 13.47 MADSEN, TODD M 20.00 .00 .00 .00 .00 .00 20.00 .00 .00 41200 17.23 41219 SOWLE JR., ANDREW W. 2,554.70 118.00 .00 .00 .00 .00 .00 .00 .00 1,531.59 41400 STANSFIELD, CHARLES T. 2,991.20 80.00 .00 .00 .00 .00 .00 .00 .00 1,977.35 41029 STEWART, EARL L 20.00 .00 .00 .00 .00 .00 20.00 .00 .00 18.47 41088 TOLLE, PAUL A. 20.00 .00 .00 .00 .00 .00 20.00 .00 17.23 .00 .00 WEINSCHENK, KENRIC J 20.00 .00 .00 .00 .00 20.00 .00 .00 18.47 41216 20.00 00 00 WILLIAMS ZACHARY W 00 00 00 20.00 00 00 17 23 41213 41340 YOUNGDALE, COLE C 20.00 .00 .00 .00 .00 .00 20.00 .00 18.47 .00 41270 ZEHNER, DONALD F. 20.00 .00 .00 .00 .00 .00 20.00 .00 .00 18.47 41505 ZIMMER, COLLEN C. 20.00 .00 .00 .00 .00 .00 20.00 .00 .00 18.47

			. ,				
				Pay	period: 12	2/19/2021	- 1/1/2022

											22 11.40AW
mployee lumber	Name .	Total Gross Amount	Total Gross Hours	3-00 OT no pen Emp Amt	4-00 OT pension Emp Amt	5-00 DBL OT np Emp Amt	6-00 DBL OT pen Emp Amt	23-00 OTHER pen Emp Amt	24-00 OTHER np Emp Amt	85-00 NET PAY Emp Amt	86-00 DIRECT DE Emp Amt
Total	FIRE DEPARTMENT:	22 11,652.80	451.00	.00	.00	522.16	.00	348.00	65.52	131.21	7,887.4
61240	WINTER, KIRBY L.	4,085.39	80.00	.00	.00	.00	.00	20.00	.00	.00	2,809.
		<u> </u>									
Total	INFORMATION SYSTEMS:	1 4,085.39	80.00	.00	.00	.00	.00	20.00	.00	.00	2,809.1
61235	SIMPSON, CORY L.	1,935.20	80.00	.00	.00	.00	.00	.00	.00	.00	1,355.9
Total	INSPECTION:										
		1 1,935.20	80.00	.00	.00	.00	.00	.00	.00	.00	1,355.9
31210	BARNES, DERRICK S.	2,216.00	80.00	.00	.00	.00	.00	.00	.00	.00	1,495.
31185	CASEY, DANA R.	2,742.40	80.00	.00	.00	.00	.00	.00	.00	.00	1,916.
31190	DAYTON, BRYAN K.	8,282.68	80.00	.00	.00	.00	.00	255.38	5,303.29	.00	5,654.
30678	DICKINSON, ADAM L.	3,526.98	86.50	.00	60.81	.00	.00	.00	.00	.00	2,386.
31235	KOOPMANN, TRENT D.	2,160.00	80.00	.00	.00	.00	.00	.00	.00	.00	1,591.
31230	MC COLLOUGH, DOUGLAS J.	2,400.00	80.00	.00	.00	.00	.00	.00	.00	.00	1,744.
31184	MOURTON, RUSSELL E.	3,153.76	91.00	.00	102.84	.00	.00	.00	.00	.00	1,807.
31186	ORTON, RYAN D.	3,068.06	89.50	.00	.00	.00	.00	.00	.00	.00	2,061.
30918	PARKHILL, MARTY E.	2,985.60	80.00	.00	.00	.00	.00	.00	.00	.00	2,042.
Total	LINE DEPARTMENT:	9 30,535.48	747.00	.00	163.65	.00	.00	255.38	5,303.29	.00	20,701.0
30976	MADSEN, TODD M.	1,725.62	80.00	.00	.00	.00	.00	.00	.00	.00	1,251.
31188	PASCHKE, RODNEY A.	1,662.40	80.00	.00	.00	.00	.00	.00	.00	.00	1,093.
Total	METER DEPARTMENT:										
		2 3,388.02	160.00	.00	.00	.00	.00	.00	.00	.00	2,345.
60421	WETZLER, KARLA J.	2,802.40	80.00	.00	.00	.00	.00	.00	.00	.00	2,033
Total	PLANNING/ZONING:										
		1 2,802.40	80.00	.00	.00	.00	.00	.00	.00	.00	2,033
40540	ARENDS, PEGGY J.	2,378.40	80.00	.00	.00	.00	.00	.00	.00	.00	1,525
41480	DILLEY, JEAN M.	1,855.20	88.00	.00	106.20	.00	141.60	.00	.00	.00	1,290
41500	HOLCOMBE, IAN J.	1,652.40	80.00	.00	.00	.00	.00	.00	.00	.00	1,156
41500					405.04	.00	666.88	.00	.00	.00	1,761
41390	NOWELL, TANNER J.	2,540.08	100.00	.00	125.04	.00					4 000
		2,540.08 1,795.52	100.00 80.00	.00	.00	.00	.00	.00	.00	.00	1,228
41390	RUSH, DEBORAH G.						.00 .00	.00 .00	.00	.00	
41390 41475	RUSH, DEBORAH G. SCHULZ, RHONDA F.	1,795.52	80.00	.00	.00	.00					268
41390 41475 41074 41207	RUSH, DEBORAH G. SCHULZ, RHONDA F.	1,795.52 350.56	80.00 16.00	.00	.00	.00 .00	.00	.00	.00	.00	1,228 268 1,139
41390 41475 41074 41207	RUSH, DEBORAH G. SCHULZ, RHONDA F. WINDSCHITL, JOAN E.	1,795.52 350.56	80.00 16.00	.00	.00	.00 .00	.00	.00	.00	.00	268
41390 41475 41074 41207	RUSH, DEBORAH G. SCHULZ, RHONDA F. WINDSCHITL, JOAN E. POLICE DEPARTMENT-D:	1,795.52 350.56 1,775.20	80.00 16.00 80.00	.00	.00	.00	.00	.00	.00	.00	268 1,139 8,370
41390 41475 41074 41207 Total	RUSH, DEBORAH G. SCHULZ, RHONDA F. WINDSCHITL, JOAN E. POLICE DEPARTMENT-D:	1,795.52 350.56 1,775.20 7 12,347.36	80.00 16.00 80.00	.00	231.24	.00	.00	.00	.00	.00	268 1,139 8,370 1,882
41390 41475 41074 41207 Total	RUSH, DEBORAH G. SCHULZ, RHONDA F. WINDSCHITL, JOAN E. POLICE DEPARTMENT-D: BASINGER, RYAN A. HOUGE, CLINTON J.	1,795.52 350.56 1,775.20 7 12,347.36 2,654.73	80.00 16.00 80.00 524.00	.00	.00 .00 .00 	.00	.00	.00	.00	.00	268 1,139 8,370 1,882 1,760
41390 41475 41074 41207 Total 41430 41191	RUSH, DEBORAH G. SCHULZ, RHONDA F. WINDSCHITL, JOAN E. POLICE DEPARTMENT-D: BASINGER, RYAN A. HOUGE, CLINTON J. LEHMAN, MICHEAL L.	1,795.52 350.56 1,775.20 7 12,347.36 2,654.73 2,505.32	80.00 16.00 80.00 524.00 84.00 84.00	.00 .00 .00 .00 .00	.00 .00 .00 	.00 .00 .00 .00 .00 .00	808.48 .00 .00	.00	.00	.00	268 1,139 8,370 1,882 1,760 1,969
41390 41475 41074 41207 Total 41430 41191 41453	RUSH, DEBORAH G. SCHULZ, RHONDA F. WINDSCHITL, JOAN E. POLICE DEPARTMENT-D: BASINGER, RYAN A. HOUGE, CLINTON J. LEHMAN, MICHEAL L. LOWE, ANDREW T.	1,795.52 350.56 1,775.20 7 12,347.36 2,654.73 2,505.32 2,649.47	80.00 16.00 80.00 524.00 84.00 84.00 84.00	.00 .00 .00 .00 .00 .00 .00	.00 .00 .00 .00 .00 .00 .00	.00 .00 .00 .00 .00 .00 .00	808.48 .00 .00 .00	.00 .00 .00 .00 .00 .00	.00	.00 .00 .00 .00 .00 .00	8,370 1,882 1,760 1,969 1,727
41390 41475 41074 41207 Total 41430 41191 41453 41465	RUSH, DEBORAH G. SCHULZ, RHONDA F. WINDSCHITL, JOAN E. POLICE DEPARTMENT-D: BASINGER, RYAN A. HOUGE, CLINTON J. LEHMAN, MICHEAL L. LOWE, ANDREW T. LUFT, ANTHONY J.	7 12,347.36 2,654.73 2,505.32 2,649.47 2,439.20	80.00 16.00 80.00 524.00 84.00 84.00 84.00 84.00	.00 .00 .00 .00 .00 .00 .00	.00 .00 .00 .00 .00 .00 .00	.00 .00 .00 .00 .00 .00 .00 .00	.00 .00 .00 .00 .00 .00 .00	.00 .00 .00 .00 .00 .00 .00 .00	.00 .00 .00 .00 .00 .00 .00	.00 .00 .00 .00 .00 .00 .00	268 1,139

3-00 4-00 5-00 6-00 23-00 24-00 85-00 Total Total 86-00 OT no pen OT pension DBL OT np DBL OT pen OTHER pen OTHER np Employee Gross Gross **NET PAY** DIRECT DEP Number Name Amount Hours Emp Amt Emp Ami Emp Amt Emp Amt Emp Amt Emp Amt Emp Amt Emp Amt 41471 MOURLAM, DALTON G. 2,271.76 84.00 .00 .00 .00 .00 .00 .00 .00 1,607.70 41225 PRITCHARD, BRANDON D 84.00 .00 2,810.06 .00 .00 .00 .00 .00 .00 1,986.90 41482 RICHARDSON, COLT A 2,515.31 84.00 .00 .00 .00 .00 .00 .00 .00 1,872.59 41426 ROSE, DYLAN M. 2,618.73 84.00 .00 .00 .00 .00 .00 .00 .00 1,830.92 2,588.45 .00 .00 41450 THUMMA. STEVEN L 84.00 .00 .00 .00 .00 .00 1.692.79 2 659 55 .00 00 00 .00 41495 WATKINS, MARK D 84 00 00 00 .00 1,957.72 Total POLICE DEPARTMENT-O 13 34,545.15 1,100.00 .00 .00 .00 .00 .00 .00 .00 24,503.52 70980 HARMS, BRIAN K 1,685.60 80.00 .00 .00 .00 .00 .00 .00 .00 1,247.01 51195 RODEN, JACOB J. 1,823.21 80.00 .00 .00 .00 .00 .00 .00 .00 1,256.19 Total PUBLIC GROUNDS: 2 3,508.81 160.00 .00 .00 .00 .00 .00 .00 .00 2,503.20 2,061.60 .00 .00 .00 .00 .00 .00 .00 61200 ALCAZAR, MATTHEW D 80.00 1.195.10 61068 00 00 00 00 00 00 00 HISLER KATHY J 394 00 25 00 297 89 20025 WETZLER, KENNETH L 3,437.60 80.00 .00 .00 .00 .00 .00 .00 .00 2,114.57 Total PUBLIC WORKS 3 5,893.20 185.00 .00 .00 .00 .00 .00 .00 .00 3,607.56 81653 BINDER, MEREDITH K 178.00 14.00 .00 .00 .00 .00 .00 .00 164.38 .00 81726 BINDER, RILEY K. 120.00 10.00 .00 .00 .00 .00 .00 .00 .00 110.82 81669 DRAEGER, MAKAYLEE M. 143.00 12.25 .00 .00 .00 .00 .00 .00 .00 131.06 81575 FLAWS, HALEY M 141.75 9.00 .00 .00 .00 .00 .00 .00 121.98 .00 2,544.00 1,703.17 70100 FLAWS, LARRY J. 80.00 .00 .00 .00 .00 .00 .00 .00 81708 GALLENTINE, ABIGAIL M. 72 00 6.00 00 00 00 00 00 00 66 50 00 81649 GALLENTINE, MORGAN R 193.00 17.00 .00 .00 .00 .00 .00 .00 176.23 .00 70107 GLASCOCK, MARK A 1.834.30 82 00 .00 66.30 .00 .00 .00 .00 .00 1,207.55 81711 HANSEN, ELLA M 72.00 6.00 .00 .00 .00 .00 .00 .00 .00 66.50 81690 HURT, TIM E. 198.25 15.25 .00 .00 .00 .00 .00 .00 .00 183.09 JOHNSON, NOLAN J. 150.00 12.50 .00 .00 .00 .00 .00 .00 .00 81738 113.52 KENVILLE, REBECCA M. 72.00 .00 .00 .00 .00 .00 .00 .00 66.50 81721 6.00 70975 LESHER, BREANNE M. 2,144.81 80.00 .00 .00 .00 .00 .00 .00 .00 1,449.11 81594 MCBURNEY, SONYA L. 736.45 55.00 .00 .00 .00 .00 .00 .00 .00 559.95 81689 NELSEN. DENISE L 590.16 38.75 .00 .00 .00 .00 .00 .00 .00 487.59 PRUISMANN, LINDA A. 81665 754.70 46.50 .00 .00 .00 .00 .00 .00 .00 572.61 00 00 00 00 81719 SCHULTZ, CAMDEN J. 192 00 16 00 00 00 00 177 32 81703 SEISER, DAWSON K 134.00 12.00 .00 .00 .00 .00 .00 .00 .00 122.75 81470 SPELLMEYER, WILLIAM C. 184.08 13.00 .00 .00 .00 .00 .00 .00 132.42 .00 Total RECREATION: 19 10,454.50 531.25 .00 66.30 .00 .00 .00 .00 6,951.54 661.51 51187 BAHRENFUSS, BRANDON D 3,225.29 92.50 .00 229.77 .00 .00 .00 .00 .00 2,228.80 51210 DANIELS, JACOB S. 1,731.20 80.00 .00 .00 .00 .00 .00 .00 .00 1,221.47 MACRUNNEL, MATTHEW A. 1,827.20 80.00 .00 .00 .00 .00 .00 .00 .00 1,309.04 51189 .00 MCKIBBAN, JACOB D 4.797.88 80.00 .00 .00 .00 334.18 2.554.09 .00 51200 3.203.84 .00 31195 PETERSON, RICK E 1 834 40 80.00 00 00 00 00 00 00 1.273.16 51190 RATCLIFF, BRETT D 2.000.00 80.00 .00 .00 .00 .00 .00 .00 .00 1,328.95 51184 WILLIAMS, ZACHARY W. 2,188.80 80.00 .00 .00 .00 .00 .00 .00 .00 1,502.88 51205 YOUNGDALE, COLE C 2.072.81 82.50 .00 92.81 .00 .00 .00 .00 .00 1,458.26

TY OF WE	EBSTER CITY	l	Pay Code Transaction Pay period: 12/							Jan 05, 20	Page: 4 22 11:48AM
mployee Number	Name	Total Gross Amount	Total Gross Hours	3-00 OT no pen Emp Amt	4-00 OT pension Emp Amt	5-00 DBL OT np Emp Amt	6-00 DBL OT pen Emp Amt	23-00 OTHER pen Emp Amt	24-00 OTHER np Emp Amt	85-00 NET PAY Emp Amt	86-00 DIRECT DEP Emp Amt
Total S	STREET DEPARTMENT:	8 19,677.5	58 655.00	.00	322.58	.00	.00	334.18	2,554.09	.00	13,526.40
30772	DINGMAN, CHAD M.	2,209.6	60 80.00	.00	.00	.00	.00	.00	.00	.00	1,641.92
30977	JACKSON, JEFFREY S.	2,244.9	93 89.00	.00	.00	.00	.00	.00	.00	.00	1,541.52
31179	WEST, JOHN A.	2,239.5	51 89.00	.00	.00	.00	.00	.00	.00	.00	1,669.96
Total \	Wastewater:										
		3 6,694.0	258.00	.00	.00	.00	.00	.00	.00	.00	4,853.40
31189	CHAMBERS, TODD A.	2,864.3	38 95.00	.00	305.34	.00	.00	.00	.00	.00	1,873.54
31220	FARWELL, GREGORY A.	2,120.0	00.08	.00	.00	.00	.00	.00	.00	.00	1,491.53
31215	KNOWLES, NICHOLAS A.	4,323.6	61 104.00	.00	744.73	.00	.00	600.00	.00	.00	2,750.25
31225	PARKER, LOGAN M.	702.0	54.00	.00	.00	.00	.00	.00	.00	.00	648.30
Total \	WATER PLANT:										
		4 10,009.9	99 333.00	.00	1,050.07	.00	.00	600.00	.00	.00	6,763.62

111 185,758.51 6,197.25 .00 1,833.84 522.16 808.48 2,027.56 8,097.90 977.42 126,730.88

RESOLUTION NO. 2022 -

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WEBSTER CITY, IOWA:

That we, the City Council of the City of Webster City, Iowa, having examined bills aggregating the sum of \$911,236.26 presented herewith, hereby approve said bills, and the City Clerk is hereby authorized to issue warrants in payment of the same.

Passed and adopted this 17th day of January, 2022.

	John Hawkins, Mayor
ATTEST:	
Karyl K. Bonjour, City Clerk	

 CITY OF WEBSTER CITY
 Invoice Register - Webster City
 Page: 1

 Input Dates: 1/4/2022 - 1/17/2022
 Jan 12, 2022 03:49PM

	Invoice	Seq	Туре	Description	Invoice Date	Total Cost	Period	GL Account
				_				
RUAN	, INCORPORA	ATED (6862)					
	45209	1	Invoice	T10610 - MONTHLY VEHICLE LEASE	01/01/2022	1,492.59	07/22	100-21-21-5110-920
	45209	2	Invoice	T10610 - MONTHLY VEHICLE LEASE	01/01/2022	54.64	07/22	100-21-21-5110-921
	45209	3	Invoice	T10611 - MONTHLY VEHICLE LEASE	01/01/2022	1,169.67	07/22	100-21-21-5110-920
	45209	4	Invoice	T10611 - MONTHLY VEHICLE LEASE	01/01/2022	42.82	07/22	100-21-21-5110-921
	45209	5	Invoice	T10612 - MONTHLY VEHICLE LEASE	01/01/2022	1,152.27	07/22	100-21-21-5110-920
	45209	6	Invoice	T10612 - MONTHLY VEHICLE LEASE	01/01/2022	78.34	07/22	100-21-21-5110-921
	Total 45209:					3,990.33		
	Total RUAN, II	NCORI	PORATED	(6862):		3,990.33		
	Total 01/05/20	22:				3,990.33		

 CITY OF WEBSTER CITY
 Invoice Register - Webster City
 Page: 2

 Input Dates: 1/4/2022 - 1/17/2022
 Jan 12, 2022 03:49PM

Invoice	Seq	Туре	Description	Invoice Date	Total Cost	Period	GL Account
NORTH IOWA MUN 01072022		ELECTRIC Invoice	(705) PURCHASED POWER - DECEMBER 2021	01/07/2022	482,992.17	07/22	601-23-50-5555-233
Total 0107202	22:				482,992.17		
Total NORTH	IOWA	MUNICIPAL	ELECTRIC (705):		482,992.17		
Total 01/12/20	022:				482,992.17		

OITT OF WEDSTER OITT	invoice register - webster only	
	Input Dates: 1/4/2022 - 1/17/2022	Jan 12 2022

				Input Dates:	1/4/2022 - 1/17/2022				Jan 12, 2022 03:49PM
	Invoice	Seq	Туре	Description	Invoice Date	Total Cost	Period	GL Account	_
ACC	U JET SEWER								
	5478	1	Invoice	CLEAN & TELEVISE SANITARY SEWERS	11/30/2021	11,309.22	07/22	603-23-71-5673-229	
	Total 5478:					11,309.22			
	Total ACCU J	ET SEV	/ER AND [DRAIN CLEANING (5369):		11,309.22			
AGS	OURCE (4458) PS-INV1797	1	Invoice	WATER TEST/EH DOOL	12/21/2021	25.50	07/22	100 22 42 5222 200	
			invoice	WATER TEST/FH POOL	12/21/2021		01122	100-22-42-5233-299	
	Total PS-INV1	79762:				25.50			
	PS-INV1813	1	Invoice	DRINKING WATER	12/31/2021	33.50	07/22	602-23-62-5923-212	
	Total PS-INV1	81372:				33.50			
	Total AGSOU	RCE (44	158):			59.00			
AHE	ELA SWIM COI								
	2022	1	Invoice	SWIM TEAM CONFERENCE DUES 2022	01/04/2022	115.00	07/22	100-22-42-5242-215	
	Total 2022:					115.00			
	Total AHEELA	SWIM	CONFERE	NCE (4440):		115.00			
AHL	ERS & COONE	Y, P.C.	(22)						
	814404	1	Invoice	HR LEGAL SERVICES	12/27/2021	70.00	07/22	100-24-13-5460-212	
	814404		Invoice	HR LEGAL SERVICES	12/27/2021	192.50		601-24-13-5460-212	
	814404		Invoice	HR LEGAL SERVICES	12/27/2021		07/22	602-24-13-5460-212	
	814404	4	Invoice	HR LEGAL SERVICES	12/27/2021	43.75	07/22	603-24-13-5460-212	
	Total 814404:					350.00			
	815521	1	Invoice	LEGAL SERVICES	12/28/2021	75.00	07/22	100-24-13-5460-212	
	815521		Invoice	LEGAL SERVICES	12/28/2021	206.25		601-24-13-5460-212	
	815521		Invoice	LEGAL SERVICES	12/28/2021		07/22	602-24-13-5460-212	
	815521		Invoice	LEGAL SERVICES	12/28/2021		07/22	603-24-13-5460-212	
	Total 815521:					375.00			
	Total AHLERS	8 & COO	NEY. P.C.	(22):		725.00			
ARN	OLD MOTOR S 26NV062220		(68) Invoice	2 PK MINI LAMP	01/06/2022	3.29	07/22	100-21-21-5110-314	
	Total 26NV06	2220:				3.29			
	26NV062230	1	Invoice	PRIME 50/50	01/06/2022	11.56	07/22	204-23-30-5310-314	
	Total 26NV06					11.56			
	Total ARNOLI		R SUPPI `	/ (68):		14.85			
BON	IGAARS (5165) 1002342537		Invoice	TABLE SAW	01/06/2022	499.99	07/22	100-23-42-5371-311	
	Total 1002342	537131	1:			499.99			

Invoice	Seq	Туре	Description	Invoice Date	Total Cost	Period	GL Account
62803761	1	Invoice	STIHL MOTOMIX OIL	12/15/2021	31.96	07/22	100-21-22-5140-318
Total 62803761	:				31.96		
62807135	1	Invoice	BATTERIES - METER DEPT	12/23/2021	8.14	07/22	601-23-80-5905-318
62807135		Invoice	BATTERIES - METER DEPT	12/23/2021		07/22	602-23-80-5903-318
Total 62807135	:				16.28		
62807169	1	Invoice	RV ANITFREEZE FOR SWEEPER	12/23/2021	85.54	07/22	100-23-30-5350-314
Гotal 62807169	:				85.54		
62808903	1	Invoice	FUEL ISLAND - DIESEL NOZZLE REPLACEM	12/29/2021	3.06	07/22	100-21-22-5140-315
62808903		Invoice	FUEL ISLAND - DIESEL NOZZLE REPLACEM	12/29/2021		07/22	100-24-14-5435-315
62808903		Invoice	FUEL ISLAND - DIESEL NOZZLE REPLACEM	12/29/2021		07/22	601-23-52-5935-315
62808903		Invoice	FUEL ISLAND - DIESEL NOZZLE REPLACEM	12/29/2021		07/22	100-22-42-5210-315
62808903		Invoice	FUEL ISLAND - DIESEL NOZZLE REPLACEM	12/29/2021		07/22	100-23-42-5371-315
62808903		Invoice	FUEL ISLAND - DIESEL NOZZLE REPLACEM	12/29/2021		07/22	204-23-30-5310-315
62808903		Invoice	FUEL ISLAND - DIESEL NOZZLE REPLACEM	12/29/2021		07/22	602-23-61-5935-315
Гotal 62808903	:				79.99		
62809336	1	Invoice	SUPPLIES FOR SERVER ROOM UPDATE	12/30/2021	2.52	07/22	100-24-16-5420-399
62809336		Invoice	SUPPLIES FOR SERVER ROOM UPDATE	12/30/2021		07/22	601-24-16-5930-399
62809336		Invoice	SUPPLIES FOR SERVER ROOM UPDATE	12/30/2021		07/22	602-24-16-5930-399
62809336		Invoice	SUPPLIES FOR SERVER ROOM UPDATE	12/30/2021		07/22	603-24-16-5921-399
Гotal 62809336	:				16.78		
62809423	1	Invoice	CREDIT/RETURN	12/30/2021	.57-	07/22	100-24-16-5420-399
62809423	2	Invoice	CREDIT/RETURN	12/30/2021	2.08-	07/22	601-24-16-5930-399
62809423	3	Invoice	CREDIT/RETURN	12/30/2021	.57-	07/22	602-24-16-5930-399
62809423		Invoice	CREDIT/RETURN	12/30/2021		07/22	603-24-16-5921-399
Гotal 62809423	:				3.79-		
62809433	1	Invoice	SUPPLIES FOR SERVER ROOM UPDATE	12/30/2021	2.25	07/22	100-24-16-5420-399
62809433		Invoice	SUPPLIES FOR SERVER ROOM UPDATE	12/30/2021		07/22	601-24-16-5930-399
62809433		Invoice	SUPPLIES FOR SERVER ROOM UPDATE	12/30/2021		07/22	602-24-16-5930-399
62809433		Invoice	SUPPLIES FOR SERVER ROOM UPDATE	12/30/2021		07/22	603-24-16-5921-399
Total 62809433	:				14.99		
62809456	1	Invoice	PUSH BROOM/EXT POLE/BATTERY CHARGE	12/30/2021	116.97	07/22	100-21-21-5110-318
Total 62809456	:				116.97		
62010200	4	Invoice	ODEDIT/DETI IDNI	10/20/0004		07/00	100 24 16 5420 200
62810208		Invoice	CREDIT/RETURN	12/30/2021		07/22	100-24-16-5420-399
62810208		Invoice	CREDIT/RETURN	12/30/2021		07/22	601-24-16-5930-399
62810208		Invoice	CREDIT/RETURN	12/30/2021		07/22	602-24-16-5930-399
62810208	4	Invoice	CREDIT/RETURN	12/30/2021	.60-	07/22	603-24-16-5921-399
Total 62810208	:				3.99-		
10tai 020 10200							
62810751	1	Invoice	SNOW PUSHERS (2)	01/03/2022	44.99	07/22	100-22-42-5210-311

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Invoice	Seq	Туре	Description	Invoice Date	Total Cost	Period	GL Account
Total 62810751	:				89.98		
62810771	1	Invoice	COUPLING & DUCT TAPE	01/03/2022	60.56	07/22	602-23-61-5642-318
Total 62810771	:				60.56		
62811253	1	Invoice	TEFLON PASTE & BALL GAS VALVE	01/04/2022	48.98	07/22	100-22-42-5210-310
Total 62811253	3 :				48.98		
62811447	1	Invoice	CHAIN FOR HUSQVARNA	01/05/2022	79.96	07/22	601-23-52-5935-314
Total 62811447	·:				79.96		
62811716	1	Invoice	HEX BIT SOCKETS	01/06/2022	6.98	07/22	601-23-52-5588-311
62811716	2	Invoice	STEP LADDER	01/06/2022	58.99	07/22	601-23-52-5588-318
62811716	3	Invoice	ADAPTERS, ELBOWS, HANGERS	01/06/2022	34.51	07/22	601-23-52-5588-318
Total 62811716	i :				100.48		
62811857	1	Invoice	BATTERIES FOR SHOP	01/06/2022	5.99	07/22	100-23-42-5371-318
Total 62811857	' :				5.99		
62812994	1	Invoice	RED HELIX DRILL BIT	01/10/2022	11.99	07/22	601-23-52-5588-311
62812994		Invoice	BULK BOLTS	01/10/2022		07/22	601-23-52-5588-318
Total 62812994	:				20.55		
Total BOMGAA	.RS (5165):			1,261.22		
ITAL SANITARY	SUP	PI Y (6096)					
C340248A		Invoice	COPY PAPER	12/29/2021	1.53	07/22	100-21-22-5140-316
C340248A	2	Invoice	COPY PAPER	12/29/2021	1.53	07/22	204-23-30-5310-316
C340248A	3	Invoice	COPY PAPER	12/29/2021	1.53	07/22	603-23-70-5921-316
C340248A	4	Invoice	COPY PAPER	12/29/2021	1.53	07/22	100-23-42-5371-316
C340248A	5	Invoice	COPY PAPER	12/29/2021	1.53	07/22	602-23-61-5921-316
C340248A		Invoice	COPY PAPER	12/29/2021		07/22	100-21-18-5190-316
		Invoice	COPY PAPER	12/29/2021		07/22	100-23-43-5361-316
C340248A	- /						
C340248A C340248A			COPY PAPER			07/22	001-24-10-5921-316
C340248A	8	Invoice	COPY PAPER COPY PAPER	12/29/2021	1.52	07/22 07/22	601-24-16-5921-316 100-22-42-5233-316
C340248A C340248A	8 9	Invoice Invoice	COPY PAPER	12/29/2021 12/29/2021	1.52 1.53	07/22	100-22-42-5233-316
C340248A C340248A C340248A	8 9 10	Invoice Invoice	COPY PAPER COPY PAPER	12/29/2021 12/29/2021 12/29/2021	1.52 1.53 1.53	07/22 07/22	100-22-42-5233-316 601-23-52-5921-316
C340248A C340248A C340248A C340248A	8 9 10 11	Invoice Invoice Invoice	COPY PAPER COPY PAPER COPY PAPER	12/29/2021 12/29/2021 12/29/2021 12/29/2021	1.52 1.53 1.53 1.53	07/22 07/22 07/22	100-22-42-5233-316 601-23-52-5921-316 100-21-21-5110-316
C340248A C340248A C340248A C340248A C340248A	8 9 10 11 12	Invoice Invoice Invoice Invoice	COPY PAPER COPY PAPER COPY PAPER COPY PAPER	12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021	1.52 1.53 1.53 1.53 1.53	07/22 07/22 07/22 07/22	100-22-42-5233-316 601-23-52-5921-316 100-21-21-5110-316 100-24-18-5470-316
C340248A C340248A C340248A C340248A C340248A C340248A	8 9 10 11 12 13	Invoice Invoice Invoice Invoice Invoice	COPY PAPER COPY PAPER COPY PAPER COPY PAPER COPY PAPER	12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021	1.52 1.53 1.53 1.53 1.53 1.53	07/22 07/22 07/22 07/22 07/22	100-22-42-5233-316 601-23-52-5921-316 100-21-21-5110-316 100-24-18-5470-316 100-24-12-5430-316
C340248A C340248A C340248A C340248A C340248A C340248A C340248A	8 9 10 11 12 13 14	Invoice Invoice Invoice Invoice Invoice Invoice	COPY PAPER	12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021	1.52 1.53 1.53 1.53 1.53 1.58 2.87	07/22 07/22 07/22 07/22 07/22 07/22	100-22-42-5233-316 601-23-52-5921-316 100-21-21-5110-316 100-24-18-5470-316 100-24-12-5430-316 602-23-81-5921-316
C340248A C340248A C340248A C340248A C340248A C340248A C340248A	8 9 10 11 12 13 14 15	Invoice Invoice Invoice Invoice Invoice Invoice Invoice	COPY PAPER	12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021	1.52 1.53 1.53 1.53 1.53 1.58 2.87	07/22 07/22 07/22 07/22 07/22 07/22 07/22	100-22-42-5233-316 601-23-52-5921-316 100-21-21-5110-316 100-24-18-5470-316 100-24-12-5430-316 602-23-81-5921-316 603-23-81-5921-316
C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A	8 9 10 11 12 13 14 15 16	Invoice Invoice Invoice Invoice Invoice Invoice Invoice Invoice	COPY PAPER	12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021	1.52 1.53 1.53 1.53 1.53 1.58 2.87 .74	07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22	100-22-42-5233-316 601-23-52-5921-316 100-21-21-5110-316 100-24-18-5470-316 100-24-12-5430-316 602-23-81-5921-316 603-23-81-5921-316 601-23-81-5921-316
C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A	8 9 10 11 12 13 14 15 16 17	Invoice	COPY PAPER	12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021	1.52 1.53 1.53 1.53 1.53 1.58 2.87 .74 4.64 .87	07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22	100-22-42-5233-316 601-23-52-5921-316 100-21-21-5110-316 100-24-18-5470-316 100-24-12-5430-316 602-23-81-5921-316 603-23-81-5921-316 601-23-81-5921-316 100-24-14-5435-316
C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A	8 9 10 11 12 13 14 15 16 17 18	Invoice	COPY PAPER	12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021	1.52 1.53 1.53 1.53 1.53 1.58 2.87 .74 4.64 .87	07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22	100-22-42-5233-316 601-23-52-5921-316 100-21-21-5110-316 100-24-18-5470-316 100-24-12-5430-316 602-23-81-5921-316 603-23-81-5921-316 601-23-81-5921-316 100-24-14-5435-316 602-23-80-5921-316
C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A	8 9 10 11 12 13 14 15 16 17 18	Invoice	COPY PAPER	12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021	1.52 1.53 1.53 1.53 1.53 1.58 2.87 .74 4.64 .87 1.84	07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22	100-22-42-5233-316 601-23-52-5921-316 100-21-21-5110-316 100-24-18-5470-316 100-24-12-5430-316 602-23-81-5921-316 603-23-81-5921-316 601-23-81-5921-316 100-24-14-5435-316 602-23-80-5921-316
C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A	8 9 10 11 12 13 14 15 16 17 18 19 20	Invoice	COPY PAPER	12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021	1.52 1.53 1.53 1.53 1.58 2.87 .74 4.64 .87 1.84 .44	07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22	100-22-42-5233-316 601-23-52-5921-316 100-21-21-5110-316 100-24-18-5470-316 100-24-12-5430-316 602-23-81-5921-316 603-23-81-5921-316 601-23-81-5921-316 100-24-14-5435-316 602-23-80-5921-316 603-23-80-5921-316 601-23-80-5921-316
C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A	8 9 10 11 12 13 14 15 16 17 18 19 20 21	Invoice	COPY PAPER	12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021	1.52 1.53 1.53 1.53 1.58 2.87 .74 4.64 .87 1.84 .44	07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22	100-22-42-5233-316 601-23-52-5921-316 100-21-21-5110-316 100-24-18-5470-316 100-24-12-5430-316 602-23-81-5921-316 603-23-81-5921-316 601-23-81-5921-316 100-24-14-5435-316 602-23-80-5921-316 603-23-80-5921-316 601-23-80-5921-316 601-23-80-5921-316
C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A	8 9 10 11 12 13 14 15 16 17 18 19 20 21 22	Invoice	COPY PAPER	12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021	1.52 1.53 1.53 1.53 1.58 2.87 .74 4.64 .87 1.84 .44 4.63 .45	07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22	100-22-42-5233-316 601-23-52-5921-316 100-21-21-5110-316 100-24-18-5470-316 100-24-12-5430-316 602-23-81-5921-316 603-23-81-5921-316 601-23-81-5921-316 100-24-14-5435-316 602-23-80-5921-316 603-23-80-5921-316 601-23-80-5921-316 100-24-30-5380-316
C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A C340248A	8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23	Invoice	COPY PAPER	12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021 12/29/2021	1.52 1.53 1.53 1.53 1.53 1.58 2.87 .74 4.64 .87 1.84 .44 4.63 .45	07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22 07/22	100-22-42-5233-316 601-23-52-5921-316 100-21-21-5110-316 100-24-18-5470-316 100-24-12-5430-316 602-23-81-5921-316 603-23-81-5921-316 601-23-81-5921-316 100-24-14-5435-316 602-23-80-5921-316 603-23-80-5921-316 601-23-80-5921-316 601-23-80-5921-316

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CITY OF WEBSTER CITY Input Dates: 1/4/2022 - 1/17/2022

Invoice	Seq	Туре	Description	Invoice Date	Total Cost	Period	GL Account
T							
Total C340248	A:				38.23		
C340355	1	Invoice	FULLER HALL CLEANING SUPPLIES	12/22/2021	315.37	07/22	100-22-42-5233-318
Total C340355	:				315.37		
C340859	1	Invoice	BOX OF WYPALLS	01/05/2022	86.48	07/22	100-21-22-5140-318
Total C340859	:				86.48		
C341041	1	Invoice	URINAL SCREENS	01/05/2022	3.95	07/22	100-24-36-5480-318
C341041	2	Invoice	URINAL SCREENS	01/05/2022	2.82	07/22	601-23-36-5480-318
C341041		Invoice	URINAL SCREENS	01/05/2022		07/22	602-23-36-5480-318
C341041		Invoice	URINAL SCREENS	01/05/2022		07/22	603-23-36-5480-318
Total C341041	:				11.29		
Total CAPITAL	. SAN	TARY SUP	PLY (6096):		451.37		
D SERVICES (1	40)						
0000 01/03/2	•	Invoice	NON ETHANOL GAS FOR CHAINSAWS/STOR	01/03/2022	14 76	07/22	601-23-52-5935-315
0000 01/03/2		Invoice	COVID TEST KITS	01/03/2022		07/22	100-24-36-5480-319
0000 01/03/2		Invoice	COVID TEST KITS	01/03/2022		07/22	601-23-36-5480-319
0000 01/03/2		Invoice	COVID TEST KITS	01/03/2022		07/22	602-23-36-5480-319
0000 01/03/2		Invoice	COVID TEST KITS	01/03/2022		07/22	603-23-36-5480-319
0000 01/03/2		Invoice	WEBINAR/KNOWLES	01/03/2022	120.00		602-23-61-5926-231
0000 01/03/2		Invoice	FUELCLOUD SUBSCRIPTION	01/03/2022		07/22	100-24-30-5380-315
0000 01/03/2		Invoice	FUELCLOUD SUBSCRIPTION	01/03/2022		07/22	601-24-30-5380-315
0000 01/03/2	9	Invoice	FUELCLOUD SUBSCRIPTION	01/03/2022		07/22	602-24-30-5380-315
0000 01/03/2	10	Invoice	FUELCLOUD SUBSCRIPTION	01/03/2022	.05	07/22	603-24-30-5380-315
0000 01/03/2	11	Invoice	FUELCLOUD SUBSCRIPTION	01/03/2022	.48	07/22	100-21-18-5190-315
0000 01/03/2	12	Invoice	FUELCLOUD SUBSCRIPTION	01/03/2022	1.32	07/22	100-21-22-5140-315
0000 01/03/2	13	Invoice	FUELCLOUD SUBSCRIPTION	01/03/2022	11.34	07/22	100-24-14-5435-315
0000 01/03/2	14	Invoice	FUELCLOUD SUBSCRIPTION	01/03/2022	16.93	07/22	601-23-52-5935-315
0000 01/03/2	15	Invoice	FUELCLOUD SUBSCRIPTION	01/03/2022	1.24	07/22	601-23-80-5935-315
0000 01/03/2	16	Invoice	FUELCLOUD SUBSCRIPTION	01/03/2022	1.24	07/22	602-23-80-5935-315
0000 01/03/2	17	Invoice	FUELCLOUD SUBSCRIPTION	01/03/2022	22.61	07/22	100-21-21-5110-315
0000 01/03/2	18	Invoice	FUELCLOUD SUBSCRIPTION	01/03/2022	1.06	07/22	100-22-42-5210-315
0000 01/03/2		Invoice	FUELCLOUD SUBSCRIPTION	01/03/2022		07/22	100-23-42-5371-315
0000 01/03/2		Invoice	FUELCLOUD SUBSCRIPTION	01/03/2022		07/22	100-22-42-5233-315
0000 01/03/2		Invoice	FUELCLOUD SUBSCRIPTION	01/03/2022		07/22	204-23-30-5310-315
0000 01/03/2		Invoice	FUELCLOUD SUBSCRIPTION	01/03/2022		07/22	603-23-70-5935-315
0000 01/03/2		Invoice	FUELCLOUD SUBSCRIPTION	01/03/2022		07/22	602-23-61-5935-315
Total 0000 01/0	03/202	22:			372.56		
0001 01/03/2	1	Invoice	BLUE PROGRAM	01/03/2022	1,926.36	07/22	232-21-21-5110-318
0001 01/03/2		Invoice	CALENDARS AND PICTURE HANGERS	01/03/2022	*	07/22	100-21-21-5110-316
0001 01/03/2		Invoice	OFFICER OFFICE SUPPLIES	01/03/2022		07/22	100-21-21-5110-316
Total 0001 01/0	03/202	22:			2,056.75		
0004 01/03/2	1	Invoice	GIFTS FOR BLUE PROGRAM	01/03/2022	935.49	07/22	232-21-21-5110-318
0004 01/03/2		Invoice	BLUE PARTY SUPPLIES	01/03/2022		07/22	232-21-21-5110-318
0004 01/03/2		Invoice	GIFTS FOR BLUE PROGRAM	01/03/2022		07/22	232-21-21-5110-318
0004 01/03/2		Invoice	POSTAGE/REPRECINCTING INFO TO SOS	01/03/2022		07/22	100-24-14-5435-221
0004 01/03/2							
	5	Invoice	POSTAGE/REPRECINCTING INFO TO SOS	01/03/2022	5.01	07/22	601-23-80-5921-221

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Invoice	Seq	Туре	Description	Invoice Date	Total Cost	Period	GL Account
0004 01/03/2	6	Invoice	POSTAGE/REPRECINCTING INFO TO SOS	01/03/2022	1.54	07/22	602-23-80-5921-
0004 01/03/2	7	Invoice	POSTAGE/REPRECINCTING INFO TO SOS	01/03/2022	.46	07/22	603-23-80-5921-
0004 01/03/2	8	Invoice	ADV FOR COMM DEV DIRECTOR	01/03/2022	395.00	07/22	100-21-18-5190-
0004 01/03/2	9	Invoice	ADV FOR COMM DEV DIRECTOR	01/03/2022	337.50	07/22	100-21-18-5190-2
0004 01/03/2		Invoice	WEBINAR/CHELESVIG	01/03/2022	7.50		100-24-12-5430-2
0004 01/03/2	11	Invoice	WEBINAR/CHELESVIG	01/03/2022		07/22	601-23-81-5926-2
0004 01/03/2		Invoice	WEBINAR/CHELESVIG	01/03/2022	15.00	07/22	602-23-81-5926-2
0004 01/03/2	13	Invoice	WEBINAR/CHELESVIG	01/03/2022	2.50		603-23-81-5926-2
		Invoice			43.00	07/22	
0004 01/03/2	14		IAPELRA & NPELRA DUES 2022	01/03/2022			100-24-12-5430-2
0004 01/03/2		Invoice	IAPELRA & NPELRA DUES 2022	01/03/2022	118.25	07/22	601-23-81-5930-
0004 01/03/2		Invoice	IAPELRA & NPELRA DUES 2022	01/03/2022		07/22	602-23-81-5930-2
0004 01/03/2	17	Invoice	IAPELRA & NPELRA DUES 2022	01/03/2022	26.87	07/22	603-23-81-5930-2
0004 01/03/2	18	Invoice	OPERATING SUPPLIES	01/03/2022	32.10	07/22	100-24-12-5430-3
0004 01/03/2	19	Invoice	OPERATING SUPPLIES	01/03/2022	20.06	07/22	602-23-81-5921-3
0004 01/03/2	20	Invoice	OPERATING SUPPLIES	01/03/2022	20.06	07/22	603-23-81-5921-3
0004 01/03/2	21	Invoice	OPERATING SUPPLIES	01/03/2022	88.28	07/22	601-23-81-5921-
Total 0004 01/0	03/202	22:			2,481.03		
0005 01/03/2	1	Invoice	IABO MEMBERSHIP/SIMPSON	01/03/2022	81.20	07/22	100-21-18-5190-
0005 01/03/2	2	Invoice	IABO TRAINING/SIMPSON	01/03/2022	408.02	07/22	100-21-18-5190-
0005 01/03/2	3	Invoice	LODGING/IABO TRAINING/SIMPSON	01/03/2022	225.00	07/22	100-21-18-5190-
3000 0 1700/2	Ū			0 1/00/2022		0.722	100 21 10 0100
Total 0005 01/0	03/202	22:			714.22		
0189 01/03/2	1	Invoice	PESTICIDE RENEWALS/RODEN & HARMS	01/03/2022	30.00	07/22	100-22-42-5210-2
0189 01/03/2	2	Invoice	PESTICIDE RENEWALS/MOSQUITO-McKIBB	01/03/2022	30.00	07/22	100-22-30-5230-
Total 0189 01/	03/202	22:			60.00		
0221 01/03/2	1	Invoice	WARRANTY RETURN	01/03/2022	8.40	07/22	100-21-22-5140-2
0221 01/03/2	2	Invoice	FLAG	01/03/2022	79.20	07/22	100-21-22-5140-
0221 01/03/2	3	Invoice	WIPERS/T30	01/03/2022		07/22	100-21-22-5140-
0221 01/03/2	4	Invoice	CALENDARS/LOG BOOK	01/03/2022		07/22	100-21-22-5140-
Total 0221 01/0	03/202	22:			214.68		
0239 01/03/2	1	Invoice	CHRISTMAS LIGHTS	01/03/2022	79.98	07/22	204-23-30-5310-
0239 01/03/2	2	Invoice	CHRISTMAS LIGHTS	01/03/2022	23.53	07/22	204-23-30-5310-
0239 01/03/2	3	Invoice	NOZZLE	01/03/2022	16.26	07/22	204-23-30-5310-
0239 01/03/2	4	Invoice	BRIDGE INSP WORKSHOP	01/03/2022	900.00	07/22	204-23-30-5310-
0239 01/03/2	5	Invoice	WORK ZONE SAFETY WORKSHOP	01/03/2022	90.00	07/22	204-23-30-5310-
0239 01/03/2	6	Invoice	DRY ERASE BOARD	01/03/2022	20.32	07/22	204-23-30-5310-
Total 0239 01/0	03/202	22:			1,130.09		
0254 01/03/2	1	Invoice	FLATSIDER/CUFF-MAG COMBO #625	01/03/2022	102.20	07/22	100-21-21-5110-
0254 01/03/2		Invoice	ARMORY RANGE SUPPLIES	01/03/2022	170.00		100-21-21-5110-
0254 01/03/2		Invoice	CHROME LETTERING-EMBLEM/DODGE RAM	01/03/2022		07/22	100-21-21-5110-
Total 0254 01/	03/202	22:			361.33		
Total CARD SI	ERVIO	ES (140):			7,390.66		
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OR CONSTRU							

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Invalide Seri Type Description Provide Data Total Code Quil Account			Input Dates: 1/	4/2022 - 1/17/2022				Jan 12, 2022 03:49PM
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CENTURY LINK (#814)	Total EST #3 FINAL	.:			9,449.78			
1	Total CASTOR CO	NSTRUCTION	N, LLC (6890):		9,449.78			
1	CENTURY LINK (4614)							
Total 632-9166 12/ 1 Invoice PHONE SERVICE - POLICE DEPT 12222021 314.20 7722 100-21-21-5110-230 7722 7		Invoice	PHONE SERVICE-SENIOR CENTER	12/22/2021	138.59	07/22	100-22-42-5280-230	
Total 832-9166 12/22/21: 832-9190 12/22/21: E65-1065 01/01	Total 832-2525 12/2	22/21:			138.59			
B32-9190 12/2 1 Invoice	832-9166 12/ 1	Invoice	PHONE SERVICE - POLICE DEPT	12/22/2021	314.20	07/22	100-21-21-5110-230	
Total 832-9190 12/22/21: E665-1065 01/ 1 1 Invoice ALARM CIRCUIT LINE 01/01/2022 148.00 7/22 100-21-22-5140-230 Total CENTURY LINK (4614): 669.30 CHRISTIAN, CHANCE (4824): 669.30 CHRISTIAN, CHANCE (4824): 111/2800314 1 Invoice CUSTOMER DEPOSIT REFUND 12/39/2021 171.41 7/22 601-21011 Total 1112800314 1 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/19/2021 171.41 7/22 601-23-65-69/3-212	Total 832-9166 12/2	22/21:			314.20			
E65-1065 01/ 1 Invoice ALARM CIRCUIT LINE 01/01/2022 148.00 07/22 100-21-22-5140-230 Total E65-1065 01/01/2022: 148.00	832-9190 12/ 1	Invoice	PHONE SERVICE-OD POOL	12/22/2021	58.51	07/22	100-22-42-5242-230	
Total E65-1065 U1/2022: Total CENTURY LINK (4614): CHRISTIAN, CHANUE (4814): 111286031	Total 832-9190 12/2	22/21:			58.51			
Total CENTURY LINK (4814):	E65-1065 01/ 1	Invoice	ALARM CIRCUIT LINE	01/01/2022	148.00	07/22	100-21-22-5140-230	
CHRISTIAN, CHANCE (4824) 1112860314	Total E65-1065 01/0	01/2022:			148.00			
1112860314 1 Invoice CUSTOMER DEPOSIT REFUND 12/30/2021 171.41 07/22 601-21011 Total 1112860314:	Total CENTURY LIN	NK (4614):			659.30			
1112860314 1 Invoice CUSTOMER DEPOSIT REFUND 12/30/2021 171.41 07/22 601-21011 Total 1112860314:	CHRISTIAN. CHANCE (4)	324)						
Total CHRISTIAN. CHANCE (4824): CIVIC SYSTEMS, LLC (178): CVC21333 1 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 1.225.35 07/22 100-24-14-5435-212 (2021) 1.233 0.2 (2021) 1.238 0.5923-212 (2021) 1.238 0.5923-212 (2021) 1.238 0.5923-212 (2021) 1.238 0.238 0.5923-212 (2021) 1.238 0.238 0.5923-212 (2021) 1.238 0.2	· · · · · · · · · · · · · · · · · · ·	-	CUSTOMER DEPOSIT REFUND	12/30/2021	171.41	07/22	601-21011	
CIVIC SYSTEMS, LLC (178) CVC21333 1 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 1,225.35 07/22 100-24-14-5435-212 0/221333 2 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 8,849.75 07/22 601-23-80-5923-212 0/221333 3 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 2,723.00 07/22 602-23-80-5923-212 0/221333 4 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 2,723.00 07/22 603-23-80-5923-212 0/221333 4 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 816.90 07/22 603-23-80-5923-212 0/221333 1 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 816.90 07/22 603-23-80-5923-212 0/221333 1 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 816.90 07/22 603-23-80-5923-212 0/221333 1 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 816.90 07/22 603-23-80-5923-212 0/221333 1 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 816.90 07/22 603-23-80-5923-212 0/221333 1 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 816.90 07/22 603-23-80-5923-212 0/221333 1 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 816.90 07/22 603-23-80-5923-212 0/221333 1 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 816.90 07/22 603-23-80-5923-212 0/221333 1 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 816.90 07/22 603-23-80-5923-212 0/221333 1 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 7 5.00 07/22 603-23-80-5923-212 0/221333 1 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 7 5.00 07/22 603-23-80-5923-212 0/221333 1 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 7 5.00 07/22 603-23-80-5923-212 0/221333 1 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 7 5.00 07/22 603-23-80-5923-212 0/221333 1 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 7 5.00 07/22 603-23-80-5923-212 0/221333 1 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 7 5.00 07/22 603-23-80-5923-212 0/223-80-5923-212 0/223-80-5923-212 0/223-80-5923-212 0/223-80-5923-212 0/223-80-5923-212 0/223-80-5923-212 0/223-80-5923-212 0/223-80-5923-212 0/223-80-5923-212 0/223-80-5923-212 0/223-80-5923-212 0/223-80-5923-212 0/223-80-5923-212 0/223-80-5923-212 0/223-80-5923-212 0/223-80-5923	Total 1112860314:				171.41			
CVC21333 1 I Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 1,225.35 07/22 100-24-14-5435-212 CVC21333 2 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 8,849.75 07/22 601-23-80-5923-212 CVC21333 3 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 2,723.00 07/22 602-23-80-5923-212 CVC21333 4 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 2,723.00 07/22 602-23-80-5923-212 CVC21333 4 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 816.90 07/22 603-23-80-5923-212 CVC21333:	Total CHRISTIAN, (CHANCE (482	24):		171.41			
CVC21333 1 I Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 1,225.35 07/22 100-24-14-5435-212 CVC21333 2 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 8,849.75 07/22 601-23-80-5923-212 CVC21333 3 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 2,723.00 07/22 602-23-80-5923-212 CVC21333 4 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 2,723.00 07/22 602-23-80-5923-212 CVC21333 4 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 816.90 07/22 603-23-80-5923-212 CVC21333:	ONUO OVOTEMO LLO (4:	70)						
CVC21333	· · · · · · · · · · · · · · · · · · ·	-	SEMI-ANNUAL SOFTWARE SUPPORT	12/16/2021	1 225 35	07/22	100-24-14-5435-212	
CVC21333 3 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 2,723.00 07/22 603-23-80-5923-212 CVC21333 4 Invoice SEMI-ANNUAL SOFTWARE SUPPORT 12/16/2021 816.90 07/22 603-23-80-5923-212 CVC21333:								
CVC21333								
Total CVC21333:								
Total CIVIC SYSTEMS, LLC (178): CLABAUGH, CAROL (4183): 010422 1 Invoice ENERGY EFFICIENCY REBATE 01/04/2022 75.00 07/22 601-23-36-5930-979 010422 2 Invoice CB EE RESIDENTIAL REBATE 01/04/2022 25.00 07/22 601-23-53-5930-979 01/04/2022 25.00 07/22 601-23-53-5930-979 01/04/2022 01/02-23-23-53-5930-979 01/04/2022 01/02-23-23-23-23-23-23-23-23-23-23-23-23-23		Invoice	SEMI-ANNUAL SOFTWARE SUPPORT	12/16/2021		07/22	603-23-80-5923-212	
CLABAUGH, CAROL (4183) 010422 1 Invoice ENERGY EFFICIENCY REBATE 01/04/2022 75.00 07/22 601-23-36-5930-979 010422 2 Invoice CB EE RESIDENTIAL REBATE 01/04/2022 25.00 07/22 601-23-53-5930-979 Total 010422:	Total CVC21333:				13,615.00			
010422 1 Invoice ENERGY EFFICIENCY REBATE 01/04/2022 75.00 07/22 601-23-36-5930-979 010422 2 Invoice CB EE RESIDENTIAL REBATE 01/04/2022 25.00 07/22 601-23-53-5930-979 Total 010422:	Total CIVIC SYSTE	MS, LLC (178	3):		13,615.00			
O10422 2 Invoice CB EE RESIDENTIAL REBATE O1/04/2022 25.00 O7/22 601-23-53-5930-979	CLABAUGH, CAROL (41	83)						
Total 010422: 100.00 Total CLABAUGH, CAROL (4183): 100.00 CORN BELT POWER COOP, INC. (197) 15424 1 Invoice TAPE READINGS & REPORTS 01/10/2022 40.00 07/22 601-23-51-5566-299 Total 15424: 40.00 Total CORN BELT POWER COOP, INC. (197): 40.00 CRESOSTOMO, MARIA VERONICA (7430)	010422 1	Invoice	ENERGY EFFICIENCY REBATE	01/04/2022	75.00	07/22	601-23-36-5930-979	
Total CLABAUGH, CAROL (4183): CORN BELT POWER COOP, INC. (197) 15424 1 Invoice TAPE READINGS & REPORTS Total 15424: Total CORN BELT POWER COOP, INC. (197): 40.00 CRESOSTOMO, MARIA VERONICA (7430)	010422 2	Invoice	CB EE RESIDENTIAL REBATE	01/04/2022	25.00	07/22	601-23-53-5930-979	
CORN BELT POWER COOP, INC. (197) 15424 1 Invoice TAPE READINGS & REPORTS 15424: 40.00 Total 15424: 40.00 CRESOSTOMO, MARIA VERONICA (7430)	Total 010422:				100.00			
15424 1 Invoice TAPE READINGS & REPORTS 01/10/2022 40.00 07/22 601-23-51-5566-299 Total 15424: 40.00 Total CORN BELT POWER COOP, INC. (197): 40.00 CRESOSTOMO, MARIA VERONICA (7430)	Total CLABAUGH,	CAROL (4183	3):		100.00			
15424 1 Invoice TAPE READINGS & REPORTS 01/10/2022 40.00 07/22 601-23-51-5566-299 Total 15424: 40.00 Total CORN BELT POWER COOP, INC. (197): 40.00 CRESOSTOMO, MARIA VERONICA (7430)	CORN BELT POWER CO	OP, INC. (19	7)					
Total CORN BELT POWER COOP, INC. (197): CRESOSTOMO, MARIA VERONICA (7430)				01/10/2022	40.00	07/22	601-23-51-5566-299	
CRESOSTOMO, MARIA VERONICA (7430)	Total 15424:				40.00			
	Total CORN BELT I	POWER COC	DP, INC. (197):		40.00			
	CRESOSTOMO, MARIA	/ERONICA (7	7430)					
		-	-	01/03/2022	93.88	07/22	601-21011	

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			input Dates.	1/4/2022 - 1/17/2022			
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Total 15114406	13:				93.88		
Total CRESOS	ГОМО	, MARIA V	/ERONICA (7430):		93.88		
TO LANCUACE LIN	K (622	2)					
FS LANGUAGE LIN 203897		nvoice	TELE LANGUAGE TRANSLATION/PD	01/01/2022	210.78	07/22	100-21-21-5110-225
Total 203897:					210.78		
Total CTS LANG	GUAGI	E LINK (63	323):		210.78		
ILY FREEMAN JO	URNA	L, INC. (2 [,]	11)				
7627	1 1	nvoice	ORD 2021-1850/REPRECINCTING	01/03/2022	95.55	07/22	100-24-14-5435-210
Total 7627:					95.55		
7638	1 1	nvoice	CM 12/20/2021	01/05/2022	331.80	07/22	100-24-14-5435-210
Total 7638:					331.80		
D03700 12/3 D03700 12/3 D03700 12/3 D03700 12/3	2 3 4	nvoice nvoice nvoice	RECYCLING ADV MY HOMETOWN - DECEMBER 2021 MY HOMETOWN - DECEMBER 2021 MY HOMETOWN - DECEMBER 2021	12/31/2021 12/31/2021 12/31/2021 12/31/2021	272.25 61.88	07/22	100-23-30-5340-235 100-24-12-5430-223 601-23-81-5921-223 602-23-81-5921-223
D03700 12/3		nvoice	MY HOMETOWN - DECEMBER 2021	12/31/2021		01122	603-23-81-5921-223
Total D03700 12			IAL INO (OAA).		646.04		
Total DAILY FR	EEIVIA	N JOURN	AL, INC. (211).		1,073.39		
SIGNER GRAPHIX			•				
2021-6170		nvoice	VOLLEYBALL SHIRTS	10/15/2021		07/22	100-22-42-5233-318
Total 2021-6170):				7.25		
Total DESIGNE	R GRA	APHIX PLU	US, INC (1214):		7.25		
. JAMES W. KUMN	M (691	9)					
122021		nvoice	4TH QTR DRUG TESTING	12/20/2021		07/22	100-23-42-5371-212
122021		nvoice	4TH QTR DRUG TESTING	12/20/2021		07/22	601-23-52-5923-212
122021		nvoice	4TH QTR DRUG TESTING	12/20/2021		07/22	602-23-61-5923-212
122021	4 1	nvoice	4TH QTR DRUG TESTING	12/20/2021		07/22	603-23-70-5923-212
Total 122021:					157.00		
Total DR. JAME	S W. I	KUMM (69	919):		157.00		
FFY, TROY (7434) 610560105		nvoice	CUSTOMER DEPOSIT REFUND	01/11/2022	218.74	07/22	601-21011
Total 61056010	5:				218.74		
Total DUFFY, T	ROY (7434):			218.74		
S9252336.00	-	nvoice	LIGHT BULBS	12/23/2021	358.50	07/22	100-22-42-5233-310

Input Dates: 1/4/2022 - 1/17/2022

			Input Dates: 1/4/2	022 - 1/17/2022				Jan 12, 2022 03:49PN
	Invoice	Seq Type	Description	Invoice Date	Total Cost	Period	GL Account	_
	Total S9252336	.002:			358.50			
	Total ECHO GR	OUP, INC. (6	306):		358.50			
EICHI	LER, MARK (743	-	METER REPORT REFUND	40/00/0004	245.00	07/00	004 04044	
	123021	1 Invoice	METER DEPOSIT REFUND	12/30/2021	245.00	07/22	601-21011	
	Total 123021:	==			245.00			
	Total EICHLER,	MARK (7431):		245.00			
EMPL	OYEE BENEFIT	SYSTEMS (4707)					
	000032111 000032111	1 Invoice2 Invoice	HEALTH INSURANCE - FEB 2022 HEALTH INSURANCE - FEB 2022	01/07/2022 01/07/2022	8,069.95 91,111.44		902-11100 902-11215	
	Total 00003211	1:			99,181.39			
	Total EMPLOYE	E BENEFIT	SYSTEMS (4707):		99,181.39			
FARE	00001164	1 Invoice	WATER FOR STATION	12/15/2021	11.10	07/22	100-21-22-5140-318	
	Total 00001164:				11.10			
	Total FAREWAY	Y STORES, IN	NC. #395 (284):		11.10			
			W (040)					
	PYMT #2 FIN	1 Invoice	2020 HMA STREET IMPROVEMENT - #2 (FIN	12/06/2021	24,303.05	07/22	525-23-30-5310-299	
	Total PYMT #2 I	FINAL:			24,303.05			
	Total FORT DO	DGE ASPHA	LT COMPANY (313):		24,303.05			
GALL	.S, LLC - DBA C	ADDENTED I	INIEOPM (221)					
GALL	19920469	1 Invoice	BOOTS/#675	01/12/2022	88.40	07/22	100-21-21-5110-312	
	Total 19920469:				88.40			
	Total GALLS, LI	-C - DBA CAF	RPENTER UNIFORM (331):		88.40			
	DED AUTO ELEC	TDIC (242)						
	BER AUTO ELEC	-	4 NEW TIRES FOR ST TRAILER (REPLACEM	12/23/2021	47F 04	07/22	204-23-30-5310-227	
GERE	133571	1 Invoice	THEN THEST SIX ST THE HELIX (INC.) EXCENT	12/23/2021	4/5.24	0.722		
	133571 Total 133571:	1 Invoice	THEN THE FOR ST. TO WELLT (I.E. E. ISEM	12/23/2021	475.24	0.722		
			, , , , , , , , , , , , , , , , , , ,	12/23/2021		0.,22		
	Total 133571:	AUTO ELECT	TRIC (342):	12/23/2021	475.24	·/		
	Total 133571:	AUTO ELECT	TRIC (342):	01/06/2022	475.24	07/22	100-24-12-5430-225	
	Total 133571: Total GERBER	AUTO ELECT	TRIC (342):		475.24 475.24		100-24-12-5430-225 601-23-81-5931-225	
	Total 133571: Total GERBER A DON FLESCH CO IN13593387	AUTO ELECT OMPANY (69 1 Invoice	TRIC (342): 78) XEROX ALTA LINK/AL C8055 H2	01/06/2022	475.24 475.24 11.40 31.35	07/22		
	Total 133571: Total GERBER A DON FLESCH CO IN13593387 IN13593387	OMPANY (69 1 Invoice 2 Invoice	TRIC (342): 78) XEROX ALTA LINK/AL C8055 H2 XEROX ALTA LINK/AL C8055 H2	01/06/2022 01/06/2022	475.24 475.24 11.40 31.35 7.13	07/22 07/22	601-23-81-5931-225	
	Total 133571: Total GERBER A DON FLESCH CO IN13593387 IN13593387 IN13593387	AUTO ELECT DMPANY (69 1 Invoice 2 Invoice 3 Invoice	TRIC (342): 78) XEROX ALTA LINK/AL C8055 H2 XEROX ALTA LINK/AL C8055 H2 XEROX ALTA LINK/AL C8055 H2	01/06/2022 01/06/2022 01/06/2022	475.24 475.24 11.40 31.35 7.13 7.13	07/22 07/22 07/22	601-23-81-5931-225 602-23-81-5931-225	
	Total 133571: Total GERBER A DON FLESCH CO IN13593387 IN13593387 IN13593387 IN13593387 IN13593387	AUTO ELECT DMPANY (69 1 Invoice 2 Invoice 3 Invoice 4 Invoice	TRIC (342): 78) XEROX ALTA LINK/AL C8055 H2	01/06/2022 01/06/2022 01/06/2022 01/06/2022	475.24 475.24 11.40 31.35 7.13 7.13 5.13	07/22 07/22 07/22 07/22	601-23-81-5931-225 602-23-81-5931-225 603-23-81-5931-225	
	Total 133571: Total GERBER A DON FLESCH CO IN13593387 IN13593387 IN13593387 IN13593387 IN13593387 IN13593387	DMPANY (69 1 Invoice 2 Invoice 3 Invoice 4 Invoice 5 Invoice	TRIC (342): 78) XEROX ALTA LINK/AL C8055 H2	01/06/2022 01/06/2022 01/06/2022 01/06/2022 01/06/2022	475.24 475.24 11.40 31.35 7.13 7.13 5.13 37.05	07/22 07/22 07/22 07/22 07/22	601-23-81-5931-225 602-23-81-5931-225 603-23-81-5931-225 100-24-14-5435-225	
	Total 133571: Total GERBER A DON FLESCH CO IN13593387 IN13593387 IN13593387 IN13593387 IN13593387 IN13593387 IN13593387 IN13593387	DMPANY (69 1 Invoice 2 Invoice 3 Invoice 4 Invoice 5 Invoice 6 Invoice	TRIC (342): 78) XEROX ALTA LINK/AL C8055 H2 XEROX ALTA LINK/AL C8055 H2	01/06/2022 01/06/2022 01/06/2022 01/06/2022 01/06/2022 01/06/2022	475.24 475.24 11.40 31.35 7.13 7.13 5.13 37.05 11.40	07/22 07/22 07/22 07/22 07/22 07/22	601-23-81-5931-225 602-23-81-5931-225 603-23-81-5931-225 100-24-14-5435-225 601-23-80-5931-225	

Input Dates: 1/4/2022 - 1/17/2022

			Input Dates: 1/4/2	022 - 1/1//2022				Jan 12, 2022 03:49PM
Invoice	Seq	Туре	Description	Invoice Date	Total Cost	Period	GL Account	
IN13593387 IN13593387 IN13593387 IN13593387 IN13593387	11 12 13	Invoice Invoice Invoice Invoice	XEROX ALTA LINK/AL C8055 H2 XEROX ALTA LINK/AL C8055 H2 XEROX ALTA LINK/AL C8055 H2 XEROX ALTA LINK/AL C8055 H2 XEROX ALTA LINK/AL C8055 H2	01/06/2022 01/06/2022 01/06/2022 01/06/2022 01/06/2022	4.84	07/22 07/22 07/22 07/22 07/22	601-24-30-5380-225 602-24-30-5380-225 603-24-30-5380-225 100-21-18-5190-225 100-24-18-5470-225	
Total IN1359	3387:				171.00			
Total GORDO	ON FLE	SCH COMP	PANY (6978):		171.00			
HABHAB CONSTR 32 12/063/21		N, INC. (361 Invoice	CONCRETE SIDEWALK WORK - PROSPECT	12/06/2021	1,650.00	07/22	536-23-30-5310-299	
Total 32 12/0	63/21:				1,650.00			
Total HABHA	B CON	ISTRUCTIO	N, INC. (361):		1,650.00			
HAMILTON COUNTY		EMEN'S AS	SN (372) I AM RESPONDING/SUBSCRIPTION	01/05/2022	689.00	07/22	100-21-22-5140-215	
Total 707:					689.00			
Total HAMIL	TON C	OUNTY FIRE	EMEN'S ASSN (372):		689.00			
HAMILTON COUN 312595		ID WASTE	(375) CUSTRUCTION MATERIAL .57T, \$76/T	01/07/2022	43.32	07/22	204-23-30-5310-236	
Total 312595	:				43.32			
Total HAMILT	TON C	OUNTY SOL	ID WASTE (375):		43.32			
HAMILTON COUNTY 12/9/21		Invoice	FAIRS (6583) VETERAN MARKER REPLACEMENT (BATEM	12/09/2021	35.00	07/22	100-23-42-5371-318	
Total 12/9/21	:				35.00			
Total HAMIL	TON C	TEV YTNUC	ERANS AFFAIRS (6583):		35.00			
6089494		Invoice	AQUA HAWK & LPC-DP	12/22/2021	5,671.19	07/22	602-23-61-5641-318	
Total 608949	4:				5,671.19			
Total HAWKI	NS, IN	C. (3668):			5,671.19			
HERITAGE WOOD EST #13 FIN		S, INC. (676 Invoice	2018 WILSON BREWER PARK CABIN DISMA	01/05/2022	8,535.59	07/22	534-23-42-5221-299	
Total EST #1	3 FINA	L:			8,535.59			
Total HERITA	AGE W	OODWORK	S, INC. (6761):		8,535.59			
HOLMES MURPHY		SOCIATES, Invoice	LLC (5556) HOLMES MURPHY FEES-FEB 2022	01/12/2022	2,275.00	07/22	902-11215	
Total 632366	:				2,275.00			

)22 - 1/17/2022				Jan 12, 2022 03:49
	nvoice S	Seq	Туре	Description	Invoice Date	Total Cost	Period	GL Account	
Tota	al HOLMES I	MURF	PHY & ASS	OCIATES, LLC (5556):		2,275.00			
IYDRITE	CHEMICAL	CO.	(421)						
	02537665		Invoice	SODA ASH 42,000lbs	01/06/2022	11,595.00	07/22	602-23-61-5641-318	
Tota	al 02537665:					11,595.00			
Tota	al HYDRITE	CHE	MICAL CO.	(421):		11,595.00			
OWA CO	MMUNICATI	ONS	NETWORK	K (7419)					
	637834		Invoice	ICN RENTAL FOR CITY RADIOS	01/04/2022	45.20	07/22	100-24-16-5420-299	
	637834		Invoice	ICN RENTAL FOR CITY RADIOS	01/04/2022		07/22	601-24-16-5935-299	
	637834		Invoice	ICN RENTAL FOR CITY RADIOS	01/04/2022		07/22	602-24-16-5935-299	
	637834		Invoice	ICN RENTAL FOR CITY RADIOS	01/04/2022		07/22	603-24-16-5935-299	
	637834	5	Invoice	ICN RENTAL FOR CITY RADIOS	01/04/2022	45.20	07/22	204-24-16-5930-299	
Tota	al 637834:					226.00			
Tota	al IOWA COM	MMUI	NICATIONS	S NETWORK (7419):		226.00			
WA PUI	BLIC AIRPO	RTS	ASSN. (490	0)					
	1047	1	Invoice	2022 MEMBERSHIP FEE	01/05/2022	175.00	07/22	205-23-45-5372-215	
Tota	al 1047:					175.00			
Tota	al IOWA PUE	BLIC A	AIRPORTS	ASSN. (490):		175.00			
NWA ST	ATE UNIVER	SITV	(495)						
WA SIA				DECAMORY ZONE CAFETY MORKSHOP ALO	04/44/0000	00.50	07/00	400 04 00 5000 004	
	011122		Invoice	REG/WORK ZONE SAFETY WORKSHOP-ALC	01/11/2022		07/22	100-24-30-5380-231	
	011122		Invoice	REG/WORK ZONE SAFETY WORKSHOP-ALC	01/11/2022		07/22	601-24-30-5380-232	
	011122	3	Invoice	REG/WORK ZONE SAFETY WORKSHOP-ALC	01/11/2022	22.50	07/22	602-24-30-5380-230	
	011122	4	Invoice	REG/WORK ZONE SAFETY WORKSHOP-ALC	01/11/2022	22.50	07/22	603-24-30-5380-231	
Tota	al 011122:					90.00			
Tota	al IOWA STA	TE L	NIVERSIT	Y (495):		90.00			
savvv L	LC (5472)								
	01311694	1	Invoice	SFP NETWORK SWITCH ADAPTER	12/02/2021	19 25	07/22	100-24-16-5420-399	
	01311694		Invoice	SFP NETWORK SWITCH ADAPTER	12/02/2021		07/22	601-24-16-5930-399	
	01311694 01311694		Invoice Invoice	SFP NETWORK SWITCH ADAPTER SFP NETWORK SWITCH ADAPTER	12/02/2021 12/02/2021		07/22 07/22	602-24-16-5930-399 603-24-16-5921-399	
Tota	al 01311694:					128.37			
			70\.						
1012	al ITsavvy LL	C (34	12).			128.37			
	CONSTRUC [*] APP#1 F		SERVICES Invoice	S, INC. (5602) CONST FEE - 2021 BRIDGE REPAIR PROJ 7/	12/10/2021	141,725.00	07/22	528-23-30-5310-299	
Tota	al PAY APP#	1 FIN	IAL/RET:			141,725.00			
Tots	al JASPFR O	ONS	TRUCTION	N SERVICES, INC. (5602):		141,725.00			
			CMC (730	16)					
ARL CH	EVROLET B 25715		Invoice	TANK (PD#4) RADIATOR (PD#2)	12/23/2021	442.44	07/22	100-21-21-5110-314	

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Invoice	Seq	Туре	Description	Invoice Date	Total Cost	Period	GL Account
Total 25715:					442.44		
25742	1	Invoice	EXCHANGE RADIATOR PD#2	12/30/2021	25.69-	07/22	100-21-21-5110-314
Total 25742:					25.69-		
25749	1	Invoice	FLUID ST#33	01/03/2022	5.07	07/22	204-23-30-5310-314
Total 25749:					5.07		
Total KARL CH	EVR	OLET BUIC	K GMC (7306):		421.82		
21120067	-	Invoice	RECYCLING ADS	12/31/2021	153.00	07/22	100-23-30-5340-235
Total 21120067	:				153.00		
Total KQWC R	ADIO	STATION (553):		153.00		
AMPERT'S (564)							
010722	1	Invoice	ADDL CB LED LIGHTING REBATE	01/07/2022	849.15	07/22	601-23-53-5588-212
Total 010722:					849.15		
Total LAMPER	Γ'S (5	64):			849.15		
AINSTAY SYSTEM	S OF	IOWA, LLC	G (7429)				
1028	1	Invoice	IA PC SYS MAINTENANCE AGMT - 3 MO	01/01/2022	237.00	07/22	100-21-21-5180-299
Total 1028:					237.00		
Total MAINSTA	Y SY	STEMS OF	IOWA, LLC (7429):		237.00		
EDINILLA-LORENZ 1435010212		ARINA (743 Invoice	CUSTOMER DEPOSIT REFUND	12/30/2021	86.49	07/22	601-21011
Total 14350102	12:				86.49		
Total MEDINILI	A-LC	RENZO, K	ARINA (7432):		86.49		
ENARDS (622)							
61419	1	Invoice	STEEL RACKING FOR STORAGE & PRE-TRIP	12/27/2021	238.00	07/22	204-23-30-5310-318
61419		Invoice	STEEL RACKING FOR STORAGE & PRE-TRIP	12/27/2021		07/22	602-23-62-5662-318
61419		Invoice	STEEL RACKING FOR STORAGE & PRE-TRIP	12/27/2021		07/22	603-23-71-5662-318
Total 61419:					344.93		
61828	1	Invoice	PADLOCK/CABLE CLAMP	01/04/2022	1.59	07/22	100-24-30-5380-316
61828	2	Invoice	PADLOCK/CABLE CLAMP	01/04/2022	1.59	07/22	601-24-30-5380-318
61828		Invoice	PADLOCK/CABLE CLAMP	01/04/2022		07/22	602-24-30-5380-318
61828	4	Invoice	PADLOCK/CABLE CLAMP	01/04/2022	1.59	07/22	603-24-30-5380-318
Total 61828:					6.36		

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Invoice	Seq	Туре	Description	Invoice Date	Total Cost	Period	GL Account
MIDAMERICAN ENER	RGY	(629)					
520905259	1	Invoice	BOOSTER STATION ELECTRICITY	12/30/2021	225.68	07/22	602-23-62-5662-237
Total 520905259	9:				225.68		
Total MIDAMER	ICAN	N ENERGY	(629):		225.68		
MID-STATES ORGAN	IZEC	CRIME (28	370)				
23057-330	1	Invoice	2022 MEMBERSHIP DUES/MORK	01/03/2022	150.00	07/22	100-21-21-5110-215
Total 23057-330):				150.00		
Total MID-STAT	ES (ORGANIZED	O CRIME (2870):		150.00		
MIDWEST BREATHIN	IG AI	IR L.L.C. (64	40)				
25512		Invoice	ANNUAL MAINT ON SCBA COMPRESSOR	12/20/2021	679.47	07/22	100-21-22-5140-299
Total 25512:					679.47		
Total MIDWEST	BRE	EATHING A	IR L.L.C. (640):		679.47		
MOORE CLEANING S	:ERV	ICE. LLC (2	2902)				
011122		Invoice	CLEANING SERVICES FOR CITY HALL	01/11/2022	455.00	07/22	100-24-36-5480-299
011122		Invoice	CLEANING SERVICES FOR CITY HALL	01/11/2022	325.00		601-23-36-5480-299
011122		Invoice	CLEANING SERVICES FOR CITY HALL	01/11/2022	260.00		602-23-36-5480-299
011122	4	Invoice	CLEANING SERVICES FOR CITY HALL	01/11/2022	260.00	07/22	603-23-36-5480-299
Total 011122:					1,300.00		
Total MOORE C	LEA	NING SERV	/ICE, LLC (2902):		1,300.00		
NAPA AUTO PARTS	(677)						
933496		Invoice	LIGHT BULB/E33	12/15/2021	15.67	07/22	100-21-22-5140-227
Total 933496:					15.67		
934184	1	Invoice	SILICONE	12/27/2021	18.58	07/22	100-22-42-5210-314
Total 934184:					18.58		
934336 934336		Invoice Invoice	OIL DRY & RAVEN GLOVES FITTINGS & TUBING FOR LINE #4	12/29/2021 12/29/2021	146.85 21.44	07/22 07/22	204-23-30-5310-314 601-23-52-5935-314
Total 934336:					168.29		
934501	1	Invoice	LOW BEAM LIGHT BULB	12/31/2021		07/22	100-21-21-5110-314
	·		EGW BEAUM EIGHT BOEB	12/01/2021		01122	100 21 21 0110 011
Total 934501:					18.99		
934596	1	Invoice	AIR COMP GOV/LINE #4	01/03/2022		07/22	601-23-52-5935-314
934596	2	Invoice	COOLANT/PD	01/03/2022		07/22	100-21-21-5110-314
934596	3	Invoice	STOCK OIL	01/03/2022	264.85	07/22	204-23-30-5310-314
Total 934596:					336.47		
934672	1	Invoice	AIR FILTER/STOCK	01/04/2022	45.86	07/22	204-23-30-5310-314

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			:S. 1/4/2022 - 1/11/2022			
Invoice Seq T	ype	Description	Invoice Date	Total Cost	Period	GL Account
Total 934672:				45.86		
934745 1 Invo	ice FILTER	RS & FITTINGS	01/05/2022	281.85	07/22	204-23-30-5310-314
Total 934745:				281.85		
935044 1 Invo	ice HYD H	HOSE FITTINGS 12MXTXREEL	01/10/2022	22.78	07/22	601-23-52-5935-314
Total 935044:				22.78		
Total NAPA AUTO PARTS	S (677):			908.49		
OF WISCONSIN, INC. (687 464024 1 Invo	-	UPPLIES & CHEMICALS	12/16/2021	289.64	07/22	603-23-70-5642-319
Total 464024:				289.64		
Total NCL OF WISCONSI	N, INC. (687):			289.64		
ALLORAN INTERNATIONA 31P139473 1 Invo	` '	ES FOR LINE DIGGER #4	12/29/2021	68.87	07/22	601-23-52-5935-314
Total 31P139473:				68.87		
Total O'HALLORAN INTE	RNATIONAL (7	18):		68.87		
ER BROWN, ANNA LISA (0.444.49000	54.05	07/00	
1512920020 1 Invo	ice CUST	OMER DEPOSIT REFUND	01/11/2022	54.67	07/22	601-21011
Total 1512920020:	NINIA I IOA (700)	5).		54.67		
Total OLIVER BROWN, A		5):		54.67		
LLY AUTOMOTIVE, INC. (0357-113790 1 Invo		ERY FOR PD#4	12/21/2021	166.71	07/22	100-21-21-5110-314
Total 0357-113790:				166.71		
0357-113972 1 Invo	ice CRED	IT BATTERY FOR PD#4	12/23/2021	166.71-	07/22	100-21-21-5110-314
Total 0357-113972:				166.71-		
Total O'REILLY AUTOMO	TIVE, INC. (727	·):		.00		
GEL REPAIR (3497) 11122-9 1 Invo 11122-9 2 Invo	ice KEYS	FOR CITY HALL FOR CITY HALL	01/11/2022 01/11/2022	3.75	07/22 07/22	100-24-36-5480-318 601-23-36-5480-318
11122-9 3 Invo 11122-9 4 Invo		FOR CITY HALL FOR CITY HALL	01/11/2022 01/11/2022		07/22 07/22	602-23-36-5480-318 603-23-36-5480-318
Total 11122-9:				15.00		
Total PAGEL REPAIR (34	97):			15.00		
IP ASCHEMAN, PH.D (348	-	TH TIME	40/40/0004	400.00	07/00	400 04 04 5440 040
120921 1 Invo	ice CONS	ULTING	12/13/2021	180.00	07/22	100-21-21-5110-319

To I TNEY 1	Invoice otal 120921:	Seq_	Туре	Description	Invoice Date	Total Cost	Period	GL Account
To ITNEY	otal 120921:							
NEY						180.00		
1	otal PHILIP A	SCHE	MAN, PH.C	(3484):		180.00		
1	BOWES-RES	SERVI	ACCT (7	58)				
1	019707038		Invoice	FOLDER/INSERTER MAINT AGMT	12/19/2021	64.89	07/22	100-24-14-5435-225
	019707038	2	Invoice	FOLDER/INSERTER MAINT AGMT	12/19/2021	468.62	07/22	601-23-80-5931-225
1	019707038	3	Invoice	FOLDER/INSERTER MAINT AGMT	12/19/2021	144.19	07/22	602-23-80-5931-225
1	019707038	4	Invoice	FOLDER/INSERTER MAINT AGMT	12/19/2021	43.25	07/22	603-23-80-5931-225
То	otal 10197070	38:				720.95		
То	otal PITNEY E	BOWE	S-RESER\	/E ACCT (758):		720.95		
.IAN	T FIRE APPA	RATU	JS, INC. (50	088)				
	3CI001269	1	Invoice	MUFFLER BRACKET/E34	11/09/2021	118.21	07/22	100-21-22-5140-227
То	otal 3Cl00126	9:				118.21		
То	otal RELIANT	FIRE	APPARAT	JS, INC. (5088):		118.21		
NDRY	Y FIRE SUPP) V (8 [.]	34)					
	NV-019257	-	Invoice	REPAIR SCBA	12/13/2021	299.19	07/22	100-21-22-5140-314
То	otal INV-0192	57:				299.19		
To	otal SANDRY	FIRE	SUPPLY (8	334):		299.19		
LED	INICTOLIMEN	IT 0 M	IEC CO II	IC (C944)				
	INSTRUMEN NV-432138		IrG. CO. Ir Invoice	BATTERY TRAY FOR GPS DEVICE - ST DEPT	12/31/2021	231.59	07/22	204-23-30-5310-318
	NV-432138		Invoice	BATTERY TRAY FOR GPS DEVICE - ST DEPT	12/31/2021		07/22	602-23-62-5662-318
	NV-432138		Invoice	BATTERY TRAY FOR GPS DEVICE - ST DEPT	12/31/2021		07/22	603-23-71-5662-318
	otal INV-4321	3 8 .				335.63		
To	otal SEILER II	NSTR	JMENT & I	MFG. CO. INC. (6811):		335.63		
ORT,	TOBY (4050 122821		Invoice	ELECTRIC METER RELOCATION REBATE	12/28/2021	500.00	07/22	601-23-51-5930-982
To	otal 122821:					500.00		
To	otal SHORT,	TOBY	(4050):			500.00		
	R & ASSOCIA 9.0463.01-		(2951) Invoice	ENG - 2021 2nd ST RECON PROJ# 119.0463.0	12/31/2021	20,086.15	07/22	536-23-30-5310-212
То	otal 119.0463	.01-25	:			20,086.15		
12	1.0071.01-	1	Invoice	ENG - OnCALLSVC & CIP COST ESTIMATING	12/31/2021	1,119.25	07/22	100-24-30-5380-212
	1.0071.01-		Invoice	ENG - OnCALLSVC & CIP COST ESTIMATING	12/31/2021	1,119.25		601-24-30-5380-212
	1.0071.01-		Invoice	ENG - OnCALLSVC & CIP COST ESTIMATING	12/31/2021	1,119.25		602-24-30-5380-212
	1.0071.01-		Invoice	ENG - OnCALLSVC & CIP COST ESTIMATING	12/31/2021	1,119.25		603-24-30-5380-212
	1.0071.01-		Invoice	ENG - WTP TANK SUPPORT	12/31/2021	4,354.25		602-23-61-5930-212
To	otal 121.0071	.01-7:				8,831.25		

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			Invoice Register Input Dates: 1/4/20	-				Page: 7 Jan 12, 2022 03:49PI
Invoice	Seq	Туре	Description	Invoice Date	Total Cost	Period	GL Account	_
Total SNYDEF	R & AS	SOCIATES	(2951):		28,917.40			
TOREY KENWOR	THY (5	937)						
PINV960083	-	Invoice	TAX FORMS	12/30/2021	12.87	07/22	100-24-14-5435-316	
PINV960083	2	Invoice	TAX FORMS	12/30/2021	92.92	07/22	601-23-80-5921-316	
PINV960083	3	Invoice	TAX FORMS	12/30/2021	28.59	07/22	602-23-80-5921-316	
PINV960083	4	Invoice	TAX FORMS	12/30/2021	8.58	07/22	603-23-80-5921-316	
Total PINV960	0083:				142.96			
PINV960406	1	Invoice	#10 WINDOW ENVELOPES	01/03/2022	362.11	07/22	100-24-14-5435-316	
PINV960406	2	Invoice	#10 WINDOW ENVELOPES	01/03/2022	2,615.27	07/22	601-23-80-5921-316	
PINV960406	3	Invoice	#10 WINDOW ENVELOPES	01/03/2022	804.70	07/22	602-23-80-5921-316	
PINV960406	4	Invoice	#10 WINDOW ENVELOPES	01/03/2022	241.41	07/22	603-23-80-5921-316	
Total PINV960	0406:				4,023.49			
PINV960408	1	Invoice	BLANK NOTICES	01/03/2022	54.77	07/22	100-24-14-5435-316	
PINV960408	2	Invoice	BLANK NOTICES	01/03/2022	395.54	07/22	601-23-80-5921-316	
PINV960408	3	Invoice	BLANK NOTICES	01/03/2022	121.71	07/22	602-23-80-5921-316	
PINV960408	4	Invoice	BLANK NOTICES	01/03/2022	36.51	07/22	603-23-80-5921-316	
Total PINV960)408:				608.53			
Total STOREY KENWORTHY (5937):					4,774.98			
RMINAL SUPPLY	/ CO. (6527)						
98535-00	1	Invoice	METAL STORAGE RACKS & BOXES	12/27/2021	339.45	07/22	204-23-30-5310-318	
98535-00	2	Invoice	MISC SHOP SUPPLIES	12/27/2021	283.28	07/22	204-23-30-5310-314	
Total 98535-0	0:				622.73			
98555-00	1	Invoice	2 PERSONAL LED WARNING DEVICES	12/27/2021	179.98	07/22	100-21-30-5120-318	
98555-00	2	Invoice	HARD HAT & SAFETY CONE MOUNTS	12/27/2021	42.15	07/22	204-23-30-5310-318	
Total 98555-0	0:				222.13			
Total TERMIN	AL SU	PPLY CO. (6	6527):		844.86			
IE AMERICAN BO	OTTLIN	G CO. (480	0)					
3446016409	1	Invoice	POP/BEVERAGES FOR RESALE-FULLER HA	12/28/2021	257.60	07/22	100-22-42-5233-323	
Total 3446016	409:				257.60			
Total THE AM	ERICA	N BOTTLIN	G CO. (4800):		257.60			
IE TRASHMAN, L	LC (94	3)						
707-1844	-	Invoice	TRASH SERVICE/FUEL SURCHARGE	12/31/2021	26.95	07/22	100-24-36-5480-236	
707-1844		Invoice	TRASH SERVICE/FUEL SURCHARGE	12/31/2021		07/22	601-23-36-5480-236	
101-1044	3	Invoice	TRASH SERVICE/FUEL SURCHARGE	12/31/2021		07/22	602-23-36-5480-236	
707-1844	1	Invoice	TRASH SERVICE/FUEL SURCHARGE	12/31/2021	15.40	07/22	603-23-36-5480-236	
	-	Invoice	TRASH SERVICE/FUEL SURCHARGE	12/31/2021		07/22	100-22-42-5280-236	
707-1844						07/22	204-23-30-5310-236	
707-1844 707-1844	5	Invoice	TRASH SERVICE/FUEL SURCHARGE	12/31/2021	77.00			
707-1844 707-1844 707-1844	5 6		TRASH SERVICE/FUEL SURCHARGE TRASH SERVICE/FUEL SURCHARGE	12/31/2021		07/22	100-21-22-5140-236	
707-1844 707-1844 707-1844 707-1844	5 6 7	Invoice			16.50			
707-1844 707-1844 707-1844 707-1844	5 6 7 8	Invoice Invoice	TRASH SERVICE/FUEL SURCHARGE	12/31/2021	16.50 77.00	07/22	100-21-22-5140-236	
707-1844 707-1844 707-1844 707-1844 707-1844	5 6 7 8 9	Invoice Invoice	TRASH SERVICE/FUEL SURCHARGE TRASH SERVICE/FUEL SURCHARGE	12/31/2021 12/31/2021	16.50 77.00 44.00	07/22 07/22	100-21-22-5140-236 100-22-42-5233-236	

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Invoice	Seq	Туре	Description	Invoice Date	Total Cost	Period	GL Account
707-1844		Invoice	TRASH SERVICE/FUEL SURCHARGE	12/31/2021		07/22	602-23-61-5642-236
707-1844	13	Invoice	TRASH SERVICE/FUEL SURCHARGE	12/31/2021	44.00	07/22	205-23-45-5372-236
Total 707-184	4:				511.50		
707-1845	1	Invoice	DROP BOX CHARGES/EXTRA SVC	12/31/2021	372.00	07/22	100-23-30-5340-235
Total 707-184	5:				372.00		
707-1846	1	Invoice	CURB RECYCLING - DECEMBER 2021	01/01/2022	12,990.24	07/22	100-23-30-5340-235
Total 707-184	6:				12,990.24		
Total THE TR	ASHM	AN, LLC (943	3):		13,873.74		
I SERVICES, INC	C. (954)					
12804	1	Invoice	PORTABLE TOILET RENTAL - Xmas IN THE P	12/08/2021	230.00	07/22	100-22-42-5221-225
Total 12804:					230.00		
Total TMI SEF	RVICE	S, INC. (954):	:		230.00		
MOBILE (7288)							
974816802 1	1	Invoice	PHONE SVC/MGR & ASST MGR	12/21/2021	27.46	07/22	100-24-12-5430-230
974816802 1	2	Invoice	PHONE SVC/MGR & ASST MGR	12/21/2021	75.50	07/22	601-23-81-5921-230
974816802 1	3	Invoice	PHONE SVC/MGR & ASST MGR	12/21/2021	17.16	07/22	602-23-81-5921-230
974816802 1	4	Invoice	PHONE SVC/MGR & ASST MGR	12/21/2021	17.16	07/22	603-23-81-5921-230
974816802 1	5	Invoice	ON-CALL PHONE SVC/WATER	12/21/2021	40.08	07/22	602-23-61-5642-230
974816802 1	6	Invoice	ON-CALL PHONE SVC/WWTP	12/21/2021	40.08	07/22	603-23-70-5642-230
974816802 1	7	Invoice	PHONE SVC/WATER-WWTP	12/21/2021	20.04	07/22	602-23-61-5642-230
974816802 1	8	Invoice	PHONE SVC/WATER-WWTP	12/21/2021	20.04	07/22	603-23-70-5642-230
974816802 1	9	Invoice	METER IPAD	12/21/2021	373.65	07/22	602-23-80-5902-299
974816802 1		Invoice	METER IPAD	12/21/2021	373.65		601-23-80-5905-299
974816802 1		Invoice	IPAD FOR IT/GIS	12/21/2021	111.50		100-24-16-5420-299
974816802 1		Invoice	IPAD FOR IT/GIS	12/21/2021	408.81		601-24-16-5930-299
974816802 1 974816802 1		Invoice Invoice	IPAD FOR IT/GIS	12/21/2021	111.50	07/22	602-24-16-5930-299
			IPAD FOR IT/GIS	12/21/2021	111.50		603-24-16-5930-299
974816802 1		Invoice	HANDSET	12/21/2021		07/22	100-24-16-5420-299
974816802 1		Invoice	HANDSET	12/21/2021		07/22	601-24-16-5930-299
974816802 1		Invoice	HANDSET	12/21/2021		07/22	602-24-16-5930-299
974816802 1		Invoice	HANDSET	12/21/2021		07/22	603-24-16-5930-299
Total 9748168	302 12	/21/21:			1,874.10		
WC PDMI 12/	1	Invoice	POLICE TOUGHBOOKS SVC	12/21/2021	147.91	07/22	100-21-21-5110-230
Total WC PDN	MI 12/2	21/21:			147.91		
Total T-MOBIL	LE (72	88):			2,022.01		
LLE AUTOMOTIV							
19476	1	Invoice	TAHOE LIC 501330/TIRE M&B, DISPOSAL	12/28/2021	107.12	07/22	100-21-21-5110-227
Total 19476:					107.12		
19478	1	Invoice	TAHOE LIC 501332/TIRE M&B, DISPOSAL	12/28/2021	107.12	07/22	100-21-21-5110-227

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			Input Dates: 1/4,	/2022 - 1/17/2022				Jan 12, 2022 03:49P
Invoice	Seq	Туре	Description	Invoice Date	Total Cost	Period	GL Account	_
Total 19478:					107.12			
19480	1	Invoice	TAHOE LIC 501327/TIRE M&B, DISPOSAL	12/28/2021	107.12	07/22	100-21-21-5110-227	
Total 19480:					107.12			
Total TOLLE A	UTON	NOTIVE, INC	C. (3188):		321.36			
ONV'S TIDE SEDVI	CE (0	.E9\						
ONY'S TIRE SERVI 172816 172816	1	Invoice Invoice	PROPANE TANK TRAILER TIRE JD MOWER SPARE TIRE	12/30/2021 12/30/2021		07/22 07/22	100-23-42-5371-314 100-22-42-5210-314	
Total 172816:					131.98			
Total TONY'S	TIRE	SERVICE (9	58):		131.98			
ORRES, ELIEZER ((4485)							
120721		Invoice	ENERGY EFFICIENCY REBATE	12/07/2021	250.00	07/22	601-23-36-5930-979	
Total 120721:					250.00			
Total TORRES	, ELIE	ZER (4485)	:		250.00			
NITED COOPERAT	IVE (9	979)						
07937	-	Invoice	PROPANE FOR AIRPORT	12/08/2021	1,709.82	07/22	205-23-45-5372-234	
Total 07937:					1,709.82			
08042	1	Invoice	PROPANE FOR AIRPORT	12/30/2021	1,710.00	07/22	205-23-45-5372-234	
Total 08042:					1,710.00			
08047		Invoice	GAS REPORT	12/01/2021	670.32		100-21-21-5110-315	
08047 08047		Invoice Invoice	GAS REPORT GAS REPORT	12/01/2021 12/01/2021	143.07 32.50	07/22	204-23-30-5310-315 602-23-61-5935-315	
08047		Invoice	GAS REPORT	12/01/2021		07/22	100-21-18-5190-315	
08047		Invoice	GAS REPORT	12/01/2021	226.48		601-23-52-5935-315	
08047		Invoice	GAS REPORT	12/01/2021		07/22	601-23-80-5935-315	
08047		Invoice	GAS REPORT	12/01/2021		07/22	602-23-80-5935-315	
08047		Invoice	GAS REPORT	12/01/2021		07/22	100-22-42-5233-315	
08047		Invoice	GAS REPORT	12/01/2021	18.64		100-22-42-5210-315	
08047		Invoice	GAS REPORT	12/01/2021		07/22	100-23-42-5371-315	
08047		Invoice	GAS REPORT	12/01/2021	182.53		100-24-14-5435-315	
Total 08047:					1,451.49			
08070	1	Invoice	GAS REPORT	12/06/2021	22.38	07/22	100-21-22-5140-315	
08070	2	Invoice	GAS REPORT	12/06/2021	444.34	07/22	204-23-30-5310-315	
08070		Invoice	GAS REPORT	12/06/2021	66.77		602-23-61-5935-315	
08070	4	Invoice	GAS REPORT	12/06/2021	129.61		601-23-52-5935-315	
08070		Invoice	GAS REPORT	12/06/2021	384.99		100-24-14-5435-315	
Total 08070:					1,048.09			
08108	1	Invoice	GAS REPORT	12/15/2021	1,365.78	07/22	100-21-21-5110-315	
08108	2	Invoice	GAS REPORT	12/15/2021	127.21	07/22	100-21-22-5140-315	
		Invoice	GAS REPORT	12/15/2021	536.85	07/00	204-23-30-5310-315	

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Invoice	Seq	Туре	Descripti	on	Invoice Date	Total Cost	Period	GL Account	
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08108		Invoice	GAS REPORT		12/15/2021		07/22	602-23-61-5935-315	
08108		Invoice	GAS REPORT		12/15/2021	102.33		100-21-18-5190-315	
08108		Invoice	GAS REPORT		12/15/2021	682.73		601-23-52-5935-315	
08108	8	Invoice	GAS REPORT		12/15/2021	88.02	07/22	601-23-80-5935-315	
08108	9	Invoice	GAS REPORT		12/15/2021	88.02	07/22	602-23-80-5935-315	
08108	10	Invoice	GAS REPORT		12/15/2021	51.32	07/22	100-22-42-5233-315	
08108	11	Invoice	GAS REPORT		12/15/2021	231.41	07/22	100-22-42-5210-315	
08108	12	Invoice	GAS REPORT		12/15/2021	231.41	07/22	100-23-42-5371-315	
08108	13	Invoice	GAS REPORT		12/15/2021	205.37	07/22	100-24-14-5435-315	
Total 08108:						3,827.40			
08109	1	Invoice	GAS REPORT		12/15/2021	370.51	07/22	204-23-30-5310-315	
08109	2	Invoice	GAS REPORT		12/15/2021	44.97	07/22	602-23-61-5935-315	
08109	3	Invoice	GAS REPORT		12/15/2021	325.63	07/22	601-23-52-5935-315	
08109	4	Invoice	GAS REPORT		12/15/2021	9.24	07/22	100-22-42-5233-315	
08109	5	Invoice	GAS REPORT		12/15/2021	31.73	07/22	100-22-42-5210-315	
08109	6	Invoice	GAS REPORT		12/15/2021	31.73	07/22	100-23-42-5371-315	
08109	7	Invoice	GAS REPORT		12/15/2021	395.64	07/22	100-24-14-5435-315	
Total 08109:						1,209.45			
08158	1	Invoice	GAS REPORT		12/30/2021	1,348.65	07/22	100-21-21-5110-315	
08158		Invoice	GAS REPORT		12/30/2021	123.91		204-23-30-5310-315	
08158		Invoice	GAS REPORT		12/30/2021		07/22	603-23-70-5935-315	
08158		Invoice	GAS REPORT		12/30/2021	110.96	07/22	602-23-61-5935-315	
08158		Invoice	GAS REPORT		12/30/2021	101.91	07/22	100-21-18-5190-315	
08158		Invoice	GAS REPORT		12/30/2021	253.23		601-23-52-5935-315	
08158		Invoice	GAS REPORT		12/30/2021		07/22	601-23-80-5935-315	
08158		Invoice	GAS REPORT		12/30/2021		07/22	602-23-80-5935-315	
08158		Invoice	GAS REPORT		12/30/2021	213.05		100-24-14-5435-315	
Total 08158:						2,374.41			
08159	1	Invoice	GAS REPORT		12/30/2021	425.66	07/22	204-23-30-5310-315	
08159		Invoice	GAS REPORT		12/30/2021	199.27	07/22	602-23-61-5935-315	
08159		Invoice	GAS REPORT		12/30/2021	490.51	07/22	601-23-52-5935-315	
08159		Invoice	GAS REPORT		12/30/2021	494.91		100-24-14-5435-315	
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Total UNITED	COOF	PERATIVE	(979):			14,941.01			
UNITY POINT CLINI	C-OC	C MEDICIN	IE (5263)						
108303		Invoice	4TH QTR DRUG TESTING	2021	01/03/2022	84.00	07/22	204-23-30-5310-212	
108303	2	Invoice	4TH QTR DRUG TESTING	2021	01/03/2022	42.00	07/22	601-23-52-5923-212	
108303	3	Invoice	4TH QTR DRUG TESTING	2021	01/03/2022	42.00	07/22	602-23-61-5923-212	
108303	4	Invoice	4TH QTR DRUG TESTING	2021	01/03/2022	42.00	07/22	603-23-70-5923-212	
Total 108303:						210.00			
Total UNITY P	OINT	CLINIC-OC	CC MEDICINE (5263):			210.00			
UNITYPOINT HEALT	TH /72	77)							
7020IN5199		Invoice	CPR RECERTIFICATION		12/02/2021	189.00	07/22	100-21-22-5140-231	

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Invoice	Seq	Туре	Description	Invoice Date	Total Cost	Period	GL Account	_
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Total UNITYP	OINT H	EALTH (73	77):		189.00			
CELLULAR (986	:)							
0481227063	-	Invoice	CELLULAR SERVICE	12/20/2021	168.48	07/22	100-21-21-5110-230	
0481227063		Invoice	CELLULAR SERVICE	12/20/2021		07/22	204-23-30-5310-230	
0481227063		Invoice	CELLULAR SERVICE	12/20/2021			601-23-52-5588-230	
0481227063		Invoice	CELLULAR SERVICE	12/20/2021		07/22	601-23-51-5566-230	
0481227063		Invoice	CELLULAR SERVICE	12/20/2021	44.04		100-21-18-5190-230	
0481227063		Invoice	CELLULAR SERVICE	12/20/2021	22.13		100-24-30-5380-230	
0481227063		Invoice	CELLULAR SERVICE	12/20/2021		07/22	601-24-30-5380-230	
0481227063		Invoice	CELLULAR SERVICE	12/20/2021		07/22	602-24-30-5380-230	
0481227063		Invoice	CELLULAR SERVICE	12/20/2021		07/22	603-24-30-5380-230	
0481227063			CELLULAR SERVICE	12/20/2021		07/22	100-24-12-5430-230	
0481227063		Invoice Invoice	CELLULAR SERVICE CELLULAR SERVICE	12/20/2021	24.39	07/22	601-23-81-5921-230	
0481227063		Invoice	CELLULAR SERVICE CELLULAR SERVICE	12/20/2021		07/22	602-23-81-5921-230	
0481227063		Invoice Invoice	CELLULAR SERVICE	12/20/2021	5.44	07/22 07/22	603-23-81-5921-230	
0481227063			INSP I-PAD SVC	12/20/2021			100-21-18-5190-230	
0481227063		Invoice	METER I PAR SVC	12/20/2021		07/22	602-23-80-5902-299	
0481227063		Invoice	METER I-PAD SVC	12/20/2021		07/22	601-23-80-5905-299	
0481227063		Invoice	FIRE I-PAD SVC	12/20/2021		07/22	100-21-22-5140-230	
0481227063	18	Invoice	LINE I-PADS SVC (GIS)	12/20/2021	177.71	07/22	601-23-52-5930-215	
Total 0481227	063:				768.79			
Total US CEL	LULAR	(986):			768.79			
N WERT COMPA 228870	-	76) Invoice	(24) 100W ITRON ERT REMOTES & CABLES	12/29/2021	2,023.77	07/22	602-23-62-5935-870	
Total 228870:					2,023.77			
Total VAN WE	RT CC	MPANY (71	76):		2,023.77			
TKINS, DAN (74	33)							
010622	-	Invoice	MILEAGE EXP/TRAINING IN MARSHALLTOW	01/06/2022	117.00	07/22	100-21-21-5110-231	
Total 010622:					117.00			
Total WATKIN	IS, DAN	N (7433):			117.00			
BSTER CITY TR	UE VA	LUE (2155)						
158616		Invoice	UPS - SHIP RUBBER GOODS	01/05/2022	42.51	07/22	601-23-52-5921-221	
Total 158616:					42.51			
158631	1	Invoice	2X10 SCH40 PVC PIPE	01/06/2022	24.99	07/22	601-23-52-5588-318	
Total 158631:					24.99			
Total WEBST	ER CIT	Y TRI IF VA	LUE (2155):		67.50			
BSTER CITY VE	TERIN	ARY CLINIC	C (1030)				100-22-21-5240-299	

CITY OF WEBSTER CITY Invoice Register - Webster City Page: 22 Jan 12, 2022 03:49PM

Input Dates: 1/4/2022 - 1/17/2022

			<u>'</u>	5. 1/4/2022 - 1/11/2022				Jan 12, 2022 (
Invoice	Seq	Туре	Description	Invoice Date	Total Cost	Period	GL Account	_
Total 463774	:				1,250.00			
Total WEBS	TER CIT	Y VETERIN	NARY CLINIC (1030):		1,250.00			
HITE, MERLE (4	•		ENERGY EFFICIENCY REPAIR	40/00/0004	75.00	07/00	004 00 00 5000 070	
12082 ⁻ 12082 ⁻		Invoice Invoice	ENERGY EFFICIENCY REBATE CB EE RESIDENTIAL REBATE	12/08/2021 12/08/2021		07/22 07/22	601-23-36-5930-979 601-23-53-5930-979	
.2002	_			. 2, 00, 202 1		0.,22	00. 20 00 0000 0.0	
Total 120821	:				100.00			
Total WHITE	, MERLI	€ (4383):			100.00			
EGLER, INC. (10 IN000353904	•	Invoice	ST# 14	12/10/2021	223.21	07/22	204-23-30-5310-314	
Total IN0003	53904:				223.21			
Total ZIEGLE	ER, INC.	(1071):			223.21			
Total 01/17/2	022:				424,253.76			
Grand Totals	:				911,236.26			

Report GL Period Summary

GL Period	Amount
07/22	911,236.26
Grand Totals:	911,236.26

Vendor number hash: 482826 Vendor number hash - split: 1305581 Total number of invoices: 147 Total number of transactions: 427

Terms Description	Invoice Amount	Net Invoice Amount
Open Terms	911,236.26	911,236.26
Grand Totals:	911,236.26	911,236.26

FUND LIST TOTALS FOR BILLS JANUARY 17, 2022

Account	<u>Fund</u>	<u>Total Amount</u>
100	General	39,820.06
204	Road Use Tax Funds	6,080.13
205	Airport Fund	3,638.82
232	BLUE Program Fund	3,241.69
525	Street Improvement	24,303.05
528	Bridge Improvement	141,725.00
534	Wilson Brewer Park Improvement Project	17,985.37
536	2020 Second Street Reconstruction Project	21,736.15
601	Electric Utility	504,905.26
602	Water Utility	31,328.37
603	Sewer Fund	15,015.97
902	Medical/Flex	101,456.39
	Grand Total	\$ 911,236.26

ANNUAL
FINANCIAL REPORT
OF THE
CITY OF WEBSTER CITY, IOWA
FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

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* * * *



21 1st Avenue NW P.O. Box 1010 Le Mars, IA 51031 Phone (712) 546-7801 Fax (712) 546-6543

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor, Members of City Council City of Webster City Webster City, Iowa

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Webster City, as of and for the year ended June 30, 2021, and the related notes to the 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 accounting principles generally accepted in the United States of America; 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Webster City as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 20 to the financial statements, Interest Receivable was overstated in fiscal year 2020. These amounts are corrected on the accompanying financial statements. Our opinions are not modified with respect to this matter.

As described in Note 20 to the financial statements, in 2021, the City adopted new accounting guidance related to Governmental Accounting Standards Board Statement No. 84, <u>Fiduciary Activities</u>. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Information, the Schedule of the City's Proportionate Share of the Net Pension Liability, the Schedule of City Contributions and the Schedule of Changes in the city's Total OPEB Liability, Related Ratios, and Notes on pages 4 through 11 and 62 through 71 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The other supplementary information included on pages 72 through 93 is presented for purposes of additional analysis and is not a required part of the financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.

The other supplementary information and schedule of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and the schedule of expenditures

of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 17, 2021 on our consideration of the City of Webster City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Webster City's internal controls 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 Webster City's internal control over financial reporting and compliance.

Williams & Company, P. C.
Certified Public Accountants

Le Mars, Iowa December 17, 2021

CITY OF WEBSTER CITY

Management Discussion and Analysis For the year ending June 30, 2021

As management of the City of Webster City, we offer readers of the City of Webster City's financial statements this narrative overview and analysis of the financial activities of the City of Webster City for the fiscal year ending June 30, 2021. This section should be read in conjunction with the financial statements and the accompanying notes that follow. It should also be noted that the information contained here will provide information on both the governmental operations and the business-type activities of the City.

Financial Highlights

- The City had \$11,500,000 in construction in progress on various projects.
- The City had the Street Department Shop project completed during fiscal year 2021.
- The City issued \$9,690,000 in General Obligation Refunding Bonds.
- The City issued \$5,055,000 in Water Revenue Refunding Bonds.

Overview of Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Webster City's basic financial statements. The City of Webster City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information and other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City of Webster City's finances, in a manner similar to a private sector business.

The statement of net position presents information on all of the City of Webster City's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between reported as net position. Over time, increases or decreases in net position may serve as useful indicators of whether the financial position of the City of Webster City is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving the rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Webster City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Webster City include public safety, public works, health and social services, culture and recreation, community and economic development and general government. The business-

type activities of the City of Webster City include the operation of electric, water, and sewer utilities.

The government-wide financial statements include not only the City of Webster City itself (known as the primary government), but also a legally separate airport authority for which the City of Webster City is financially accountable and a trust known as the Fred Fuller Trust that was created for the sole benefit of the City. Financial information for these component units are reported separately from the financial information presented for the primary government itself. The Electric, Water, and Sewer utilities function as departments of the City of Webster City, and therefore have been included as an integral part of the primary government.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Webster City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds for the City of Webster City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for the governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Webster City maintains numerous individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and Brewer Creek Estates fund, of which all are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City of Webster City adopts an annual combined budget for all of its funds except private purpose trust funds and internal service funds. A budgetary comparison schedule has been provided to demonstrate compliance with this budget.

Proprietary Funds: The City of Webster City maintains different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Webster City uses enterprise funds to account for its Electric, Water, and Sewer utilities. Internal service funds are an accounting

device used to accumulate and allocate costs internally among the City of Webster City's various functions. The City of Webster City uses an internal service fund to account for self-insured dental/vision insurance. The internal service fund will be found in the governmental activities.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the electric, water and sewer utilities, all of which are considered major funds of the City of Webster City. Conversely, the internal service fund is combined into a single, aggregated presentation in the proprietary fund financial statements.

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City of Webster City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-wide Financial Analysis

The largest portion of the City of Webster City's net position (69%) reflects its investment in capital assets (e.g. Land, Construction in progress, Land improvements, Structures and Improvements, Machinery and equipment, and Infrastructure) less any related debt used to acquire those assets that is still outstanding. The City of Webster City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City of Webster City's investments in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	C						
	Government	al Activities	Business Ty	pe Activities	Total		
	6/30/2021	6/30/2020	6/30/2021	6/30/2020	6/30/2021	6/30/2020	
Current and Other Assets	\$18,601,201	\$ 16,968,104	\$23,091,100	\$20,974,753	\$41,692,301	\$37,942,857	
Non-current assets	50,178	198,000	6,136,157	6,337,837	6,186,335	6,535,837	
Capital assets, net of							
depreciation	44,390,019	39,597,820	34,338,147	31,515,647	\$78,728,166	\$71,113,467	
Total assets	63,041,398	56,763,924	63,565,404	58,828,237	126,606,802	115,592,161	
Deferred Outflows of							
Resources	961,537	802,835	1,631,325	1,504,299	2,592,862	2,307,134	
Current and other liabilities	3,105,738	1,263,660	3,238,280	2,017,238	6,344,018	3,280,898	
Non-current liabilities	17,319,292	13,021,763	20,639,608	18,569,192	37,958,900	31,590,955	
Total liabilities	20,425,030	14,285,423	23,877,888	20,586,430	44,302,918	34,871,853	
Deferred Inflows of							
Resources	4,534,303	4,579,827	90,834	253,014	4,625,137	4,832,841	
Net Position:							
Net Investment in Capital							
Assets	32,793,912	31,875,707	22,809,053	22,618,490	55,602,965	54,494,197	
Restricted	8,402,632	6,407,749	357,442	221,582	8,760,074	6,629,331	
Unrestricted	(2, 152, 942)	418,053	18,061,512	16,653,020	15,908,570	17,071,073	
Total Net Position	\$39,043,602	\$38,701,509	\$41,228,007	\$39,493,092	\$80,271,609	\$78,194,601	

An additional portion of the City of Webster City's net position (10.9%) represents resources that are subject to external restrictions on how they may be used. The remaining balances of unrestricted net position (\$15,908,570) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City of Webster City is able to report positive balances in all three categories of net position, for the government as a whole, as well as for its separate business-type activities.

Governmental Activities Business Type Activities Total 6/30/2021 6/30/2020 6/30/2021 6/30/2020 6/30/2021 6/30/202	20
	20_
Revenues:	
Program Revenues:	
Charges for Services \$ 871,091 \$ 838,877 \$15,627,836 \$15,115,772 \$16,498,927 \$15,954,0	349
Operating Grants &	
Contributions 1,220,336 1,285,118 - 1,220,336 1,285,	118
Capital Grants & Contributions 99,728 108,192 2,353,982 43,594 2,453,710 151,	786
General Revenues:	
Property Taxes 4,355,856 3,944,746 - 4,355,856 3,944,	746
Other Taxes 853,440 895,808 - 853,440 895,	808
Other 1,035,921 814,062 1,774,919 824,885 2,810,840 1,638,	947
Total Revenues 8,436,372 7,886,803 19,756,737 15,984,251 28,193,109 23,871,6	054
Expenses:	
Public Safety 2,749,555 2,641,358 - 2,749,555 2,641,	358
Public Works 3,585,783 2,420,540 - 3,585,783 2,420,	
Health & Social Services 35,976 19,632 - 35,976 19,	
Culture & Recreation 1,313,446 1,382,974 - 1,313,446 1,382,	
Community & Economic	0 , ¬
Development 1,084,772 424,013 - 1,084,772 424,	013
General Government 391,882 256,229 - 391,882 256,	
Interest & Fiscal Charges 199,888 269,108 - 199,888 269,	108
Water Utility - 2,148,123 1,870,793 2,148,123 1,870,	793
Sewer Utility = 1,812,060 1,629,212 1,812,060 1,629,	
Electric Utility - 12,794,202 11,948,941 12,794,202 11,948,	
Total Expenses 9,361,302 7,413,854 16,754,385 15,448,946 26,115,687 22,862,	_
Increase (Decrease) in Position	
Before Transfers (924,930) 472,949 3,002,352 535,305 2,077,422 1,008,	254
Transfers 1,267,437 1,952,555 (1,267,437) (1,952,555) =	-
Increase (Decrease) in Net Position 342,507 2,425,504 1,734,915 (1,417,250) 2,077,422 1,008,	254
Net Position - Beginning 38,701,509 36,253,865 39,493,092 40,885,960 78,194,601 77,139,	825
Prior Period Adjustment (1,191) 22,140 - 24,382 (1,191) 46,	522
Reclassification Adjustment 777 777	-
Net Position - Beginning, as	
Restated 38,701,095 36,276,005 39,493,092 40,910,342 78,194,187 77,186,	347
Ending Net Position \$39,043,602 \$38,701,509 \$41,228,007 \$39,493,092 \$80,271,609 \$78,194,	601

Statement of Activities. The government's net position increased by \$2,077,008 during the fiscal year. Net position in the governmental activities increased by \$342,093. Net position in the business type activities increased by \$1,734,915.

Governmental Activities. Governmental activities increased the City of Webster City's net position by \$342,093. The increase was caused by property taxes by \$411,110.

The main sources of revenue for the governmental activities are from property taxes, other taxes (including local options sales tax), and grants and contributions. The City of Webster City received \$4,355,856 in property tax revenue, \$853,440 in other taxes, \$1,220,336 in operating grants and contributions, and \$99,728 in capital grants and contributions.

Business-type Activities. The net position of the business-type activities of the City of Webster City increased by \$1,734,915.

The goal of the City of Webster City is to have the revenues exceed the expenses in the Business-type activities. This goal was obtained for all utilities except for water, for the year ending June 30, 2021 before other financing sources.

The electric utility is the main function of the City of Webster City Business-type Activities making up 76% of the total charges for services. Since most sewer utility usage is based on a per unit water usage, with the exception of industrial sewer, the revenues for these two functions should remain close. Rates are monitored in each of these utilities on an on-going basis to maintain their financial stability.

Financial Analysis of the Government's Funds

As noted earlier, the City of Webster City uses fund accounting to demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City of Webster City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Webster City's financing requirements. In particular, unreserved fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of Webster City's governmental funds reported combined ending fund balances of \$11,873,242; with the prior year being \$10,894,943, the increase for this year was \$978,299. Ending fund balance is classified as \$604,641 is non-spendable, \$9,876,000 is restricted, \$859,706 is committed, \$73,290 is assigned and \$459,605 is unassigned.

Revenues from the City's governmental funds totaled \$8,417,759 with taxes accounting for \$4,445,981 of that amount. Intergovernmental activities, including local option sales tax and road use tax, represented another \$2,206,624 of the total governmental revenues.

Total expenditures for the governmental funds were \$18,724,346. The six main activities that make up these expenditures are public works for \$2,717,866, public safety for \$2,681,957, debt service for \$4,827,066, culture and recreation for \$1,512,641, community and economic development for \$984,504, and capital projects for \$5,680,321.

The general fund is the chief operating fund of the City of Webster City. At the end of the current fiscal year, unassigned fund balance of the general fund was \$3,957,237. As a measure of the general fund's liquidity, it may be useful to compare both the unassigned fund balance to the total fund expenditures. Unassigned fund balance represents 88% of the total general fund expenditures.

The fund balance of the City of Webster City's general fund increased by \$661,298 during the current fiscal year, due primarily to the issuance of debt of \$960,708 and increase of culture and recreation expenses of \$307,507.

The debt service fund ended the year with a \$530,592 fund balance. The City intends to reduce this fund balance by reducing future tax levies.

The Brewer Creek Estates fund balance decreased \$1,228 due to transfers out. The ending balance is shown as unrestricted for (\$2,606,218).

The Road Use Tax fund balance decreased \$143,932 due to an increase in expenditures. The ending balance is shown as non-spendable of \$50,400 and restricted of \$1,629,093.

The 2020 2nd St Reconstruction fund balance increased \$268,206 due to an issuance of debt proceeds. The ending balance is shown as Restricted of \$3,696,098.

Proprietary Funds. The City of Webster City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Total net position of the electric utility totaled \$20,529,195, the water utility totaled \$10,913,240, and the sewer utility totaled \$9,785,572. The total change in net position for these three funds was \$927,560, \$28,208, and \$779,147, respectively. Other factors concerning the finances of these three funds have already been addressed in the discussion of the City of Webster City's business-type activities.

Governmental and Proprietary Funds Budgetary Highlights

The City amended their budget one time during fiscal year 2021.

Capital Asset and Debt Administration

Capital Assets. The City of Webster City's investment in capital assets for its governmental and business-type activities as of June 30, 2021, amounts to \$78,728,166 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, machinery and equipment, infrastructure.

Major capital assets events during the current fiscal year included the following:

- The completion of the Street Department Shop Building
- The purchase of playground equipment.
- The purchase of a mini excavator and boring machine.
- The purchase of multiple mowers.
- The purchase of 2021 Chevy 3500.

City of Webster City's Capital Assets (Net of Depreciation)

	Governmental Activities			Business Type Activities				lotal			
	6/30/2021	6/30/2020		6/30/2021		6/30/2020		6/30/2021		6/30/2020	
Land	\$ 5,854,078	\$ 5,700,673	\$	1,172,647	\$	1,194,147	\$	7,026,725	\$	6,894,820	
Structures & Equipment	30,957,466	30,607,582		29,220,929		29,882,778		60,178,395	\$	60,490,360	
Construction in Progress	7,578,475	3,289,565		3,944,571		438,722		11,523,046	\$	3,728,287	
Total	\$ 44,390,019	\$ 39,597,820	\$	34,338,147	\$	31,515,647	\$	78,728,166	\$	71,113,467	

Long-term debt. At the end of the current fiscal year, the City of Webster City had total bonded debt outstanding of \$33,707,683. Of this amount, \$13,130,000 comprises debt backed by the full faith and credit of the government. The remainder of the City of Webster City's debt represents bonds secured solely by specified revenue source (i.e. revenue bonds).

Total outstanding liabilities includes an estimated liability for compensated absences, other postemployment benefits and net pension liability. The total estimate for compensated absences is \$622,284 with \$339,887 being for governmental activities and \$282,397 being for business-type activities.

	Government	al Activities	Business Ty	pe Activities	Total		
	6/30/2021	6/30/2020	6/30/2021 6/30/2020		6/30/2020 6/30/2021		
General Obligation Bonds	\$ 13,130,000	\$ 3,855,000	\$ -	\$ -	\$ 13,130,000	\$ 3,855,000	
Revenue Bonds	1,636,422	5,796,995	17,790,000	15,405,000	19,426,422	21,201,995	
Notes Payable	122	<u> </u>	1,151,261	1,352,942	1,151,261	1,352,942	
Capital Leases	46,299	87,647		:4-1	46,299	87,647	
Total	\$ 14,812,721	\$ 9,739,642	\$ 18,941,261	\$ 16,757,942	\$ 33,753,982	\$ 26,497,584	

The City of Webster City's total long-term liabilities increased by \$8,347,573 during the fiscal year.

State statutes limit the amount of general obligation debt, including tax increment financing. A government entity may issue to 5% of its total assessed valuation. The current debt limit for the City of Webster City is approximately \$20,531,855. With the General Obligation Debt being \$13,130,000 and the Tax Increment Debt being \$1,636,422, the City of Webster City is at 72% of the debt limit.

Economic Factors and Next Year's Budgets and Rates

Following the resignation of Webster City's city manager in December 2020, the City of Webster was unsuccessful in its search for a successor. The challenges in finding a city manager who would be the right fit for the community and be able to guide the organization forward was hindered by the fact that there were several communities in Iowa and the Midwest searching for a city manager at same time. The City learned that Daniel Ortiz-Hernandez, Webster City's previous city manager from 2016-2018 and his family wished to return to the Midwest, and so communication was initiated with him concerning the possibility of returning to the position.

The City re-hired Daniel who resumed his previous role as city manager on July 26, 2021. Having previously served Webster City, Daniel was knowledgeable about the opportunities and challenges the City and community faced. One such challenge was the pending retirement eligibility of a number of city employees and the succession planning efforts that were needed. In the spring of 2021, the city had over 77 regular employees, not including volunteer firefighters or seasonal staff. Of the 77 regular employees, approximately 26% are eligible for retirement over the next 8 years. This includes 11 director or supervisor level positions. In order to plan and address the pending retirement of several key positions, Daniel requested as a condition of his return to Webster City that the City Council authorize the recreation and of the Assistant City Manager position to be filled by the City Manager by September 2021.

City contribution rates for Municipal Police and Fire Retirement System of Iowa increased from 24.41 in FY20 to 25.31 in FY21 and will increase to 26.18 for FY22. City contribution rates for Iowa Public Employees Retirement System of Iowa stayed at 9.44% in the regular class; the

protective class (Volunteer Fire) has decreased the past few years from 9.91 in FY20 to 9.61 in FY21 to 9.31 for FY22.

Webster City saw multiple construction projects begin this past spring including a John Deere Implement, USDA building, and Iowa Specialty Hospital's new medical clinic building. Karl Chevrolet acquired Webster City Automotive LLC. Karl Chevrolet expansion added a Chevrolet store, as well as expanding the offerings to include Buick and GMC. Karl Chevrolet also acquired the Casady Brothers Implement facility. They are remodeling the facility but also have plans to construct a second dealership facility off of Highway 20 in the near future.

The housing shortage is being addressed with another 30-plex apartment complex being built by a private contractor along with 3 new homes built this past year. The City continues to address the nuisance and unsafe properties in the community. The City has taken possession of several homes the past few years and more are in progress. The city has hired outside contractors to demolish the homes with the empty lot being sold for a new construction as well as sold the houses to individuals to rehab within a specified period of time.

The City has worked with Bolton & Menk Engineering the past few years to determine the need for a new waste water treatment plant. The design phase should be complete in November of 2022. Major work was completed on the 2nd Street Reconstruction Project. The project included replacing all of the underground utilities and a new concrete street.

The City completed a pavement management study/report. The report provides pavement condition data for approximately 50 centerline miles within Webster City and other pertinent information such as determination of pavement treatment types, unit costs and trigger values to implement pavement improvements, analysis of the effects for various budgets using dTIMS (Deightons Total Infrastructure Management System) pavement management software; and recommendations for capital improvement plans. The information is valuable to identifying road improvement needs and enhancing preventative road maintenance practices.

The asset management plan is being updated for both Water & Wastewater and a new comprehensive plan is being conducted for the electric. Overhead electric lines are continually being converted to underground which will in turn reduce outages. Several water distribution projects were completed the past few years. Webster City served as pass through community for 2021 RAGRBAI. Thousands of bicyclists taking part in the annual RAGBRAI cross-state ride made a brief stop in Webster City on Day 3 of the route. The City worked with a number of community partners and volunteers to welcome riders.

These factors, if known, were considered in doing the City of Webster City 2021/2022 Budget.

Request for Information

This financial report is designed to provide a general overview of the City of Webster City's finances for all those with an interest in the government's finances. For questions concerning any of the information provided in this report or requests for additional financial information, please feel free to contact the City of Webster City, Finance Director, 400 Second Street, PO Box 217, Webster City, IA 50595.

FINANCIAL STATEMENTS

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		overnment		Component l	
	Governmental	Business-Type		Webster City	Fuller
ASSETS	Activities	Activities	Total	Airport Commission	Trust
Cash and Cash Equivalents	\$ 15,296,355	\$ 13,780,843	\$ 29,077,198	\$ 555.907	40445
Investments	Ψ 13,230,333	507,620	507,620	\$ 555,907	
Receivables (Net, where applicable, of allowance for		307,020	307,020	-	3,094,37
uncollectibles)					
Accounts	88,553	1 112 046	1 200 500	5.045	
Taxes		1,112,046	1,200,599	5,215	20
Subsequent Year Taxes	141,388	~	141,388	2,321	
Accrued Interest	4,367,918		4,367,918	68,107	
Notes Receivable	400 404	148	148	~	
Internal Balances	199,491	210,299	409,790	~	
	(2,041,666)	2,041,666	-	-	
Due from Other Governmental Agencies	241,111	3,822	244,933	81,184	
	83,892	1,061,916	1,145,808		
Prepaid Assets	224,159	123,269	347,428	2	
and Held for Resale	*	2,311,480	2,311,480	걸	
Restricted Assets:				¥	
Cash and Cash Equivalents	-	1,937,991	1,937,991	≆	
Noncurrent Assets:					
Notes Receivable	50,178	6,136,157	6,186,335		
Land	5,854,078	1,172,647	7,026,725	2	
Construction in Progress	7,578,475	3,944,571	11,523,046		
Infrastructure, Property and Equipment, Net	.,5.5,0	2,377,011	11,020,040	-	
of Accumulated Depreciation	30,957,466	29,220,929	60,178,395		
Total Assets	63,041,398	63,565,404		740 704	
	03,041,386	03,363,404	126,606,802	712,734	3,198,97
Deferred Outflows of Resources					
					2
Unamortized bond refunding related deferred outlfows		999,529	999,529	(E)	
Pension related deferred outflows	951,981	624,962	1,576,943		
OPEB related deferred outflows	9,556	6,834	16,390	1.7	
Total Deferred Outflows of Resources	961,537	1,631,325	2,592,862		
IABILITIES					
Accounts Payable	1,880,933	1,541,364	3,422,297	78,626	
Accrued Wages	59,403	42,811	102,214	10,020	
Other Accrued Expenses	60,048	9,455	69,503	0.23	
Customer Deposits	00,010	392,608			
Claims Incurred But Not Reported	27,000	392,000	392,608		
Uneamed Revenue		0.070	27,000		
Accrued Interest Payable	5,000	3,678	8,678	===	
Payables from Restricted Assets:	33,149		33,149	200	
Accrued Revenue Bond Interest	-	90,112	90,112	2.53	
Noncurrent Liabilities:					
Due within one year:					
Revenue Bonds Payable		810,000	810,000		
General Obligation Bonds	820,000		820,000	0-0	
Notes Payable		201,681	201,681		
Capital Lease	42.672	201,001	42,672		
Compensated Absences and Benefits	177,533	146,571	324,104	270	
Due in more than one year:	177,000	110,041	324,104	550	
Revenue Bonds Payable	4 626 422	47 040 700	40.050.400		
General Obligation Bonds	1,636,422	17,213,768	18,850,190	200	32
Notes Payable	12,675,800		12,675,800	190	
		949,580	949,580	(●)(
Other Post Employment Benefits	87,986	62,916	150,902	5.900	33
Capital Lease	3,627		3,627	*	
Compensated Absences and Benefits	162,354	135,826	298,180	347	
Net pension liability	2,753,103	2,277,518	5,030,621	-	
Total Liabilities	20,425,030	23,877,888	44,302,918	78,626	
eferred Inflows of Resources					
Unavailable Revenue - Subsequent Year Property					
Taxes	4,367,918		4,367,918	68,107	
Pension related deferred inflows	121,313	58,605	179,918		
OPEB related deferred inflows	45,072	The Control of the Control		54	
Total Deferred Inflows of Resources		32,229	77,301		
Total Deletted Inflows of Resources	4,534,303	90,834	4,625,137	68,107	
T POSITION					
Net Investment in Capital Assets	32,793,912	22,809,053	55,602,965	54	6
Restricted for:		,,		-	
Debt Service	497,443	357,442	854,885	51	
Specific Tax Levies	687,821	337,742			
Streets			687,821	•	
Capital Projects	4,098,935	-	4,098,935	•	
	2,669,596	-	2,669,596	-	
Permanent Funds- nonexpendable	448,837		448,837	-	3
Unrestricted	(2,152,942)	18,061,512	15,908,570	566,001	3,198,975
Total Net Position	\$ 39,043,602 \$			\$ 566,001 \$	

				m Revenues	Revenues			
Functions/Programs		Expenses		Charges for Services		Operating Grants and Contributions		Capital trants and intributions
Primary Government:								
Governmental Activities:								
Public Safety	\$	2,749,555	\$	52,395	\$	15,795	\$	-
Public Works		3,585,783		269,568		1,198,332		2,800
Health and Social Services		35,976		995		1.60		160
Culture and Recreation		1,313,446		298,432		6,209		96,928
Community and Economic Development		1,084,772		182,311		143		*
General Government		391,882		68,385		163		55
Debt Service		199,888		286				- E
Total governmental activities	_	9,361,302	_	871,091		1,220,336	_	99,728
Business-Type Activities:								
Water System		2,148,123		1,905,698		143		1,346,018
Sewer System		1,812,060		1,912,021				875,481
Electric System		12,794,202		11,810,117		- 43		132,483
Total Business-Type Activities		16,754,385	. =	15,627,836		2 10	Ξ	2,353,982
Total Primary Government	\$	26,115,687	\$	16,498,927	\$	1,220,336	\$	2,453,710
Component Unit:								
Webster City Airport Commission	\$	1,618,407	\$	48,979	\$		\$	1,421,696
Fuller Trust	\$	196,518	\$	4,400	\$		\$	

General Revenues:

Property Taxes

Local Option Sales Tax

Hotel/Motel Taxes

Commerical/Industrial Tax Replacement

Interest and Investment Gains and Losses

Gain on Disposition of Assets

Miscellaneous

Interfund Transfers

Total general revenues and transfers

Change in net position

Net Position - beginning

Prior Period Adjustment

Reclassifcation Adjustment

Net Position - beginning, as restated

Net Position- ending

		Net (Expense) Re and Changes in Ne				
Covernmental	Componen					
Governmental Activities	Business-Type Activities	Total	Webster City Airport Commission	Fuller Trust		
\$ (2,681,365)		\$ (2,681,365)				
(2,115,083)		(2,115,083)				
(35,976)		(35,976)				
(911,877)		(911,877)				
(902,461)		(902,461)				
(323,497)		(323,497)				
(199,888)		(199,888)				
(7,170,147)		(7,170,147)				
	\$ 1,103,593	1,103,593				
	975,442	975,442				
	(851,602)	(851,602)				
	1,227,433	1,227,433				
(7,170,147)	1,227,433	(5,942,714)				
			\$ (147,732)	\$ (192,118		
				4 (.52,		
4,355,856	-	4,355,856	68,118	8		
853,440		853,440	:=0			
90,126	I 🖹	90,126	(50)	93		
109,565	(#:	109,565	(#)	9		
158,124	146,794	304,918	3,283	781,128		
18,613	4 000 405	18,613		59		
659,493	1,628,125	2,287,618	2,488	87		
7,512,654	(1,267,437)	0.000.400	70.000			
342.507	507,482	8,020,136	73,889	781,128		
342,507	1,734,915	2,077,422	(73,843)	589,010		
38,701,509	39,493,092	78,194,601	639,844	2,609,965		
(1,191)	1.50	(1,191)	3	14		
777	<u> </u>	777				
38,701,095	39,493,092	78,194,187	639,844	2,609,965		
39,043,602	\$ 41,228,007	\$ 80,271,609	\$ 566,001	\$ 3,198,975		

			Special Revenue	Capital F	bralanta	Other	Total
		Debt Service	Road Use	2020 2nd St	Brewer Creek	Governmental	Governmental
	General	Fund	Tax	Reconstruction	Estates	Funds	Funds
Assets							
Cash and Cash Equivalents	\$ 4,257,739	\$ 508,170	\$ 1,618,215	\$ 4,463,171	\$	\$ 4,405,349	\$ 15,252,644
Receivables (Net, where applicable, of allowance				2.0			
for uncollectibles)				9			
Accounts	79,580		i e	100	- 14	8,973	88,553
Taxes	75,847	22,422				43,119	141,388
Subsequent Year Taxes	2,233,782	588,159	35	.00		1,545,977	4,367,918
Notes Receivable	670		58	95		249,669	249,669
Due from Other Funds	600,000	*	17			780,860	1,380,860
Due from Other Governmental Agencies	43,822		126,442	(*)	27	70,847	241,111
Inventories	33,492		50,400		27	9	83,892
Prepaid Assets	71,942						71,942
Total Assets	7,396,204	1,118,751	1,795,057	4,463,171	7	7,104,794	21,877,977
Liabilities							
Accounts Payable	252,681	2	108,913	767,073	2	752,266	1,880,933
Accrued Wages	53.155	2	6,248	140	- 5	3	59,403
Other Accrued Expenses	59,645		403	0.00	12		60,048
Due to Other Funds	191		,,,,	790	2,601,218	772,959	3,374,177
Total Liabilities	365,481		115,564	767,073	2,601,218	1,525,225	5,374,561
Deferred Inflows of Resources	000,101		1.10,001	101,010	2,001,210	1,020,220	0,01.1,00
Unavailable Revenue - Subsequent Year Property							
Taxes	2,233,782	588,159		(+)		1,545,977	4,367,918
Unavailable Revenue - Other	7,263	000,100			5,000	249,993	262,256
Total Deferred Inflows of Resources	2.241.045	588.159			5,000	1,795,970	4,630,174
Fund Balances	2,241,040	500,100			5,000	1,100,010	4,000,174
Non-Spendable:							
Inventories	33,462	9	50,400	020		12	83.862
Prepaid Expenses	71,942		30,400	-			71,942
Permanent Fund	71,542			-		448,837	448,837
Restricted:		-				440,037	440,037
Specific Tax Levy	-	£20 £00				000 400	1,217,080
Streets		530,592	4 000 000	/A.		686,488	
	707.007	#3	1,629,093	0.000.000		2,420,775	4,049,868
Capital Projects	727,037	**		3,696,098		405.047	4,423,135
Economic Development Activities	5.5		-	(8)		185,917	185,917
Committed:						0.500	0.505
Police Activities		*				3,532	3,532
Economic Development Activities	.5	7.0		(5)	.5	845,116	845,116
Community Development Activities	.00	70	- 3	190	.55	11,058	11,058
Assigned:							
Capital Projects	-					73,290	73,290
Unassigned	3,957,237	- 2			(2,606,218)	(891,414)	
Total Fund Balances	4,789,678	530,592	1,679,493	3,696,098	(2,606,218)	3,783,599	11,873,242
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 7,396,204	\$ 1.118.751	\$ 1,795,057	\$ 4,463,171	\$	\$ 7,104,794	\$ 21,877,977
	1,000,204	+ 1,110,701	\$ 1,100,001	\$ 4,400,171		÷ 7,101,707	÷ = 1,077,01

CITY OF WEBSTER CITY, IOWA RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION June 30, 2021

Amounts reported for Governmental Activities in the Statement of Net Position are	diffe	erent because:	
Total Fund Balance - Governmental Funds (page 15)			\$ 11,873,242
Infrastructure, property, equipment and land held for resale used in governmental activities are not financial resources and, therefore, are not reported in the funds.			44,390,019
Internal service funds are used by management to fund and maintain the City's medical/flex costs provided to user departments and are included in the statement of net position.			(155,140)
Assets such as notes receivables and property taxes are not available to pay for current period expenditures and therefore are deferred in the funds.			257,256
Prepaid expenses are reported in the governmental activities but are not reported in the funds as they do not provide current economic resources.			152,217
Accrued interest expense from the balance sheet that require current financial resources from governmental activities.			(33,149)
Pension related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year and, therefore, are not reported in the governmental funds, as follows:			
Deferred outflows of resources Deferred inflows of resources	\$	951,981 (121,313)	830,668
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:			
General Obligation Bonds Revenue Bonds Capital Leases Componented Absences	\$	(13,495,800) (1,636,422) (46,299)	
Compensated Absences Net Pension Liabilities	_	(339,887) (2,753,103)	(18,271,511)
Total Net Position - Governmental Activities (page 12)			\$ 39,043,602

CITY OF WEBSTER CITY, IOWA STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES Governmental Funds For the Year Ended June 30, 2021

			Special Revenue	Capital P	rolects	Other	Total	
		Debt	Road Use	2020 2nd St	Brewer Creek	Governmental	Governmental	
Revenue:	General	Service	Tax	Reconstruction	Estates	Funds	Funds	
Taxes	\$ 2,361,347	\$ 677,297	e _	s -	s -	\$ 1,407,337	\$ 4,445,981	
Licenses and Permits		\$ 677,297		•	\$	\$ 1,407,337	195,277	
	195,277	47.004	4 400 225			887,205	2,206,624	
Intergovernmental Revenue Charges for Services	103,880	17,204	1,198,335			5.347	426,310	
Fines and Forfeits	420,963			(-		5,347	11,313	
Contributions	11,313			-	*	00.700		
	19,607	04.540	*	57		99,728	119,335	
Refunds/Reimbursements	45,195	91,543	53	-	35	42,500	179,238	
Revenue from Use of Property	174,396		10.070		.5		174,396	
Interest on Investments	62,013	3,657	12,773	25,177	12	53,036	156,668	
Miscellaneous	49,158	-	-			453,459	502,617	
Total Revenue	3,443,149	789,701	1,211,108	25,177	12	2,948,612	8,417,759	
Expenditures:								
Public Safety	1,864,640			36	26	817,317	2,681,957	
Public Works	821,420		1,687,485	98	5*	208,961	2,717,866	
Health and Social Services	36,245		- 50		22		36,245	
Culture and Recreation	1,317,901	-		1.5	-	194,740	1,512,641	
Community and Economic Development	214,085		-		- 5	770,419	984,504	
General Government	202,571	2	-	12	12	B1,175	283,746	
Capital Projects	100	- 5		4,252,389	32	1,427,932	5,680,321	
Debt Service	47,884	4,779,182	46	:	- 2	:4	4,827,066	
Total Expenditures	4,504,746	4,779,182	1,687,485	4,252,389	- 34	3,500,544	18,724,346	
Excess (deficiency) of revenues over expenditures	(1,061,597)	(3,989,481)	(476,377)	(4,227,212)	12	(551,932)	(10,306,587)	
Other financing sources (uses):								
Issuance of Debt	960.708	4.386.797		4,495,418		152,029	9,994,952	
Proceeds from Sale of Capital Equipment	22,911	1,000,101	2	.,,	2		22,911	
Transfers In	950,649		457,445		4,417	702,021	2,114,532	
Transfers Out	(212,150)	12	(125,000)	12	(5,657)	(504,288)	The second secon	
Total other financing sources (uses)	1,722,118	4,386,797	332,445	4,495,418	(1,240)	349,762	11,285,300	
Net Change in Fund Balance	660,521	397,316	(143,932)	268,206	(1,228)	(202,170)	978,713	
Fund balances - beginning of year	4,128,380	133,276	1,823,425	3,427,892	(2,604,990)	3,986,960	10,894,943	
Prior Period Adjustment	., .20,000	.50,270	.,520,420	5,721,002	(2,504,000)	(1,191)		
Reclassification Adjustment	777				52	(1,101)	777	
Fund balances - beginning of year (as restated)	4,129,157	133,276	1,823,425	3,427,892	(2,604,990)	3,985,769	10,894,529	
Fund balances - end of year	\$ 4,789,678	\$ 530,592	\$ 1,679,493	\$ 3,696,098	\$ (2,606,218)	\$ 3,783,599	\$ 11,873,242	

CITY OF WEBSTER CITY, IOWA RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Year Ended June 30, 2021

			*	978,713	
Sovernmental funds report capital outlays, including infrastructure, as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives ar eported as depreciation expense. Capital outlays exceeded depreciation expense in the current rear as follows:	nd				
Expenditures for capital assets Depreciation expense	\$	6,099,681 (1,226,005)		4,873,676	
Governmental funds report the proceeds from the sale of capital assets as revenue whereas the statement of activities reports the gain or loss on the disposal of capital assets. This is the effect on the change in net position on the statement of activities.	t			(81,478)	
The effect of the change in prepaid insurance which is not reported in the governmental funds at it is not available to provide current financial resources.	s			10,107	
Governmental funds report economic development notes receivable and property taxes as revenue when it becomes available, but the statement of activities includes these assets as revenue when originally issued.				(284,835)	
Accrued interest expense reported in the Statement of Activities does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds.				(7,559)	
The effect of bond premiums and discounts are shown in the governmental funds when new deb is issued, whereas, these amounts are deferred and amortized in the Statement of Activities.	t			17.816	
Governmental funds do not reflect the change in accrued compensated absences as it does not consume current financial resources. The Statement of Activities reflects the change in accrued compensated absences through expenditures.				14,661	
Internal service funds are used by management to fund and maintain the City's insurance policie provided to user departments and are included in the statement of net position. The net revenue of the internal service funds is reported with governmental activities.	S			(124,033)	
Pension expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds				323,470	
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. The amount by which payments exceeded proceeds in the current year is as follows:	•				
Proceeds from debt issuance Repayments of long-term debt		(9,994,952) 4,616,921	(5,378,031)	

CITY OF WEBSTER CITY, IOWA COMBINING STATEMENT OF NET POSITION Proprietary Funds June 30, 2021

June 30, 2021		0				
		Business	Governmental Activities			
	Water System	Sewer System	Electric System	Total	Internal Service	
ASSETS		2/0.0	- Cyaroni	1010		
Current Assets						
Cash and Cash Equivalents	\$ 3,496,013	\$ 3,131,760	\$ 7,153,070	\$ 13,780,843	\$ 43,711	
Investments	⊛	203,048	304,572	507,620		
Receivables (Net, where applicable, of allowance for						
uncollectibles)						
Accounts	169,804	142,984	799,258	1,112,046	2.0	
Accrued Interest	52	60	88	148	2	
Notes Receivable	*	5 4	210,299	210,299	÷.	
Due from Other Funds	9	35,887	3,117,180	3,153,067	62	
Due from Other Governmental Agencies	1,168	994	1,660	3,822	41	
Inventories	186,054	44,608	831,254	1,061,916		
Prepaid Assets	37,153	21,496	64,620	123,269	2)	
Land Held for Resale		32	2,311,480	2,311,480	¥1	
Restricted Assets:			2,011,100			
Cash and Cash Equivalents	369,878		1,568,113	1,937,991		
Total Current Assets	4,260,070	3,580,837	16,361,594	24,202,501	43,711	
Noncurrent Assets	4,200,070	5,500,657	10,001,004	24,202,301	40,711	
Notes Receivable			6,136,157	6,136,157		
Land	227 885	749 897			-	
	237,885	712,827	221,935	1,172,647		
Construction in Progress	1,172,323	820,796	1,951,452	3,944,571		
Infrastructure, Property and Equipment, Net		10/5/50/5/50	THE SECRETARY OF THE SE	022022022		
of Accumulated Depreciation	11,118,820	6,362,270	11,739,839	29,220,929		
Total Noncurrent Assets	12,529,028	7,895,893	20,049,383	40,474,304		
Total Assets	16,789,098	11,478,730	36,410,977	64,676,805	43,711	
Deferred Outflows of Resources						
Unamortized bond refunding related deferred outlfows		- 3	999,529	999,529	**	
Pension related deferred outflows	143,064	127,119	354,779	624,962	*2	
OPEB related deferred outflows	1,511	1,410	3,913	6,834	9,556	
Total Deferred Outflows of Resources	144,575	128,529	1,358,221	1,631,325	9,556	
LIABILITIES						
Current Liabilities						
Accounts Payable	92,103	151,338	1,297,923	1,541,364	40	
Accrued Wages	9,966	8,546	24,299	42,811		
Other Accrued Expenses	4,913	1,335	3,207	9,455		
Customer Deposits	4,010	1,000	392,608	392,608	8	
Due to Other Funds	-	1 111 101	392,000	1,111,401	48,349	
Unearned Revenue		1,111,401	2.670		40,343	
	*		3,678	3,678	07.000	
Claims Incurred But Not Reported			36	28	27,000	
Payables from Restricted Assets:	40.400					
Accrued Revenue Bond Interest	12,436		77,676	90,112		
Total Current Liabilities	119,418	1,272,620	1,799,391	3,191,429	75,349	
Noncurrent Liabilities:						
Due within one year:						
Revenue Bonds Payable	190,000		620,000	810,000	*	
Compensated Absences and Benefits	30,926	25,145	90,500	146,571		
Notes Payable	*		201,681	201,681	-	
Due in more than one year:						
Revenue Bonds Payable	5,098,768	9	12,115,000	17,213,768	2	
Notes Payable	*		949,580	949,580		
Total Other Post Employment Benefits	13,913	12,979	36,024	62,916	87,986	
Compensated Absences and Benefits	25,502	27,124	83,200	135,826	*	
Net pension liability	521,364	463,250	1,292,904	2,277,518	-	
Total Noncurrent Liabilities	5,880,473	528,498	15,388,889	21,797,860	87,986	
Total Liabilities		1,801,118	17,188,280			
LOTE: Flabilities	5,999,891	1,001,118	17,100,200	24,989,289	163,335	
Deferred Inflows of Benouses						
Deferred Inflows of Resources	10.115			50.005		
Pension related deferred inflows	13,415	11,921	33,269	58,605	38	
OPEB related deferred inflows	7,127	6,648	18,454	32,229	45,072	
Total Deferred Inflows of Resources	20,542	18,569	51,723	90,834	45,072	
NET POSITION						
Net Investment in Capital Assets	7,240,260	7,822,454	7,746,339	22,809,053	8	
Restricted for:						
Debt Service	357,442			357,442		
Unrestricted	3,315,538	1,963,118	12,782,858	18,061,512	(155,140	
Total Net Position	\$ 10,913,240	\$ 9,785,572	\$ 20,529,195	\$ 41,228,007	\$ (155,140	

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CITY OF WEBSTER CITY, IOWA

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

Proprietary Funds For the Year Ended June 30, 2021

	Business Type Activities		
		Water System	Sewer System
Operating Revenues:			
Charges for Services	\$	1,905,698 \$	1,912,021
Miscellaneous		10,929	11,930
Total Operating Revenue		1,916,627	1,923,951
Operating Expenses:			
Operating and Maintenance		1,451,470	1,427,614
Depreciation		464,474	375,067
Total Operating Expenses	-	1,915,944	1,802,681
Operating Income (Loss)		683	121,270
Non-Operating Income (Expense):			
Interest Income		35,406	28,547
Gain (Loss) on Disposition of Property		(21,500)	(9,379)
Interest Expense		(210,679)	-
Corn Belt Reimbursements		27.	
Total Non-Operating Income (Expenses)	-	(196,773)	19,168
Income (Loss) before Contributions and Transfers		(196,090)	140,438
Other Financing Sources (Uses)			
Contributed Capital Revenue		1,346,018	875,481
Transfers In		*	10,000
Transfers (Out)		(1,121,720)	(246,772)
Total Other Financing Sources (Uses)		224,298	638,709
Change in Net Position		28,208	779,147
Net Position- Beginning	-	10,885,032	9,006,425
Net Position - Ending	\$	10,913,240 \$	9,785,572

Business Type Activities			overnmental Activities	
Electric				internal
 System		Total		Service
\$ 11,810,117	\$	15,627,836	\$	1,385,377
520,732		543,591		
12,330,849		16,171,427		1,385,377
11,599,874		14,478,958		1,509,580
651,206		1,490,747		<u></u>
12,251,080		15,969,705		1,509,580
79,769		201,722		(124,203)
82,841		146,794		170
-		(30,879)		
(543,122)		(753,801)		×
 1,084,534		1,084,534		79
624,253		446,648		17.0
704,022		648,370		(124,033)
400.400				
132,483		2,353,982		-
724,625		734,625		6
(633,570)		(2,002,062)	-	
223,538		1,086,545		
927,560		1,734,915		(124,033)
19,601,635		39,493,092		(31,107)
\$ 20,529,195	\$	41,228,007	\$	(155,140)

CITY OF WEBSTER CITY, IOWA COMBINING STATEMENT OF CASH FLOWS Proprietary Funds For the Year Ended June 30, 2021

	Business Type Activities		
	Water System	Sewer System	
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Customers	\$ 1,935,620	\$ 1,931,590	
Cash Paid to Suppliers for Goods and Services	(1,007,911)	(992,167)	
Cash Paid to Employees for Services	(323,048)	(308,791)	
Net Cash Provided by Operating Activities	604,661	630,632	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Acquisition and Construction of Capital Assets	(206,494)	(78,265)	
Proceeds from Notes	5,291,727	(70,200)	
Bond Issue Costs	(149,325)	-	
Payment on Refunded Bonds	(2,070,000)	97/1 (21)	
Corn Belt Reimbursements	(2,070,000)	20	
Principal Paid on Notes and Bonds			
Interest Paid on Notes and Bonds	(57.213)	-	
Net Cash Provided by (Used) for Capital and Related Financing	(57,213)		
Activities	2,808,695	(78,265)	
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:			
Transfers From (To) Other Funds	(1,121,720)	(236,772)	
Due From (To) Other Funds	(718,968)	610,000	
Net Cash Provided (Used) for Non-Capital Financing Activities	(1,840,688)	373,228	
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds of Redeemed CDs	600,000	246,952	
Payments Received from Notes	:=:		
Interest and Dividends on Investments	46,835	33,612	
Net Cash Provided for Investing Activities	646,835	280,564	
Net Increase (Decrease) in Cash and Cash Equivalents	2,219,503	1,206,159	
Cash and Cash Equivalents at Beginning of Year	1,646,388	1,925,601	
Cash and Cash Equivalents at End of Year	\$ 3,865,891	\$ 3,131,760	
Cash and Cash Equivalents:			
Unrestricted	\$ 3,496,013	\$ 3,131,760	
Restricted	369,878	ψ 0,101,100 ÷	
	\$ 3,865,891	\$ 3,131,760	
	Ψ 0,000,001	Ψ 0,101,700	

Business T	Business Type Activities		Governmental Activities	
Electric				Internal
System		Total		Service
\$ 12,403,846	\$	16,271,056	\$	1,385,377
(10,492,732)		(12,492,810)		(1,502,048
(827,987)		(1,459,826)		
1,083,127	-	2,318,420	S	(116,671
(1,667,714)		(4.052.472)		
(1,007,714)		(1,952,473) 5,291,727		2.5
-		(149,325)		
-		(2,070,000)		
1,084,534		1,084,534		
(801,681)		(801,681)		-
(480,785)		(537,998)		
(1,865,646)	2	864,784	-	
91,055		(1,267,437)		
1,354,201		1,245,233		48,349
1,445,256	_	(22,204)		48,349
895,428		1,742,380		
201,680		201,680		- [
102,601		183,048		170
1,199,709		2,127,108		170
1,862,446		5,288,108		(68,152)
6,858,737		10,430,726		111,863
8,721,183	\$	15,718,834	\$.	43,711
7,153,070	\$	13,780,843	\$	42 744
1,568,113	Ψ	1,937,991	φ	43,711
	\$		\$	/2 711
8,721,183	\$	15,718,834	\$	43,71

(Continued)

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CITY OF WEBSTER CITY, IOWA COMBINING STATEMENT OF CASH FLOWS (Continued) Proprietary Funds For the Year Ended June 30, 2021

	Business Type Activities	
	Water System	Sewer System
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities		
	\$ 683	\$ 121,270
Operating Income (Loss)	\$ 003	\$ 121,270
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Depreciation	464,474	375,067
Miscellaneous Non-Cash Expense		(₩1
(Increase) Decrease in Assets and Deferred Outflows:		
Accounts Receivable	20,161	8,633
Due from Other Governmental Agencies	(1,168)	(994)
Prepaid Expenses	(3,098)	1,065
Inventories	29,693	36,816
Deferred outflows of resources	(44,506)	(37,990)
Increase (Decrease) in Liabilities and Deferred Inflows:		
Accounts Payable	7,287	15,602
Accrued Wages	(34,209)	(30,321)
Other Accruals	118	(85)
Net pension liability	202,771	174,979
Deferred inflows of resources	(37,170)	(33,583)
Customer Deposits		
Other Post Employment Benefits	(375)	173
Total Adjustments	603,978	509,362
Net Cash Provided by Operating Activities	\$ 604,661	\$ 630,632
Supplemental Schedule of Noncash Capital and Related Financing		
Activities:		
Contributed Capital	\$ 1,346,018	\$ 875,481

_	Business Type Activities		Business Type Activities Governmental Activities		
	Electric Utility		Total		Internal Service
\$	79,769	_\$	201,722	\$	(124,203)
	651,206		1,490,747		= -
	18,275		18,275		-
	29,543		58,337		
	(1,660)		(3,822)		
	(5,149)		(7,182)		<u>≗</u> √
	34,050		100,559		34 9
	(109,717)		(192,213)		(5,000)
	11,304		34,193		(4,691)
	(67,790)		(132,320)		13,854
	(11,770)		(11,737)		
	500,076		877,826		=
	(91,427)		(162,180)		3,369
	45,114		45,114		
	1,303		1,101		7.500
\$	1,003,358 1,083,127	•	2,116,698	•	7,532
Ψ	1,003,127	\$	2,318,420		(116,671)
\$	132,483	\$	2,353,982	\$	·•

CITY OF WEBSTER CITY, IOWA STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS June 30, 2021

	Private Purpos Trust Fund	
ASSETS		
Cash and Cash Equivalents	\$	26,818
Total Assets		26,818
LIABILITIES		
Accounts Payable	5	87
Total Liabilities		87
NET POSITION		
Restricted for individuals, organizations, and other governments		26,731
Total Net Position	\$	26,731

CITY OF WEBSTER CITY, IOWA STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS

For the Year Ended June 30, 2021

	Private Purpose Trust Fund
Additions	
Interest Income	\$ 161
Miscellaneous	1,294
Total Additions	1,455
Deductions	
Culture and Recreation	87
Total Deductions	87
Changes in Net Position	1,368
Net Position Beginning of Year	25,363
Net Position End of Year	\$ 26,731

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Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Webster City, Iowa is a political subdivision of the State of Iowa located in Hamilton County, and was incorporated in 1874, under the laws of the State of Iowa, later amended in 1974 under the Home Rule City Act. The City operates under a Council-Manager form of government with the council members elected on a non-partisan basis and administers the following functions as authorized by its charter: public safety, public works, health and social services, culture and recreation, community and economic development and general government services. The City also has municipal water, sewer, and electric utility systems, which are governed by the City Council.

The City's financial statements have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board.

A. Reporting Entity

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

These financial statements present the City of Webster City, lowa (the primary government) and its component units. The component units discussed below are included in the City's reporting entity because of the significance of its operational or financial relationship with the City.

Discretely Presented Component Units

Webster City Airport Commission

The government-wide financial statements include the Webster City Airport Commission ("airport commission") as a component unit. The airport commission is a legally separate organization. The board of the airport commission is appointed by the Webster City City Council. Iowa Statutes provide for circumstances whereby the City can impose their will on the airport commission. The airport commission can create a potential financial benefit to or burden on the City. As a component unit, the airport commission's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended June 30, 2021. Separate financial statements are not issued for the Webster City Airport Commission.

Fuller Trust

The government-wide financial statements include the Fuller Trust as a component unit.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Fuller Trust is a legally separate organization. The board of Fuller Trust is elected by the general public and can provide a financial benefit or burden to the City. As a component unit, the Fuller Trust's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended June 30, 2021. Separate financial statements are not issued for the Fuller Trust.

Jointly Governed Organizations - The City also participates in several jointly governed organizations for which the City is not financially accountable or that the nature and significance of the relationship with the City are such that exclusion does not cause the City's financial statements to be misleading or incomplete. City officials are members of the following Boards and Commissions: Hamilton County Assessors' Conference Board, Hamilton County Emergency Management Commission, and Hamilton County Joint E911 Service Board.

B. Basis of Presentation

Government-wide Financial Statements – The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which are supported by property tax, intergovernmental revenues, and other nonexchange revenues are reported separately from business type activities, which rely to a significant extent on fees and charges for services. The City's general, special revenue, debt service, capital projects and permanent funds are classified as governmental activities. The City's Medical/Flex internal service fund is also classified as a governmental-type activity.

The Statement of Net Position presents the City's nonfiduciary assets and liabilities, with the difference reported as net position. Net position is reported in three categories.

Net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes and other debt attributable to the acquisition, construction or improvement of those assets.

Restricted net position results when constraints placed on net position use are either externally imposed or imposed by law through constitutional provisions or enabling legislation. The City first uses restricted resources when an expense is incurred for purposes for which both restricted and unrestricted assets are available.

Unrestricted net position consists of net position not meeting the definition of the two preceding categories. Unrestricted net position often has constraints on resources imposed by management which can be removed or modified.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

function and 2) grants, contributions and interest restricted to meeting the operational or capital requirements of a particular function. Property tax and other items not properly included among program revenues are reported instead as general revenues.

The City does not allocate indirect costs. Certain expenses of the City are accounted for through the internal service fund on a cost-reimbursement basis.

This government-wide focus is more on the sustainability of the City as an entity and the change in the City's net position resulting from the current year activities.

<u>Fund Financial Statements</u> – Separate financial statements are provided for governmental and proprietary funds. Major individual governmental and proprietary funds are reported as separate columns in the find financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds.

The City reports the following major governmental funds:

- 1) General Fund The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The sources of revenue include property taxes, charges for services, fines and fees, licenses and permits, as well as state and federal grants. The expenditures of the General Fund relate to general administration, police and fire protection, maintenance of public streets, economic development, and culture and recreation.
- Debt Service Fund Accounts for the accumulation of resources for and the payment of general obligation debt principal, interest and related costs.
- 3) <u>Special Revenue</u> The Road Use Tax Fund is used to account for revenues collected on state Excise Tax distributed by the State for City street projects.
- 4) <u>Capital Project</u> The Brewer Creek Estates Fund is used to account for costs and resources for residential development.
- 5) Capital Project The 2020 2nd St Reconstruction Fund is used to track revenue and expenses related to street reconstruction.

The City reports the following major proprietary (enterprise) funds:

The Water Utility is used to account for the operation and maintenance of the City's water system.

The Sewer Utility is used to account for the operation and maintenance of the City's sewer system.

The Electric Utility is used to account for the operation and maintenance of the City owned electric system.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

In addition, the City reports the following fund types:

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the city, or to other governmental units, on a cost-reimbursement basis.

The City reports the following fiduciary fund type:

Private-purpose trust funds are used to report any trust arrangement not properly reported in a pension trust fund under which principal and income benefit individuals, private organizations, or other governments.

Joe E. Barr Trust Edgar Foster Trust Calvary Cemetery Trust Zella Silvers Trust Mulberry Church Trust

C. Measurement Focus and Basis of Accounting

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax is recognized as revenue in the year for which it is levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days after year end.

Property tax, local option sales tax, intergovernmental revenues (shared revenues, grants and reimbursements from other governments) and interest are considered to be susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by the City.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, principal and interest on long-term debt, claims and judgments and compensated absences are recognized as expenditures only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources.

Under terms of grant agreements, the City funds certain programs by a combination of specific

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

cost-reimbursement grants, categorical block grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants and then by general revenues.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of enterprise funds are charges to customers for sales and services. Operating expenses consist of cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Assets, Liabilities and Fund Equity

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

<u>Cash, Pooled Investments and Cash Equivalents</u> – The cash balances of most City funds, including the airport discretely presented component unit, are pooled and invested. Interest earned on investments is recorded in the General Fund unless otherwise provided by law.

For purposes of the statement of cash flows, all short-term cash investments that are highly liquid (including restricted assets) are considered to be cash equivalents. Cash equivalents are readily convertible to known amounts of cash and, at the day of purchase, have a maturity date no longer than three months.

Investments consist of the following:

Туре	Method
Nonnegotiable Certificates of Deposit	Amortized Cost
Government Obligations	Fair Value
Commercial Paper	Fair Value
Mutual Funds – Fuller Trust	Fair Value

Custodial Credit Risk – the City has no policy in place regarding custodial credit risk and deposits with financial institutions, however, deposits are insured by the state sinking fund, which provides for additional assessments against depositories to avoid loss of public funds.

Property Tax Receivable, Including Tax Increment Financing - Property tax, including tax increment financing, in governmental funds is accounted for using the modified accrual basis of accounting.

Property tax receivable is recognized in these funds on the levy or lien date, which is the date the tax asking is certified by the City Council to the County Board of Supervisors. Current year delinquent property taxes receivable represents unpaid taxes from the current

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

year. The succeeding year property tax receivable represents taxes certified by the City Council to be

collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. By statute, the City Council is required to certify its budget to the County Auditor by March 15 of each year for the subsequent fiscal year. However, by statute, the tax asking and budget certification for the following fiscal year becomes effective on the first day of that year. Although the succeeding year property tax receivable has been recorded, the related revenue is deferred and will not be recognized as revenue until the year for which it is levied.

Property tax revenue recognized in these funds become due and collectible in September and March of the current fiscal year with a 1½% per month penalty for delinquent payments; is based on January 1, 2019 assessed property valuations; is for the tax accrual period July 1, 2020 through June 30, 2021 and reflects the tax asking contained in the budget certified to the County Board of Supervisors in March 2020. Any county collections on the 2020-2021 tax levy remitted to the City within 60 days subsequent to June 30, 2021, are recorded as property tax revenue.

Customer Accounts and Unbilled Usage – Accounts receivable in the Enterprise Funds includes services billed prior to June 30, 2021 and an estimate of services provided through June 30, 2021 but not billed.

Short-Term Interfund Receivables/Payables - During the course of its operations, the City has numerous transactions between funds to finance operations, provide services, construct assets, and service debt. To the extent certain transactions between funds have not been paid or received as of June 30, 2021, balances of interfund amounts payable or receivable have been recorded as "due to other funds" and "due from other funds", respectively in the fund financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as interfund balances.

Due from Other Governments – Due from other governments represents amounts due from the State of Iowa, various shared revenues, grants and reimbursements from other governments.

Inventories - Inventories of the proprietary fund types are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed.

Restricted Assets – Funds set aside for payment of Enterprise Fund revenue notes are classified as restricted assets since their use is restricted by applicable note indentures.

Prepaid Items - Payments made to vendors for services that will benefit periods beyond June 30, 2021 are recorded as prepaid items.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Capital Assets - Capital assets, which include property, equipment and vehicles and infrastructure assets (e.g. roads, bridges, curbs, gutters, sidewalks and similar items which are immovable and of value only to the government) are reported in the applicable governmental or business type activities columns in the government-wide Statement of Net Position and in the Proprietary Funds Statement of Net Position. Capital assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value. Acquisition value is the price that would have been paid to acquire a capital asset with equivalent service potential. The costs of normal maintenance and repair not adding to the value of the asset or materially extend asset lives are not capitalized. Reportable capital assets are defined by the City as assets with initial, individual costs in excess of \$5,000 for general capital assets and \$25,000 for infrastructure assets and estimated useful lives in excess of one year. Depreciation expense is calculated using the straight-line method over the following useful lives:

Buildings 39 – 150 Years
Utility Plant 25 – 90 Years
Machinery & Equipment
Infrastructure 20 – 100 Years
Land Improvements 50 – 100 Years

<u>Deferred Outflows of Resources</u> –Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension and OPEB expense, and unamortized portion of the net difference between projected and actual earnings on pension plan assets, and contributions from the employer after the measurement date but before the end of the employer's reporting period.

Compensated Absences - City employees accumulate a limited amount of earned but unused vacation and sick-leave hours for subsequent use or for payment upon termination, death or retirement. A liability is recorded when incurred in the government-wide and proprietary fund financial statement. A liability for these amounts is reported in governmental fund financial statements only for employees that have resigned or retired. The compensated absences liability has been computed based on rates of pay in effect at June 30, 2021. The compensated absences liability attributable to the governmental activities will be paid by the General Fund.

<u>Long-term Liabilities</u> – In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental or business type activities column in the Statement of Net Position and the proprietary fund Statement of Net Position.

In the governmental fund financial statements, the face amount of debt issued is reported as other financing sources.

<u>Pensions</u> – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Iowa Public Employees' Retirement System and the Municipal Fire and Police Retirement System (Systems') and additions to

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

deductions from the Systems' fiduciary net position have been determined on the same basis as they are reported by Systems'. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid primarily by the General Fund.

Total OPEB Liability – For purposes of measuring the total OPEB liability, deferred outflows and inflows of resources related to OPEB and OPEB expense, information has been determined based on the City's actuary report. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. The total OPEB liability attributable to the governmental activities will be paid primarily by the General Fund.

<u>Deferred Inflows of Resources</u> – Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources consist of property tax receivable and other receivables not collected within sixty days after year end.

Deferred inflows of resources in the Statement of Net Position consist of succeeding year property tax and tax increment financing receivable that will not be recognized as revenue until the year for which they are levied and the unamortized portion of the net difference between projected and actual earnings on pension plan investments and OPEB.

<u>Fund balances</u> - In each of the City's governmental funds (general fund, special revenue funds, capital projects funds, and debt service funds) are displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance amounts that cannot be spent because they are either not in a spendable form (such as inventories and prepaid amounts) or are legally or contractually required to be maintained intact.
- Restricted fund balance amounts that can be spent only for specific purposes because of
 constraints imposed by external providers (such as grantors, bondholders, and higher levels
 of government), or imposed by constitutional provisions or enabling legislation.
- Committed fund balance amounts that can be spent only for specific purposes determined by a formal action of the government's highest level of decision-making authority.
- Assigned fund balance amounts the government intends to use for specific purposes that
 do not meet the criteria to be classified as restricted or committed.
- Unassigned fund balance amounts that are available for any purpose; these amounts can be reported only in the City's General Fund.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Fund balance amounts represent the nature of the net resources that are reported in a governmental fund. The City fund balance classifications include non-spendable resources, restricted, and non-restricted (committed, assigned and unassigned) amounts. When the City incurs an expenditure and both restricted and unrestricted amounts are available, the City considers restricted amounts to have been spent. When the City incurs an expenditure for an unrestricted amount, committed amounts are reduced first, followed by assigned amounts and then unassigned amounts for purposes in which any of those unrestricted fund balance classifications could be used.

<u>Interfund Transactions</u> - Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except interfund services provided and used transactions and reimbursements, are reported as transfers.

E. Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Required Supplementary Information. During the year ended June 30, 2021, disbursements exceeded budgeted amounts in the Capital Projects and Debt Service.

Note 2 - CASH AND CASH EQUIVALENTS AND INVESTMENTS

The City's deposits at June 30, 2021, were entirely covered by Federal Depository Insurance collateralized with securities or letters of credit held by the City or by a multiple financial institution collateral pool in accordance with Chapter 12C of the Code of lowa. Chapter 12C provides for additional assessments against the depositories to insure there will be no loss of public funds. The City is authorized by statute to invest public funds in obligation 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 openend management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district.

The City's business-type investments as of June 30, 2021 consists of certificates of deposits totaling \$507,620.

Interest Rate Risk – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City does have a formal investment policy that limits investment maturities (no more than 397 days) as a means of managing its exposure to fair value losses arising from increasing interest rates. Information about the exposure of the City's investments to this risk, is as follows:

Note 2 - CASH AND CASH EQUIVALENTS AND INVESTMENTS - (Continued)

Fuller Trust - Discretely Presented Component Unit:

<u>Custodial Credit Risk</u>: This is the risk that in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Fuller Trust funds do not have custodial credit risk policies for investments.

Interest Rate Risk: This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Fuller Trust does not have a formal investment policy that limits investment maturities (no more than 397 days) as a means of managing its exposure to fair value losses arising from increasing interest rates. Information about the exposure of the Fuller Trust's investments to this risk is as follows:

Type of Investment	Fair Value	Less Than 1 Year
Fixed Income Bonds	\$ 833,281	\$ 833,281
Mutual Funds	2,261,092	2,261,092
	\$ 3,094,373	\$ 3,094,373

The Fuller Trust uses the fair value hierarchy established by generally accepted accounting principles based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs.

The recurring fair value measurement for the Fixed Income Bonds of \$833,281 and the Mutual Funds of \$2,261,092 were all determined using the last reported sales price at current exchange rates (Level 1 inputs).

The Fuller Trust had no other investments meeting the disclosure requirements of Governmental Accounting Standards Boards Statement No. 72.

Note 3 - RECEIVABLES

Receivables at June 30, 2021 are net of allowance for uncollectibles. The allowance for uncollectibles of the enterprise funds of the primary government was \$8,363 at June 30, 2021.

The City has received federal and state grant funds for economic development and housing rehabilitation loan programs to various businesses and individuals. The City records a loan receivable when the loan has been made and funds have been disbursed.

It is it City's policy to record unavailable revenue for the net amount of the receivable balance. As loans are repaid, revenue is recognized. When new loans are made from the repayments, expenditures are recorded. Interest received from loan repayments is recognized as revenue when received in cash. Any unspent loan repayments at year-end are presented as committed fund balance in the fund financial statements.

Note 4 - <u>DUE FROM OTHER GOVERNMENTS</u>

At June 30, 2021, amounts due from other governments were as follows:

Due from the Iowa Department of Revenue for Road Use Tax allocation Due from the Federal Emergency Management Agency for COVID Relief Funds	\$ 126,238 8,533
Due from the Iowa Department of Revenue for Local Option Sales taxes Due from the Iowa Department of Revenue for Local Transient Guest taxes Due from the Federal Department of Public Safety for National Crime Stats	70,847 27,998
Exchange Grant Total Governmental Funds	\$ 7,495 241,111
Due from Federal Emergency Management Agency for COVID Relief Funds Total Proprietary Funds	\$ 3,822 3,822

Note 5 - INTERFUND RECEIVABLES AND PAYABLES

As of June 30, 2021, short-term interfund borrowings were as follows:

Fund Due To	Fund Due From	<u>Amount</u>
General	Sewer	\$600,000
Electric	Sewer	511,401
Electric	Brewer Creek Estates	2,601,218
Electric	Non-Major Governmental	4,561
Sewer	Non-Major Governmental	35,887
Non-Major Governmental	Internal Service	48,349
Non-Major Governmental	Non-Major Governmental	732,511
		\$ 4,533,927

The purpose of the interfund balances is to help finance short-term cash flow shortages of various funds and interfund borrowing.

Note 6 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021 was as follows:

	Beginning			Ending
Governmental Activities	Balance	Additions	Deletions	Balance
Capital assets not being depreciated:				
Land	\$ 4,913,874	\$ 221,654	\$ 68,249	\$ 5,067,279
Right of way	786,799	14		786,799
Construction in progress	3,289,565	5,317,050	1,028,140	7,578,475
Total capital assets not being depreciated	8,990,238	5,538,704	1,096,389	13,432,553
Capital assets being depreciated:				
Land improvements	2,503,172	:	(#)	2,503,172
Structures and improvements	7,645,576	1,078,765	35,561	8,688,780
Machinery and equipment	5,551,419	511,758	25,806	6,037,371
Streets	30,532,256		72	30,532,256
Trails and paths	2,070,885	1 4	34	2,070,885
Sidewalks	1,332,445		3₩3	1,332,445
Storm sewers	2,612,039	3 = 3	3.5	2,612,039
Bridges	3,161,836		€	3,161,836
Dam	200,000	=	82	200,000
Traffic signals	183,657	(.	(im)	183,657
Total capital assets being depreciated	55,793,285	1,590,523	61,367	57,322,441
Less: Accumulated depreciation for				
Land improvements	681,111	51,820		732,931
Structures and improvements	4,574,275	179,117	22,332	4,731,060
Machinery and equipment	2,810,444	267,978	24,401	3,054,021
Streets	14,025,977	579,776	8	14,605,753
Trails and paths	483,696	41,418	2	525,114
Sidewalks	307,537	19,191	-	326,728
Storm sewers	642,143	30,878	+	673,021
Bridges	1,336,864	49,160	21	1,386,024
Dam	140,001	6,667	€	146,668
Traffic signals	183,655	02	业	183,655
Total Accumulated Depreciation	25,185,703	1,226,005	46,733	26,364,975
Capital Assets, Net of Depreciation	30,607,582	364,518	14,634	30,957,466
Governmental activities capital assets, net	\$39,597,820	\$ 5,903,222	\$1,111,023	\$44,390,019

Note 6 - CAPITAL ASSETS - (Continued)

Construction in progress is related to street projects, airport improvements, and utility projects.

Depreciation expense was charged to functions as follows:

Governmental A	ctivities:
----------------	------------

General Government Public Safety	\$ 16,974 131,007
Public Works, which includes the depreciation of infrastructure Culture and Recreation	852,227 225,797
Total governmental activities - depreciation expense	\$ 1,226,005

	Beginning				Ending
	Balance	Additions	D	eletions	Balance
Business-Type Activities: Capital assets not being depreciated:	, v		o		
Land	\$ 1,194,147	\$ -	\$	21,500	\$ 1,172,647
Construction in Progress	438,722	3,524,124		18,275	3,944,571
Total capital assets not being depreciated	1,632,869	3,524,124		39,775	5,117,218
Capital assets being depreciated:					
Buildings and improvements	3,008,978	461,918		-	3,470,896
Machinery and equipment	5,786,287	346,319		156,175	5,976,431
Utility Plant	70,131,973	30,040		28,890	70,133,123
Total capital assets being depreciated	78,927,238	838,277		185,065	79,580,450
Less: Accumulated Depreciation	49,044,460	1,490,747		175,686	50,359,521
Total capital assets being depreciated, net	29,882,778	(652,470)		9,379	29,220,929
Business-type activities capital assets, net	\$ 31,515,647	\$2,871,654	\$	49,154	\$ 34,338,147

Construction in progress at June 30, 2021 consisted of costs associated with the water, wastewater and electric system improvements. During the current year, \$18,275 of existing Construction in Progress was expensed.

Note 6 - CAPITAL ASSETS - (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

Business-Type Activities:

 Water
 \$464,474

 Sewer
 375,067

 Electric
 651,206

Total depreciation expense – business-type activities \$ 1,490,747

Reconciliation of Net Investment in Capital Assets:

	Governmental			usiness- Type
	Activities			ctivities
Land	\$	5,854,078	\$	1,172,647
Construction in Progress Capital Assets (net of accumulated depreciation)		7,578,475 30,957,466		3,944,571 29,220,929
Unspent Bond Proceeds Less: General Obligation Bonds Payable		3,800,761 (13,495,800)		:=: :=:
Revenue Bonds Capital Leases		(1,636,422) (46,299)	(*	11,455,655) -
Retainage Payable		(218,347)		(73,439)
Net Investment in Capital Assets	\$	32,793,912	\$ 2	22,809,053

Note 7 - LONG-TERM DEBT

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities and projects. General obligation bonds have been issued for both governmental and business-type activities. These bonds are direct obligations and pledge the full faith and credit of the City.

General obligation bonds outstanding as of June 30, 2021 are as follows:

	Date of Issue	Final Maturity	Interest Rates		Original ebtedness	Balance 6/30/21		ie Within ne Year
Governmental Activities General Obligation Debt		_						
Corporate purpose bonds Corporate purpose bonds	06/29/16 03/31/21	06/01/29 06/01/40	2.00 - 2.50% 2.00 - 2.20%	\$ \$	4,590,000 9,690,000	\$ 3,440,000 \$ 9,690,000	\$ \$	425,000 395,000
Total Governmental Activities -	General Oblig	ation Debt				\$13,130,000	\$	820,000

Note 7 - LONG-TERM DEBT - (Continued)

The balances shown on the Statement of Net Position is net of unamortized bond premiums of \$365,800.

Debt service requirements to maturity are as follows:

		Governmental Activities						
2	Years		Principal		Interest		Total	
	2022	\$	820,000	\$	314,174	\$	1,134,174	
	2023		865,000		262,433		1,127,433	
	2024		880,000		245,133		1,125,133	
	2025		895,000		227,533		1,122,533	
	2026		915,000		209,633		1,124,633	
	2027-2031		4,305,000		772,313		5,077,313	
	2032-2036		2,920,000		369,650		3,289,650	
	2037-2040		1,530,000		84,290		1,614,290	
	Total	\$	13,130,000	\$	2,485,159	\$	15,615,159	

On March 31, 2021, the City issued General Obligation Refunding Bonds, Series 2021A. These bonds reduced the present value of future debt service payments of \$4,100,000 of Road Use Tax General Obligation Bonds. The savings were available due to improved municipal bond market conditions during the year. The refunding was undertaken to reduce total debt service payments over the next six years by \$499,036 and resulted in an economic gain of \$460,018.

Revenue Bonds

The City also has issued revenue bonds where the City pledges income derived from the acquired or constructed asset to pay debt service. These funds have been expended on construction of the water treatment facilities, electric system improvements, and street reconstruction.

Note 7 - LONG-TERM DEBT - (Continued)

Revenue bonds outstanding at June 30, 2021 are as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 6/30/21	Due Within One Year
Governmental Activities Revenue Debt:						
Community Center Revenue Note - Direct Borrowing	07/01/02	07/01/42	Variable	\$ 2,600,000	\$ 1,636,422 	
Total Governmental Activities					\$ 1,636,422	
Business-Type Activities Revenue Debt:						
Water Utility						
Revenue Bonds	03/31/21	06/01/41	2.00 - 3.00%	5,055,000	\$ 5,055,000	\$ 190,000
Electric Utility						
Revenue Bonds	04/17/19	11/01/36	2.75 - 4.20%	13,900,000	12,735,000	620,000
Total Business Type Activities					\$17,790,000	\$ 810,000

The balances shown on the Statement of Net Position for Business – Type Activities is net of unamortized bond premiums of \$233,768.

Debt service requirements to maturity are as follows:

Business-Type Activities Revenue Debt

Years	Principal			Interest	Total		
2022	\$	810,000	\$	587,413	\$	1,397,413	
2023		845,000		546,370		1,391,370	
2024		870,000		522,815		1,392,815	
2025		900,000		497,895		1,397,895	
2026		930,000		472,494		1,402,494	
2027-2031		5,035,000		1,905,788		6,940,788	
2032-2036		5,905,000		978,366		6,883,366	
2037-2041		2,495,000		146,423		2,641,423	
Total	\$	17,790,000	\$	5,657,564	\$	23,447,564	

Note 7 - LONG-TERM DEBT - (Continued)

A repayment schedule has not been established for the community center revenue note as of June 30, 2021.

Revenue Refunding Bonds

On April 17, 2019, the City issued \$13,900,000 in advance refunding Revenue Bonds with interest rates ranging from 2.75%-4.20%. The city issued the bonds to advance refund \$12,485,019 of outstanding series 2012A Electric Revenue Bonds with interest rates ranging from 2.25% to 5.65%. \$13,726,250 was deposited into an irrevocable escrow to complete the advance refunding through an in-substance defeasance. As a result, the series 2012A bond is considered to be defeased and the escrow assets and liability for the notes are not included in the 2021 financial statements. The call date of the 2012A bond is November of 2021. The difference between the net carrying amount of the series 2012A bond and the reacquisition price of the 2012A bond created a deferred outflow related to debt of \$1,140,767. This balance is amortized over the remaining life of the 2019 bond, which matures November of 2036. As of June 30, 2021, amortization of the deferred outflow, which is recognized as interest expense, totaled \$65,187. The new 2019 issuance reduces debt service payments by \$999,035, with an economic gain of \$665,806. Annual principle payments on the 2019 issuance began in November of 2019. Interest payments are due semi-annually each May and November. The balance of the bond at June 30, 2021 was \$12,735,000.

On March 31, 2021, the City issued Water Revenue & Refunding Bonds, Series 2021B. These bonds reduced the present value of future debt service payments of \$2,070,000 of Water Revenue Bonds, Series 2012B. The savings were available due to improved municipal bond market conditions during the year. The refunding was undertaken to reduce total debt service payments over the next eleven years and resulted in an economic gain of \$328,205.

Notes Payable - Direct Borrowing

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 6/30/21	Due Within One Year
Electric Utility				14	i ii	
USDA Note USDA Note Total	08/15/16 12/05/17	06/15/26 11/15/27	0% 0%	\$ 1,000,000 \$ 1,000,000	\$ 504,201 647,060 \$1,151,261	\$ 100,840 100,841 \$ 201,681

The City received \$1,000,000 of USDA note proceeds on August 15, 2016 and then transferred the proceeds to Hamilton Hospital for use on a building expansion. The hospital pays the City for the note and the City then makes the payments USDA.

The City received \$1,000,000 of USDA note proceeds on December 5, 2017 and then transferred the proceeds to Mary Ann's Specialty Foods. The proceeds were used to purchase equipment. Mary Ann's Specialty Foods pays the City for the note and the City makes the payment to USDA.

Note 7 - LONG-TERM DEBT - (Continued)

Debt service requirements to maturity are as follows:

	Electric Utility - Notes Payable						
Years		Principal		Total			
2022	\$	201,681	\$	201,681			
2023		201,681		201,681			
2024		201,681		201,681			
2025		201,681		201,681			
2026		201,681		201,681			
2027-2028		142,856		142,856			
Total	\$	1,151,261	\$	1,151,261			

Capital Leases

In fiscal year 2020, the City entered into a capital lease agreement for the acquisition three police vehicles. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of its minimum lease payments at the inception date.

The assets acquired through capital leases are as follows:

	Governmenta Activities			
Asset:				
Equipment	\$	133,394		
Less: Accumulated Depreciation		(49, 933)		
Total	\$	83,461		

The following is a schedule of future minimum lease payments under capital lease, together with the net present value of the minimum lease payments as of June 30, 2021.

Cover			4::	4:
			(IVI	
Principal	In	terest		Total
\$ 42,672	\$	2,454	\$	45,126
3,627		59		3,686
				48,812
Less: Amount Representing Interest				
se Payment	ts		\$	46,299
	Principal \$ 42,672 3,627	Principal In \$ 42,672 \$ 3,627 \$	Principal Interest \$ 42,672 \$ 2,454 3,627 59	\$ 42,672 \$ 2,454 \$ 3,627 59

Note 7 - LONG-TERM DEBT - (Continued)

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2021, was as follows:

		Beginning Balance	,	_	A4	 Ending		ue Within
Primary Government:	_	balance	Additions		Reductions	Balance	_	One Year
Governmental Activites:								
Bonds Payable:								
General Obligation	\$	2 955 000	# 0.000.000	•	445.000	40 400 000	_	
	Ф	3,855,000	\$ 9,690,000	\$	415,000	\$ 13,130,000	\$	820,000
Revenue Bonds		5,796,995	-		4,160,573	1,636,422		-
Capital Leases		87,647	-		41,348	46,299		42,672
Compensated Absences	_	354,548	339,887		354,548	339,887		177,533
Governmental Activity								
Long-Term Liabilities:	_	10,094,190	10,029,887		4,971,469	15,152,608		1,040,205
Business-Type Activities:								
Bonds Payable:								
Revenue Bonds		15,405,000	5,055,000		2,670,000	17,790,000		810,000
Notes Payable - Direct Borrowing		1,352,943	(4)		201,682	1,151,261		201,681
Compensated Absences	_	349,743	282,397		349,743	282,397		146,571
Business-Type Activity								
Long-Term Liabilities:	\$	17,107,686	\$ 5,337,397	\$	3,221,425	\$ 19,223,658	\$	1,158,252

Note 8 - TRANSFERS

The following is a summary of transfers between funds:

				E	Brewer						
		R	oad Use		Creek						Total
G	Beneral		Tax	E	states		Sewer	Electric	Non-Major	Tra	nsfer Out
\$	5-51	\$	-	\$	-	\$	3	\$ -		\$	212,150
	125,000		1.5		370		 8	. 	**************************************		125,000
	•		15				₩2	5,657	-		5,657
	633,570				.70		-	(*)	-		633,570
	99,209		147,563		(40)		-	-	2		246,772
	92,870		309,882		₩0		#	718,968	ם		1,121,720
	-				4,417		10,000	=	489,871		504,288
\$	950,649	\$	457,445	\$	4,417	\$	10,000	\$724,625	\$ 702,021	\$:	2,849,157
	\$	125,000 - 633,570 99,209 92,870	General \$ - \$ 125,000 - 633,570 99,209 92,870 -	\$ - \$ - 125,000 - - 633,570 - 99,209 147,563 92,870 309,882	Road Use Tax S - S - S 125,000 633,570 - 99,209 147,563 92,870 309,882	General Tax Estates \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Road Use Creek General Tax Estates \$ - \$ - \$ - \$ \$ 125,000 - 633,570 - 99,209 147,563 - 92,870 309,882 - 4,417	General Road Use Tax Creek Estates Sewer \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	Road Use Creek Estates Sewer Electric \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	General Tax Estates Sewer Electric Non-Major \$ - \$ - \$ - \$ - \$ - \$ - \$ 212,150 125,000 5,657	General Tax Estates Sewer Electric Non-Major Trax \$ - \$ - \$ - \$ - \$ - \$ - \$ 212,150 \$ \$ 125,000

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Note 9- 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 lowa Public Employees' Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at P.O. Box 9117, Des Moines, Iowa 50306-9117 or at www.ipers.org.

IPERS benefits are established under lowa 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, anytime after reaching age 62 with 20 or more years of covered employment, or when the member's years of service plus the member's age at the last birthday equals or exceeds 88, whichever comes first. These qualifications must be met on the member's first month of entitlement to benefits. Members cannot begin receiving retirement benefits before age 55.

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

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

Protection occupation members may retire at normal retirement age which is generally at 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 members' monthly IPERS benefit includes:

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

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

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

Note 9- PENSION PLAN - (Continued)

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. 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 using the "entry age normal" actuarial cost method and the actuarial assumptions and methods approved by the IPERS Investment Board. The actuarial contribution rate covers normal cost plus the unfunded actuarial liability payment based on a 30 year amortization period. The payment to amortize the unfunded actuarial liability is determined as a level percentage of payroll, based on the Actuarial Amortization Method adopted by the Investment Board.

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

The City's total contributions to IPERS for the year ended June 30, 2021 were \$305,769.

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the City reported a liability of \$2,808,810 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all IPERS participating employers. At June 30, 2020, the City's collective proportion was .0400 percent, which was an increase of .0002 percent from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the City recognized pension expense of \$471,717. At June 30, 2021 the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Note 9-	PENSION PLAN -	(Continued)
---------	----------------	-------------

	Deferr Outflow Resour	s of	Inflo	erred ws of ources
Differences between expected and actual experience	\$	3,439	\$	66,560
Changes of assumptions	1	45,093		51
Net difference between projected and actual earnings on pension plan investments	1	59,512		×
Changes in proportion and differences between City contributions and proportionate share of contributions	1	56,282		6,032
City contributions subsequent to the measurement date	3	05,769	-	<u> </u>
Total	\$ 7	70,095	\$	72,643

\$305,769 reported as deferred outflows of resources related to pensions resulting from the City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending	
June 30,	
2022	\$81,119
2023	102,432
2024	92,492
2025	112,778
2026	2,862
	\$ 391,683

There were no non-employer contributing entities to IPERS.

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

Rate of Inflation (effective June 30, 2017)	2.60 percent per annum	
Salary Increases (effective June 30, 2017)	3.25 to 16.25 percent average, including inflation. Rates vary by membership group.	
Long-term Investment Rate of Return (effective June 30, 2017)	7.00 percent per annum, compounded annually, net of pension plan investment expense, and including inflation.	
Wage Growth (effective June 30, 2017)	3.25 percent per annum based on 2.60 percent inflation and 0.65 percent real wage inflation.	

Note 9- PENSION PLAN - (Continued)

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

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

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

		Long-Term
	Target	Expected Real Rate
Asset Class	Allocation	of Return
Domestic equity	22.0%	4.43%
International equity	17.5	5.15
Global smart beta equity	6.0	4.87
Core plus fixed income	28.0	(0.29)
Public credit	4.0	2.29
Cash	1.0	(0.78)
Private equity	11.0	6.54
Private real assets	7.5	4.48
Private credit	3.0	3.11
Total	100%	

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

Sensitivity of 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 percentage point lower (6.00 percent) or 1 percentage point higher (8.0 percent) than the current rate.

	1% Decrease 6.0%	Discount Rate 7.0%	1% Increase 8.0%
City's proportionate share of the net Pension liability	\$ 4,699,168	\$ 2,808,810	\$ 1,223,795

Note 9- PENSION PLAN - (Continued)

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

Payables to IPERS – All legally required City contributions and legally required employee contributions which had been withheld from employee wages were remitted by the City to IPERS by June 30, 2021.

Municipal Fire and Police Retirement System of Iowa (MFPRSI)

<u>Plan Description</u> – MFPRSI membership is mandatory for fire fighters and police officers covered by the provisions of Chapter 411 of the Code of Iowa. Employees of Webster City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by MFPRSI. MFPRSI 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.mfprsi.org.

MFPRSI benefits are established under Chapter 411 of the Code of lowa and the administrative rules thereunder. Chapter 411 of the Code of lowa 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.

<u>Pension Benefits</u> - 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 service, while partial benefits are available to those members with 4 to 22 years of service based on the ratio of years completed to 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 percent 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 percent 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 indicating 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.

Note 9- PENSION PLAN - (Continued)

<u>Disability and Death Benefits</u> - Disability benefits may be either accidental and ordinary. Accidental disability is defined as permanent disability incurred in the line of duty, with benefits equivalent to the greater of 60 percent 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 percent of the member's average final compensation, for those with 5 or more years of service, or the member's service retirement benefit calculation amount, and 25 percent 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 lowa 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.

<u>Contributions</u> - Member 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, 2021.

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 percent 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 25.31% for the year ended June 30, 2021.

The City's contributions to MFPRSI for the year ended June 30, 2021 was \$350,720.

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

There were no state appropriations to MFPRSI during the fiscal year ended June 30, 2021.

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2021, the City reported a liability of \$2,221,811 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension

Note 9- PENSION PLAN - (Continued)

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 pension plan relative to the contributions of all MFPRSI participating employers. At June 30, 2020, the City's proportion was .279% which was a decrease of .007% from its proportions measured as of June 30, 2019.

For the year ended June 30, 2021, the City recognized pension expense of \$390,316. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred (of Reso		 d Inflows ources
Differences between expected and actual experience	\$	61,088	\$ 12,069
Changes of assumptions		55,037	2,651
Net difference between projected and actual earnings on pension plan investments		326,854	: ×
Changes in proportion and differences between City contributions and proportionate share of contributions		13,149	92,555
City contributions subsequent to the measurement date		350,720	
Total	\$	806,848	\$ 107,275

\$350,720 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

\$ 75,889
102,203
99,213
72,209
(661)
\$ 348,853
\$ \$

<u>Actuarial Assumptions</u> The total pension liability in the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of Inflation

3.00 percent

Salary increases

3.75 to 15.11 percent, including inflation

Investment rate of return

7.50 percent, net of investment expense, including inflation

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2007 to June 30, 2017.

Note 9- PENSION PLAN - (Continued)

Postretirement mortality rates were based on the RP-2014 Blue Collar Combined Healthy Mortality 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 long-term expected rate of return on MFPRSI investments was determined using a building block method in which best-estimate ranges of expected future real rates (i.e., expected returns, net of pension plan 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 geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Large Cap	5.5%
Small Cap	5.8
International Large Cap	7.3
Emerging Markets	9.0
Emerging Market 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

<u>Discount Rate</u> - The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that 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 of 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.

<u>Sensitivity of City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate</u> - The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.50 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-percent lower (6.50 percent) or 1-percent higher (8.5 percent) than the current rate.

Note 9- PENSION PLAN - (Continued)

	1% Decrease	Discount Rate	1% Increase
	6.5%	7.5%	8.5%
City's proportionate share of the net Pension liability	\$3,407,826	\$2,221,811	\$1,239,414

<u>Pension Plan Fiduciary Net Position</u> - Detailed information about the 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.

<u>Payables to the Pension Plan</u> – All legally required City contributions and legally required employee contributions which had been withheld from employee wages were remitted by the City to MFPRSI by June 30, 2021.

Note 10- Employee Vision and Dental Plan

The City of Webster City Medical/Flex Insurance Fund was established to account for the City's medical and flex benefit plan. The City has entered into an administrative services agreements with Employee Benefits System, to administer the employee dental and vision benefit plans. The agreements are subject to automatic renewal provisions.

Monthly payments of service fees and plan contributions to the City of Webster City Medical/Flex Insurance Fund are recorded as disbursements in the operating funds. Under an administrative services agreement, monthly payments of service fees and claims processed were paid to Wellmark Blue Cross and Blue Shield from the Internal Service Fund, Medical/Flex Insurance Account.

For vision claims, the claims are limited to specified services outlined in the vision plan and the uninsured risk of loss is minimal per employee. For dental claims, the uninsured risk of loss is \$1,000 for a policy year per employee. The City has not purchased additional commercial insurance since claims are limited to the amounts specified in the plan.

All funds of the City participate in the vision and dental plan. Amounts payable to the medical/flex insurance fund are based on actual claims incurred in prior years.

A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. Liabilities include an amount for claims that have been incurred but not reported. The City does not allocate overhead costs or other non-incremental costs to the claims liability.

Current Veer

Claims Liability

	Current Year
Unpaid claims, beginning of fiscal year	\$ 27,000
Current year claims and changes in estimates	219,798
Claim payments	(219,798)
Unpaid claims, end of fiscal year	\$ 27,000

Note 11 - DEFICIT FUND EQUITY

The City has thirteen funds with deficit equity balances at June 30, 2021. The City intends to finance these deficits from various resources including; TIF Receipts, fund transfers, and note payments.

The individual fund deficits were as follows:

Major – Brewer Creek Estates	\$2,606,218
Nonmajor – Second Street Reconstruction	545,415
Nonmajor – Urban Renewal Southeast TIF	20,998
Nonmajor – Urban Renewal SW Watermain	4,559
Nonmajor – Van Diest TIF	2,500
Nonmajor – TIF Custom Meats	897
Nonmajor – Webster City Federal TIF	28,909
Nonmajor – Annual Street Maintenance	100,577
Nonmajor – Boone River Trail	2,165
Nonmajor - W Twin Park Shelter Project	1.340
Nonmajor – Wilson Brewer	38,753
Nonmajor – E Twin Improvements	145,301
Internal Service	155,140

Note 12- RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks, with the exception of vision and dental care, are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

Note 13- COMMITMENTS

As of June 30, 2021, the City had entered into several construction contracts totaling approximately \$12,962,865 of which approximately \$7,697,358 has been expended to date. The remaining \$5,265,507 will be paid as work progresses.

Note 14 - CONTINGENCY

From time to time, the City is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of the management and the City attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the City's financial position or results of operations.

The City has received federal grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

The City of Webster City has entered into several development agreements with developers.

Note 14 - CONTINGENCY - (Continued)

The developers are constructing industrial/commercial facilities on property located in the City. Chapter 403 of the Code of lowa authorizes cities to establish urban renewal areas and to undertake economic development projects. In recognition of the developers' commitment, the City agreed to make economic tax rebate payments to the developer during the term of the agreements in amounts which represent the property taxes paid with respect to the project by the developers in that fiscal year, minus the amount of debt service taxes levied by taxing jurisdictions, provided, however, that the total rebate payments during the term of the agreement do not exceed the maximum amounts listed.

The agreement assumes that the full taxable value of the project will go on the property tax rolls as of the dates listed below. All tax rebate payments will be made on December 1, and June 1 beginning the year after the initial incremental taxable value is placed on the property tax roll. The tax rebate payments shall not constitute general obligation of the City, but shall be paid solely and only from incremental property taxes received by the City from the Hamilton County Treasurer which are attributable to each individual project.

The tax rebate payments to the developer are subject to the following conditions:

- Timely payment of property taxes by the developer when due and submission to the City of a receipt or cancelled check as evidence of each tax payment. Residential developers are not required to submit receipts.
- 2. Submission of documentation satisfactory to the City, at least one week prior to each December 1 and June 1 payment date, that that project is being used as a commercial facility.

Note 15 - OTHER POSTEMPOYMENT BENEFITS (OPEB)

<u>Plan Description</u> – The City operates a single-employer health benefit plan which provides medical / prescription drug benefits for employees, retirees and their dependents. Group insurance benefits are established under lowa Code Chapter 509A.13. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

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

Retired participants must be age 55 or older at retirement. At June 30, 2021, the following employees were covered by the benefit terms:

Inactive	employees	or	beneficiaries	currently	receiving	benefit	0
payment	S						
Active er	mployees						<u>68</u>
Total							68

<u>Total OPEB Liability</u> – The City's total OPEB liability of \$150,902 was measured as of July 1, 2020 and was determined by an actuarial valuation date of July 1, 2020.

Note 15 - OTHER POSTEMPOYMENT BENEFITS (OPEB – CONTINUED)

<u>Actuarial Assumptions</u> – The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and the entry age normal actuarial cost method, applied to all periods included in the measurements.

Rate of inflation (effective June 30, 2021)	2.60% per annum
Rates of salary increase (effective June 30, 2021)	3.25% per year, annum, including inflation
Discount rate (effective July 1, 2020)	2.66% compounded annually, including inflation
Healthcare cost trend rate (effective July 1, 2020)	7.00% initial rate decreasing by .50% annually to an ultimate rate of 4.50%

<u>Discount Rate</u> – The discount rate used to measure the total OPEB liability was 2.66% which reflects The Bond Buyer index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of the measurement date.

Mortality rates are from the SOA RPH-2019 total dataset mortality table fully generational using Scale MP-2019. Annual retirement probabilities are based on varying rates by age and turnover probabilities mirror those used by IPERS.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of actuarial experience studies with dates corresponding to those listed above.

Changes in Total OPEB Liability

			al OPEB iability
Total OPEB liability beg	inning of year	\$	135,947
Changes for the year:			
Service cost			13,424
Interest			5,228
Differences between	expected and		,
actual experiences			(10,777)
Changes in assumption	ons		8,003
Benefit payments			(923)
Net changes)	14,954
Total OPEB liability end	of year	\$	150,902

Changes of assumptions reflect a change in the discount rate from 3.51% in fiscal year 2020 to 2.66% in fiscal year 2021.

<u>Sensitivity of the City's Total OPEB Liability to Changes in the Discount Rate</u> – The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (1.66%) or 1% higher (3.66%) than the current discount rate.

Note 15 - OTHER POSTEMPOYMENT BENEFITS (OPEB - CONTINUED)

7.5	1%		1%
	Decrease	Discount Rate	Increase
	(1.66%)	(2.66%)	(3.66%)
Total OPEB Liability	\$ 160,312	\$ 150,902	\$ 141,494

Sensitivity of the City's Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1% lower (6.00%) or 1% higher (8.00%) than the current healthcare cost trend rate.

:-		Healthcare	
	1%	Cost Trend	1%
	Decrease	Rate	Increase
	(6.00%)	(7.00%)	(8.00%)
Total OPEB Liability	\$ 130,290	\$ 150,902	\$ 175,681

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB – For the year ended June 30, 2021, the City recognized OPEB expense of \$10,691. At June 30, 2021, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows	Deferred Inflows of
	of Resources	Resources
Differences between expected and actual		
experience	\$ 7,161	\$ 68,017
Changes of assumptions	7,203	9,284
Contributions subsequent to measurement date	2,026	
Total	\$ 16,390	\$ 77,301

The amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized as OPEB expense as follows:

Year ending	
June 30,	Amount
2022	\$ (7,960)
2023	(7,960)
2024	(7,960)
2025	(7,960)
2026	(7,960)
Thereafter	(23,137)
Total	\$ (62,937)

Note 16 - NOTES RECEIVABLE

In May 2012, the City loaned Corn Belt Energy \$5,000,000 for system upgrades that are not City assets out of the Electric fund. This was done in conjunction with the issuance of the 2012A Electric Revenue Bonds which was refunded by 2019 Electric Revenue Bonds and will be repaid starting in fiscal year 2032. Corn Belt Energy is reimbursing the City for all principal and interest related to the 2019 Electric Revenue Bonds.

The Electric fund has multiple loans to various entities for economic development. The related note receivable balance as of June 30, 2021 was \$1,346,456.

The governmental activities has multiple loans to various entities for community betterment and economic development. The related note receivable balance as of June 30, 2021 was \$249,669.

Note 17 - TAX ABATEMENTS

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

City Tax Abatements

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

For the year ended June 30, 2021, the City abated \$53,206 of property tax under the urban renewal and economic development projects.

Note 18 - DEVELOPMENT AGREEMENTS

The City entered into various development agreements for construction of commercial buildings and land development. The City agreed to pay the developers an amount not to exceed \$2,198,000 subject to annual appropriation by the City Council. The agreements require semi-annual payments, provided the developer follows the terms of the agreement. During the year ended June 30, 2021, the City rebated \$146,827 of incremental property tax to the developers. At June 30, 2021, the remaining balance to be paid on the agreements was \$1,301,304.

Note 19 - PROSPECTIVE ACCOUNTING CHANGE

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

Note 20 - ACCOUNTING CHANGE/RESTATEMENT

It was determined that Interest Receivable in the W Second Street fund was overstated in the prior year. The prior period adjustment decreased the W Second Street fund balance by \$1,191. The prior period adjustment also increased governmental activates net position by \$1,191.

Governmental Accounting Standards Board Statement No. 84, Fiduciary Activities, was implemented during fiscal year 2021. The new requirements change the definition of fiduciary activity and establish new financial reporting requirements for state and local governments which report fiduciary activity.

	W Second Street Fun		General Fund	Governmental Activities
Net Position June 30, 2020, as previously reported	\$ 1,19	1	\$ 4,128,380	\$ 38,701,509
Prior Period Adjustment	(1,19	1)	-	(1,191)
Change to implement GASBS No. 84	i	-	777	777
Net Position July 1, 2019, as restated	\$	_	\$ 4,129,157	\$ 38,701,095

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF WEBSTER CITY, IOWA BUDGETARY COMPARISON SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

Governmental Funds and Proprietary Funds

For the Year Ended June 30, 2021

	Governmer Funds Actual	ntal	Proprietary Funds Actual
Receipts:			
Taxes	\$ 4,445,	982 \$	
Licenses and Permits	195,	277	<u> 10</u>
Intergovernmental Revenue	2,206,	624	¥
Charges for Services	426,	310	15,627,836
Revenue from Use of Property	331,	063	
Miscellaneous	812,	503	1,774,919
Total receipts	8,417,		17,402,755
Disbursements:			
Public Safety	2,681,	957	≅
Public Works	2,717,		
Health and Social Services		245	
Culture and Recreation	1,512,	641	-
Community and Economic Development	984	504	2
General Government	283,		=
Capital Projects	5,680,		
Debt Service	4,827,		<u> </u>
Business-Type Activities	.,,	22	16,754,385
Total disbursements	18,724,	346	16,754,385
Excess (deficiency) of receipts over disbursements	(10,306,		648,370
Other financing sources (uses):			
Proceeds from Debt Issuance	9,994,		- 1
Proceeds from Sale of Asset	22,	911	
Contributed Capital Revenue		-	2,353,982
Transfers In	2,252,		924,835
Transfers Out	(984,		(2,192,272)
Total other financing sources (uses)	11,285,	300	1,086,545
Net Change in Balances	978,	713	1,734,915
Balances - beginning of year	10,894,	943	39,493,092
Prior Period Adjustment	(1,	191)	4
Reclassification Adjustment	7=	777	
			20 402 000
Balance - beginning of year, as restated	10,894,	529	39,493,092

	Total		Budgeted	Amo	unts		Final to Actual	
_	Actual		Original		Final	Variance		
\$	4,445,982	\$	5,173,157	\$	5,136,557	\$	(690,575	
	195,277		155,080		148,080		47,197	
	2,206,624		1,911,038		1,149,868		1,056,756	
	16,054,146		15,959,988		15,959,988		94,158	
	331,063		858,562		858,562		(527,499	
	2,587,422		1,581,651		1,581,651		1,005,771	
	25,820,514		25,639,476		24,834,706		985,808	
	2,681,957		2,868,406		2,973,983		292,026	
	2,717,866		3,324,587		4,568,243		1,850,377	
	36,245		54,949		54,949		18,704	
	1,512,641		1,732,314		1,732,314		219,673	
	984,504		524,392		1,197,392		212,888	
	283,746		382,534		382,534		98,788	
	5,680,321		4,832,540		4,832,540		(847,781	
	4,827,066		882,330		4,380,055		(447,011	
	16,754,385		17,820,092		17,820,092		1,065,707	
	35,478,731		32,422,144		37,942,102	_	2,463,371	
_	(9,658,217)	-	(6,782,668)	-	(13,107,396)	_	3,449,179	
	9,994,952		9,500,000		9,500,000		494,952	
	22,911		**		2,000,000		22,911	
	2,353,982		·				2,353,982	
	3,176,902		6,622,576		10,271,586		7,094,684	
	(3,176,902)		(6,622,576)	- ((10,271,586)	,	7,094,684	
	12,371,845		9,500,000		9,500,000		2,871,845	
	2,713,628		2,717,332		(3,607,396)		6,321,024	
	50,388,035		*		-		5	
	(1,191)		₹ 2		(-		; -	
	777			-		_	:e:	
	50,387,621		-		8#1		2	
	53,101,249	\$	2,717,332	\$	(3,607,396)	\$		

CITY OF WEBSTER CITY, IOWA Notes to Required Supplementary Information – Budgetary Reporting June 30, 2021

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

In accordance with the Code of lowa, the City Council annually adopts a budget prepared on the modified accrual basis of accounting for all funds except the Internal Service Funds, and appropriates the amount deemed necessary for each of the different City offices and departments. The budgets may be amended during the year utilizing similar statutorily prescribed procedures. Encumbrances are not recognized on the budget and appropriations lapse at year end. The budget was amended once during the year.

Formal and legal budgetary control is based upon 9 major classes of expenditures known as functions, not by fund. These 9 functions are: public safety, public works, community and economic development, health and social services, culture and recreation, 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, and the Enterprise Funds. Although the budget document presents function disbursements by fund, the legal level of control is at the aggregated function level, not by fund. Legal budgetary control is also based upon the appropriation to each office or department.

During the fiscal year ended June 30, 2021, disbursements exceeded the amount budgeted in Capital Projects and Debt Service.

CITY OF WEBSTER CITY, IOWA SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM LAST TEN YEARS* (IN THOUSANDS)

REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2021

	2021	2020	2019	2018	2017	2016	2015
City's proportion of the net pension liability	.039985%	.039774%	.036903%	.035507%	.035876%	.036600%	0.03806%
City's proportionate share of the net pension liability	\$ 2,809	\$ 2,303	\$ 2,335	\$ 2,365	\$ 2,257	\$ 1,808	\$ 1,509
City's covered payroll	\$ 3,198	\$ 3,049	\$ 2,790	\$ 2,666	\$ 2,595	\$ 2,559	\$ 2,553
City's proportionate share of the net pension liability as a percentage of its covered payroll	87.84%	75.53%	83.69%	88.71%	86.97%	70.65%	59.11%
Plan fiduciary net position as a percentage of the total pension liability	82.90%	85.45%	83.62%	82.21%	81.82%	85.19%	87.61%

^{*}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 WEBSTER CITY, IOWA SCHEDULE OF THE CITY'S RETIREMENT SYSTEM LAST TEN YEARS (IN THOUSANDS) REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2021

,	202	2020	2019	2018	2017	
Statutorily required contribution	\$	305 \$ 302	2 \$ 288	\$ 250	\$ 238	
Contributions in relation to the statutorily required contribution	(3	(302)	(288)	(250)	(238)	
Contribution deficiency (excess)	\$	\$ -	- \$ -	\$ -	\$ -	
City's covered payroll	\$ 3,	243 \$ 3,198	\$ 3,049	\$ 2,790	\$ 2,666	
Contributions as a percentage of covered payroll	9.4	0% 9.44%	9.44%	8.96%	8.93%	
	201€	i 2015	2015 2014		2012	
Statutorily required contribution	\$:	232 \$ 230	\$ 225	\$ 220	\$ 204	
Contributions in relation to the statutorily required contribution	(2	32) (230)	(225)	(220)	(204)	
Contribution deficiency (excess)	\$	\$ -	\$ ~	\$ -	\$ -	
City's covered payroll	\$ 2,	595 \$ 2,559	\$ 2,553	\$ 2,567	\$ 2,567	
Contributions as a percentage of covered payroll	8.9	4% 8.98%	8.77%	8.58%	7.94%	

CITY OF WEBSTER CITY, IOWA SCHEDULE OF THE CITY'S RETIREMENT SYSTEM LAST TEN YEARS (IN THOUSANDS) REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2021

Changes of Benefit Terms:

There are no significant changes in benefit terms.

Changes of Assumptions

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

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

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

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

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

- Decreased the inflation assumption from 3.25 percent to 3.00 percent.
- Decreased the assumed rate of interest on member accounts from 4.00 percent to 3.75 percent 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 beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20 year period.

CITY OF WEBSTER CITY, IOWA SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY MUNICIPAL FIRE AND POLICE RETIREMENT SYSTEM OF IOWA LAST TEN YEARS* (IN THOUSANDS) REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2021

	2021	2020	2019	2018
City's proportion of the net pension liability	.27856%	.28529%	.29300%	.30700%
City's proportionate share of the net pension liability	\$ 2,222	\$ 1,871	\$ 1,742	\$ 1,800
City's covered payroll	\$ 885	\$ 864	\$ 850	\$ 869
City's proportionate share of the net pension liability as a percentage of its covered payroll	251%	217%	205%	207%
Plan fiduciary net position as a percentage of the total pension liability	76%	80%	81%	81%
	2017	2016	2015	
City's proportion of the net pension liability	.31197%	.28126%	.31191%	
City's proportionate share of the net pension liability	\$ 1,951	\$ 1,321	\$ 1 ,131	
City's covered payroll	\$ 845	\$ 737	\$ 797	
City's proportionate share of the net pension liability as a percentage of its covered payroll	231%	179%	142%	
Plan fiduciary net position as a percentage of the total pension liability	78%	83%	86%	

^{*}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 WEBSTER CITY, IOWA SCHEDULE OF CITY CONTRIBUTIONS MUNICIPAL FIRE AND POLICE RETIREMENT SYSTEM OF IOWA LAST TEN YEARS (IN THOUSANDS) REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2021

	2	021	20)20	20	019	2018		20	17
Statutorily required contribution	\$	351	\$	216	\$	225	\$	218	\$	225
Contributions in relation to the statutorily required contribution		(351)		(216)		(225)		(218)		(225)
Contribution deficiency (excess)	\$		\$		\$	*	\$	(#)	\$	
City's covered payroll	\$	1,010	\$	885	\$	864	\$	850	\$	869
Contributions as a percentage of covered payroll	3	34.75%	2	4.41%	2	6.04%	2	5.68%	2	5.92%
	20	016	20	15	20	14	20	13	20	12
Statutorily required contribution	\$	235	\$	244	\$	240	\$	208	\$	197
Contributions in relation to the statutorily required contribution		(235)		(244)		(240)		(208)		(197)
Contribution deficiency (excess)	\$		\$:¥:	\$	<u> </u>	\$	740	\$	
City's covered payroll	\$	845	\$	737	\$	797	\$	796	\$	796
Contributions as a percentage of covered payroll	2	7.77%	30	0.41%	30	0.12%	26	6.12%	24	4.76%

CITY OF WEBSTER CITY NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PENSION LIABILITY YEAR ENDED JUNE 30, 2021

Changes of Benefit Terms:

There were no significant changes of benefit terms.

Changes of Assumptions:

The 2018 valuation changed postretirement mortality rates were based on 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 (male 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 postretirement 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 WEBSTER CITY, IOWA SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY, RELATED RATIOS AND NOTES REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2021

	3	2021		2020		2019		2018	
Service Cost	\$	13,424	\$	14,687	\$	16,729		\$13,109	
Interest Cost		5,228		7,211		6,909		4,776	
Difference between expected and actual experiences		. (10,777)		(51,199)		(24,799)		11,937	
Changes in assumptions		8,003		(6,394)		(3,458)		(2,912)	
Benefit payments	-	(923)				-		(2,245)	
Net change in total OPEB liability	_	14,954		(35,695)		(4,619)		24,665	
Total OPEB liability beginning of year	-	135,947		171,642		176,261		151,596	
Total OPEB liability end of year	_\$	150,902	\$	135,947	\$	171,642	\$	176,261	
Covered-employee payroll	\$	4,505,464	\$	3,631,342	\$	3,995,583	\$	3,696,412	
Total OPEB liability as a percentage of covered- employee payroll		3.3%		3.7%		4.3%		4.8%	

Notes to Schedule of Changes in the City's Total OPEB Liability and Related Ratios

Changes in benefit terms:

There were no significant changes in benefit terms.

Changes in assumptions:

Changes in assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period.

Year ended June 30, 2021	2.66%
Year ended June 30, 2020	3.51%
Year ended June 30, 2019	3.87%
Year ended June 30, 2018	3.58%
Year ended June 30, 2017	4.00%

Note: GASB No.75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the county will present information for those years for which information is available.

See accompanying independent auditor's report

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OTHER SUPPLEMENTARY INFORMATION

CITY OF WEBSTER CITY, IOWA COMBINING BALANCE SHEET Governmental Nonmajor Funds June 30, 2021

				Special	Re	venue Funds	
		FICA/	Co	Worker's		Medical/Flex	mployment pensation
Assets							
Cash and Cash Equivalents	\$	57,668	\$	156,504	\$	144,532	\$ 19,596
Receivables (Net, where applicable, of allowance							
for uncollectibles)							
Accounts		1.0				1.4	
Taxes		8,252		7,558		15,927	22
Subsequent Year Taxes		223,127		100,000		654,341	6,377
Notes Receivable		(4.7		-		1.2	-
Due from Other Funds		4,50		*		3.50	
Due from Other Governmental Agencies	_	196					
Total Assets	_	289,047		264,062	_	814,800	25,995
Liabilities							
Accounts Payable		3				0.70	-
Due to Other Funds)(4)				-	(%)
Total Liabilities	_	- 2					
Deferred Inflows of Resources							
Unavailable Revenue - Subsequent Year Property Taxes		223,127		100,000		654,341	6,377
Unavailable Revenue - Other		220,127		100,000		004,041	0,011
Total Deferred Inflows of Resources		223,127		100,000		654,341	6,377
Fund Balances							
Non-Spendable:							
Permanent Fund						/=1	0.00
Restricted:							
Specific Tax Levy		65,920		164,062		160,459	19,618
Streets				,		7.00	
Economic Development Activities		140				595	-
Committed:							
Police Activities		0.00		Te:		7 = 1	-
Economic Development Activities		-		18		0.00	140
Community Development Activities							
Assigned:							
Capital Projects		149		160		120	141
Unassigned							
Total Fund Balances	-	65,920		164,062	_	160,459	19,618
Total Liabilities, Deferred Inflows of Resources		00,020		10-1,002		100,700	10,010
and Fund Balances	\$	289,047	\$	264,062	\$	814,800	\$ 25,995

				Specia	l Revenue Fur	ius					
Police/F Retirem		Police E Reserve Fund		Economic Development Loan	WC Com Rehabilitat Revolving L	m tion	Urt	an Renewal TIF Gourley	Urban R	F	
1104114111	2116	TACSCI VE I UI		Loan	Revolving	LUaii		Gouriey	Riverview		
\$ 81	,307	\$ 3,53	32	\$ 693,628	\$ 15	1,472	\$	5	\$		
	23			16		-					
	,702		3	0.70		*		*		3,13	
249	,595		*	(20)		8		24,683		33,52	
	-		-	66,669		7		#E			
	1.7		*:	(3)		*		*1			
			*	(a)				- 2			
338	,604	3,53	2	760,313	15	1,472		24,683		36,65	
			e.			*		1067			
	0.50		(*)			18					
	-		ŭ.			•		(5)			
249,	595		-	*				24,683		33,52	
	324		2	66,669		-					
249,	919			66,669		٠		24,683		33,52	
	- 5		.	1.0				- (9)			
88,	685			2				:•:		3,13	
	0		=	=				(*)			
			-	- 1		(4)					
	*	3,532	2	8		5400		Sec			
	8 2			693,644	151	,472		5			
	-			1							
	-6		2	+ 1 2		$\Lambda_{\underline{a}}$					
	-		_			- 2					
88,6	85	3,532	2	693,644	151	,472		-		3,137	
338,6	304	3,532	2 \$	760,313	\$ 151	.472	\$	24,683	\$	36,658	

CITY OF WEBSTER CITY, IOWA COMBINING BALANCE SHEET

Governmental Nonmajor Funds

June 30, 2021

	Special Revenue Funds						
	Urbar	n Renewal	Urban R	enewal			
		TIF	TII	F			
	Н	y-Vee	Brewer	Creek	:	SSMID	
Assets							
Cash and Pooled Investments	\$	3,729	\$	734	\$	30,087	
Receivables (Net, where applicable, of allowance							
for uncollectibles)							
Accounts		*		300			
Taxes						527	
Subsequent Year Taxes		=		16,581		11,350	
Notes Receivable		€		98		*	
Due from Other Funds		-				-	
Due from Other Governmental Agencies							
Total Assets		3,729		17,315		41,964	
Liabilities:							
Accounts Payable		23		200		1,640	
Due to Other Funds		- 5					
Total Liabilities		•		∵ €		1,640	
Deferred Inflows of Resources							
Unavailable Revenue - Subsequent Year Property Taxes		<u> </u>		16,581		11,350	
Unavailable Revenue - Other				31 223			
Total Deferred Inflows of Resources		*		16,581		11,350	
Fund Balances:							
Non-Spendable:							
Permanent Fund		2				- 2	
Restricted:							
Specific Tax Levy		3,729		734		28,974	
Streets		2		-		-	
Economic Development Activities Committed:		•:		2		8	
Police Activities		27				-	
Economic Development Activities		-				~	
Community Development Activities		-		347		-	
Assigned:						- 0	
Capital Projects						Ü	
Unassigned		20		000			
Total Fund Balances		3,729		734	_	28,974	
Total Liabilities, Deferred Inflows of Resources		0,728		734		20,014	
and Fund Balances	\$	3.729	\$	17,315	\$	41,964	
and I am Dalamora		0,720	*	17,010	Ψ	71,007	

Urban Renewal	980	cial Revenue Funds Urban Renewal		
TIF			Urban Renewal	CDBG
	USDA Revolving	TIF	TIF	Housing
Mitchell Machine	Loan Fund	Southeast	SW Watermain	Rehab
\$ 85	\$ 185,917	\$ -2	\$ 2	\$ 17
-		1 =		
95	*	(+)		23
5.00	- E	1/20	8	9
200	183,000	/*-		
100	(+)			8
	140	- 2		
85	368,917		2	17
_				
-	270	20,998	4,561	9
		20,998	4,561	
		20,330	4,001	
*		(9)	¥	5
	183,000			
	183,000			
	L.	- *		
9.5				
85	7	3.0		2
	405.047		\	•
	185,917	4		
*1	*		(l#)	
N.	2	2		9
			2.00	17
5€3	×			
	•	2		r r
	-	(20,998)	(4,559)	
85	185,917	(20,998)	(4,559)	17
85	\$ 368,917	\$ -	\$ 2	\$ 17

CITY OF WEBSTER CITY, IOWA COMBINING BALANCE SHEET Governmental Nonmajor Funds June 30, 2021

				Revenue Fu	nds		
	N	/ilson		Webster	First State		
	Brev	ver Park		City		Bank	
		epot		Pride	TIF		
Assets							
Cash and Pooled Investments	\$	6,789	\$	4,252	\$	6,272	
Receivables (Net, where applicable, of allowance							
for uncollectibles)							
Accounts		-		-		6,499	
Taxes		-					
Subsequent Year Taxes				-		43,000	
Notes Receivable		-		-		34	
Due from Other Funds		-		(3)		, i	
Due from Other Governmental Agencies						19	
Total Assets		6,789		4,252		55,771	
Liabilities:							
Accounts Payable						19	
Due to Other Funds				(3)			
Total Liabilities				(4)			
Deferred Inflows of Resources							
Jnavailable Revenue - Subsequent Year Property Taxes						43,000	
Jnavailable Revenue - Other				-		.0,000	
Total Deferred Inflows of Resources		-		1		43,000	
Fund Balances:							
Non-Spendable:							
Permanent Fund		-		-			
Restricted:							
Specific Tax Levy		2		(4)		12,77	
Streets							
Economic Development Activities		-		-			
Committed:							
Police Activities							
Economic Development Activities							
Community Development Activities		6,789		4,252			
Assigned:		0,709		4,232			
•							
Capital Projects				140			
Unassigned		0.700		4.050	_	40.77	
Total Fund Balances		6,789		4,252		12,77	
Total Liabilities, Deferred Inflows of Resources	_	0.700	•	4.070	_	FF ~~	
and Fund Balances	\$	6,789	\$	4,252	\$	55,771	

Special Revenue Funds									
		Webster City	Van Diest	TIF					
	Infinity	Federal	Medical Center	Town &	TIF	TIF			
	TIF	TIF	TIF	Country	Fareway	Funds			
	50.040								
\$	50,640	\$ 6,978	\$	\$ 13,708	\$ 7,114	\$ 55,777			
	=	721	14		3				
	8	170	3.53	*					
		65,000	-	15,000	8,000	58,000			
	-	•		€					
	3	1.5	100	. €	96				
_	50.040				- 3				
	50,640	71,978		28,708	15,114	113,777			
	-					1			
	100	35,887	2,500						
	(4:	35,887	2,500		-				
		65,000		15,000	8,000	58,000			
_			•	-					
		65,000	3	15,000	8,000	58,000			
	3			y 36		= ,			
	50,640	3	2	13,708	7,114	55,777			
	-		*	96		9			
	œ	. *	×	- 20	25				
	9	5		127	*	9			
	*	£	÷.	520	₽:				
	*	=	3	*.	7.	5			
		: #:		47	2				
	2.1	(28,909)	(2,500)		Je.				
	50,640	(28,909)	(2,500)	13,708	7,114	55,777			
8	50,640	\$ 71,978	s -	\$ 28,708	\$ 15,114	\$ 113,777			

CITY OF WEBSTER CITY, IOWA COMBINING BALANCE SHEET Governmental Nonmajor Funds

June 30, 2021

	Special Revenue Funds						
	-	TIF 3DK	TIF Custom Meats	TIF Tasler's	TIF Ridge Development		
Assets							
Cash and Pooled Investments Receivables (Net, where applicable, of allowance for uncollectibles)	\$	11,075	\$ -	\$ -	\$ 1,333		
Accounts				1,500	2		
Taxes				1,000			
Subsequent Year Taxes		11,000	0	-	26,402		
Notes Receivable		2		2			
Due from Other Funds							
Due from Other Governmental Agencies		2		-	-		
Total Assets		22,075		1,500	27,735		
Liabilities:							
Accounts Payable							
Due to Other Funds			897	1,500	9		
Total Liabilities		- 2	897	1,500			
Deferred Inflows of Resources							
Unavailable Revenue - Subsequent Year Property Taxes		11,000			26,402		
Unavailable Revenue - Other			6 7 2	2	- 12		
Total Deferred Inflows of Resources		11,000	S	2	26,402		
Fund Balances:							
Non-Spendable:							
Permanent Fund		5					
Restricted:							
Specific Tax Levy		11,075	3	3	9		
Streets		*	*	3	1,333		
Economic Development Activities			2	2	-		
Committed:							
Police Activities		*	*	2	25		
Economic Development Activities		2		2	52		
Community Development Activities		7.		5	9		
Assigned:							
Capital Projects		9		~			
Unassigned			(897)				
Total Fund Balances		11,075	(897)	-	1,333		
Total Liabilities, Deferred Inflows of Resources			_				
and Fund Balances	_\$_	22,075	\$ -	\$ 1,500	\$ 27,735		

Boone River Trail		Second Street Reconstruction	1999 Sidewalk Improvements	Annual Street Maintenance	Bridge Project
\$	- \$	9	\$ 46,157	\$ 623,199	\$ 27,476
	i.e	*	14	=	
	-	9		9	
	8		-		
	33	≆		¥	
	2	=		8	
	-	-	46,157	623,199	27,476
	£	2	2	723,776	492
2,1	165	545,415			
2,	165	545,415		723,776	492
	N#:		살		
		1 16	li 🧏	1. 100	E
	888	(e)	•	- 5 48	8
		11 (2)	3	- 8	
		346	*	2.60	1
	525	320	8		1.5
	(7)	3.5		30	-
	-	(2)		*	3
		:#X		200	
			*	1	
			46,157	393	26,984
(2,1	65)	(545,415)		(100,577)	
(2,1		(545,415)	46,157	(100,577)	26,984
	- \$		\$ 46,157	\$ 623,199	\$ 27,476

CITY OF WEBSTER CITY, IOWA COMBINING BALANCE SHEET Governmental Nonmajor Funds

June 30, 2021

	Capital Project Funds					
		Capital			Railraod	
	lm	Improvement		Wilson	Crossing	
		Reserve		Brewer	Bicer	tennial
Assets						
Cash and Pooled Investments	\$	1,567,735	\$	(in)	\$	149
Receivables (Net, where applicable, of allowance						
for uncollectibles)						
Accounts		20		(SE)		
Taxes						
Subsequent Year Taxes		*9		5.55		
Notes Receivable		2		· ·		
Due from Other Funds		780,860				020
Due from Other Governmental Agencies		70,847		(%)		
Total Assets		2,419,442		(4)		149
Liabilities:						
Accounts Payable		-		25,238		
Due to Other Funds				13,515		7
Total Liabilities				38,753		
Deferred Inflows of Resources						
Unavailable Revenue - Subsequent Year Property Taxes						
Unavailable Revenue - Other						
Total Deferred Inflows of Resources		=		=		8
Fund Balances:						
Non-Spendable:						
Permanent Fund				5		
Restricted:						
Specific Tax Levy		-				
Streets		2,419,442				
Economic Development Activities		*		*		9
Committed:				2		
Police Activities		5				
Economic Development Activities		-		*		
Community Development Activities		=		2		-
Assigned:						
Capital Projects						149
Unassigned		2		(38,753)		
Total Fund Balances		2,419,442		(38,753)		149
Total Liabilities, Deferred Inflows of Resources		-, , /		, ,,		
						149

	Capital Project Funds				Total		
		W Twin rk Shelter	E Twin	Perpetual Care	Governmenta Nonmajor		
Street		Project	Improvements	Fund	Funds		
\$	* \$	540	5	\$ 447,879	\$ 4,405,349		
	90	(4)	a a	958	8,973		
	4/	-			43,119		
	25	2.5	*		1,545,977		
	3	340	2	Y # 2	249,669		
	32	-		100	780,860		
	3	S#			70,847		
	•	- 4		448,837	7,104,794		
		2	1,120		750.066		
		1,340	144,181	•	752,266		
		1,340	145,301		772,959 1,525,225		
					1,020,220		
	2		£:	*	1,545,977		
	-	0 8		343	249,993		
	*		-	. *	1,795,970		
	020		(3)	448,837	448,837		
	121	=-	2,90		000 400		
		-		-	686,488		
		-			2,420,775		
	040	2.00		-	185,917		
	120			_	3,532		
		100			3,532 845,116		
	-	0.20 0.20	20	ŝ	11,058		
				-	11,056		
					73,290		
	±3	(1,340)	(145,301)		(891,414		
	-	(1,340)	(145,301)	448,837	3,783,599		
	- \$	40	\$ -	\$ 448,837	\$ 7,104,794		

CITY OF WEBSTER CITY, IOWA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Governmental Nonmajor Funds
For the Year Ended June 30, 2021

	Special Revenue Funds							
		FICA/ IPERS		orker's pensation		Medical/Flex Insurance		ployment pensation
Revenue:								
Taxes	\$	246,773	\$	108,764	\$	588,973	\$	704
Intergovernmental Revenue		6,381		2,822		15,273		14
Charges for Services		3				20		-
Contributions		2.00		(2)		252		2
Refunds/Reimbursements		200		260		(4)		9
Interest		-				2.5		- 2
Miscellaneous		-		20,011				
Total Revenue		253,154		131,597		604,246		718
Expenditures:								
Public Safety		61,562		90,341		416,885		3,194
Public Works		67,384		15,861		124,693		1,023
Culture and Recreation		81,318		15,221		96,770		1,431
Community and Economic Development		90		06		*		
General Government		34,311		1.089		45,295		480
Capital Projects		0.00		5=0				:=
Total Expenditures		244,575		122,512		683,643		6,128
Excess (deficiency) of revenues over expenditures		8,579		9,085		(79,397)		(5,410)
Other financing sources (uses):								
Issuance of Debt						130		-
Transfers In		340		Vie:		(4)		=
Transfers Out								12
Total other financing sources (uses)	_	(2)		S		22		
Net Change in Fund Balance		8,579		9,085		(79,397)		(5,410)
Fund balances (deficits) -beginning of year		57,341		154,977		239,856		25,028
Prior Period Adjustments				14				32
Fund balances (deficits) -beginning of year (as restated)		57,341		154,977		239,856		25,028
Fund balances (deficits) - end of year	\$	65,920	\$	164,062	\$	160,459	\$	19,618

			Revenue Funds		
Deline/Fire	0 - 11	Economic	WC Comm	Urban Renewal	Urban Renewal
Police/Fire	Police	Development	Rehabilitation	TIF	TIF
Retirement	Reserve Fund	Loan	Revolving Loan	Gourley	Riverview
\$ 229,700	\$	\$	\$ -	\$ 18,526	\$ 31,310
5,962	2	948	2	₩ 2	17
25	9			*	3.5
	*	363	*	*	19
0+0	2	(2)	2	÷	03
797	35	11,973	1,636	±:	8
1.51	*	180,964	*	+1	
236,459	35	192,937	1,636	18,526	31,310
245,335					
240,000					1.
-	-	5		1.55	8
120	169	582,007	191	10.160	= 2
187	060	302,007		12,168	
-			15	0.70	35
245,335	- 34:	582,007		12,168	
210,000		332,007		12,100	
(8,876)	35	(389,070)	1,636	6,358	31,310
===	32		<u>:</u> <u>*</u> :	2.00	38
		17,930	· ·	•	-
	120			(6,358)	(28,180
		17,930		(6,358)	(28,180
(8,876)	35	(371,140)	1,636	(5)	3,130
97,561	3,497	1,064,784	149,836		7
07.564				170	
97,561	3,497	1,064,784	149,836	180	7
88,685	\$ 3,532	\$ 693,644	\$ 151,472	\$ -	\$ 3,137

CITY OF WEBSTER CITY, IOWA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Governmental Nonmajor Funds

For the Year Ended June 30, 2021

	Special Revenue Funds					
	Urbar	n Renewal TIF	Urban R			
	Н	y-Vee	Brewer	Creek		SSMID
Revenue:						
Taxes	\$	2	\$	6,695	\$	28,410
Intergovernmental Revenue				-		2,832
Charges for Services		*		€.		- 3
Contributions		2		72		2
Refunds/Reimbursements		5				
Interest		43		34		
Miscellaneous		2		12		300
Total Revenue		43		6,729		31,542
Expenditures:						
Public Safety						
Public Works		*				
Culture and Recreation		2		0.2		2
Community and Economic Development						28,584
General Government				363		
Capital Projects		2		520		- 2
Total Expenditures						28,584
Excess (deficiency) of revenues over expenditures		43		6,729		2,958
Other financing sources (uses):						
Issuance of Debt		2		2		2
Transfers In		51				569
Transfers Out		-		(6,725)		-
Total other financing sources (uses)	-	2		(6,725)		569
Net Change in Fund Balance		43		4		3,527
Fund balances (deficits) -beginning of year		3,686		730		25,447
Prior Period Adjustments		- 2		- F		-
Fund balances (deficits) -beginning of year (as restated)		3,686		730		25,447
Fund balances (deficits) - end of year	\$	3,729	\$	734	\$	28,974

Special Revenue Funds Urban Renewal Urban Renewal CDBG									
TIF		LICDA Davialistas	TIF	Urban Renewal	CDBG				
Mitchell Machine		USDA Revolving Loan Fund		TIF	Housing				
Mitchell	wacmine	Loan Fund	Southeast	SW Watermain	Rehab				
\$, t	\$ =	\$	\$ -	\$				
	1	+:	196	9					
	300	127	-	9					
		1.00		*					
		36,000	100	- 2					
	-	1,605	72	3					
	-	1,005	3.00						
	1	38,610		*	F)				
		5*2							
	-	Sac	12	9					
		(7)	(2)						
	27	(40)	→	*	3				
	-	48		8					
			- 50						
	•		:=						
	1_	38,610		5.	9				
	- 5			53					
	*	9		¥1	5				
			-						
	1	38,610	9	14	į				
	84	147,307	(20,998)	(4,559)	17				
	84	147,307	(20,998)	(4,559)	17				
	85	\$ 185,917	\$ (20,998)	\$ (4,559)	\$ 17				

CITY OF WEBSTER CITY, IOWA

$\hbox{\it COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES } \\$

Governmental Nonmajor Funds

For the Year Ended June 30, 2021

	Special Revenue Funds					
	Wil		Webster City	First State Bank		
		pot	Pride	TIF		
Revenue:						
Taxes	\$	i⊊ 1 9		\$ 15,335		
Intergovernmental Revenue						
Charges for Services			3.00			
Contributions		147				
Refunds/Reimbursements		170	0.50	6,500		
Interest		76		117		
Miscellaneous		147				
Total Revenue		76		21,952		
Expenditures:						
Public Safety		57.0	1.50	107		
Public Works		283		- (*)		
Culture and Recreation		37	: ·	82		
Community and Economic Development			252	20,867		
General Government		(30)		0.00		
Capital Projects		37				
Total Expenditures			*	20,867		
Excess (deficiency) of revenues over expenditures		76	- *	1,085		
Other financing sources (uses):						
Issuance of Debt		6	-	100		
Transfers In		1.5		177		
Transfers Out		-		3.00		
Total other financing sources (uses)		- 12				
Net Change in Fund Balance		76		1,085		
Fund balances (deficits) -beginning of year		6,713	4,252	11,686		
Prior Period Adjustments		· ·	393			
Fund balances (deficits) -beginning of year (as restated)		6,713	4,252	11,686		
Fund balances (deficits) - end of year	\$	6,789 \$	4,252	\$ 12,771		

Special Revenue Funds								
	Webster City	Van Diest	TIF					
Infinity	Federal	Medical Center	Town &	TIF	TIF			
TIF	TIF	TIF	Country	Fareway	Funds			
\$ -	\$ 69,708	\$:	\$ 15,335	\$ 6,971	\$:-			
	90		*	9	1			
-	-		2	€				
-	(*)		7:		3			
	30		*	*				
570	254		152	76	867			
				=				
570	69,962	-	15,487	7,047	867			
, se			1000		9			
	32	2	72	2	9			
-	-	,	3.5	-	9			
25	58,020		13,918	6,292	21,167			
30	-	€	623		5			
			10.5					
20	58,020		13,918	6,292	21,167			
570	11,942		1,569	755	(20,300			
: 2	2							
		•		*				
	(10,000)	2	541	-				
<u> </u>	(10,000)	-	2					
570	1,942	20	1,569	755	(20,300			
50,070	(30,851)	(2,500)	12,139	6,359	76,077			
	2		121000	THE COLUMN				
50,070	(30,851)	(2,500)	12,139	6,359	76,077			
50,640	\$ (28,909)	\$ (2,500)	\$ 13,708	\$ 7,114	\$ 55,777			

CITY OF WEBSTER CITY, IOWA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Governmental Nonmajor Funds

For the Year Ended June 30, 2021

			S	ecial Reve	nue Funds	3	
		TIF 3DK		TIF m Meats	TIF Tasler's		TIF Ridge Development
Revenue:							
Taxes	\$	12,330	\$	4,480	\$	- \$	23,323
Intergovernmental Revenue		480		14	,		360
Charges for Services				22			129
Contributions						-	
Refunds/Reimbursements		300		-			040
Interest		112		-		2	-
Miscellaneous							
Total Revenue		12,922		4,480		-	23,323
Expenditures:							
Public Safety							(40)
Public Works		5		1		4	
Culture and Recreation						-	
Community and Economic Development		9,668		4,163			13,565
General Government		14		- 1			100
Capital Projects						4	2.00
Total Expenditures		9,668		4,163			13,565
Excess (deficiency) of revenues over expenditures		3,254		317		=	9,758
Other financing sources (uses):							
Issuance of Debt				25			320
Transfers In		54		- 3		1	
Transfers Out		- 4				4	(9,264)
Total other financing sources (uses)	_			*		•	(9,264)
Net Change in Fund Balance		3,254		317		4	494
Fund balances (deficits) -beginning of year		7,821		(1,214)			839
Prior Period Adjustments						2	- 02
Fund balances (deficits) -beginning of year (as restated)		7,821		(1,214)		-	839
Fund balances (deficits) - end of year	\$	11,075	\$	(897)	\$	- \$	1,333

_	-		Capital Project Fund		
	Boone	Second	1999	Annual	
	River	Street	Sidewalk	Street	Bridge
_	Trail	Reconstruction	Improvements	Maintenance	Project
\$		\$	\$	\$ - \$	
	383	383	3.45	(4)	
	-	3 6	520		
	3				
	18	(*)		4 (9
	52	547	454		9
				3.	
_	-		454		
		; =	91		
	¥	12	14	2	
	3	7	:=		
			3 8		
	=	-	12	2	
				834,863	15,750
				834,863	15,750
	â		454	(834,863)	(15,750
	-	ة 27,611		CEE 044	-
	50	21,011	*	655,911	-
	-	27,611	-	655,911	
			-/		
	8#8	27,611	454	(178,952)	(15,750
	(2,165)	(573,026)	45,703	78,375	42,734
	1,61	<u> </u>			
	(2,165)	(573,026)	45,703	78,375	42,734
6	(2,165) \$	(545,415) \$	46,157	\$ (100,577) \$	26,984

CITY OF WEBSTER CITY, IOWA

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES Governmental Nonmajor Funds

For the Year Ended June 30, 2021

	Capital Project Funds					
		Capital			Railraod	
	lm	provement		Wilson	Crossing	
		Reserve		Brewer	Bicentennial	
Revenue:						
Taxes	\$	54	\$	-	\$	
Intergovernmental Revenue		853,440				
Charges for Services		36		- 3	-	
Contributions		-		2,800	2	
Refunds/Reimbursements						
Interest		33,996		1	-	
Miscellaneous				251,179		
Total Revenue		887,436		253,980		
Expenditures:						
Public Safety						
Public Works				3	-	
Culture and Recreation		- 12		-	2	
Community and Economic Development						
General Government				*	8	
Capital Projects		203,142		131,710		
Total Expenditures		203,142		131,710		
Excess (deficiency) of revenues over expenditures	-	684,294		122,270		
Other financing sources (uses):						
Proceeds from Debt Financing		152,029		3	2	
Transfers In						
Transfers Out		(443,761)		*		
Total other financing sources (uses)		(291,732)		- 3		
Net Change in Fund Balance		392,562		122,270		
Fund balances (deficits) -beginning of year		2,026,880		(161,023)	149	
Prior Period Adjustments	_			¥		
Fund balances (deficits) -beginning of year (as restated)	2	2,026,880	_	(161,023)	149	
Fund balances (deficits) - end of year	\$	2,419,442	\$	(38,753)	\$ 149	

	Capital Project Fui	nds	Permanent	Total		
	W Twin		Perpetual	Governmental		
W. Second Park Shelt		E Twin	Care	Nonmajor		
Street	Project	Improvements	Fund	Funds		
\$	\$	\$ -	\$	\$ 1,407,337		
	9	<u> </u>	796	887,205		
2	2	9	5,347	5,347		
2		96,928	36	99,728		
		€	100	42,500		
2		238		53,036		
		*		453,459		
		97,166	5,347	2,948,612		
		-		817,317		
2		2		208,961		
	_		-	194,740		
		(*)	240	770,419		
2		200	-	81,175		
		242,467		1,427,932		
1,9		242,467	:#0	3,500,544		
		(145,301)	5,347	(551,932		
		:*:		152,029		
	•	· ·	54	702,021		
				(504,288		
		353		349,762		
525	Ġ.	(145,301)	5,347	(202,170		
1,191	(1,340)	:=0	443,490	3;986,960		
(1,191)		20	110,100	(1,191		
(3)1017	(1,340)	150	443,490	3,985,769		
2	\$ (1,340)	\$ (145,301)	\$ 448,837	\$ 3,783,599		

CITY OF WEBSTER CITY, IOWA COMBINING SCHEDULE OF FIDUCIARY NET POSITION FIDUCIARY FUNDS June 30, 2021

				Tru	st Funds	.				
	 oe E. Barr		dgar oster		alvary metery	_	Zella ilvers		ulberry hurch	
	rust	-	rust		Trust	-	Trust	_	Trust	 Totals
ASSETS										
Cash and Cash Equivalents	\$ 1,659	\$	1,945	\$	5,112	\$	2,966	\$	15,136	\$ 26,818
Total Assets	1,659		1,945		5,112		2,966		15,136	26,818
LIABILITIES										
Accounts Payable	29		29				29			87
Total Liabilities	29		29				29			87
NET POSITION										
Restricted for individuals,										
organiations, and other goverments	1,630		1,916		5,112		2,937		15,136	 26,731
Total Net Position	\$ 1,630	\$	1,916	\$	5,112	\$	2,937	\$	15,136	\$ 26,731

CITY OF WEBSTER CITY, IOWA COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS

For the Year Ended June 30, 2021

					Tru	st Funds				
	,	Joe E.		Edgar		alvary		Zella	ılberry	
		Barr Trust	-	oster Trust		emetery Trust	_	Silvers Trust	 hurch	Tatala
Additions	_	iiust		irust		Trust		Trust	rust	Totals
Interest Income	\$	-	\$	1	\$	-	\$	_	\$ 160	\$ 161
Miscellaneous		-		-		-		-	1,294	1,294
Total Additions		-		1		-		-	1,454	1,455
Deductions										
Culture and Recreation		29		29		(# <u>:</u>		29		87
Changes in Net Position	-	(29)		(28)		(*)		(29)	1,454	1,368
Net Position Beginning of Year		1,659		1,944		5,112		2,966	13,682	25,363
Net Position End of Year	\$	1,630	\$	1,916	\$	5,112	\$	2,937	\$ 15,136	\$ 26,731

CITY OF WEBSTER CITY, IOWA Schedule of Expenditures of Federal Awards (Cash Basis) For the Year Ended June 30, 2021

	Assistance Listing Number	Pass-Through Entity Identifying Number	Program Expenditures
Direct:			
U.S. Department of Transportation			
Airport Improvement Program	20.106	3-19-0097-015-2020	\$ 1,115,461
Airport Improvement Program	20.106	3-19-0097-016-2020	292,530
COVID -19 Airport Improvement Program	20.106	3-19-0097-017-2020	8,036
			1,416,027
Federal Emergency Management Agency			
COVID-19 Local Governmental Relief Funds	21.019	N/A	1,796
Total Direct:			1,417,823
Indirect:			
U.S. Department of Agriculture			
Iowa Department of Natural Resources			
Cooperative Forestry Assistance	10.664	N/A	1,118
U.S. Department of Justice			
Iowa Department of Public Safety			
National Crime Statistics Exchange Award	16.734	N/A	7.495
Tradition of the other of the o	131731	1471	.,
Federal Emergency Management Agency			
lowa Department of Homeland Security and Emergency Management			
COVID-19 Local Governmental Relief Funds	21.019	N/A	182,313
Total Indirect:			100.026
rotal mullect.			190,926
Total Expenditures of Federal Awards			\$ 1,608,749

BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal award activity of City of Webster City under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of City of Webster City, it is not intended to and does not present the financial position, changes in financial position or cash flows of City of Webster City.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, Wherein certain types of expenditures are not allowable or are limited as to reimbursement. The City of Webster City has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.



21 1st Avenue NW P.O. Box 1010 Le Mars, IA 51031 Phone (712) 546-7801 Fax (712) 546-6543

INDEPENDENT AUDITORS' 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

Honorable Mayor, Members of the City Council City of Webster City, Iowa

We have audited, in accordance auditing standards generally accepted in the United States of America 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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Webster City, Iowa as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Webster City, Iowa's basic financial statements, and have issued our report thereon dated December 17, 2021.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described as item 2021-001 in the accompanying schedule of findings and questioned costs that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Webster City, Iowa's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance or other matters that are described in Part IV 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, 2021 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the City. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

City of Webster City, Iowa's Response to Findings

The City of Webster City, Iowa's response to findings identified in our audit is described in the accompanying schedule of finding. City of Webster City, Iowa's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

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

Williams & Company P.C.
Certified Public Accountants

Le Mars, Iowa December 17, 2021



21 1st Avenue NW P.O. Box 1010 Le Mars, IA 51031 Phone (712) 546-7801 Fax (712) 546-6543 www.williamscpas.com

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Honorable Members of the City Council Webster City, Iowa

Report on Compliance for the Major Federal Program

We have audited the City of Webster City, lowa's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the City of Webster City, lowa's major federal program for the year ended June 30, 2021. The City of Webster City, lowa's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the City of Webster City, lowa's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Webster City, lowa's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the City of Webster City, lowa's compliance.

Opinion on the Major Federal Program

In our opinion, the City of Webster City, Iowa, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of the City of Webster City, Iowa, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Webster City, Iowa's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the

purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Webster City, lowa's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

William + C/Mpm, P. C.
Certified Public Accountants

Le Mars, Iowa
December 17, 2021

Part I: Summary of the Independent Auditors' Results

- (a) Unmodified opinions were issued on the financial statements.
- (b) A material weakness in internal control over financial reporting was disclosed by the audit of the financial statements.
- (c) The audit did not disclose any noncompliance which is material to the financial statements.
- (d) An unmodified opinion was issued on compliance with requirements applicable to each major program.
- (e) The audit disclosed no audit findings which were required to be reported in accordance with the Uniform Guidance.
- (f) The major program was as follows:20.106 Airport Improvement Program
- (g) The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
- (h) The City of Webster City did not qualify as a low-risk auditee.

Part II: Findings Related to the Financial Statements:

Instances of Non-Compliance:

No matters were noted.

Material Weakness:

2021-001 Financial Reporting

<u>Condition and Criteria</u> - The auditors were required to propose and have management post material adjusting journal entries to the fund financial statements in order for the financial statements to conform with U.S. generally accepted accounting principles. Management is responsible for the preparation of financial statements in accordance with U.S. generally accepted accounting principles (GAAP).

<u>Effect</u> – The financial statements provided by management are not presented entirely in accordance with U.S. generally accepted accounting principles.

<u>Cause</u> – With a limited number of personnel and current staff workload, the time constraints and staff expertise do not allow for all required year end U.S. GAAP adjusting journal entries to be posted.

<u>Recommendation</u> – We recommend that the City train additional staff on U.S. GAAP and government accounting standards to help reduce the amount of adjusting journal entries and increase their knowledge of the required reporting standards.

<u>Views of Responsible Officials</u> – City management feels that hiring additional personnel to implement the additional U.S. GAAP adjusting journal entries would not be cost-effective. However, management has and will continue to monitor this process on a regular basis.

Part III: Findings Related to the Federal Awards:

Instances of Non-Compliance:

No matters were noted.

Material Weakness:

No matters were noted.

Part IV: Other Findings Related to Statutory Reporting:

III-A-21 - <u>Certified Budget</u> – Disbursements during the year ended June 30, 2021 exceeded the amount budgeted in the Debt Service and Capital Projects functions. Chapter 384.20 of the Code of Iowa States, in part, "Public monies may not be expended or encumbered except under an annual or continuing appropriation."

<u>Recommendation</u> – The budget should have been amended in accordance with Chapter 384.18 of the Code of lowa before disbursements were allowed to exceed the budget.

Response – The budget will be amended in the future, if applicable.

Conclusion - Response accepted.

- III-B-21 Questionable Expenditures We noted no questionable expenditures during our audit.
- III-C-21 <u>Travel Expense</u> No expenditures of City money for travel expenses of spouses of City officials or employees were noted.
- III-D-21 <u>Business Transactions</u> Business transactions between the City and City officials are detailed as follows:

Name, Title and Business Connection	Transaction/Description	Α	mount
Tile Pros, Inc. – Brandon Hayes, Fireman	Contractor	\$	13,797
Zehner Safety – Don Zehner, Fireman	Supplies	\$	912
Estlud Heating & AC – Jeremy Estlud, Fireman	Repair	\$	7,073
TMI – Brandon Hayes, Fireman	Contractor	\$	475

In accordance with Chapter 362.5(3)(j) of the Code of lowa, the transactions with Zehner Safety and TMI do not appear to represent conflicts of interest since total transactions with each individual were less than \$6,000 during the fiscal year. The transactions with Tile Pros and Estlud Heating & AC may represent a conflict of interest and the City should contact legal counsel for determination.

III-E-21 - Restricted Donor Activity - No transactions were noted between the city, city officials, City employees and restricted donors in compliance with Chapter 68B of the Code of Iowa.

Part IV: Other Findings Related to Statutory Reporting (Continued):

- III-F-21 <u>Bond Coverage</u> Surety bond coverage of City officials and employees is in accordance with statutory provisions. However, we recommend that the amount of coverage be reviewed annually to insure that the coverage is adequate for current operations.
- III-G-21 <u>Council Minutes</u> We noted no transactions requiring approval which had not been approved by the Council.
- III-H-21 Revenue Bonds No violations of revenue bond resolutions were noted.
- III-I-21 <u>Deposits and Investments</u> We noted no instances of noncompliance with the deposit and investment provisions of Chapter 12B and 12C of the Code of Iowa and the City's investment policy.
- III-J-21 <u>Urban Renewal Annual Report</u> The annual urban renewal report was properly approved and certified to the Iowa Department of Management on or before December 1.
- III-K-21 <u>Donations</u> During the year ended June 30, 2021, the City donated \$60,980 to various institutions noted below:

Name of Organization	Amount
Community & Family Resources	\$3,700
Domestic/Sexual Assault	2,280
YSS of Hamilton County	10,000
Chamber of Commerce	20,000
Building Families	25,000

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

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

Political subdivisions and municipalities, including cities, counties, schools and townships are municipal – governmental – entities. As governmental entities they are governed by elected bodies, are directly responsible to the public as a whole, and are subject to the limitations imposed on them by the state. Although a private organization may be formed to provide and support 'public' services which are the same or similar to the services provided

Part IV: Other Findings Related to Statutory Reporting (Continued):

by government, the private organizations are not subjected to the same degree of public accountability and oversight as governmental entities."

<u>Recommendation</u> – We are not aware of any statutory authority for the City to donate public funds to private non-profit organizations. The City should immediately cease making future such donations.

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

Conclusion - Response accepted.



City of Webster City 400 Second Street PO Box 217 Webster City, IA 50595 **p**: (515) 832-9141 **f**: (515) 832-6686

webstercity.com

CITY OF WEBSTER CITY Schedule of Prior Year Findings For The Year Ended June 30, 2021

Part V: Prior Year Audit Findings—Year Ended June 30, 2020

2020-001 Financial Reporting

<u>Condition and Criteria</u> - The auditors were required to propose and have management post material adjusting journal entries to the fund financial statements in order for the financial statements to conform with U.S. generally accepted accounting principles. Management is responsible for the preparation of financial statements in accordance with U.S. generally accepted accounting principles (GAAP).

<u>Effect</u> – The financial statements provided by management are not presented entirely in accordance with U.S. generally accepted accounting principles.

<u>Cause</u> – With a limited number of personnel and current staff workload, the time constraints and staff expertise do not allow for all required year end U.S. GAAP adjusting journal entries to be posted.

<u>Recommendation</u> – We recommend that the City train additional staff on U.S. GAAP and government accounting standards to help reduce the amount of adjusting journal entries and increase their knowledge of the required reporting standards.

<u>Current Status</u> – The recommendation is still in process. The City continues to look at its processes in order to make sure all amounts and adjustments are properly recorded.

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1620 Superior Street Unit 1 Webster City, IA 50595 (515) 832-2885 (515) 832-2515 fax

Zachary S. Chizek zach@groveslaw.net

Gary J. Groves gary@groveslaw.net

Raphael M. Montag raph@groveslaw.net



January 12, 2022

City Council City of Webster City 400 Second Street Webster City, Iowa 50595

RE: Legal Opinion Concerning Donations from City Government to Nonprofits

Dear City Council Members:

I have been asked to provide a legal opinion as to my research into how and when City Governments can spend government funds to make donations to nonprofits.

Facts:

Webster City, along with many other communities in Iowa, have a long history of making various donations to local nonprofits. As of recently though, the State Auditor has been reviewing various communities as to their donation practices. In addition, our local financial audits for the City are now indicating concerns with our donation practices. This is likely, in part, due to the recent State Auditor opinions.

As such and in light of this, we as a City Government, need to insure we're in compliance with the rules, statutes, and regulations regarding donations of city funds to various nonprofits within the community.

Issue:

Can a City Government continue to make donations to local nonprofits for various causes or services they provide?

Conclusion:

Yes, however, they must be in full compliance with state rules, statutes and regulations, which I will provide herein.

Reasoning:

Donations to Nonprofits- Legal Opinion - Page 2

In reviewing the most recent advisory opinion from the State Auditor, he provides relevant state statute, constitutional provisions, and regulations for which he relies on. I have attached hereto his "best practices" advisory opinion for your review, which includes the relevant laws and regulations for which he relies upon.

As provided for in his advisory opinion as well in reading the relevant rules, statutes, and regulations regarding donations, it is clear that the City can still continue to provide donations to nonprofits under two scenarios:

First, when the donation/payment is for economic development purposes as provided for in Chapter 15A of the Iowa Code. There however still needs to be an underlying public purpose for said funds. Iowa Code 15A.2 provides factors to consider when determining if a public purpose exists for said funds, those being:

- 1. Businesses that add diversity to or generate new opportunities for the Iowa economy should be favored over those that do not.
- 2. Development policies in the dispensing of the funds should attract, retain, or expand businesses that produce exports or import substitutes, or which generate tourism-related activities.
- 3. Development policies in the dispensing or use of the funds should be targeted toward businesses that generate public gains and benefits, which gains, and benefits are warranted in comparison to the amount of the funds dispensed.
- 4. Development policies in dispensing the funds should not be used to attract a business presently located within the state to relocate to another portion of the state unless the business is considering in good faith to relocate outside the state or unless the relocation is related to an expansion which will generate significant new job creation. Jobs created as a result of other jobs in similar Iowa businesses being displaced shall not be considered direct jobs for the purpose of dispensing funds.

This scenario is the less likely of the two we'll have to deal with in regards to donations to nonprofits as this scenario deals more with the giving of public funds to attract a large employer or entity wanting to move to town. This would also be handled under a development agreement between the City and said entity.

The more likely scenario is the City wishing to simply give funds to a nonprofit within the community. However, as provided for both in the State Auditor's opinion, and the relevant rules, statutes, and regulations regarding donations, the City still can't simply just give public funds to a nonprofit. Instead, the City needs to enter into either a contract or memorandum of agreement with the nonprofit providing for the services being provided from the nonprofit that benefits the City. The State Auditor outlines seven (7) requirements that the City must undertake in drafting said contract or memorandum of agreement with the nonprofit whom is providing said service, and they are as follows:

1. Agreements should be reduced to a written contract, not a verbal agreement or

Donations to Nonprofits- Legal Opinion - Page 3

a motion or resolution in the minutes. However, the contract should then be approved in the minutes and the public purpose for the expenditure of the tax dollars in question should be clearly documented in the minutes.

- 2. The terms and conditions of each party to the contract should be plain, detailed, and unambiguous.
- 3. There should be clear language as to how much the government is paying, the schedule of payments, and what the government (or the public) is receiving from the non-profit in return. Overall, consideration should be balanced for each party and the government should seek the highest value possible for taxpayers.
- 4. When a government contracts with a non-profit and the non-profit is not providing a clear service directly to the government but rather the service is to the public, the public benefit will be the "consideration," or benefit, the government receives under the contract. This consideration, how the public (as a whole) is benefitting should be made clear in the contract.
- 5. The total cost of the contract and required supporting invoices and/or documentation should be clearly defined. The government should ensure it is not overpaying for the product or services received. For example, if, under the contract, the non-profit is to provide X number of meals to homebound people, the contract should clearly state how the public is benefitting as a whole and clearly state what documentation is required to support the number of meals provided.
- 6. All contracts should include a requirement for the non-profit to account to the government for the public funds and how they are spent to meet the state public purpose requirement. The form and frequency of that accounting should be clear in the contract.
- 7. The contract should be signed by a representative of the government and a representative of the non-profit.

Although this may seem overwhelming, this is not a huge hurdle to overcome going forward. We are already in the process of drafting an agreement to be used by the City when it wishes to consider giving a donation to a particular nonprofit. However, I must stress that not every nonprofit the City Council wishes to give funds to will meet the necessary criteria outlined above and we will be forced to not continue giving donations for certain nonprofit entities. For example, if an entity requests funds from the City, but the entity is not providing a clear service directly to the City and/or service to the public for which they're requesting donations for, or they're not providing an ascertainable benefit to the public as a result of said donation, it would not be allowed. This will need to be a case by case evaluation going forward.

If you should have any questions about my legal opinion please do not hesitate to contact my office.

Donations to Nonprofits- Legal Opinion - Page 4

Sincerely yours,

Zachary S. Chizek

Attorney at Law

OFFICE OF AUDITOR OF STATE





Rob Sand Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 281-6518

AUDITOR SAND OFFERS "BEST PRACTICES" ADVISORY TO GOVERNMENTS ON WORKING WITH NON-PROFITS

November 2, 2021

Auditor of State Rob Sand today offered "best practices" advice to governments on how to legally and effectively work with non-profits. The issuance of this advice is in response to requests from governmental leaders seeking clarification on this matter.

Governments are prohibited from making direct donations and in-kind contributions to non-profits under Article III, Section 31 of the Iowa Constitution.

"Extra compensation-payment of claims-appropriations for local or private purposes. Section 31. No extra compensation shall be made to any officer, public agent, or contractor, after the service shall have been rendered, or the contract entered into; nor, shall any money be paid on any claim, the subject matter of which shall not have been provided for by pre-existing laws, and no public money or property shall be appropriated for local, or private purposes, unless such appropriation, compensation, or claim, be allowed by two-thirds of the members elected to each branch of the General Assembly."

The Iowa Attorney General has issued numerous opinions stating the same. However, there are two situations in which public funds may be provided to a non-profit.

- 1) When the payment is for economic development purposes as outlined in Chapter 15A of the Code of Iowa, specifically Chapter 15A.1(1)(a), 15A.1(1)(b), and Chapter 15A.2.
 - a. 15A.1(1)(a): "Economic development is a public purpose for which the state, a city, or a county may provide grants, loans, guarantees, tax incentives, and other financial assistance to or for the benefit of private persons."
 - b. 15A.1(1)(b): For purposes of this chapter, "economic development" means private or joint public and private investment involving the creation of new jobs and income or the retention of existing jobs and income that would otherwise be lost."

- c. 15A.2: "Before public funds are used for grants, loans, tax incentives, or other financial assistance to private persons or on behalf of private persons for economic development, the governing body of the state, city, county, or other public body dispensing those funds or the governing body's designee, shall determine that a public purpose will reasonably be accomplished by the dispensing or use of those funds. In determining whether the funds should be dispensed, the governing body or designee of the governing body shall consider any or all of the following factors:
 - i. Businesses that add diversity to or generate new opportunities for the Iowa economy should be favored over those that do not.
 - ii. Development policies in the dispensing of the funds should attract, retain, or expand businesses that produce exports or import substitutes, or which generate tourism-related activities.
 - iii. Development policies in the dispensing or use of the funds should be targeted toward businesses that generate public gains and benefits, which gains, and benefits are warranted in comparison to the amount of the funds dispensed.
 - iv. Development policies in dispensing the funds should not be used to attract a business presently located within the state to relocate to another portion of the state unless the business is considering in good faith to relocate outside the state or unless the relocation is related to an expansion which will generate significant new job creation. Jobs created as a result of other jobs in similar Iowa businesses being displaced shall not be considered direct jobs for the purpose of dispensing funds."
- 2) When the government enters into a contract for services with the non-profit.
 - a. Agreements should be reduced to a written contract, not a verbal agreement or a motion or resolution in the minutes. However, the contract should then be approved in the minutes and the public purpose for the expenditure of the tax dollars in question should be clearly documented in the minutes.
 - b. The terms and conditions of each party to the contract should be plain, detailed, and unambiguous.

- c. There should be clear language as to how much the government is paying, the schedule of payments, and what the government (or the public) is receiving from the non-profit in return. Overall, consideration should be balanced for each party and the government should seek the highest value possible for taxpayers.
- d. When a government contracts with a non-profit and the non-profit is not providing a clear service directly to the government but rather the service is to the public, the public benefit will be the "consideration," or benefit, the government receives under the contract. This consideration, how the public (as a whole) is benefitting should be made clear in the contract.
- e. The total cost of the contract and required supporting invoices and/or documentation should be clearly defined. The government should ensure it is not overpaying for the product or services received. For example, if, under the contract, the non-profit is to provide X number of meals to homebound people, the contract should clearly state how the public is benefitting as a whole and clearly state what documentation is required to support the number of meals provided.
- f. All contracts should include a requirement for the non-profit to account to the government for the public funds and how they are spent to meet the state public purpose requirement. The form and frequency of that accounting should be clear in the contract.
- g. The contract should be signed by a representative of the government and a representative of the non-profit.

Additional guidance for governments can be found on the Auditor of State website at https://www.auditor.iowa.gov/faqs/.

Outside Agency Payments 2020-2021 Budget

	Original Request	City Manager Recommendation	Letter Request of Payment	Payment	Account	
Community & Family Resources	3,700.00	3,700.00	5/15/2020	3,700.00	100-22-41-5250-213	
D/SAOC	2,280.00	2,280.00	5-15-2020	2,280.00	100-22-41-5252-213	
MIDAS-Harides PATHFINDERS	14,183.00		7-1-221	14,207.28	3 100-23-41-5381-299	
Upper Des Moines Opportunity	6,250.00	6,250.00	11-30-2021	6,250.00	100-23-41-5241-299	
Youth and Family Center(Hamilton County Audit	10,000.00	10,000.00	4-5-2021	10,000.00	100-23-41-5231-213	
Webster City Area Development * Chamber Chamber		20,000.00	9-1-2020 3-1-2021 9-2-2021	10,000.00	0 601-23-36-5930-213 0 601-23-36-5930-213 0 601-23-36-5930-213	1st half 2nd half 1st half 22
Hamilton County Exposition Sponsorship	1,000.00		_	1,000.00	100, 601, 602, 603	



May 15, 2020

City of Webster City Attn: City Clerk Pb Box 217 Webster City, IA 50595

Dear Mayor and Council:

We are requesting the release of funds for FY20 in the amount of \$3,700.00 to help us continue our mission to provide the services clients need to begin again on the road to a full and productive life.

On behalf of the clients we serve at Community and Family Resources, I would like to thank the City for your past support and hope in these trying financial times the City will be able to continue its support of CFR. We have seen a significant increase in the demand for services and an increase in those who have no means to pay for treatment. For clients who do not have the ability to pay, we put them on a sliding fee scale which determines the cost of treatment based on income. The support of the City will help Community and Family Resources keep all of its offices open in each county. These offices allow for clients to receive necessary treatment close to home and continue to have the support of family and friends.

Community and Family Resources provides treatment and prevention services for alcohol, drug, and problem gambling services for adolescents and adults. Prevention and business education services are provided to the general population. CFR has helped 95 individuals in your community and 149 in the county during Fiscal Year 2019. Prevention services have also been provided to schools. Local businesses have been provided training for supervisors to assist them in helping employees who may need assistance with a substance issue.

Thank you for your consideration. If you have any questions, please contact me at 515-576-7261 ext.1009.

Sincerely,

Midhael Rigel

Accounting Supervisor

Community & Family Resources

michael Right

100-22-41-5250-213 \$3700.00

FY 21 _ Contribution

period 01/21

170 of 298

726 S. 17th St. | Fort Dodge, IA | 50501

ρ. 515.576.7261

-6-1---



Domestic/Sexual Assault Outreach Center



We offer safety, support and hope to adult and child victims of sexual assault and domestic violence, violent crime and loved ones of homicide victims, because all people deserve a violence-free life and a compassionate community.

May 15, 2020

From: Domestic/Sexual Assault Outreach Center

RE: Request of Funds

Dodie Wolfgram,

The Domestic/Sexual Assault Outreach Center (DSAOC) would like to request the release of funding in the amount of \$2280.00 from the City of Webster City's FY21 budget. We are very appreciative of the these funds and will continue to provide Shelter Based services including but not limited to: counseling, housing assistance, food, transportation, children's programming, and all essential needs for victims of domestic violence, sexual assault and other violent crimes in Webster City and the surrounding community.

Thank you,

100-22-41-5252-213

DSOC FY Contribution

Brenda McBride Executive Director

Brenda M'Sindo

Period 01/21

\$2280.00



Domestic/Sexual Assault Outreach Center



We offer safety, support and hope to adult and child victims of sexual assault and domestic violence, violent crime and loved ones of homicide victims, because all people deserve a violence-free life and a compassionate community.

May 25, 2021

From: Domestic/Sexual Assault Outreach Center

RE: Request of Funds

Dodic Wolfgram,

The Domestic/Sexual Assault Outreach Center (DSAOC) would like to request the release of funding in the amount of \$2280.00 from the City of Webster City's FY22 budget.

Providing quality services to victims of domestic violence, sexual assault, stalking, human trafficking and other violent crimes is a guiding principle practiced at DSAOC. This past year has been particularly difficult throughout the Coronavirus pandemic; however, all services have continued. Many changes to processes and polices occurred, but not at the expense of victims of violence. Services while staying in shelter include but not limited to: crisis intervention, safety planning, individual counseling, court and medical advocacy, basic needs, personal hygiene items, child advocacy, transportation, employment and/or education readiness, financial literacy program, and securing safe affordable housing. All services are free, confidential and available to victims from Webster City and the surrounding communities.

Thank you,

Brenda McBride Executive Director

PO Box 773

Brenda MiBrido

100-22-41-5252-213 F422 Commibution \$2,280.00

Pathfinders Strategic Partners

602 1st Ave South
Fort Dodge, IA 50501
515-576-7183 Ext 216
kwisthoff@pathfinderssp.com

Date	Invoice #
7/1/2021	0721209

Invoice

Bill To

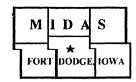
City of Webster City 400 2nd St., P.O. Box 217 Webster City, IA 50595-0217



Connecting People and Communities

ſ				T		
		Description			Amount	
	Transit Assistance					_14,183.00
					14	207.28
	100-2	3-41-5381-299 122 Transit assistance				
	F	122 Transit assistance				
		\$14,207.28				
!						
		Please remit payment within 30 days.		Pay	ments/Credits	\$0.00
	Tł	ank you for your business!	Balance	Due	14,207.28	\$ 14,183.0 0

Please detach and return with payment.



MIDAS COUNCIL OF GOVERNMENTS

602 FIRST AVENUE SOUTH • FORT DODGE, IOWA 50501 Phone: (515) 576-7183 • FAX: (515) 576-7184 www.midascogia.net

January 10, 2020

City of Webster City PO Box 217 400 Second St Webster City, IA 50595

Subject: Annual Transit Service Fee

Dear City Council:

Budget season is underway! To assist you in your planning efforts, we are writing to let you know our transit services fee for FY2021. We are pleased to inform you there will be no increase in our fees; we are keeping it level at \$14,183. The fee will be due and payable July 1, 2020. We will send invoices closer to the due date.

We would like to thank you for your continuing support, and we wish you a quick and trouble-free budget season.

Sincerely,

Jay Kammerer, CCTM, CSSO

Transit Manager MIDAS Council of Governments

MIDAS TRANSIT SYSTEMS

530 1ST AVE. SOUTH • FORT DODGE, IOWA 50501 Phone: (515) 573-8145 • FAX: (515) 576-7184 E-Mail: jkammerer@midascog.net

January 16, 2019

City of Webster City PO Box 217 400 Second St Webster City, IA 50595

City of Webster City,

MIDAS Transit would like to thank the City of Webster City for their continuing support. We are pleased to inform you there will be no increase in our funding request. We are requesting \$14,183.00 for FY20.

Thank you

Transit Manager

Jay Kammerer

UPPER DES MOINES OPPORTUNITY, INC.

101 Robbins Avenue, Box 519 Graettinger, IA 51342-0519

Invoice

TO:	City of Webster City
	400 Second Street
	PO Box 217
	Webster City, IA 50595

DATE	DESCRIPTION	PRICE	TOTAL
07/08/20	FY 2021 Allocated City Funding		\$6,250.00
	100-23-41-5241-299 \$6,250.00		
	UDMO FY & Contribution		
	Thank You	-	
	***Please Pay the last amount in the total Colu	ımn ***	

101 Robins Street ● PO Box 519 ● Graettinger, IA 51342 ● www.udmo.com ● EOE

Phone: (800) 245-6151 or (712) 859-3885 • Fax: (712) 859-3892

"We are dedicated to helping build stronger communities by addressing the effects of poverty on individuals and families."

Buena Vista Outreach 620 Michigan Street Storm Lake, IA 50588 Phone: 712-732-1757

Clay Outreach 714 10th Avenue North Spencer, 1A 51301 Phone: 712-262-7409

Dickinson Outreach 1575 18th Street Spirit Lake, 1.4 51360 Phone: 712-336-1112

Emmet Outreach 508 South 1st Street Estherville, 1A 51334 Phone: 712-362-2391

Hamilton Outreach 1610 Collins St. Suite 4 Webster City, IA 50595 Phone: 515-832-6451

Humboldt Oureach Humboldt Co. Courthouse Dakota City, IA 50529 Phone: 515-332-3631

O'Brien Outreach 140 2nd Street SE Pringhar, IA 51245 Phone: 712-957-1023

Osceola Outreach 1672 Northwest Blvd. Sibley, IA 51249 Phone: 712-754-2573

Palo Alto Outreach 2905 25th Street Emmetsburg, IA 50536 Phone: 712-852-3482

Pocahontas Outreach 406 NW 7th Street Pocahontas, 1.4 50574 Phone: 712-335-3335

Webster Outreach 113 South 10th Street Fort Dodge, 1A 50501 Phone: 515-576-7774

Wright Outreach 221 West Broadway Eagle Grove, IA 50533 Phone: 515-448-3704 November 30, 2021

City of Webster City City Hall PO Box 217 Webster City, IA 50595

Dear Mayor and City Council:

Each year Upper Des Moines Opportunity staff initiate a funding campaign where we approach various community partners for financial support so we can continue assisting low-income, the elderly, and people with disabilities in Webster City. As in past years, economic challenges have remained the primary focus of our community action agency. The funding we receive from Webster City is critical to the delivery of outreach services throughout your city and has and will continue to be used primarily for operations of our Outreach Office in Webster City.

Because the financial support of Webster City is so important to the continued work of UDMO, we are asking that the city **budget** \$6,250 for FY 2023 (October 1, 2022 – September 30, 2023) so that our partnership may continue meeting the needs of our most at-risk constituents who have lost jobs, lost their homes, or met with other financial and emotional hardships

Enclosed are two reports summarizing the assistance UDMO provided to area residents from October 1, 2020 – September 30, 2021. In total, UDMO assisted 1165 individuals in 501 Webster City households at a cost of \$217,747.46.

Upper Des Moines Opportunity, Inc. strives to provide quality, cost-efficient, and effective assistance possible by coordinating our services with others, eliminating duplication and leveraging additional funding whenever and wherever possible.

Supporting the residents who are most at-risk in Webster City is one of Upper Des Moines Opportunity, Inc. (UDMO) goals. The staff at UDMO cannot "address the effects of poverty on individuals and families" without the commitment and support of our partners. It is because of you that we are able to meet our mission.

We **THANK YOU** for your support and look forward to our continued partnership in meeting the needs of the low-income and at-risk population in Webster City.

Sincerely,

Jamey M. Whitney Executive Director

Enclosures

cc: Alisa Schlief Tomas Thayer

CLIENT CHARACTERISTICS

•

Webster City 10/1/2020-9/30/2021

A. Total unduplicated number of persons for what B. Total unduplicated number of families contains				
1. Gender	Year to Date	7. Household Size	Year to Date	
a. Male	551	a. One	241	
b. Female	610	b. Two	89	
J. Tomaio	0.0	c. Three	54	
2. Age	Year to Date	d. Four	55	
a. 0-5	96	e. Five	30	
b. 6-13	196	f. six or more	32	
c. 14-17	77	g. Unknown/Not Reported	0	
d. 18-24	84	g. c.iii.iioviii.ii.iioti topoitou	J	
e. 25-44	263	8. Sources of Family Income	Year to Date	
f. 45-54	98	a. Employment Only	31	
g. 55-59	58	b. Employment and Other Income*	6	
h. 60-64	68	c. Employment, Other Income*, Non-Cash Benefits	36	
i. 65-74	76	d. Employment and Non-Cash Benefits	65	
j. 75+	. 48	e. Other Income Source* Only	13	
, 75·	. 40	f. Other Income Source* and Non-Cash Benefits	189	
3. Education Levels	Year to Date	g. No Income	11	
a. 0-8	98	<u> </u>	53	
	182	h. Non-Cash Benefits Only	97	
b. 9-12/non-graduate	299	i. Unknown/Not Reported	97	
c. High school grad/Equivalency Diploma		0.1	Variate Date	
d. 12+ some post secondary	71	9. Level of Household Income	Year to Date	
e. 2 or 4 year College Graduate	99	(% of HHS Guideline)	004	
f. Graduate or other post-secondary school	1	a. Up to 50%	201	
g. Unknown/Not Reported	22	b. 51 to 75%	60	
F. FALLISIA (D	V4- D-4-	c. 76% to 100%	79 70	
5. Ethnicity/Race	Year to Date	d. 101% to 125%	70	
I. Ethnicity		e. 126% to 150%	46	
a. Hispanic, Latino, Spanish Origins	259	f. 151% to 175%	29	
b. Not Hispanic, Latino, or Spanish Origins	862	g. 176% to 200%	8	
c. Unknown/Not Reported	40	h. 201% to 250%	6	
II. Race		i. 250% and over	2	
a. American Indian or Alaskan Native	12	i. Unknown/Not Reported	0	
b. Asian	47			
c. Black or African American	13	10. Housing	Year to Date	
d. Native Hawaiian or Other Pacific Islander	0	a. Own/Buy	161	
e. White	1024	b. Rent	298	
f. Other	14	c. Other permanent housing	1	
g. Multi-race (two or more of the above)	24	d. Homeless	0	
h. Unknown/Not Reported	31	e. Other	11	
		f. Unknown/Not Reported	29	
6. Household Type	Year to Date			
a. Single Person	239	11. Other characteristics	Year to Date	
b. Two Adults NO Children	76	a. Health Insurance	923	
c. Single Parent Female	59	b. Disabled	286	
d. Single Parent Male	8	c. SNAP	214	
e. Two Parent Household	59	•		
f. Non-related Adults with Children	1	*denotes Other Income Sources as TANF, SSI, S	SDL VA Worker's	
g. Multigenerational Household	15	Compensation, Pension, Child Support, Alimony, Une		
h. Other	28	EITC	, , , , , , , , , , , , , , , , , , , ,	
i. Unknown/Not Reported	16			

Upper Des Moines Opportunity, Inc.

Program Activity Summary for City of Webster City October 1, 2020 thru September 30, 2021

Program Name	Households Served	Individuals Served	C	Cost of Services
Emergency/Energy Services	383	916	\$	133,785.98
Food Programs	334	810	\$	2,055.00
Holiday/Special Projects	158	622	\$	14,785.00
Housing Programs	25	61	\$	24,479.00
Referrals	305	794		-
Senior Programs	52	70	\$	2,832.00
Weatherization	2	2	\$	38,352.00
Youth Enrichment	20	80	\$	676.98
Other	264	154	\$	781.50
TOTALS	1,543	3,509	\$	217,747.46

Total Cost of Services: \$

217,747.46



April 5, 2021

Dear City of Webster City Clerk and Council Members,

YSS of Hamilton County is requesting funding for the fiscal year 2020-2021 in the amount of \$10,000. We appreciate your continued support which allows us to continue to serve children and families in our community.

Please send your donation to: **YSS of Hamilton County** 1611 Prospect St. Webster City, IA 50596

Respectfully,

Kate Garvey

Community Based Center Director

YSS of Hamilton County

100-23-41-5231-213 FY21 Youth & family Contribution \$10,000



City Council Information Sheet For Fiscal Year 2020-2021

City: Webster City
Contact Person: Karyl Bonjour

Meeting Date: First and Third Monday

Location: City Hall 5:30P.M.
Request for 2020-2021: \$10,000

Donation History: 2017-2018= \$10,000 2018-2019= \$10,000

2018-2019= \$10,000 2019-2020= \$10,000

In February, I was hired as the Center Based Services Director of YSS of Hamilton County, replacing Jane Adams who retired in December of 2020. Since being hired, I have been meeting with area human services providers and looking for ways to collaborate and meet the needs of our community.

YSS of Hamilton County continues to serve youth and families in Webster City and the Hamilton County area. Despite the COVID 19 pandemic, YSSHC has been able to adapt services in order to continue to meet the needs of our clients. We have been able to offer counseling and therapy services via telehealth in order to prevent lapse in services. Recently, we have been able to provide face to face services in the Middle School while we continue to reach students in the high school and elementary schools via telehealth.

Services Available:

Behavioral Health Intervention Services:

Bachelor's level counselors provide "skill" training to youth and their families in their homes, in school, and in office. Skills that are taught include parenting skills, anger management, anxiety coping skills and clients are taught how to process and manage their emotions in a healthy manner. The skills that are learned help to maintain children in the home and prevent higher levels of care and out of home placement. This service is funded through Medicaid.

Crisis Intervention Counseling:

The majority of crisis calls are self-referrals that come in to the center. Referrals can also come from schools, Juvenile Court, Law Enforcement and other community agencies. We continue to receive an average of 10 crisis contacts per month. This service is funded through donations

from towns in Hamilton County as well as the Hamilton County Board of Supervisors. This service can then be provided at no cost to the individual or family in need of urgent care.

Counseling, Therapy and Medication Management:

YSS of Hamilton County provides counseling, therapy and medication management services that follow a medical model based approach that focuses on the understanding of behavior, family systems, and neurological development. YSS promotes a strength based approach to the youth and families we serve. We are committed to matching the family and/or individual with services that meet their individual needs and goals.

YSSHC is investing in developing staff who specialize in pediatric behavioral and mental health. Our newest therapist, Tierra Lupen, is currently seeing clients for play therapy and she is taking trainings to become licensed in Parent Child Interactive Therapy (PCIT) and she is also taking training to become licensed in Eye Movement Desensitization and Reprocessing Therapy (EMDR). Our therapists are able to effectively diagnose, treat and support children and families dealing with mental and behavioral health in a safe, confidential setting. These services are funded through Medicaid, Managed Care Organizations and private insurance.

Addiction Treatment Services:

YSS of Hamilton County offers drug and alcohol abuse assessments and outpatient treatment to adolescents and adults with substance abuse issues. Referrals can come from parents, school personnel, attorneys, Juvenile Court, and the Department of Human Services. Youth and adults can also be self-referred. These services are funded through Medicaid, Managed Care Organizations and private insurance.

Aftercare Program Services:

The Aftercare program serves youth ages 17-23 who age out of the foster care system. Advocates assist youth in finding affordable housing, enrolling in college, filling out college forms such as FAFSA, finding employment, budgeting and other necessary skills to help them become successful, independent adults. YSSHC has four full time after care program advocates. These services are funded through a contract with the lowa Department of Human Services.

YSS of Hamilton County appreciates your continued support and we look forward to being able to continue to serve the community in the future.

Kate Garvey
Community Based Center Director



April 22, 2021

City of Webster City PO Box 217 Webster City, IA 50595-0217

Dear City of Webster City,

On behalf of the board, staff, volunteers, and participants at YSS of Hamilton County, I would like to thank you for your generous donation of \$10,000.00 to be used for Crisis Counseling.

Since 1982, YSS of Hamilton County has helped thousands of youth, each with their own story and journey. We are excited for the opportunity to touch even more lives with your gift, which will truly make an impact. Your gift will make a big difference in the lives of so many youth, and their families.

Once again, thank you. With your help, YSS will provide hope and opportunity to help youth stand strong throughout all of our programs. We are so grateful to have the support of so many like you, who understand the importance of the services we provide.

With gratitude,

Kate Garvey

Community Based Services Director

YSS of Hamilton kgarvey@yss.org

(515) 832-1061

Receipt - Retain for tax purposes

Receipt #: 51886

YSS, Inc., received a gift of: \$10,000.00

From City of Webster City, City Manager on Tuesday, April 20, 2021

For IRS documentation, you did not receive any goods or services as a result of this gift.

Received by Tina Tedrick, YSS of Hamilton County: 1611 Prospect St, Webster City, IA 50595

Hamilton County

A 1611 Prospect St., Webster City, IA 50595 P 515.832.1061 515.832.1070







March 1st, 2021

Dear Mr. John Hawkins and Members of the City Council:

The Webster City Area Chamber of Commerce is requesting the 2nd Half allocation of City Funding for fiscal year 2021 in the amount of \$10,000. These funds will be used to further our mission of enhancing the relationship between business and community for a vibrant future.

We are amid JunqueFest planning and have over 75 spaces reserved as of today! We are fired up for a great turnout for Webster City. Advertising is scheduled which will include a billboard on Duff in Ames this year for 3 weeks leading up to the event and an ad in the Our Iowa Magazine as well.

The Chamber is putting our best foot forward to promote and support local businesses. We have plans for a coupon/advertiser to be given to all spectators this year at JunqueFest to encourage local eating and shopping while visiting this great community. We also look forward to Ladies Night Out, our golf outing and working with the city on Ragbrai in July.

Thank you for being a valued partner in our efforts to promote and enhance the community and its businesses. We are looking ahead at a brighter and more productive year than ever!

Please feel free to call or email us if you have any questions.

Sincerely,

Jennifer Peterman Executive Director

Melissa Miller Membership Director

Ariel Bertran Board President

15t half pd September 2020 \$10,000

601-23-36-5930-213 2nd half fyzl allocation \$10,000

Webster City Area Chamber of Commerce 628 2nd St. Box 310. Webster City, lowa 50595 515-832-2564 webstercitychamber@gmail.com www.VisitWebsterCitylowa.com



September 2nd, 2021

Dear Mr. John Hawkins and Members of the City Council:

The Webster City Area Chamber of Commerce is requesting the 1st Half allocation of City Funding for fiscal year 2022 in the amount of \$10,000. These funds will be used to further our mission of enhancing the relationship between business and community for a vibrant future.

We finished another year of JunqueFest at a new location, It was a success in our books. We had over 2900 people over the age of 18 pay to go through the gate. This is the first year we have been able to get a confirmed number of attendees. We also produced a coupon book for local businesses to be given out to 500 visitors to encourage them to eat, shop and stay local.

We were participants on the Ragbrai Committee and helped to organize vendors as well as t-shirt sales. The relationships we build with the other Committee members are invaluable.

The Chamber is putting our best foot forward to promote and support local businesses. We scheduled a sidewalk sale for the community during the Hamilton County Fair, giving visitors another reason to stay in town. We also are planning already for Ladies Night Out in October and Christmas in the City in December. Things are busy once again!

Thank you for being a valued partner in our efforts to promote and enhance the community and its businesses. We are looking ahead to a busy 2022.

Please feel free to call or email us if you have any questions.

Sincerely,

Jennifer Peterman

Executive Director

nifu Feterman 601-23-36-5930-213 1st hat fyaz \$10,000

Webster City Area Chamber of Commerce 628 2nd St. Box 310. Webster City, lowa 50595 515-832-2564

webstercitychamber@gmail.com

www.VisitWebsterCityIowa.com



Hamilton County Fairgrounds - Hamilton County Exposition

P O Box 563 - Webster City, Iowa 50595 515-832-1443 Email: www.hamcoexpo.com

July 20-25, 2021. Theme: Better Together.

We invite your business to share in our celebration by sponsoring, which helps support fair activities.

However, Sponsorship opportunities continue to include trophies, ribbons, banners, and awards for youth livestock shows and contests, and much more.

The six days of the Hamilton County Fair kicks off with the annual parade to the fair on Tuesday, July 20th at 6:00 PM. Then the next 5 days are full of junior livestock shows, 4H and FFA contests, open class competition, midway amusements, business and organization displays, queen competition, concerts and evening events.

All sponsorships are publicly recognized during the fair. In order for the sponsors to be listed in the flyer/tabloid that the local newspaper prints sponsorships need to be returned by June 25th.

We appreciate all of our sponsors, as every dollar helps us make the fair a memorable one, not only for the youth but adults! The back page lists options available, although others can be discussed, just call the fair office at 515-832-1443.

Thank you for your support,

Jamie Griffith

Fair Manager

Hamilton County Fairboard

Zach Williams

Dana Casey

Marty Johnson

Zach Sukraw

Tennie Carlson

Dan Schaa

Darrel Hav

Nathan Keller

Adam Richardson

Dan Ostrem

Aproved by Council 100-24-11-5410-299 200.00 6/21/2021 (new) 601-24-11-5410-299 550.00

612-24-11-5410-299 125,00

186 of 2003 - 24-11 - 5410 · 299 , 125

2021 Hamilton County Fair Sponsorship Form July 20-25, 2021

2021 Evening Events

Tuesday- Parade. Vinyl Vagabonds ♣
Wednesday- Races ♣

Thursday- Queen Coronation. Brad Morgan

Friday- Amped Up Pro Bull Riding, Cory Waller & the Wicked Things & Walker Montgomery Saturday- Kids Night at the Races Standing Hamptons Sunday- Eve of Destruction-Demolition Derby & Trailer Races Standing Hamptons Sunday- Eve of Destruction-Demolition Derby & Trailer Races Standing Hamptons Sunday- Eve of Destruction-Demolition Derby & Trailer Races Standing Hamptons Sunday- Eve of Destruction-Demolition Derby & Trailer Races Standing Hamptons Standing Ham

All levels of sponsorships are recognized in our Fair advertising, provided this form returned prior to the ads being produced

Sponsorships Due: June 25, 2021

	\$2,000 Champion	\$1,000 Reserve	\$750 Purple Ribbon	\$500 Blue Ribbon	\$250 Red Ribbon	\$100 White Ribbon
Wednesday	10	8	6	4	2	
Friday	10	8	6	4	2	
Saturday	10	8	6	4	2	
Sunday	10	8	6	4	2	
Parking Passes	10	8	6	4	2	1
Carnival Voucher	10	8	6	4	2	1

\$2,000-\$5,000 Sponsor/Special Event Sponsor: Signage and Advertising included. Packages will be determined by donation amount.

**If there is another event or item you would like to sponsor that is not listed, don't hesitate to call the fair office

515-832-1443.
How Sponsorship is to be listed: City of WebSter City
Address: 400 2nd Street, WC
Phone <u>Number: \$15 - 832-9141</u> Sponsorship Amount \$ 1,000

Champion and Reserve Sponsors please mail or email a business card/logo. hamcoexpo@gmail.com

2021 Hamilton County Fair Sponsorship Form July 20-25, 2021

2021 Evening Events

Tuesday- Parade. Vinyl Vagabonds 4 Wednesday- Races T

Thursday- Queen Coronation. Brad Morgan 3

Friday- Amped Up Pro Bull Riding, Cory Waller & the Wicked Things & Walker Montgomery

Saturday- Kids Night at the Races Standing Hamptons

Sunday- Eve of Destruction-Demolition Derby & Trailer Races

2021 Carnival: Scott Amusements

All levels of sponsorships are recognized in our Fair advertising, provided this form returned prior to the ads being produced

Sponsorships Due: June 25, 2021

	\$2,000 Champion	\$1,000 Reserve	\$750 Purple Ribbon	\$500 Blue Ribbon	\$250 Red Ribbon	\$100 White Ribbon
Wednesday	10	8	6	4	2	
Friday	10	8	6	4	2	
Saturday	10	8	6	4	2	
Sunday	10	8	6	4	2	
Parking Passes	10	8	6	4	2	1
Carnival Voucher	10	8	6	4	2	1

\$2,000-\$5,000 Sponsor/Special Event Sponsor: Signage and Advertising included. Packages will be determined by donation amount.

515-832-1443.				-	-
How Sponsorship is to be listed:	lity of	Webster	City		
Address: 400 Sland	Strett	WC_			

stIf there is another event or item you would like to sponsor that is not listed, don't hesitate to call the fair office

Phone Number: \$15-\232-9141 Sponsorship Amount \$\int \000.00\$
Champion and Reserve Sponsors please mail or email a business card/logo. hamcoexpo@gmail.com

ORDINANCE NO. 2021-

AN ORDINANCE REPEALING THE CODE OF ORDINANCES OF THE CITY OF WEBSTER CITY, IOWA, 2019, BY AMENDING CHAPTER 40, PERTAINING TO SOLID WASTE WITHIN THE CORPORATE LIMITS OF THE CITY OF WEBSTER CITY, IOWA.

BE IT ENACTED by the City Council of the City of Webster City, Iowa, as follows, to-wit:

SECTION 1. SECTION MODIFIED. Chapter 40 of the Code of Ordinances of the City of Webster City, Iowa, 2019, pertaining to Solid Waste within the Corporate Limits of the City of Webster City, Iowa is hereby repealed and the following adopted in lieu thereof:

Chapter 40 SOLID WASTE¹

ARTICLE I. IN GENERAL

Sec. 40-1. Purpose.

The purpose of this chapter pertaining to solid waste control is to provide for the sanitary storage, collection and disposal of solid waste and, thereby, to protect the citizens of the city from such hazards to their health, safety and welfare as may result from the uncontrolled disposal of solid waste.

(Code 1996, § 105.01)

Sec. 40-2. Definitions.

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Approved incinerator means equipment or facilities for the enclosed burning of refuse having a stack adequate to maintain a draft sufficient for efficient combustion and equipped with a screen sufficiently fine to prevent ejection of particles of burning materials as acceptable to the environmental protection commission.

Back yard burning means the disposal of residential waste by open burning on the premises of the property where such waste is generated.

Burn barrel means a container used for the purposes of burning residential waste as defined in this section, excluding garbage, plastics, tires and trade waste.

Collector means any person authorized by the City to gather garbage, refuse or solid waste from public and private places.

¹State law reference(s)—Solid waste disposal, Code of Iowa § 455B.301 et seq.

Compost means organic material resulting from biological decomposition of waste which can be used as a soil conditioner or soil amendment.

Construction and demolition waste means waste building materials including wood, metals and rubble which result from construction or demolition of structures. Such waste shall also include trees.

Construction and demolition waste disposal site means a sanitary landfill which accepts only construction and demolition wastes.

Contaminated sharps means all discarded sharp items derived from patient care in medical, research, or industrial facilities including glass vials containing materials defined as infectious, suture needles, hypodermic needles, scalpel blades, and Pasteur pipettes.

Discard means to place, cause to be placed, throw, deposit or drop.

Dwelling unit means a structure or the part of a structure that is used as a home, residence or sleeping place.

Executive director means the executive director of the state department of natural resources or any designee.

Garbage means all solid and semisolid, putrescible animal and vegetable waste resulting from the handling, preparing, cooking, storing, serving and consuming of food or of material intended for use as food, and all offal, excluding useful industrial by-products, and includes all such substances from all public and private establishments and from all residences.

Landscape waste means any vegetable or plant waste except garbage. The term includes trees, tree trimmings, branches, stumps, brush, weeds, leaves, grass, shrubbery and yard trimmings.

Leachate means fluid that has percolated through solid waste and which contains contaminants consisting of dissolved or suspended materials, chemicals, or microbial waste products from the solid waste.

Litter means any garbage, rubbish, trash, refuse, waste materials or debris.

Open burning means any burning of combustible materials where the products of combustion are emitted into the open air without passing through a chimney or stack.

Open dumping means the depositing of solid waste on the surface of the ground or into a body or stream of water.

Owner means, in addition to the record titleholder, any person residing in, renting, leasing, occupying, operating or transacting business in any premises, and as between such parties the duties, responsibilities, liabilities and obligations hereinafter imposed shall be joint and several.

Radioactive materials means a solid, liquid or gaseous material that emits radiation.

Refuse means putrescible and non-putrescible waste, including, but not limited to, garbage, rubbish, ashes, incinerator residues, street cleanings, market and industrial solid waste and sewage treatment waste in dry or semisolid form.

Residential waste means any refuse generated on the premises as a result of residential activities. The term "residential waste" includes landscape waste grown on the premises or deposited thereon by the elements, but excludes garbage, tires and trade wastes.

Rubbish means non-putrescible solid waste consisting of combustible and non-combustible waste, such as ashes, paper, cardboard, tin cans, yard waste, wood, glass, bedding, crockery or litter of any kind.

Rubble means stone, brick or similar inorganic matter.

Sanitary disposal means a method of treating solid waste so that it does not produce a hazard to the public health or safety or create a nuisance.

Sanitary disposal project means all facilities and appurtenances, including all real and personal property connected with such facilities, which are acquired, purchased, constructed, reconstructed, equipped, improved, extended, maintained, or operated to facilitate the final disposition of solid waste without creating a significant hazard to the public health or safety, and which are approved by the executive director.

Solid waste means garbage, refuse, rubbish, and other similar discarded solid or semisolid materials, including, but not limited to, such materials resulting from industrial, commercial, agricultural, and domestic activities. Solid waste may include vehicles, as defined by the Code of Iowa § 321.1.

Solid waste collection means the gathering of solid waste from public and private places.

Solid waste collection service means a publicly or privately operated agency, business or service engaged in the collection and transportation of solid waste for disposal purposes.

Solid waste storage means the holding of solid waste pending intermediate or final disposal.

Toxic and hazardous waste means waste materials, including, but not limited to, poisons, pesticides, herbicides, acids, caustics, pathological waste, flammable or explosive materials and similar harmful waste which requires special handling and which must be disposed of in such a manner as to conserve the environment and protect the public health and safety.

Yard waste means any debris such as grass clippings, leaves, garden waste, brush and trees. Yard waste does not include tree stumps.

(Code 1996, § 105.02)

Sec. 40-3. Sanitary disposal required.

It shall be the duty of each Owner to provide for the sanitary disposal of all refuse accumulating on the Owner's premises before it becomes a nuisance as outlined in Chapter 32 of the municipal code.

(Code 1996, § 105.10)

Sec. 40-4. Health hazard.

It is unlawful for any person to permit to accumulate on any premises, improved or vacant, or on any public place, such quantities of solid waste, either in containers or not, that shall constitute a health or sanitation hazard.

(Code 1996, § 105.03)

Sec. 40-5. Fire hazard.

It is unlawful for any person to permit to accumulate quantities of solid waste within or close to any building, unless the same is stored in containers in such a manner as not to create a fire hazard.

(Code 1996, § 105.04)

Sec. 40-6. Littering prohibited.

No person shall discard any litter onto or in any water or land, except that nothing in this section shall be construed to affect the authorized collection and discarding of such litter in or on areas or receptacles provided for such purpose. When litter is discarded from a motor vehicle, the driver of the motor vehicle shall be responsible for the act in any case where doubt exists as to which occupant of the motor vehicle actually discarded the litter.

(Code 1996, § 105.06)

Sec. 40-7. Open dumping prohibited.

No person shall dump or deposit or permit the dumping or depositing of any solid waste at any place other than a sanitary disposal project approved by the executive director, unless a special permit to dump or deposit solid waste on land owned or leased by such person has been obtained from the executive director. However, this section does not prohibit the use of dirt, stone, brick or similar inorganic material for fill, landscaping, excavation, or grading at places other than a sanitary disposal project.

(Code 1996, § 105.07)

State law reference(s)—Similar provisions, Code of Iowa § 455B.307.

Sec. 40-8. Toxic and hazardous waste.

The collection, storage and disposal of toxic and hazardous waste shall be subject to the following:

- (1) *Labeling*. All containers sued for the storage, collection or transportation of toxic or hazardous waste shall be plainly marked so as to provide adequate notice of the contents thereof.
- (2) *Vehicles and containers*. All vehicles and containers used for the storage, collection and transportation of toxic and hazardous waste shall be so constructed that they can be loaded, moved and unloaded in a manner that does not create a danger to public health or safety and in compliance with federal and state laws, rules and regulations.
- (3) *Disposal*. No person shall deposit in a solid waste container or otherwise offer for collection any toxic or hazardous waste. Such materials shall be transported and disposed of as prescribed by the executive director.

(Code 1996, § 105.08)

Sec. 40-9. Solid waste storage containers.

Any Owner of a premises where refuse accumulates shall provide and at all times maintain in good order and repair portable solid waste storage containers for refuse in accordance with the following:

- (1) *Container specifications*. Solid waste storage containers shall comply with the following specifications:
 - a. Residential.
 - (i) Residential solid waste storage containers which shall be of not less than 20 gallons or not more than 100 gallons in nominal capacity; shall be leak-proof, waterproof and fitted with a fly-tight lid which shall be kept in place except when depositing or removing the contents thereof. They shall have handles, bails or other suitable lifting devices or features and be of a type originally manufactured for the storage of residential waste with tapered sides for easy emptying. They shall be of light weight and sturdy construction with the total weight of any individual containers and contents not exceeding 75 pounds. Galvanized metal containers, rubber or fiberglass containers and plastic containers which do not become brittle in cold weather may be used. Disposable containers or other containers as approved by the city may also be used; or
 - (ii) Residential solid waste storage bags which shall be not less than 30-gallons or not more than 35-gallon waste bags. Waste bags shall be leak proof, waterproof, and of lightweight and sturdy construction, and the total weight of any individual waste bag, including solid waste, shall not exceed 50 40 pounds. Such waste bags shall be purchased by Owners and occupants at retail stores or other places where they are sold. Waste bags shall be placed for on-premises storage in solid waste storage containers until regularly scheduled service date. Disposable waste bags as approved by the city may also be used.
 - (iii) Temporary dumpsters are allowed in residential areas, but only on a temporary, as-needed basis, for a period of time not to exceed thirty (30) days in length.
 - b. Commercial. Every person owning, managing, operating, leasing or renting any commercial premises where an excessive amount of refuse accumulates and where its storage in portable solid waste storage containers as required above is impractical, shall maintain metal bulk solid waste storage containers approved by the city.
- (2) Location of containers. Residential solid waste storage containers shall be stored upon the residential premises. Commercial solid waste storage containers shall be stored upon private property, unless the Owner has been granted written permission from the city to use public property for such purposes. The solid waste storage container site shall be well-drained; fully accessible to collection equipment, public health personnel and fire inspection personnel.
- (3) *Nonconforming containers*. Solid waste storage containers which are not adequate will be collected together with their contents and disposed of after due notice to the Owner.

Sec. 40-10. Over-filling solid waste storage containers.

It is the duty of every person using or maintaining a solid waste storage container to cause the same to be emptied of its contents before it is so full that the cover will no longer fit tightly.

Sec. 40-11. Prohibited practices.

It is unlawful for any person to:

- (1) *Unlawful use of containers*. Deposit refuse in any solid waste containers not owned by such person without the written consent of the Owner of such containers.
- (2) *Interfere with collectors*. Interfere in any manner with solid waste collection equipment or with solid waste collectors in the lawful performance of their duties as such, whether such equipment or collectors be those of the city, or those of any other authorized waste collection service.
- (3) *Radioactive material*. Dispose of radioactive material in a sanitary disposal project. Luminous timepieces are exempt.
- (4) *Unlawful collection*. Engage in the business of collecting, transporting, processing or disposing of refuse within the city without a valid license therefor.
- (5) *Incinerators*. Burn rubbish or garbage except in approved incinerators so maintained and operated as to prevent the emission of objectionable odors or particulate matter.

(Code 1996, § 105.11)

Secs. 40-12—40-38. Reserved.

ARTICLE II. COLLECTION AND TRANSPORTATION

Sec. 40-39. Reservation of City's Rights

The City reserves the right to enter into a contract or issue a permit to operate at any time with any license holder or others, for the collection and disposal of garbage and refuse within the City, or may itself operate and maintain such a service.

Sec. 40-40 Preparation of solid waste for collection

Any Owner of a premises where refuse accumulates shall be responsible for subscribing to solid waste collection service or hauling their own solid waste at least once per week. It is the Owner's responsibility to prepare for solid waste collection day in accordance to the following:

(1) No Owner shall place solid waste storage containers or bags in front of premises more than 12 hours before the date and time designated for solid waste collection. No Owner shall allow solid waste storage containers to remain in front of premises for more than 12 hours after the date and time designated for solid waste collection. When retrieving the

- storage container, it is the Owner's responsibility to pick up litter on or along the boundary of their premises.
- (2) Solid waste collection services may require that solid waste bags be removed from solid waste storage containers and placed at curbside for pick up on collection day. Owner
- (3) Containers for the storage of solid waste or bags awaiting collection shall be placed outdoors at the end of the driveway or curb of the premises being served. Said containers or bags awaiting collection shall not be placed on or block any City streets and/or sidewalks at any time and shall meet the following set-out criteria:
 - a. Containers must be on the curb of their premises with the lids opening towards the street or the alley. If there is no curb or driveway, the container must be placed on the edge of the street in front of the premises with the wheels of the container abutting the premises.
 - b. Container location must be a minimum of three feet away from obstacles such as, but not limited to, parked vehicles, mailboxes, and other obstructions prohibiting the collector to empty the container.
 - c. Solid waste bags must be on the curb of their premises free from obstacles that would prohibit the collector from disposing of the bag.

(Code 1996, § 106.05)

Sec. 40-41. Collection service.

The collection of solid waste within the city shall be only by collectors licensed by the city. It is unlawful for any person to collect or haul garbage, solid waste or refuse within the city except from their own residence or business premises without first obtaining a license from the city.

(Code 1996, § 106.01)

Sec. 40-42. Collector's license.

No person shall engage in the business of collecting, transporting, processing or disposing of solid waste other than waste produced by that person within the city without first obtaining from the city an annual license in accordance with the following:

- (1) *Application*. Application for a solid waste collector's license shall be made to the City Clerk on forms provided by the City Clerk and provide the following:
 - a. *Name and address*. The full legal name and address of the applicant, and if a corporation, the legal names and addresses of the officers thereof.
 - b. *Equipment*. A complete and accurate listing of the number and type of collection and transportation equipment to be used.
 - c. *Collection program.* A complete description of the frequency, routes and method of collection and transportation to be used.

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d. *Disposal*. A statement as to the precise location and method of disposal or processing facilities to be used. (2) *Insurance*. No collector's license shall be issued until and unless the applicant therefor, in addition to all other requirements set forth, shall file and maintain with the city evidence of satisfactory public liability insurance covering all operations of the applicant pertaining to such business and all equipment and vehicles to be operated in the conduct thereof in the following minimum amounts:

Bodily Injury:	\$500,000.00 per person.	
	\$1,000,000.00 per occurrence.	
Property Damage:	\$500,000.00	

Each insurance policy required hereunder shall include as a part thereof provisions requiring the insurance carrier to notify the city of the expiration, cancellation or other termination of coverage not less than ten days prior to the effective date of such action.

- (3) *License fee.* A license fee in the amount of \$100.00 shall accompany the application for a solid waste collector's license. In the event the requested license is not granted, the fee paid shall be refunded to the applicant.
- (4) *License issued.* If the City Clerk upon investigation finds the application to be in order and determines that the applicant will collect, transport, process or dispose of solid waste without hazard to the public health or damage to the environment and in conformity with law and ordinance, the City Clerk shall refer the license for approval to the City Manager. Upon approval from the City Manager, the City Clerk shall issue the requested license. All licenses shall expire on December thirty-first of the year of issue.
- (5) *License renewal*. An annual license may be renewed simply upon payment of the required fee, provided the applicant agrees to continue to operate in substantially the same manner as provided in the original application and provided the applicant furnishes the City Clerk with a current listing of vehicles, equipment and facilities in use and evidence of current satisfactory insurance as outlined in Sec 40-42 (2).
- (6) *License not transferable*. No license authorized by this article may be transferred to another person or organization.
- (7) Owner may transport. Nothing herein is to be construed so as to prevent the Owner from transporting solid waste accumulating upon premises owned, occupied or used by him, provided such refuse is disposed of properly in an approved sanitary disposal project.
- (8) Grading or excavation excepted. No license or permit shall be required for the removal, hauling, or disposal of earth and rock material from grading or excavation activities; however, all such materials shall be conveyed in tight vehicles, trucks or receptacles so constructed and maintained that none of the material being transported shall spill upon the public rights-of-way.
- (9) Business office. Each licensed garbage collector shall maintain an office equipped with a telephone with some person in attendance during ordinary office hours. The person in charge of the office shall be capable of handling requests for service, complaints and other routine business.

- (10) *Designated transport*. All solid waste picked up within the city shall be transported to the sanitary landfill facility designated by the county solid waste commission.
- (11) *Revocation of license*. The City Manager may, for repeated violations of the provisions of this chapter, upon recommendation of the City Clerk, revoke any license issued after reasonable notice and opportunity for hearing to the licensee.

(Code 1996, § 106.09)

Sec. 40-43. Collection fees.

- (a) *Generally*. Fees for collection of solid waste by licensed collectors shall be based upon the volume of waste collected from individual dwelling units. City ManagerLicensed collectors shall be responsible for customer billing and collection. The billing method for solid waste collection shall correspond with billing for electric service.
- (b) Recycling fee. A recycling fee in the amount of \$3.75 per month per dwelling unit shall be paid by city utility customers and shall be billed by the city financial office monthly.
- (c) Landfill fees. A landfill fee shall be billed by the city financial office monthly as follows:

Residential units	\$1.75
Commercial/industrial— level 1	\$2.75
Commercial/industrial—level 2	\$35.00
Commercial/industrial—level 3	\$475.00
Commercial/industrial— level 4	\$900.00

- (1) The landfill fee billing method will correspond to electric meters and their responsible party.
- (2) Landfill fees collected shall be used to not only offset the city's responsibilities associated with the landfill's usage, but also be used for other programs established by the city to deter the overuse of the current landfill for those items that, if not for these established programs, would otherwise potentially end up at the landfill. These program expenditures shall include, but not be limited to:
 - Expenditures directly related to the costs of the handling of grass clippings and mulch at the city's leaf and grass clippings collection site located at 100 East Ohio Street.
 - b. Expenditures directly related to the costs of the handling and grinding of trees and wood chips created at the city's tree collection site located at 100 East Ohio Street.
 - c. Expenditures directly related to the costs of collection and disposal of items from the annual city-wide cleanup.

(Code 1996, § 106.10; Ord. No. 2018-1815, § 1, 8-20-2018)

Sec. 40-44. Collection vehicles.

Vehicles or containers used for the collection and transportation of garbage and similar putrescible waste or solid waste containing such materials shall be leak-proof, durable and of easily cleanable construction. They shall be cleaned to prevent nuisances, pollution or insect breeding and shall be maintained in good repair.

(Code 1996, § 106.02)

Sec. 40-45. Loading.

Vehicles or containers used for the collection and transportation of any solid waste shall be loaded and moved in such a manner that the contents will not fall, leak, or spill therefrom, and shall be covered to prevent blowing or loss of material. Where spillage does occur, the material shall be picked up immediately by the collector or transporter and returned to the vehicle or container and the area properly cleaned.

(Code 1996, § 106.03)

Sec. 40-46. Frequency of collection.

All solid waste shall be collected from all premises within the City, including residential, commercial, industrial and institutional premises, at least once each week.

(Code 1996, § 106.04)

Owner

Sec. 40-47. Separation of yard waste required.

All yard waste shall be separated by the Owner or occupant from all other garbage and refuse accumulated on the premises and shall be lawfully disposed of.

(Code 1996, § 106.06)

Sec. 40-48. Collection of leaf and grass clippings.

Leaf and grass clippings shall be contained in biodegradable bags so as to prevent the dispersal of such waste upon the premises served or upon adjacent property or public rights-of-way. A licensed collector can pick up curbside leaf and grass clipping waste in biodegradable bags.

(Code 1996, § 106.07)

Sec. 40-49. Right of entry.

Solid waste collectors are authorized to enter upon private property for the purpose of collecting solid waste therefrom as required by this article; however, solid waste collectors shall not enter dwelling units or other buildings.

(Code 1996, § 106.08)

Secs. 40-50—40-69. Reserved.

ARTICLE III. TREES, BRUSH AND LEAVES

Sec. 40-70. Public dumping ground.

A public dumping ground for the exclusive use of residents of the city for the disposing of trees, brush and leaves is established and located at the designated area at 100 Ohio Street.

(Code 1996, § 108.01)

Sec. 40-71. Fires prohibited.

It is unlawful for any unauthorized person to set a fire in any part of the public dumping ground.

(Code 1996, § 108.02)

Sec. 40-72. Defacing of signs prohibited.

It is unlawful to destroy, damage or deface any sign erected or posted by the city on or near the dumping ground to display the rules and regulations regarding dumping of materials.

(Code 1996, § 108.03)

Sec. 40-73. Hours for dumping.

The council shall have the right to establish by resolution the hours during which the dumping ground will be open for public use. It is unlawful for any person or persons to deposit any trees, brush or leaves at the dumping ground except during the hours above prescribed.

(Code 1996, § 108.04)

Sec. 40-74. Other uses prohibited.

It is further unlawful for any person to utilize the public dumping ground for any purpose other than depositing trees, brush or leaves.

(Code 1996, § 108.05)

Sec. 40-75. Scavenging prohibited.

It is unlawful for any person to scavenge the waste material which is deposited in the public dumping ground or to remove any items from the site without the permission of the City Manager.

(Code 1996, § 108.06)

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 adopted this day	of	, 202
		CITY OF WEBSTER CITY, IOWA
ATTEST:		John Hawkins, Mayor
Karyl K. Bonjour, City Clerk		

Created: 2021-09-29 15:56:01 [EST]



MEMO

TO: Mayor and City Council

FROM: City Manager, Daniel Ortiz

Planning Director, Karla Wetzler

DATE: January 3, 2022

RE: Authorizing Warranty Deed to Mulley Land Co.

SUMMARY: We have received a Residential Purchase Agreement for Lot 15 in Brewer Creek Estates Fifth Addition. The Council now needs to authorize the Mayor and City Clerk to execute the Warranty Deed.

PREVIOUS COUNCIL ACTION: The City Council held a Public Hearing for the sale of lots in Brewer Creek Estates Fifth Addition on November 6, 2017.

BACKGROUND/DISCUSSION: The lot is being sold to Mulley Land Company, Goldfield, Iowa for \$39,995.00. The down payment in the amount of \$1,000.00 has already been received. The buyer intends to build a home following all of the covenant requirements for said Addition.

FINANCIAL IMPLICATIONS: The money received from this sale will be deposited into the Electric Utility as money for this subdivision came from said Utility.

RECOMMENDATION: Approve the Resolution authorizing the sale and approving execution of the Warranty Deed for Lot 15, Brewer Creek Estates Fifth Addition.

ALTERNATIVES: Council could give justification as to why the resolution should not be approved.

RESOLUTION NO. 2022 -

AUTHORIZING THE SALE OF REAL ESTATE AND APPROVING EXECUTION OF A WARRANTY DEED CONVEYING CITY OWNED PROPERTY IN BREWER CREEK ESTATES FIFTH ADDITION, WEBSTER CITY, TO MULLEY LAND COMPANY, GOLDFIELD, IOWA.

WHEREAS, the City of Webster City, Iowa owns certain real estate in Brewer Creek Estates Fifth Addition described as follows:

Lot 15, Brewer Creek Estates Fifth Addition, Webster City, Iowa

WHEREAS, the City Council desires to sell the above-described property; and,

WHEREAS, public notice was given as required by law and the public hearing was held on November 6, 2017, and no written or oral objections were presented to the proposed sale of the City owned real estate described above; and,

WHEREAS, a Residential Purchase Agreement has been submitted to the City in the amount of \$39,995.00.

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Webster City, Iowa, that the Mayor and City Clerk are hereby authorized and directed to accept the Residential Purchase Agreement for the above-described real estate as proposed by Mulley Land Company, P.O. Box 436, Goldfield, Iowa 50542.

BE IT FURTHER RESOLVED that a Warranty Deed from the City be approved upon execution by the Mayor and City Clerk.

Passed and adopted this 17th day of January, 2022.

(Seal)	CITY OF WEBSTER CITY, IOWA
	John Hawkins, Mayor
ATTEST:	
Karyl K. Bonjour, City Clerk	-

WARRANTY DEED (CORPORATE GRANTOR) Recorder's Cover Sheet

Preparer Information: Zachary S. Chizek, 1620 Superior Street, Unit 1, Webster City, IA

50595, Phone: 515-832-2885

Taxpayer Information: Mulley Land Company, Alan Miller, PO Box 436, Goldfield, IA

50542

Return Document To: Mulley Land Company, Alan Miller, PO Box 436, Goldfield, IA 50542

Grantors: City of Webster City, an Iowa Municipal Corporation

Grantees: Mulley Land Company, an Iowa Corporation

Legal Description: See Page 2

Document or instrument number of previously recorded documents:

WARRANTY DEED (CORPORATE GRANTOR)

For the consideration of One Dollar(s) and other valuable consideration, City of Webster City, Iowa, a Municipal Corporation organized and existing under the laws of Iowa, does hereby Convey to Mulley Land Company, a Corporation, organized and existing under the laws of Iowa, the following described real estate in Hamilton County, Iowa:

Lot 15, Brewer Creek Estates 5th Addition, Webster City, Iowa.

This deed is exempt according to Iowa Code 428A.2(6).

The Corporation hereby covenants with grantees, and successors in interest, that it holds the real estate by title in fee simple; that it has good and lawful authority to sell and convey the real estate; that the real estate is free and clear of all liens and encumbrances, except as may be above stated; and it covenants to Warrant and Defend the real estate against the lawful claims of all persons, except as may be above stated.

Words and phrases herein, including acknowledgment hereof, shall be construed as in the singular or plural number, according to the context.

Dated: ______.

By: John Hawkins, Mayor

City of Webster City, Iowa

An Iowa Municipal Corporation

Karyl Bonjour, City Clerk

City of Webster City, Iowa

An Iowa Municipal Corporation

STATE OF **IOWA**, COUNTY OF **HAMILTON**This record was acknowledged before me on _______, by John Hawkins, as Mayor, of City of Webster City, Iowa, and by Karyl Bonjour, as City Clerk, of City of Webster City, Iowa.

Signature of Notary Public

REAL ESTATE TRANSFER - GROUNDWATER HAZARD STATEMENT

TO BE COMPLETED BY TRANSFEROR

TRANSFEROR:

FILE WITH RECORDER	DNR form 542-0960 (July 18, 2012)
☐ This transaction does not involve the transfer of any building which h	as or is required by law to flave a
☐ All buildings on this property are served by a public or semi-public ser	wage disposal system.
6. Private Sewage Disposal System (check one)	was disposal system
information of the decedent(s) is stated below or on an attached sepa	arate sheet, as necessary.
☐ There is a private burial site on this property. The location(s) of the si	ite(s) and known identifying
☐ There are no known private burial sites on this property.	
5. Private Burial Site (check one)	
contained are listed below or on an attached separate sheet, as neces	ssary.
☐ There is an underground storage tank on this property. The type(s), s	size(s) and any known substance(s)
residential motor fuel tanks, most heating oil tanks, cisterns and septi	ic tanks, in instructions.)
 4. Underground Storage Tanks (check one) There are no known underground storage tanks on this property. (No. 	ote exclusions such as small farm and
attached to this document.	
☐ There is hazardous waste on this property and information related the	ereto is provided in Attachment #1,
☐ There is no known hazardous waste on this property.	
3. Hazardous Wastes (check one)	
Attachment #1, attached to this document.	And Andrew Control of the Control of
☐ There is a solid waste disposal site on this property and information re	elated thereto is provided in
☐ There is no known solid waste disposal site on this property.	
or set forth on an attached separate sheet, as necessary. 2. Solid Waste Disposal (check one)	
There is a well or wells situated on this property. The type(s), location or set forth on an attached separate sheet, as necessary.	ital and legal status are stated below
☐ There are no known wells situated on this property.	o(s) and legal status are stated below
1. Wells (check one)	
Lot 15, Brewer Creek Estate 5th Addition, Webster City, Iowa.	
Legal Description of Property: (Attach if necessary)	
1104 Fairmeadow Drive, Webster City, Iowa 50595	
Address of Property Transferred:	
Address: PO Box 436, Goldfield, Iowa 50542	
Name: Mulley Land Company, an Iowa Corporation	
TRANSFEREE:	
Address: 400 Second Street, Webster City, Iowa 50595	
Name: City of Webster City, Iowa, an Iowa Municipal Corporation	

	sewage disposal system.
	There is a building served by private sewage disposal system on this property or a building without any
	lawful sewage disposal system. A certified inspector's report is attached which documents the condition of
	the private sewage disposal system and whether any modifications are required to conform to standards adopted by the Department of Natural Resources. A certified inspection report must be accompanied by
	this form when recording.
П	There is a building served by private sewage disposal system on this property. Weather or other
	temporary physical conditions prevent the certified inspection of the private sewage disposal system from being conducted. The buyer has executed a binding acknowledgment with the county board of health to
	conduct a certified inspection of the private sewage disposal system at the earliest practicable time and to
	be responsible for any required modifications to the private sewage disposal system as identified by the certified inspection. A copy of the binding acknowledgment is attached to this form.
	There is a building served by private sewage disposal system on this property. The buyer has executed a
L	binding acknowledgment with the county board of health to install a new private sewage disposal system
	on this property within an agreed upon time period. A copy of the binding acknowledgment is provided
	with this form.
	There is a building served by private sewage disposal system on this property. The building to which the
	sewage disposal system is connected will be demolished without being occupied. The buyer has executed a
	binding acknowledgment with the county board of health to demolish the building within an agreed upon
	time period. A copy of the binding acknowledgment is provided with this form. [Exemption #9]
	This property is exempt from the private sewage disposal inspection requirements pursuant to the
_	following exemption [Note: for exemption #9 use prior check box]:
	The private sewage disposal system has been installed within the past two years pursuant to permit
	number
Inform	ation required by statements checked above should be provided here or on separate sheets attached
hereto	
	I HEREBY DECLARE THAT I HAVE REVIEWED THE INSTRUCTIONS
	FOR THIS FORM AND THAT THE INFORMATION STATED
	ABOVE IS TRUE AND CORRECT.
	— · · · · · · · · · · · · · · · · · · ·
Signati	ure: Telephone No.:
	MACRO CONTROL COMPANY CONTROL

DNR form 542-0960 (July 18, 2012)

GROUNDWATER HAZARD STATEMENT

ATTACHMENT #1

NOTICE OF WASTE DISPOSAL SITE

a. Solid	Waste Disposal (check one)
	here is a solid waste disposal site on this property, but no notice has been received from the Department
C	of Natural Resources that the site is deemed to be potentially hazardous.
t	here is a solid waste disposal site on this property which has been deemed to be potentially hazardous by he Department of Natural Resources. The location(s) of the site(s) is stated below or on an attached eparate sheet, as necessary.
b. Hazar	dous Wastes (check one)
1	here is hazardous waste on this property and it is being managed in accordance with Department of Natural Resources rules.
	here is hazardous waste on this property and the appropriate response or remediation actions, or the need therefore, have not yet been determined.
Further	descriptive information:
	I HEREBY DECLARE THAT I HAVE REVIEWED THE INSTRUCTIONS
	FOR THIS FORM AND THAT THE INFORMATION STATED
	ABOVE IS TRUE AND CORRECT.
Signatur	e: Telephone No.:
W	(Transferor)

DNR form 542-0960 (July 18, 2012)



REAL ESTATE TRANSFER - DECLARATION OF VALUE

Please read the instructions comprised in form 57-011 before completing and filing this form.

Part I - TO BE COMPLETED BY BUYER, SELLER OR AGENT

Date of Instrument (MMDDYYYY)	Supplemental Suppl	_ - -					or society		
Enter the number matching your	selection in the	box at the					act (2)		1
Seller: City of Webster City, Iowa,	a Municipal Corpo	ration		ne Number		32-9151			
Seller Address: 400 Second Street	t		c	ity: Webste	er City				
State: lowa	ZIP: ⁵⁰⁵⁹⁵	_email: _							
Buyer: Mulley Land Company, an Ic	wa Corporation			ne Numbe					
Buyer Address: PO Box 436			C	ity: Goldfie	ld				
State: Iowa	ZIP: 50542	_email:_							
Address of Property Conveyed:	1104 Fairmeadow	Drive							
City: Webster City		State: l			ZIF	:50595			
Legal Description: Lot 15, Brewer Creek Estate 5th Addition, Webster City, Iowa.									
Enter the number corresponding	ıg to your selecti	on in the b	ox at the	e end of th	e line,	if applica	ıble.		posterij.
Type of Sale: Sale between related p									
Was this a sale of agricultural land to	: Corporation (1); T	rust (2); Alie	n (3); Non	-resident Ali	ien (4); L	imited Pa	rtnership	(5)	
DECLARATION OF VALUE STATEMENT									
1. Total Amount Paid						3 9	, 9 9	5	.00
2. Amount Paid for Personal Pro	perty				,		,	0	.00
3. Amount Paid for Real Propert				AND THE PERSON NAMED IN COLUMN TO PERSON NAM	,	3 9	, 9 9	5	.00
I hereby declare that the informa	tion contained ir	n Part I of	his form	is true an	d corre	ct.			
Printed Name: John Hawkins, Ma			Phone	Number:	515-832	2-9151			
Signature:		Buyer		Seller 🔀	or Ag	principal del la constanti del la consta	or At	torne	у
			w.		10	DA 57 006-	(02/4E/4E)		

Page 1

ISBA 57-006a (03/15/16)

Part II - TO BE COMPLETED BY THE ASSESSOR

Assessed values must be as of January 1 of the year in which the sale occurred.

TION A CINIOLE OF ACCIETO ATION
A: SINGLE CLASSIFICATION

ity/Township	o:		Appropries				Occupa	ıncy:	200	
rimary Parce	Entertain Representation passed Represent Represent	+41 Mar	mod kinosand Instan	and Demonstrate of the Control of th			Year I	Built:	100	
Class	Land Building				Dwelling					
Res		.00	1,			.00	,],[][.00
Com		.00	, ,			.00				
Ind		.00	,			.00				
Ag		.00	7, 11			.00	,],[][.00
MultiRes		.00	,	,		.00	,			.00
	sification: Commerce			Industria	al (2);		Multi-	reside	ntial (7)	
Primary Classification: Commercial (5)			; illuusillal (2),							
City/Township:					Occupancy:					
							(8)(5)		5 16	116: 112: 11
rimary Parc	el Number:						Year	Built:	Total Paris	
	el Number:			Building			Year		elling	
Class Com	970	.00	5	Building		.00	Year		relling	
Class Com	970	.00	3	Building		.00	Year		relling	
Class Com	970	1 100	3	Building		==1	Year ,		elling	.00.
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Class Com Ind MultiRes Total: Add S Enter amou	Land Subtotal Subtotal amounts from unt from line 3, page	.00 .00	**********	В		.00	5 5	Dw	relling	.00.
Class Com Ind MultiRes Total: Add S Enter amou	Land Subtotal Subtotal amounts from unt from line 3, page	.00 .00	**********	В		.00		Dw	iutc	.00

ISBA 57-006b (03/15/16)

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MEMO

TO: Mayor and City Council

FROM: City Manager, Daniel Ortiz-Hernandez

Planning Director, Karla Wetzler

DATE: January 6, 2022

RE: Release Option for Purchase

SUMMARY: The City needs to sign a Mutual Release regarding the Option for Purchase for Lot 5, Southeast Development Park #2, formally held by the Webster City Area Development.

PREVIOUS COUNCIL ACTION: On February 7, 2006, the City Council granted an option for the purchase of four lots in Southeast Development Park #2 and #4 to the Webster City Area Development.

BACKGROUND/DISCUSSION: Due to the fact that terms under the option have expired, it needs to be released. Both officers of the Business and Industry Board have already signed said release. The south ½ of Lot 5, Southeast Development Park #2, is the only land remaining for sale.

FINANCIAL IMPLICATIONS: None

RECOMMENDATION: Approve the Resolution releasing said option.

ALTERNATIVES: N/A

Prepared by: City of Webster City, P.O. Box 217, Webster City, Iowa	a 50595	515-832-9151
RESOLUTION NO	0. 2022	
RELEASING AN OPTION FOR PURCHA IN SOUTHEAST DEVELOPMENT PA		
WHEREAS, the City Council of the City of hearing on an Option for Purchase to the Webster Cidescribed property:	•	
Lot 5, Southeast Development Par	k #2, Webster City, Iowa.	
WHEREAS, public notice was given as requon February 6, 2006, and no written or oral objection the City owned property described above; and,		
WHEREAS, this Council has now sold this Release together with the Webster City Area Development.		
NOW THEREFORE BE IT RESOLVED City, Iowa, that the Mutual Release is approved and authorized and directed to execute as a settlement of	that the Mayor and City Clerk ar	e hereby
Passed and adopted this 17th day of January,	2022.	
	CITY OF WEBSTER CITY, I	OWA
	John Hawkins, Mayor	
ATTEST:		

Karyl K. Bonjour, City Clerk

Option for Development of Southeast Business Park, Webster City, Iowa

FOR AND IN CONSIDERATION of the sum of One Thousand (\$1000.00) dollars, City of Webster City, a municipal corporation of the State of Iowa, does hereby grant and convey to Webster City Area Development, an Iowa corporation, an option for the purchase of all or any merchantable portion of the following described real estate situated within the corporate limits of the City of Webster City, as follows, to wit: Lot 5 and the north one-half of Lot 8 in Southeast Development Park #2 and Lots 1 and 2, Southeast Development Park #4, in Webster City, lowa, said portion thereof as designated by Webster City Area Development in any subsequent single or multiple exercise of rights granted and conveyed pursuant to this option as to any or all such portions of said real estate. Said option shall exist for a period of seven (7) years from the date of execution of this option document, and said option shall be null and void thereafter.

Webster City Area Development shall hold the option rights hereunder for the purpose of economic development of the City of Webster City, and in conjunction with the exercise of rights under this option by Webster City Area Development, the said Webster City Area Development shall solicit and procure prospective purchasers of all or such portions of the said real estate from Webster City Area Development. The purchase price for any portion of said real estate pursuant to any exercise of rights by Webster City Area Development under this option shall be such that the same in not less that ten thousand dollars (\$10,000.00) per acre unless subsequently negotiated at a later time.

All exercises of rights under this option by Webster City Area Development shall be pursuant to written document describing the specific portion of the real estate to which such exercise pertains, with the exercise document to be dated and signed by duly authorized officer(s) or agent(s) of said Webster City Area Development.

Dated this 7th day of February, 2006

CITY OF WEBSTER CITY

WEBSTER CITY AREA DEVELOPMENT

By: Eugene C. Stray
Eugene C. Grav. Mayor

By: <u>Scott Saughelle</u> Scott Bargfrede, President

By: Satricia S. Mokes, City Clerk

Preparer: Zachary S. Chizek, 1620 Superior Street, Unit 1, Webster City, Iowa 50595 (515) 832-2885 Return to: Zachary S. Chizek, 1620 Superior Street, Unit 1, Webster City, Iowa 50595 (515) 832-2885

MUTUAL RELEASE

In consideration of the mutual promises contained herein, the undersigned hereby release each other from any and all liability whatsoever, that they have, may have, or ever claim to have by and between each other under the terms of an Option for Development of Southeast Business Park, Webster City, Iowa, dated February 7, 2006, and the cancellation thereof, regarding real estate located in Hamilton County, Iowa that is legally described as:

Lot 5, Southeast Development Park #2 in Webster City, Iowa.

Each of the undersigned further represents and agrees as follows:

- 1. The Option for Development of Southeast Business Park, Webster City, Iowa between the parties is hereby canceled.
- 2. This Mutual Release covers all liability and contractual responsibility, whether known or unknown, and that may hereafter appear or develop.
- 3. The mutual promises of the undersigned are the only consideration for this Mutual Release and no promise for any other or further consideration has been made by anyone to anyone.
- 4. This Mutual Release is executed as a settlement of a terminated option to purchase agreement and none of the promises herein constitute an admission of liability on the part of any of the parties.
- 5. This Mutual Release is executed solely in reliance upon the knowledge, belief and judgment of the undersigned and not upon any representation made by any party released or others on their behalf.

We have read the foregoing release, understand its terms, and freely and voluntarily sign the same.

City of Webster City, Iowa	Webster City Area Development and Chamber of Commerce f/k/a Webster City Area Development Corporation				
By:	By:, President				
ATTEST: Karyl Bonjour, City Clerk	By:				
	, Secretary				





MEMORANDUM

TO: City Manager and City Council

FROM: Brandon Bahrenfuss, Street Department Supervisor

DATE: January 5, 2022

RE: Bulk Water Station

SUMMARY: We would like authorization to seek bids and proceed if bids come back under \$60,000 for the purchase of a Bulk Water Station.

PREVIOUS COUNCIL ACTION: Council has seen this in the Water Capital Improvement Budget.

BACKGROUND/DISCUSSION: We were quoted at \$50,500 for the purchase of a Bulk Water Station. This bulk water station would allow staff and contractors to get water from one location in the city and properly document and bill for water used. The system provides overhead fill and side fill to accommodate all equipment. Contractors, citizens, and staff will have access to water 24 hours a day 7 days a week. The software provides accurate metering of volume output and captures customer data for every transaction. Data can be accessed remotely in real time via smart phone, tablet or computer. This bulk water system allows staff to properly and efficiently invoice customers and reference records. This setup will provide accurate and precise data to the billing staff intern saving us thousands in lost revenue.

This system also provides a backflow preventer and air gap for overhead fill. This is required by the DNR when filling from the cities distribution system.

FINANCIAL IMPLICATIONS: This will be absorbed through the Water Capital Improvement Budget.

RECOMMENDATION: Staff recommends we seek bids for a Bulk Water Station and authorization to proceed if bids come back under \$60,000.

CITY MANAGER COMMENTS:



Quote

Webster City

Iowa

Phone: (515) 297-1620

Date: January 4 2022 **Quote Number:** 1911-014-R1

Attention: **Brandon Bahrenfuss**

Email: bbahrenfuss@webstercity.com

Bulk Water Fill Station

FS-63 - 3"

From: Danielle Gorder EleMech Inc.

> 2275 White Oak Circle Aurora, IL 60502

Phone: (630) 499-7080 ext. 32

Fax: (630) 499-7760

Scope of Supply:

Item #	Part No.	Description	Quantity	Unit Price	Expanded Price
1	Model FS-63-3"	Bulk Water Station, including; - Main enclosure, with 2 large access doors - Keypad access panel w/display, controller, printer - 3" Inlet, Flanged, inside enclosure - Stainless steel piping and components, including: - Manual Shutoff Valve - RPZ Backflow Device - Hydrometer w/solenoid Valves - Drain Solenoid - Flanged Outlet - Cold Climate Insulation w/heater, t-stat, fan	1	\$33,500.00	\$33,500.00
2	Startup/Training	Daily Startup/Training, 1-Trip including Expenses	1	\$2,800.00	\$2,800.00
3	USA Tech CCRP	Credit Card Reader Processor, w/modem & antenna	1	\$750.00	\$750.00
4	Included Software	Portalogic - Station and User Management software - Remote Software Training Session - Includes Portapay for accepting credit, debit cards, and bank account transfers	1	\$0.00	\$0.00
5	Warranty & IT Support	Parts Warranty - (1) Year from startup, not to exceed 18 months from shipment Software and IT Support- (2) Years Online Startup services included.	1	\$0.00	\$0.00
6	Crating	Crating is included. Shipping is charged at cost.	1	\$0.00	\$0.00
Prices o	are quoted in USD.			Total	\$37,050.00

Available Options:



Quote Number: 1911-014-R1

Item #	Part No.	Description	Quantity	Unit Price	Expanded Price
1	Top Loader	3" Top Fill Loader Arm, Stainless Pipe and Painted Steel Support (shipping not included, charged at cost)	0	\$13,000.00	\$0.00
				Total	\$0.00
				Total from Above	\$37,050.00
				Grand Total	\$37,050.00

NOTES:

- 1. All piping to and from the equipment is to be supplied by the installing contractor.
- 2. Any Item not specifically listed above is not considered part of this scope of supply. Please contact our representatives listed above for further clarification.

Terms and Conditions

The proposal is dependent on customer's acceptance of the attached EleMech, Inc. Standard Terms and Conditions.

Special Information and Exceptions

- Price does not include fees or taxes (Local, Federal, or Final Destination)
- Prices are in U.S. Dollars unless noted otherwise
- Freight is delivered with duty paid (D.D.P.) to Jobsite
- Price does not include installation, concrete pad, external wiring or conduit, area lighting or parking bollards.

Terms of Payment

Payment terms shall be as stated below or as agreed upon terms:

- 15% upon delivery of submittals (net 30 days)
- 85% upon delivery of equipment (net 30 days)

Submittals

EleMech will provide documentation to the customer per the following schedule:

- Drawings for approval including layouts, connection details, anchorage, and control panel
- Complete Bill of Material of all products furnished, with part numbers.

Shipment

- Equipment delivery 6-8 weeks after approved submittals or notice to proceed
- O&M manuals prior to equipment start-up.

Accessories

This proposal includes only those items specifically mentioned in the equipment descriptions. Any items which may be necessary for the operation of the equipment, but are not specifically mentioned, such as motors, meters, heat tracing, drives, additional controls, or supports, are to be supplied via additional quotation separate from this offering.

Purchase Orders

Fax: (630) 499-7760

All purchase orders are to be faxed or mailed to: EleMech, Inc. 2275 White Oak Circle Aurora, IL 60504

Page 2 of 5





Warranty

EleMech warrants the equipment and components furnished will be free from defects in workmanship and materials and perform the general process function intended for a period of 18 months from shipment to site.

Training and Start-up assistance

Onsite services have been quoted for equipment start-up and training. Two (2) weeks advance notice is required to plan for trip and to coordinate the attendance of necessary personnel.

Model FS-72T



Access Panel Includes:

- Keypad & Display
- Large Red STOP Pushbutton
- Credit Card Reader (Optional)
- Receipt Printer (Optional)
- Coin Receptor (Optional)
- Controller, Networked to Office
- Modem (Optional)

Access Panel is Stainless Steel, with lockable outer door, 3-point hinge, Outdoor rated, with inner stainless door.







Water Meter:

The station includes a Hydrometer, which is a combination shutoff valve and flow meter. The hydrometer is designed for potable water. It includes a manual meter readout and a electronic pulse generator. All piping is stainless steel.



FS-72T-3"

Site: Gaylord, MI

Commissioned September 2019

- 304 Stainless Steel Enclosure (Optional)
- Credit Card Reader Processor







FS-72T-3"

Two (2) Large, lockable, access doors are provided to inspect backflow preventor and service equipment.



Top Loader quoted as an option. Piping is 3" Stainless Steel and support is painted steel.

FS-72T is shown as quoted in a painted gray galvanized steel enclosure



Portalogic Fill Stations

PRODUCT MODEL OVERVIEW



Product Overview











Portalogic products provide facility administrators the means to dispense and sell bulk water responsibly. Since 2000, facilities have trusted us to build stations that meet their unique needs.

Portalogic Fill Station Models and integrated software offer a simple, streamlined solution for bulk water filling and operations management. FS Models are customizable and can be designed to interface with your existing infrastructure. They combine the security of a steel panel enclosure with the technology of integrated equipment and software to increase accountability between haulers and stations.

Portalogic fill stations prevent the threat of water contamination, misuse of fire hydrants, and allow the convenience of 24/7 accessibility. Built-in features allow user access, simplified payment, and accurate metering. EleMech's goal is to assist you in identifying the FS best suited to your needs, enabling you to improve operations, reduce costs, and increase benefits to customers.



Product Features





Secure Hauler Access

A facility assigned access code and PIN permits haulers in good standing to use the station.



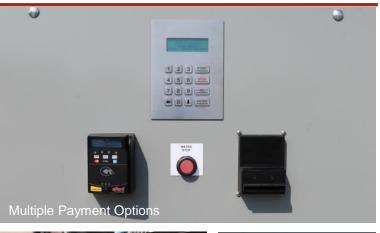
Durable & Tamper-Proof

HD metal plate enclosure with lockable doors secure the equipment.



Simple to Use

Guided step-by-step instruction allow users to a dispense water without supervision.





Automated Records

Date/time, customer, volume, cost and more are instantly recorded to server and sent to user email after each transaction.



Temperature Controlled

Climate controlled options available. Portalogic stations function reliably in extreme conditions.



Integration

Stations can be customizable to integrate with existing equipment such as flow meters and valves.



Sunlight Visible Display Management Software



Fill Point Options

Mulitple fill point options are available and can be selected to direct water flow to the connected outlet.



Payment & Access Options

Use Portapay portal to add funds automatically. Many options available to make selling water effortless and profitable.



Portalogic Management Software

View graphs of station revenue and totals in real-time from smart phone or office. Features make user and station management a breeze.





1 2 3 START

4 5 6 STOP

7 8 9 -SEL-

- 0 1 ENTER



226 of 298

Station Operation: 3 Simple Steps To Get Water





Click to play instructional video

STEP I Use Keypad to Enter access code and PIN

STEP 2 Select AUTO or MANUAL fill mode

Press STOP to manually end transaction. If AUTO mode, flow will stop and transaction ends automatically.

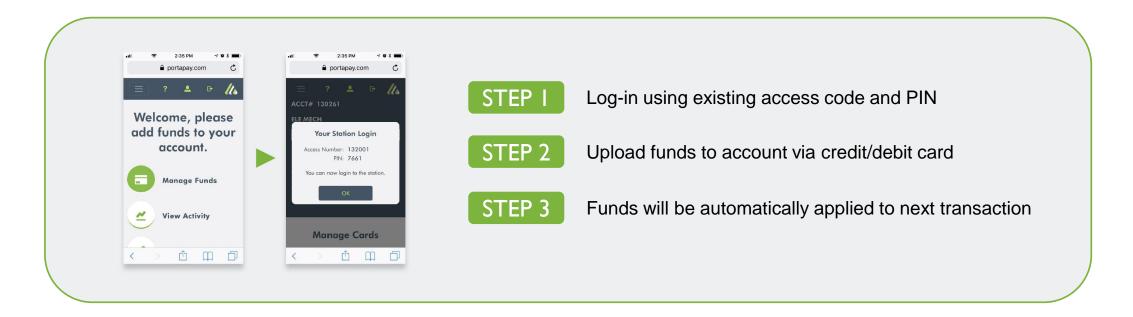
Notes:

- All registered users are assigned Access Codes and PINs
- Receipt of transaction is automatically recorded and emailed to user.
- Payment is completed automatically using online account.
 Additional payment methods are available.



Portapay: 3 Simple Steps for Online Payments





- √ Simple, web-based platform
- ✓ Customers can self-manage funds via their personal device
- ✓ Instant fund transfer allows for 24/7 unattended station access
- Transactions are encrypted and secure



^{*} Portapay service is included with Portalogic! Simply activate Portapay from your Portalogic software and send invites to your haulers.

^{**} Additional payment methods (credit/debit cards, bills, and coins) 62292 added upon request

Portalogic Fill Stations



FS-10



Our smallest model, the FS-10 is a basic controller for retrofitting a station with a pre-existing enclosure. The station is constructed with painted steel, is outdoor rated, and resembles a surface mounted plate which can be installed to any external wall.

FS-20



The FS-20 is ideal for locations that want a smart controller equipped with a stainless steel enclosure to retrofit their preexisting system of backflow preventer(s) and valves. The external enclosure includes a lockable door for added security and weather resistance.

FS-22



The FS-22 is ideal for reuse water and for locations that require a metered valve but not necessarily a backflow preventer. The FS-22 is freestanding and consists of the FS-20 model and a stainless steel enclosure to house additional valves.

FS-43



The FS-43 is a secure, over-hydrant enclosure and contains a backflow preventer, metered valve, and automatic drainage. This model is compatible with 2"-3" water supply pipes and a solar panel can be attached directly to the roof of the painted steel enclosure.

FS-63



The FS-63 has all the features of the FS-43, including the ability to include multiple fill outlets and an attached solar panel, but is built with a larger painted steel enclosure to house additional piping such as strainers and pressure reducing valves.

FS-72



The FS-72 has all the features of the FS-43 and 63 models and additionally allows for greater customization for fill outlets (ie a bottom and overhead fill) for hauler trucks. It is compatible with up to 4" water supply pipes.

Water Fill Station Models















				ALC: NO SERVICE SERVIC		
STATION REQUIREMENTS	FS-10	FS-20	FS-22	FS-43	FS-63	FS-72
Base Price	Starting at \$9k	Starting at \$12k	Starting at \$19k	Starting at \$27k	Starting at \$33k	Starting at \$39k
Enclosure Size	15.75" L, 19.5" H	24" L, 14" W, 24" H	24" L, 24" W, 68" H	48" L, 36" W, 75" H	66" L, 36" W, 75" H	82" L, 51.5" W, 67.5" H
Enclosure Style	Wall Mounted	Wall Mounted	Freestanding	Freestanding, Walk-in	Freestanding, Walk-in	Freestanding, Walk-in
Steel Type	Painted Steel	Stainless 304SS included (316SS optional)	Stainless 304SS included (316SS optional)	Painted Steel (Stainless 304SS or 316SS optional)	Painted Steel (Stainless 304SS or 316SS optional)	Painted Steel (Stainless 304SS or 316SS optional)
Retrofitting Existing System	~	~				
Over-hydrant Connection				~	/	~
Water Outlet Size			2" – 4"	2" – 3"	2" – 3"	4"
Backflow Prevention				~	~	~
Automatic Drainage				✓	~	✓
Portalogic Management Software	✓	✓	~	\checkmark	~	~
Portapay Online Payments	✓	~	~	~	~	~
OPTIONS*	~	✓	~		~	~
Solar Powered	Stations can be powered by s	olar energy for remote installation	ns			
Cold Climate Package	Heaters, insulation, and heat	tracing can be added to protect th	ne station in cold climates			
Hot Climate Package	Air conditioners and sunshield	ds can be added to protect the sta	ation in hot climates			
Cellular Modem	Configurable with cellular con	nection				
Cloud Hosting	Cloud hosting options also av	ailable				
Receipt Printer	Durable non-jamming paper re	eceipt dispenser for haulers				
Alternative Payment Options	Configurable to accept credit/	debit cards, bills, and coins				
Multiple Fill Points	All models configurable with n	nultiple fill points	230 of 298			
Additional Piping	Addition of strainers and/or pr	essure reducing valves (available	e for the FS-63 and 72 models of	nly)	*All optionality can be	included for an additional cost

Why Incorporate a Management Software?

records.



Portalogic Software Streamlines Your Current Processes









WATER METERING

CURRENT PROCESS

Manually recorded transaction details 'honor system' and frequent gallon cheating. A difference in what is recorded versus actual distribution can mean tens of thousands of dollars per month in lost revenue.

PROCESS USING SOFTWARE

Accurate metering of volume output and capture of customer data for every transaction. Automatic storage of data that can be accessed remotely in real time via your smartphone, tablet, or computer.



RECORD KEEPING & INVOICING

Transactions manually transcribed, tracked, and invoiced; Invoices processed manually with no detailed history of

Completely automated process from hauler station access to receipt of funds with the ability to efficiently invoice customers and reference past records.



MAINTENANCE & OPERATIONAL OVERSIGHT **Manual maintenance of multiple stations**, providing inperson support and troubleshooting for users.

Remote control and monitoring of stations in real time:

- 24/7 remote user access
- Allow authorized haulers into your facility or deny access as needed
- · Receive notifications and respond remotely

^{*}Portalogic software is included with every Fill Station. There are no software licensing costs or hidden fees- software can support an unlimited number of transactions and user accounts. Any future updates made to software are complimentary, and software support is included for 2yrs after of Some relationship.



Proven Return on Investment as Told By Our Customers:



Customer Feedback



Accurate **WATER METERING** can mean thousands of dollars in reclaimed revenue. Portalogic helped one client reclaim thousands of \$ in revenue per month:

"40,000 gallons were manually recorded by haulers on a station clipboard; Actual total usage for that month was 1.8 million gallons."



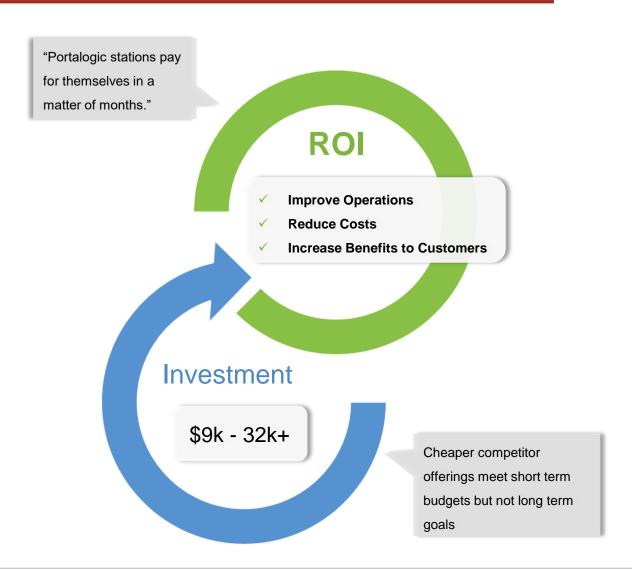
Automated **RECORD KEEPING & INVOICING** means less time spent managing customer transactions.

"By using Portapay, 20-40% of customers will switch to online payments, reducing our staff's effort to manually collect and exchange \$18,750 in guarters (937lbs!) every month."



MAINTENANCE & OPERATIONAL OVERSIGHT is enabled via remote monitoring and real-time response;

"Billing and collections went uninterrupted during COVID due to our self managing system, even with buildings and offices closed. "



Frequently Asked Questions



Are there any additional licensing costs or fees?

• We try to keep things simple – by purchasing any FS you receive: the station, software, one year parts warranty, and two years support (for both the station and software). There are no additional licensing costs or fees for Portalogic software.

M How does the software work and what do we need to set it up?

- If you are interested in previewing our software, we can host a demo for you and your team free of charge.
- Software installation and a remote training session is included with every purchase. Trainings which require travelling to the customer site will be billed at cost.
- An internet connection (hard wired or via a cellular modem) is highly recommended at the physical FS site. Additional operating system and network requirements can be provided upon request. See page 11 for more details.

Market How do I set up user accounts?

• Our support team will assist you with migrating your existing customers to the new system. Training will also be provided so that software admin can easily create new user accounts.

M How do I use the software to charge clients and complete sales?

- When using a payment terminal directly at the FS site (credit/debit/coin) payment will be processed automatically
- When only entering access code and PIN into station transaction details are captured via software in real time. Station admin can then utilize the 'customer statements' functionality to generate a complete invoice to assist in billing customers.
- When using 'Portapay' functionality customers preload funds to their account. Funds are automatically applied at the time of the transaction.

Mhat is the difference between 'Cloud Hosting' and local software installation?

• We recommend the Cloud Hosting option for software installation as it streamlines future support efforts and enables our team to more quickly address IT issues. Cloud Hosting is an additional cost of \$600/year. Local software installation is included, but will require us to work with your site's IT team in order to gain access to the system.

My site has specific requirements not included in your standard models, can FS models be customized?

• All FS models are customizable and can be built to facilitate multiple payment options, function under extreme temperatures, and be configured to fit infrastructure needs (fill point location, size, type, etc).

Setting up your Internet Connection – Recommended Options APRODUCT OF ELEMECH, INC.



Cloud Hosted Software		Cost
	Hard-wired internet connection to FS	\$600/yr + Install by Owner
	Cellular Modem in FS	\$875 to supply Cellular Modem + Sim Card & monthly data cost covered by Owner
Locally Hosted Software		Cost
PC	Hard-wired connection from Local PC to FS	Install by Owner
PC ((a)) ((a)) FS	Wifi antennas from Local PC to FS	Antennas + Install by Owner
PC	Hard wired internet at FS site w/ VPN tunnel to Local PC	Install by Owner

FS-20 Installation Examples





FS-20 - Faribault, MN

- Keypad and RFID user access
- RFID cards provided
- Credit/Debit Card Reader
- Receipt Printer
- 2" Bottom/Side Fill Point



FS-20 - Austin, MN

- Account Number & PIN user access
- 2" Overhead Fill Arm



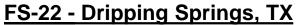
FS-20 - Valparaiso, IN

- Account Number & PIN user access
- Credit/Debit Card Reader
- Bill Acceptor
- Portapay Online Payments
- 2" Bottom/Side Fill Point

FS-22 Installation Examples







- Account Number & PIN user access
- Receipt Printer
- 3" Flanged Connection



FS-22 - Gail, TX

- Account Number & PIN user access
- 2" Overhead Fill Arm
- Automatic Drain



FS-22 - Port Orchard, WA

- Account Number & PIN user access
- 3" Side Outlet
- 304 Stainless Steel Sunshield

FS-63 Installation Examples





FS-63 - Little Rock Creek, CA

- Account Number & PIN user access
- 304 Stainless Steel
- Drain Solenoid
- 3" Side Fill Line
- Wifi Communication Antennas



FS-63 - Wauwatosa, WI

- Account Number & PIN user access
- 316 Stainless Steel
- Cold Climate Package Enclosed Heater, Thermostat
- Low temperature alarm and email indication
- Interior and exterior LED lights
- 3" Side Fill Line



FS-63 in Newtown, PA

- Account Number & PIN user access
- Credit Card Reader
- Cold Climate Package Enclosed Heater, Thermostat, Fan
- 3" Side Fill Line
- Cellular Modem



FS-72 Installation Examples







- Account Number & PIN user access
- Credit/Debit Card Reader
- 3" Piping with Side and Top Filling with 2.5" Reducers
- Warm Climate Package Ventialtion



FS-72 in Napa, CA

- Account Number & PIN user access
- (2) Solenoid actuated valves for dual outlets
- 3" and 4" Side Fill Line
- Cellular Modem, Cloud Hosted
- Enclosure Mounted Solar Panels



FS-72 - North Liberty, IN

- Account Number & PIN user access
- Credit/Debit Card Reader
- Cold Climate Package Enclosed Heater, Insulation, Drain Solenoid
- 3" Side Fill Line
- Wifi Communication Antennas

CONTACT US

EleMech, Inc,

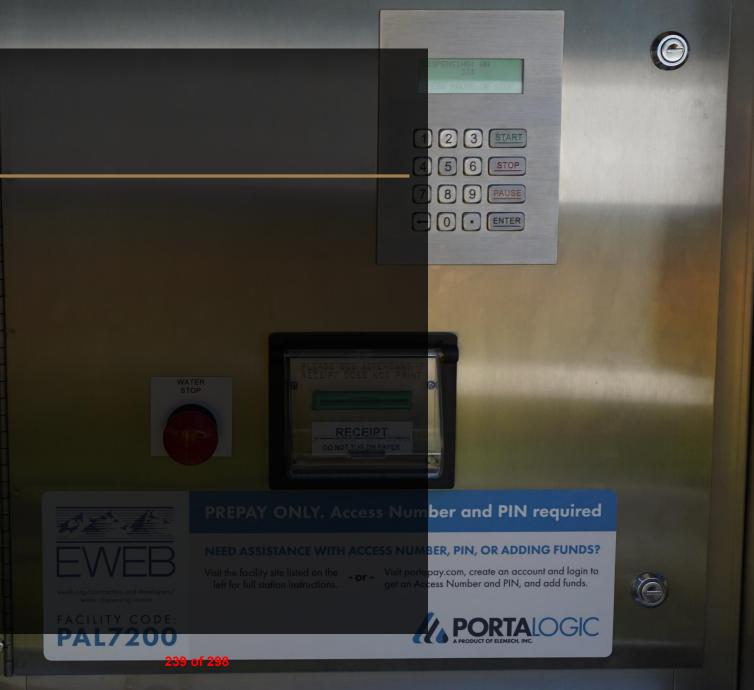
- 2275 White Oak Circle
- Aurora, IL 60502

Phone: 630.499.7080

Fax: 630.499.7760

Hours:

- Monday-Friday
- 8:00am 4:30pm CST



CAPITAL IMPROVEMENT PLAN

Name of Project: Water Fill Station

Fiscal Year project to begin: 2021-2022

Estimated fiscal year to be completed: 2021-2022

Estimated Total Project cost*: \$60,000 (Cost Estimation Worksheet on reverse)

Revenues/Grants to off-set Costs: None

(Details listed on reverse)

Cost of project to the City: \$60,000

Fund(s) used to pay for this project: Water Operating Revenue (602-23-62-5673-870)-\$60,000

Description of project: A water fill station will be installed at the street department for all contractors and departments to use while keeping track of gallons used and billing options.

Justification for project: Currently the fire hydrant at the street department is being used as the city's water fill station. Contractors and citizens use this while employees are not around and get away with free water by not documenting it. Contractors are constantly tightening the fire hydrant to tight and breaking the hydrant causing us to repair and pay for the expenses.

Capital Improvement Cost Estimation Worksheet

Land/Easements	\$ -
Permits - DNR	<u> </u>
Project Construction:	45,113.00
Engineering	8,120.34
15% Contingency	6,766.95
Total Project Cost:	60,000

Revenues/Grant Details:		

(Please attach any supporting documentation to the request.)



MEMORANDUM

TO: City Manager and City Council

FROM: Daniel Ortiz-Hernandez, City Manager

Biridiana Bishop, Assistant City Manager

DATE: January 17, 2022

RE: Authorization to Apply for the Iowa Economic Development Authority

Downtown Housing Grant to Build Apartment Units Above Existing Commercial Space at 637 2nd Street and Enter into a Development Agreement with Property

Owner

SUMMARY: The Iowa Economic Development Authority (IEDA) was directed to establish a downtown housing grant to provide funding for cities with populations under 30,000 to create new downtown housing units. Cities must be the lead applicant on these grant opportunities. Wright Capital, LLC (the developer) contacted the city late December 2021 requesting that the city support a project application to build two (2) bedroom apartments above the existing commercial space at 637 2nd Street by being the lead applicant of the grant opportunity.

PREVIOUS COUNCIL ACTION: N/A

BACKGROUND/DISCUSSION: The IEDA Downtown Housing Grant is a new grant that stemmed from the American Rescue Plan Act money received by IEDA and allocated towards housing. Of the \$100 million that went towards housing, \$20 million will go towards this program. This may be the only year the grant is available.

The grant's goal is to establish new downtown housing units in communities serving a population less than 30,000. The project applied for can include one building per community or two adjacent buildings with same ownership. Webster City is an eligible applicant for this grant. The grant requires a 25% local cash match that may come directly from the developer. Project expenses can include:

- Upper floor rehabilitation for housing
- o Structural stabilization of historic downtown buildings
- o Exterior building improvements relating to the housing project
- o Code and accessibility improvements for apartments
- Exterior building amenities that directly complement the housing project (e.g. patios, tenant parking, etc.)
- Residential units must have some interior amenity component (e.g. rooftop patios, laundry, LED lighting, High Efficiency HVAC, etc.)

Mr. Jeremy Wright with Wright Capital, LLC approached the city about this opportunity late December 2021. Staff researched the opportunity and obtained more information from Mr. Wright. It was determined that his project is an eligible project. Mr. Wright has confirmed he will contribute the 25% local cash match required for this program. The only support he is requesting from the city comes in the form of administrative support to complete/submit the application and required reporting to IEDA if awarded.

The deadline for the grant is January 31, 2022 and successful applicants will receive awards on or around April 1, 2022. The developer will have 24 months to complete the project and there is no Davis Bacon requirement. Mr. Wright has supplied most of the necessary information to complete the grant application and will continue to work with staff in providing information and exhibits needed for the application. Below is the project description and the proposed budget for the project:

Project Description

The project will build out two (2) bedroom apartments above the existing commercial space at 637 2nd St. The space was previously a shuffle board establishment but has been vacant since at least 2009. The two new apartments will be separated by a fire wall and exit into a shared corridor which is also shared by the two existing apartments to the west also owned by Wright Capital, LLC. This corridor exits out onto 2nd street and the alley to the north via an existing wood exterior stair. These existing apartments sit above an existing commercial space that will soon be a nutritional store. A diagram of the proposed project is attached to this report for reference.

The budget for the project represents a full build out of both apartments including stud walls, drywall, new plumbing, HVAC & electrical systems. The developer plans to build the apartment out with medium grade finishes using luxury vinyl plank flooring throughout and having solid surface countertops. They will also have suspending ceilings in the apartments below the existing plaster ceiling. The future residents will have access to an onsite laundry room and the developer will also be replacing the flooring in the existing corridor. Lastly, intends to restore the brick on the front façade facing 2nd St and reconstruct the rear exterior exit stair and painting of the exterior wall at this location.

Budget

The total budget for the project is \$263,499.30, including exterior work needed. The city may request up to \$300,000 for the project. The city would apply for \$197,624.47 to complete this project. The developer will provide the 25% match requirement of \$65,874.83. The city will provide in-kind administrative support to complete the grant application and reporting requirements if successfully awarded.

A development agreement will be drafted for the Council's consideration at time of award. This will be similar in nature to the development agreement with LIFT-WC for the Elks Building Catalyst Grant, with the exception of the financial contribution.

			Itemized Cost (\$)	Total Cost (\$)
Area	Items	Quantity	Estimated	Estimated r
Apartments	Stud Walls	3,860	\$2.50	\$9,650.00
Apartments	Drywall	5,528	\$1.30	\$7,186.40
Apartments	Painting	5,528	\$1.00	\$5,528.00
Apartments	Ceiling	1,856	\$2.50	\$4,640.00
Apartments	Flooring	1,856	\$4.50	\$8,352.00
Apartments	Flooring - Hall	400	\$4.00	\$1,600.00
Apartments	Painting - Hall	5,528	\$0.75	\$4,146.00
Apartments	Doors	12	\$250.00	\$3,000.00
Apartments	Cabinets	40	\$90.00	\$3,600.00
Apartments	Countertops	80	\$50.00	\$4,000.00
Apartments	Accessories	2	\$1,200.00	\$2,400.00
Apartments	Electrical	2	\$18,000.00	\$36,000.00
Apartments	HVAC - Apartments	2	\$23,495.00	\$46,990.00
Apartments	Plumbing - Apartments	2	\$17,378.50	\$34,757.00
Exterior	Exterior Stairs	1	\$13,000.00	\$13,000.00
Exterior	Exterior Brick Remediation	1	\$15,000.00	\$15,000.00
Exterior	Exterior Paint	1	\$2,000.00	\$2,000.00
Apartments	Management	1	10%	\$20,984.94
Apartments	Dumpsters & General Conditions	1	3%	\$6,295.48
		0	\$0.00	\$0.00
	Subtotal		\$90,480.18	\$229,129.82
	Unexpected Costs (add 15%)		\$13,572.03	\$34,369.47
	Total		\$104,052.21	\$263,499.30

In 2019, the city finalized the Downtown Webster City Strategic Plan. This project aligns with the goals established in the plan. More specifically, the project would achieve the following objectives outlined in the plan:

- Decrease the number of vacant commercial spaces
- Encourage downtown living
- Improve the condition of downtown buildings

In addition to falling in line with the City's Downtown Strategic Plan, the proposed project also aligns with the City's Comprehensive Plan goals and objectives. The proposed project meets the objective to expand downtown housing opportunities by converting upper-level space into residential units. The expansion of mixed-use development is also one of the objectives outlined for the downtown in the City's Comprehensive Plan.

Attached for your review is a draft of the application and the documents provided by Wright Capital, LLC. Staff is requesting authorization from the City Council to provide administrative support and submit the Downtown Housing Grant application for the addition of two (2) bedroom apartments at 637 2nd Street.

FINANCIAL IMPLICATIONS: The City will not contribute towards the required 25% local match. The developer will contribute the required 25% local match. The city will provide the administrative support needed to complete the grant application and act as the lead agency. Staff does not anticipate spending more than 5 hours to complete the grant application.

RECOMMENDATION: Recommend City Council authorize staff to submit application.

RESOLUTION NO. 2022 - xxx

RESOLUTION AUTHORIZING THE ASSISTANT CITY MANAGER TO SUBMIT AN APPLICATION TO THE IOWA ECONOMIC DEVELOPMENT AUTHORITY DOWNTOWN HOUSING GRANT PROGRAM FOR THE DEVELOPMENT OF 2 TWO BEDROOM APARTMENTS AT 637 2ND STREET, WEBSTER CITY, IOWA

WHEREAS, the rehabilitation and preservation of the downtown is a priority for the City of Webster City; and

WHEREAS, the City of Webster City has outlined goals and objectives to encourage downtown living and improve the condition of downtown buildings; and

WHEREAS, the rehabilitation of 637 2nd Street to include 2 two-bedroom apartments in the upper floor is viewed as a catalyst for further downtown revitalization; and

WHEREAS, the City of Webster City wishes to continue its support of the efforts to improve the conditions of buildings in downtown and increase housing opportunities; and

WHEREAS, Wright Capital, LLC will contribute the 25% local cash match required for the application; and

NOW THEREFORE BE IT RESOLVED, by the City Council of the City of Webster City, Iowa as follows:

SECTION 1: Authorizes the Assistant City Manager to submit an application to the Iowa Economic Development Authority Downtown Housing Grant Program for the rehabilitation of 637 2nd Street to include 2 two-bedroom apartments in the upper floor.

SECTION 2: Authorizes the administrative support needed to complete the grant application and required reporting if awarded the grant.

Passed and adopted this 17th day of January, 2022.

EST:	hn Hawkins, Mayor
1.	

TEAM

JEREMY WRIGHT

President

E: jwright@wrightpm.co

P: (515)-329-0247



Experience

As President of Wright Capital, Jeremy is in charge of finding, analyzing and negotiating purchase of new properties and occupying them with qualified residents. Wright Capital is currently focused on value add, buy and hold properties mainly in the Webster City, Hampton and Eagle Grove area and has been involved in the area since 2017.

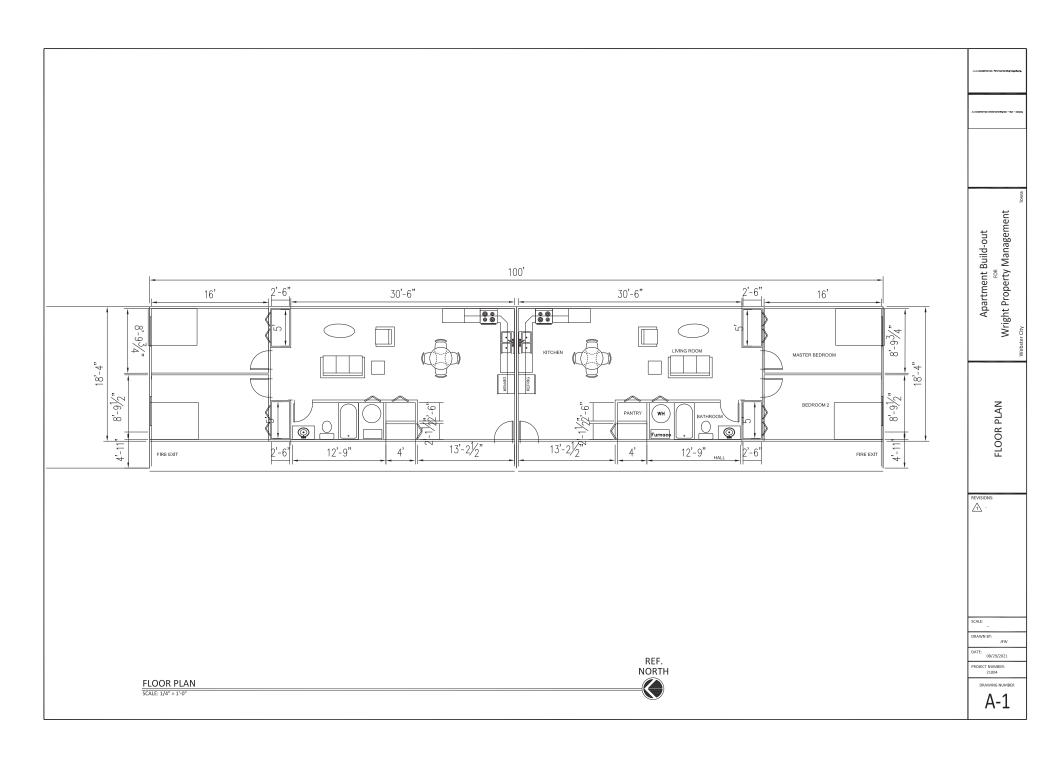
In addition to his experience in Real Estate, Jeremy runs a construction management and consulting firm which serves mid-sized developers on commercial and multi-family projects. This additional expertise gives Jeremy the tools to understand construction costs and successfully manage the rehabilitation of Wright Capital's own properties.

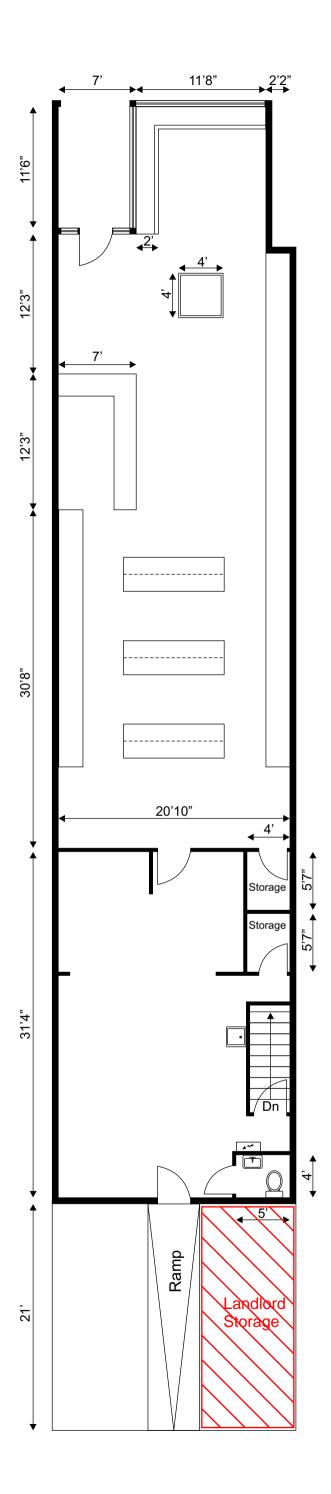
Portfolio

- Properties: 42 units (14 more under contract in Webster City)
- Residential Rebab Projects completed: 6 (4 currently in progress)
- Value of Construction completed in Jeremy's consulting: \$700M

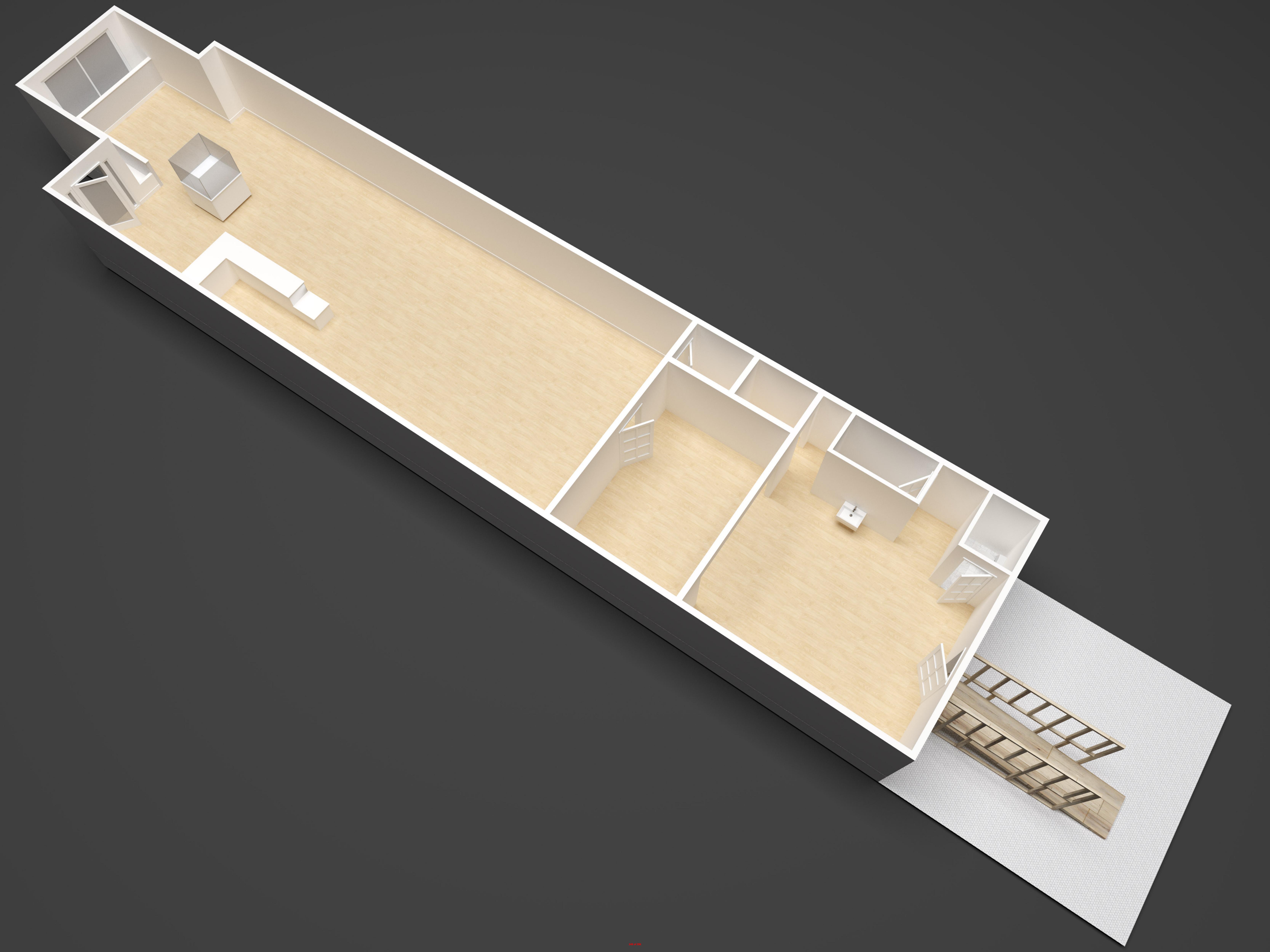
References:

- Kurt Thielen (641) 430-3659
- o Deb Vance (515) 689-3715
- Bob Torkelson (515) 293-0078
- Chad Tweeten (515) 851-0536
- Dani Eistrager (515) 603-6400







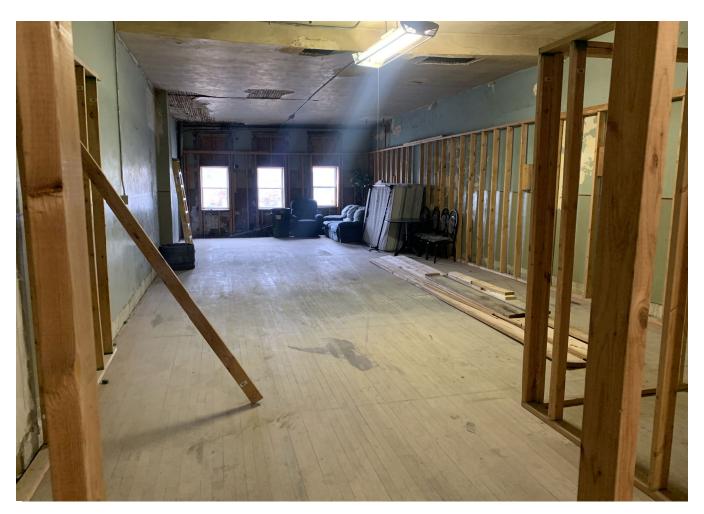








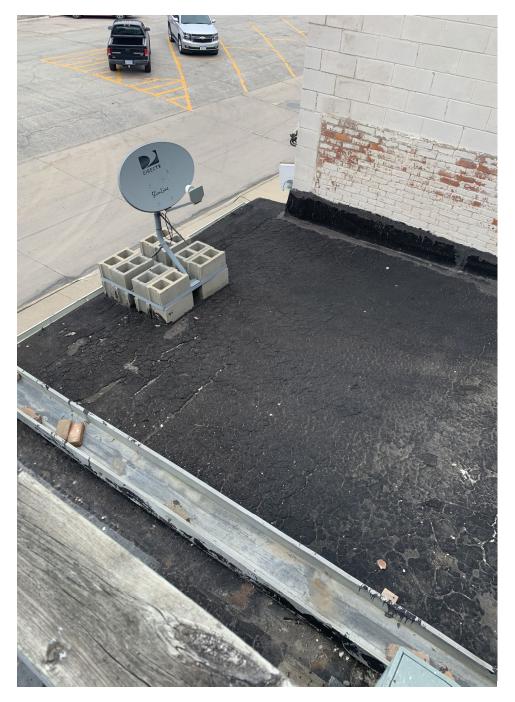


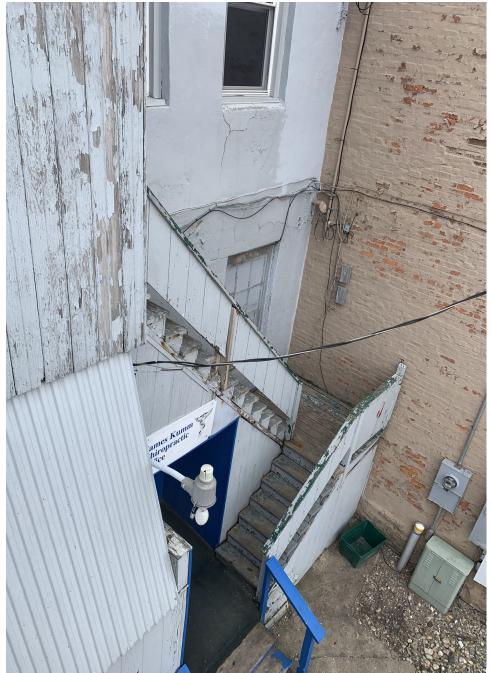


















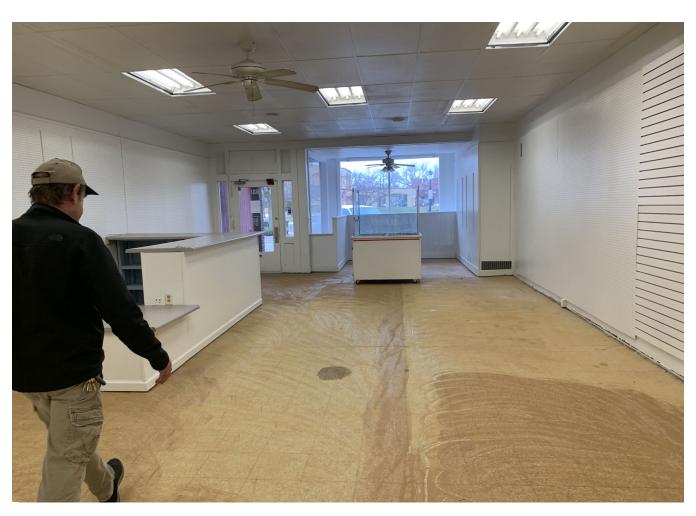






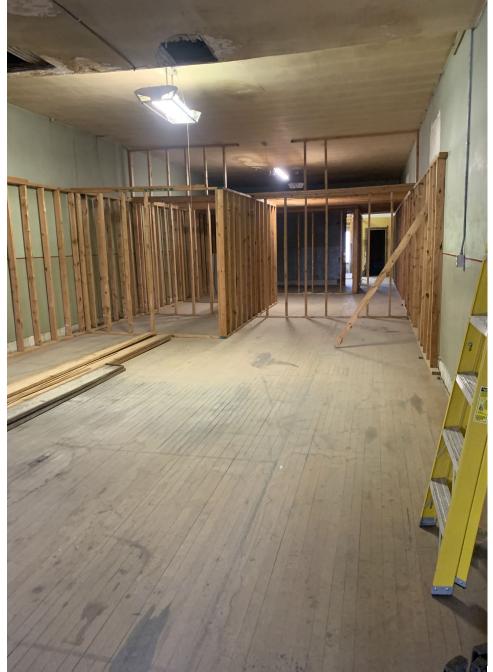














MEMORANDUM

TO: Mayor and City Council

FROM: Daniel Ortiz-Hernandez, City Manager

Biridiana Bishop, Assistant City Manager

Dodie Wolfgram, Finance Director

DATE: January 17, 2022

RE: Authorization to Sign and Execute Engagement Letter with PFM Financial Advisors,

LLC

SUMMARY: On January 3, 2022, the City Council approved the engagement letter with PFM Financial Advisors, LLC for municipal advisor services needed to identify a sustainable financing mechanism to fund the construction of the New Wastewater Treatment Plant. Staff reviewed additional services offered by PFM Financial Advisors, LLC and would like to retain their professional financial advisement services to provide financial planning services and develop planning models for the City.

PREVIOUS COUNCIL ACTION: PFM Financial Advisors, LLC engagement letter for Municipal Advisor services needed for Wastewater Treatment Plant construction approved on January 3, 2022.

BACKGROUND/DISCUSSION:

When City staff was performing reference checks, the City of Adel shared about their experience utilizing PFM for construction projects but also noted that PFM Financial Advisors provided great support during budget planning and capital improvement planning processes on an annual basis.

Because PFM is an independent, non-broker dealer financial advisor and does not engage in the underwriting or trading of financial products or securities, there is no potential or perceived conflict of interest in providing financial advice to the City. The City Manager, Finance Director and Assistant City Manager met with PFM Financial Advisors to discuss annual and long-term financial planning services and the development of planning models for each of the City's fund. PFM will perform a comprehensive review of the city's financial position, debt structure and planned projects to provide financial advice on how to optimize the city's current financial position. They will develop and maintain several financial and capital planning models including: debt service tax analysis, general obligation debt capacity, senate file 295 valuation projection model, full valuation and taxable valuation analysis model, individual tax increment urban renewal plan cashflow models, composite tax increment urban renewal plan cashflow model, utility enterprise fund and capital, Local Option Sales Tax fund, and capital fund analysis.

The services offered by PFM will supplement the Finance Director and the department's work by streamlining financial forecasts. PFM creates and maintains planning models of all city funds. These models are updated on an annual basis and as needed throughout the fiscal year. PFM will also assist the city with annual TIF certifications. The services being offered are in addition to the municipal advisor services requested to assist with securing funding for the construction of the Wastewater Treatment Plant project.

The engagement letter is attached to this staff report for your review and has been reviewed by our City Attorney. City staff is requesting authorization for the City Manager to sign and execute engagement letter with PFM Financial Advisors, LLC.

FINANCIAL IMPLICATIONS:

PFM will be paid \$5,000 for the services rendered through June 30, 2022. The total amount paid to PFM thereafter will be \$10,000. In addition to the flat fees, PFM will be reimbursed for reasonable out of pocket expenses such as travel, meals, lodging, printing, telephone, and postage. When PFM is engaged for special projects, they will negotiate this fee with staff before proceeding with work.

RECOMMENDATION:

Recommend City Council approve.

RESOLUTION NO. 2022 –

RESOLUTION AUTHORIZING THE CITY MANAGER TO SIGN AND EXECUTE ENGAGEMENT LETTER WITH PFM FINANCIAL ADVISORS, LLC

WHEREAS, the City of Webster City is in need of long term financial planning advice; and

WHEREAS, the City of Webster City requires assistance in the financial planning associated with funding various capital improvement projects; and

WHEREAS, the City of Webster City wishes to contract with PFM Financial Advisors, LLC to provide financial advisor services; and

WHEREAS, the services provided are described in the agreement attached as Exhibit "A"; and

WHEREAS, said agreement shall be governed by and construed in accordance with the laws of the State of lowa; and

WHEREAS, PFM Financial Advisors, LLC and the City of Webster City each acknowledge that each party and their respective legal counsel have reviewed the agreement; and

NOW THEREFORE BE IT RESOLVED, by the City Council of the City of Webster City, Iowa as follows:

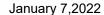
SECTION 1: Authorizes the City Manager to sign and execute the engagement letter between the City of Webster City and PFM Financial Advisors, LLC

Passed and adopted this 17th day of January, 2022.

	John Hawkins, Mayo
ITEST:	

Exhibit "A"

PFM ENGAGEMENT LETTER





Biridiana Bishop Assistant City Manager 400 2nd Street Webster City, IA 50595

Dear Biridiana.

The purpose of this letter (this "Engagement Letter") is to confirm our agreement that PFM Financial Advisors LLC ("PFM") will act as financial advisor to the City of Webster City, Iowa (the "Client"). PFM will provide, upon request of Client, financial planning services and development of planning models, as applicable and set forth in Exhibit A to this Engagement Letter. Most tasks requested by Client will not require all services provided for in Exhibit A and as such the specific scope of services for such task shall be limited to just those services required to complete the task.

PFM is a registered municipal advisor with the Securities and Exchange Commission (the "SEC") and the Municipal Securities Rulemaking Board (the "MSRB"), pursuant to the Securities Exchange Act of 1934 Rule 15Ba1-2. If Client has designated PFM as its independent registered municipal advisor ("IRMA") for purposes of SEC Rule 15Ba1-1(d)(3)(vi) (the "IRMA exemption"), then services provided pursuant to such designation shall be the services described in Exhibit A hereto, subject to any limitations described thereon. PFM shall not be responsible for, or have liability in connection with, verifying that PFM is independent from any other party seeking to rely on the IRMA exemption (as such independent status is required pursuant to the IRMA exemption, as interpreted from time to time by the SEC). Client acknowledges and agrees that any reference to PFM, its personnel and its role as IRMA, including in the written representation of Client required under SEC Rule 15Ba1-1(d)(3)(vi)(B) shall be subject to prior approval by PFM. Client further agrees not to represent that PFM is Client's IRMA with respect to any aspect of a municipal securities issuance or municipal financial product, outside of the scope of services without PFM's prior written consent.

MSRB Rule G-42 requires that municipal advisors make written disclosures to its clients of all material conflicts of interest and certain legal or disciplinary events and certain regulatory requirements. Such disclosures are provided in PFM's disclosure statement delivered to Client together with this agreement.

PFM's services will commence as soon as practicable after the receipt of this Engagement Letter by Client and a request by Client for such service. Any material changes in or additions to the scope of services described in Exhibit A shall be promptly reflected in a written supplement or amendment to this Engagement Letter. Services provided by PFM which are not included in the scope of services set forth in Exhibit A of this agreement shall be completed as agreed in writing in advance between Client and PFM. Upon request of Client, PFM or an affiliate of PFM may agree to additional services to be provided by PFM or an affiliate of PFM, by a separate agreement between Client and PFM or its respective affiliate.

For the services described in $\underline{\text{Exhibit A}}$, PFM's professional fees will be paid as provided in $\underline{\text{Exhibit B}}$. In addition to fees for services, PFM will be reimbursed for necessary, reasonable, and documented out-of-pocket expenses, as outlined in $\underline{\text{Exhibit B}}$, which are incurred by PFM. Upon request of Client, documentation of such expenses will be provided.



801 Grand Suite 3300 Des Moines, IA 50309 515.243.2600

pfm.com



This Engagement Letter shall remain in effect unless canceled in writing by either party upon thirty (30) days written notice to the other party. PFM shall not assign any interest in this Engagement Letter or subcontract any of the work performed under this Engagement Letter without the prior written consent of Client; provided that upon notice to Client, PFM may assign this Engagement Letter or any interests hereunder to a municipal advisor entity registered with the SEC that directly or indirectly controls, is controlled by, or is under common control with, PFM.

All information, data, reports, and records ("Data") in the possession of Client or any third party necessary for carrying out any services to be performed under this Engagement Letter shall be furnished to PFM and Client shall, and shall cause its agent(s) to, cooperate with PFM in its conduct of reasonable due diligence in performing the services. To the extent Client requests that PFM provide advice with regard to any recommendation made by a third party, Client will provide to PFM written direction to do so as well as any Data it has received from such third party relating to its recommendation. Client acknowledges and agrees that while PFM is relying on the Data in connection with its provision of the services under this agreement, PFM makes no representation with respect to and shall not be responsible for the accuracy or completeness of such Data.

All notices given under this Engagement Letter will be in writing, sent by email or registered United States mail, with return receipt requested, addressed to the party for whom it is intended, at the addresses on the first page of this Engagement Letter.

All materials, except functioning or dynamic financial models, prepared by PFM pursuant exclusively to this Engagement Letter will be the property of Client. Subject to the preceding exception, upon termination of this Engagement Letter, PFM will deliver to Client copies of any and all material pertaining to this Engagement Letter.

The Des Moines office of PFM will provide the services set forth in this Engagement Letter. PFM may, from time to time, supplement or otherwise amend team members. Client has the right to request, for any reason, PFM to replace any member of the advisory staff. Should Client make such a request, PFM will promptly suggest a substitute for approval by Client.

PFM will maintain insurance coverage with policy limits not less than as stated in Except to the extent caused by willful misconduct, bad faith, gross negligence or reckless disregard of obligations or duties under this Engagement Letter on the part of PFM or any of its associated persons, neither PFM nor any of its associated persons shall have liability to any person for any act or omission in connection with performance of its services hereunder, or for any error of judgment or mistake of law, or for any loss arising out of any issuance of municipal securities, any municipal financial product or any other financial product or investment, or for any financial or other damages resulting from Client's election to act or not to act, as the case may be, contrary to or, absent negligence on the part of PFM or any of its associated persons, upon any advice or recommendation provided by PFM to Client.

PFM, its employees, officers and representatives at all times will be independent contractors and will not be deemed to be employees, agents, partners, servants and/or joint venturers of Client by virtue of this Engagement Letter or any actions or services rendered under this Engagement Letter.



This Engagement Letter represents the entire agreement between Client and PFM and may not be amended or modified except in writing signed by PFM.

Please have an authorized official of Client acknowledge receipt of this Engagement Letter and respond to us to acknowledge the terms of this engagement.

SUBMITTED BY: PEW FINANCIAL ADVISORS	LLC	
Signature: Bunet	Signatu	re: Swanne Derlack
Name: Jon Burmeister	Name:	Susanne Gerlach
Title: Managing Director	Title:	Director
Date: <u>01-07-2022</u>	Title:	01-07-2022
APPROVED BY: WEBSTER CITY, IOWA		
Signature:		
Name:		
Title:		
Date:		



EXHIBIT A SCOPE OF SERVICES

PFM shall provide, upon request of Client, municipal advisory services related to the financial planning and development of planning models, examples of which, not intended to be exclusive, are set forth as follows:

- Review of Client's audited financial statements.
- Review current and projected financial status and capacity of Client.
- Identification and determination of Client's existing taxable valuation.
- Review current debt structure, identifying strengths and weaknesses of structure so that future debt issues can be designed to optimize ability to finance future capital needs.
 - This will include, but is not limited to, reviewing existing debt for the possibility of refunding that debt to provide Client with savings.
- Review capital improvement plan and review funding sources for the capital projects.
- Development and preparation of several financial and capital planning models:
 - Debt Service Tax Analysis planning models
 - General Obligation Debt Capacity planning models
 - Senate File 295 valuation projection model
 - Full Valuation and Taxable Valuation Analysis model
 - o Individual Tax Increment Urban Renewal Plan cashflow models
 - Composite Tax Increment Urban Renewal Plan cashflow model (where applicable)
 - Review, analyze and provide Tax Increment Urban Renewal Plan cashflow models for developer proposals
 - Sewer Enterprise Fund financial and capital planning model
 - Water Enterprise Fund financial and capital planning model
 - Storm Water Enterprise Fund financial and capital planning model (should the Client request assistance in creating a new storm water enterprise)
 - o Electric Enterprise Fund financial and capital planning model
 - Local Option Sales Tax (LOST) Fund financial and capital planning model
 - Capital funding analysis (including the review of the existing capital improvement fund)
- Assist Client with annual TIF certification.
- Development and preparation of several financial and capital planning models:



- Develop financial options analyses (using financial and capital planning models listed above):
 - Analysis of the existing financial arrangements
 - Analyze debt capacity
 - Identify and analyze financing alternatives and debt structuring options
 - o Develop scenarios
 - Analyze and compare to objectives/constraints
 - Evaluation of alternative security structures
 - Evaluation of alternative funding and financing approaches
 - Sensitivity analysis
- Assist Client with the development of Client's financial plan by assessing capital needs, identifying potential revenue sources, analyze financing alternatives such as pay-as-you-go, lease/purchasing, short-term vs. long-term financings, assessments, user fees, impact fees, developer contributions, public/private projects, and grants and provide analysis of each alternative as required as to the budgetary and financial impact.
- Develop preliminary financial plan objectives:
 - Review and revise with staff
 - Presentation and review with City Council
 - Assist with financial plan review and approval (as appropriate)
- Attend meetings with Client's staff, consultants and other professionals.
- Assist Client in preparing financial presentations for public hearings and/or referendums.



EXHIBIT B COMPENSATION FOR SERVICES

1. Retainer

For financial planning services and development of planning models, PFM shall receive an annual fee in the amount of \$10,000 ("Retainer") for each fiscal year, payable upon invoice. PFM shall invoice on or around July 1 of each fiscal year for services provided through June 30 of the prior fiscal year.

For FY 2021-22, PFM shall provide an invoice on or around July 1, 2022 in the amount of \$5,000 for services provide through June 30, 2022.

For FY 2022-23 and thereafter, PFM shall provide an invoice on or around July 1 of each year in the amount of \$10,000 for services provide July 1 through June 30 for the prior fiscal year.

The Retainer shall be reviewed and revised only upon mutual agreement.

2. Hourly Project Fees (Non-Transaction Related)

In the event Client requests that PFM perform significant special projects, fees will be negotiated in advance of the project. Fees will be generally based upon the following hourly rates for the indicated levels of experience or their equivalents.

Experience Level	Hourly Rate	
Managing Director	\$250.00	
Director	\$225.00	
Senior Managing Consultant	\$200.00	
Senior Analyst	\$180.00	
Analyst	\$150.00	
Associate	\$125.00	

3. Reimbursable Expenses

In addition to fees for services, PFM will be reimbursed for necessary, reasonable, and documented out-of-pocket expenses incurred, including travel, meals, lodging, printing, telephone, postage and other ordinary costs which are incurred by PFM. Appropriate documentation can be provided.



EXHIBIT C INSURANCE STATEMENT

PFM has a complete insurance program, including property, casualty, general liability, automobile liability and workers compensation. PFM maintains professional liability and fidelity bond coverages which total \$5 million and \$5 million single loss/ \$10 million aggregate, respectively. PFM also carries a \$5 million cyber liability policy.

Our Professional Liability policy is a "claims made" policy and our General Liability policy claims would be made by occurrence.

1. Deductibles/SIR:

Automobile \$100 comprehensive & \$1,000 collision Cyber Liability \$100,000 General Liability \$0 Professional Liability (E&O) \$200,000 Financial Institution Bond \$50,000

2. Insurance Company & AM Best Rating

Professional Liability (E&O)	_Lloyds of London; (A; Stable)
• • • • • • • • • • • • • • • • • • • •	AXIS Surplus Insurance Company; (A; Stable)
Financial Institution Bond	Berkley Regional Insurance Company; (A+; Stable)
Cyber Liability	Greenwich Insurance Company (A+; XV)
General Liability	National Fire Insurance Company of Harford; (A Stable)
Automobile Liability	Continental Insurance Company; (A Stable)
Excess/Umbrella Liability	Continental Insurance Company; (A Stable)
Workers Compensation &	
Employers Liability	Vigilant Insurance Company; (A Stable)

RESOLUTION NO. 2021 – 144

RESOLUTION ESTABLISHING FEES FOR SERVICES BEGINNING JULY 7, 2021

WHEREAS, as a result of various factors, many of the fees of the City of Webster City have increased and it is the desire of the City Council to make the various changes to the fee schedule at one time for the next fiscal year; and,

WHEREAS, many of the fees in this resolution are for internal accounting purposes for equipment and manpower as the City does not loan out the equipment; and,

WHEREAS, fees for usage are listed individually by departments and desired service/equipment will be made by contacting appropriate department.

WHEREAS, the fees in the Recreation section are for use of Fuller Hall and other recreation activities; and,

WHEREAS, all city departments have looked at the fees their department charges and have made the recommended changes as follows:

	Beginning
CEMETERY	7/7/2021
Charges for Interments	
Infant Graves (Newborn to 2 Years Old)	\$330.00
Child/Adult Graves	\$720.00
Burial of Ashes (Cremation Urn)	\$230.00
Burial of Ashes (More than 12" Diameter)	\$465.00
Additional Charges	
Saturday & Holiday Burials	\$195.00
Week day burials departing after 3:00 p.m.	\$135.00
Thaw Grave	\$135.00
Removing monuments for interment	\$65.00
Disinterment's double the cost of regular)	
Charge for Grave Space	
Traditional Grave (5'x10')	\$760.00
Cremation Grave (5'x5')	\$380.00
Monument Permit	\$55.00
Easement (deed) change fee	\$35.00
Charge/mowing cycle of Fosters Baby Addition	\$115.00
Frost Remover & Refill Propane Day+fuel	\$70.00
PET CEMETERY	
Charge for Grave Space	
Approximate Size: 4' x 4	\$155.00
Size might be slightly altered due to concrete	
fill material	

Character International (No. Varidae)	
Charge for Interments (No Vaults)	
Traditional or Cremation	\$105.00
Permanent Monument Permit	\$30.00
All Other or Additional Fees will be same as	
Graceland Cemetery	
Gradulatid Germotory	
POLICE	
False alarm	\$80.00
Vehicle Unlocks	\$25.00
Fingerprinting	\$30.00
Tree disposal site violation (commercial)	\$500.00
Parking Violations	, , , , , , , , , , , , , , , , , , , ,
72 hour 46-214	\$30.00
Parking Prohibited 46-201	\$30.00
No Parking Zone 46-206	\$30.00
No Parking 2am-6am 46-207	\$30.00
2 Hour Parking 46-211	\$30.00
4 Hour Parking 46-212	\$30.00
Snow (Business District) 46-200	\$35.00
Snow (Residential District) 46-244	\$35.00
Other Parking Violations	\$30.00
Animal Impounds	
First Offense	\$65.00
Second Offense	\$100.00
Third or more Offense	\$125.00
Storage at vets (per day)	\$25.00
Pictures & Report Copies	
Photos (reprints) actual costs/whichever greater	\$10.00
Paper Copies per report	\$8.00
Audio/Visual Recordings	\$30.00
Additional CD/DVD or VH S	\$25.00
Off-Road Utility Vehicles & Golf Cart Violations	
First Offense	\$50.00
Second Offense	\$100.00
Third Offense	\$150.00
Speeding Violations	
	Scheduled Fine (not
Speed Over Limit	including Surcharge and Court Cost)
1-5 over	\$30.00
6-10 over	\$55.00
11-15 over	\$105.00
16-20 over	\$120.00
10-20 0Vei	\$135.00 plus \$5.00 for
	each mile in excess of 20
20+ over	mph over speed limit
Other Motor Vehicle Violations	•
Failure to Stop or Failure to Yield	\$135.00
Violating one-way traffic designation	\$135.00
Failure to obey traffic control device	\$135.00
Improper use of lanes	\$135.00
	

ZONING AND INSPECTION		
Zoning Board of Adjustment appeal		\$115.00
Petition for zoning amendment		\$115.00
Zoning Permit in corp. limits+Bldg P	armit	\$55.00
outside corp. limits	GIIIII	\$140.00
Plat fees		φ140.00
Minor subdivision		\$145.00
or Per lot		\$17.00
Major subdivision – preliminary (mini	mum \$100)	Ψ17.00
Preliminary-Minimum	παπι φτου)	\$145.00
Final – Minimum		\$145.00
or Per Lot		\$17.00
Agricultural		\$65.00
Property line adjustment		\$65.00
r roperty line adjustment		ψ00.00
ENCROACHMENT PERMIT FEES		
Temporary (one(1) to three (3) days		\$50.00
Temporary (one (1) week		\$80.00
Temporary (six (6) months)		\$335.00
Temporary (construction)		\$80.00
Permanent		\$80.00
FIRE DEPARTMENT		
Rental Fee Fire Department Training R	loom	
Cost per Hour		\$25.00
Deposit (returned upon inspection)		\$50.00
Fire Reports (insurance requests)		\$10.00
Fire Truck (includes driver)	hr	\$125.00
Heavy Rescue (includes driver)	hr	\$125.00
Burn Ban Violation up to 2 hr		\$300.00
Extrication/Rescue		\$500.00
50 foot section of fire hose	day	\$6.00
Nozzle	day	\$6.00
Hydrant Pack-wrench, valve, adapter	day	\$6.00
Compressed air filling	cylinder	\$13.00
Hazardous Response Fee Schedule		
Haz Mat Cleanup any size (up to 4 per	sonnel)	\$295.70
Extra Response Personnel		\$23.68
Addition Charges		
1.Expended materials		
(foam,containment booms,sand, absor	bent, etc)	
2.Equipment repair and/or cleaning		
(personal protective equipment, hose i	nozzles, apparatus, etc)	
3.Damaged equipment and/or property		
(may include injury to, destruction of, or los	s of natural resources etc)	
4.Other		
(contracted services,contracted equipment	evacuation of people etc)	
5. Billing charge		
PUBLIC GROUNDS		
Out Front Mower 72"	per hr	\$72.00

Riding Mower 30" Snow Blower 48" String Trimmer Tractor with 48" Sidewalk Snow Removal Tractor with Blade Tractor with Brush Tractor with Mower, Boom, Disc, Rotary, Tractor with Post Hole Auger	per hr per hr	\$56.00 \$72.00 \$49.00 \$41.00 \$72.00 \$72.00 \$106.00 \$56.00
STREET DEPARTMENT		
2009 Behnke Trailer (2 employees)		\$165.00
2009 Rockland Grappler Bucket		\$28.00
2006 BG85 STIHL Blower		\$10.00
2007 Jet Machine with truck (2 employee	s)	\$47.00
2006 CAT Skid Loader		\$42.00
1971 LDI Saw Trailer		\$10.00
2012 Tandem Dump Truck		\$78.00
2011 Elgin Crosswind Sweeper		\$100.00
1999 H140 CAT Grader		\$75.00
1987 Snowgo Snow Blower		\$118.00
2005 John Deere 770D Grader		\$75.00
1986 Ingersoll-Rand air comp		\$46.00
2003 CAT Backhoe 420D		\$70.00
2014 Kent Backhoe Hammer		\$87.00
2008 CVP40 CAT Compactor		\$90.00
2017 CAT Payloader		\$72.00
2007 Monroe 12" Plow		\$21.00
2007 John Deere 624J Payloader		\$71.00
2016 Henderson 12" Plow		\$21.00
1999 Int 4700 Dump Truck		\$60.00
1995 Int 4700 Dump Truck		\$60.00
2010 Freightliner M2106 V 2009 Henderson Plow 11" x 36"		\$60.00
2009 Henderson Sander WSH-26711		\$11.00 \$11.00
2003 F250 Ford 4x4		\$11.00 \$22.00
1997 Chevy 2600 Dump Truck		\$23.00 \$60.00
2005 C8500 Chevy Dump Truck		\$60.00
2014 Bonnel Plow		\$11.00
2005 Monroe Salt Spreader		\$11.00
2011 Ford F-350		\$23.00
2017 Ram 3500		\$23.00
2015 Chevy K-3500Truck		\$23.00
2006 T-12DD Tow Master Trailer		\$11.00
2000 Lift Group Balderson		Not For Rent
2008 Greco Paint Machine 5900		\$15.00
2004 Aluma Ltd Trailer		\$11.00
2007 Hyd. Shoring, sheets, rams		\$51.00
1990 Aluma LTD Shoring Trailer		\$11.00
1989 Locator Metal Detector		\$11.00
1995 Locator Metal Detector		\$11.00
		Ψσο

2002 Efficiency HS 68 New shoring	\$50/hr\$300/da	а
2005 Aluma LTD Trailer	\$11.00	
1992 Wacker Tamper	\$11.00	
2007 Stihl TS-800 Pipe Saw	\$11.00	
2000 Olympia Pipe Saw 285TT-7	\$11.00	
2009 Fairmount F-20 Hyd Power Unit	\$16.00	
2009 Fairmount H6245A Hyd Saw	\$16.0	
2009 Fairmount H49334 Trash Pump	\$19.0	
1985 Koshin 3" Diaphragm Pump 120 GX	\$21.0	
2006 Wacker 3" Diaphragm Pump 120GX	\$21.0	
2008 Honda Generator EB 11000	\$21.00 \$16.00	
2000 Mueller Tap Machine B-100	\$21.0	
2000 Forks for Payloader	\$16.0	
2008 7000 Locator	\$21.0	
2002 Bosh Jack Hammer (electric)	\$16.0	
2000 Fire Power Portable Welder 110V	\$31.0	
Skid Loader Trailer	\$11.0	
1998 Target Concrete Saw 18"	\$21.0	
Power Screed Rebuilt 5-1-03	\$16.0	
2001 Echo Hand Blower PB-2100	\$11.0	
2003 Milwaukee Rotary Hammer	\$11.0	
Charge for Curb Box Shut Off	\$11.00 36.00 .5hr	
Charge for Guib Box Ghat On	30.00 .31	ıı
All Water Main Tap fees are Time & Material		
Street Barricades w/frame	\$15.00	day1st7da
	\$29.00	-
Flasher Stand	\$15.00	-
	\$29.00	-
3 Tier High Barricade	\$21.00	-
Ç	\$41.00	-
Traffic Cone	\$13.00	-
	\$25.00	
Portable Sign	\$13.00	-
•	\$25.00	-
One Way Sign		day1st7da
, ,	\$25.00	day/after7
Handicap Sign	\$13.00	day1st7da
1 3	\$25.00	-
Any Misc. Signage	\$13.00	day1st7da
, 3 3	\$25.00	day/after7
Barricade Fencing	\$13.00	day1st7da
g	\$25.00	day/after7
Asphalt Chips, Concrete Chips, Dirt, Ballast,	Not for	,
Roadstone	Sale	
LINE DEPARTMENT		
Skid Loader	\$42.00	
Aerial Bucket Truck	\$72.00	
Boring machine	\$82.00	
Brush Chipper	\$36.00	
Digger Derrick	\$82.00	
Dump truck	20,002	1

Dump truck

\$60.00

Big Trencher	\$51.00
Little Trencher	\$34.00
Vac unit	\$63.00
Trenching (April 1-Oct 31)	\$240.75
Boring (April 1-Oct 31)	\$240.75
Boring -outside City limits - Mobilization fee	\$100.00
Contractor boring	
Boring (April 1 - Oct 31) - Includes labor, equip)+	\$25.00/ft
material at actual cost per ft. no minimum	
Mobilization charge	\$142.00
Boring NOT an Option from Nov 1-March 31	
Primary boring costs	
Three phase service (includes: labor, equipment)+	\$18.00/ft
material at actual cost per ft. no minimum	
Single phase service (includes: labor, equipment)+	\$15.00/ft
material at actual cost per ft. no minimum	
Mobilization fee (outside city limits)	\$157.00
Temporary Service -with existing pole	\$81.00
Temporary Service - with new pole being set	\$300.00

PUBLIC WORKS

Plotter Maps (per linear foot):	
Plotter map without aerials	\$2.65
Plotter map with aerials	\$3.15
Color plots maps fitting on 8 ½" x 11" sheet	\$1.20
Color plots maps fitting on 8 ½" x 14" sheet	\$1.85
Color plots map fitting on 11" x 17" sheet	\$2.25
MEDIA ROOM CHARGES	
Cost of services-Business Hrs(record,live broadcast)1st hour	\$35.00
for each additional half hour	\$18.00
Cost of services- After Hrs (record,live broadcast) first hour	\$50.00
for each additional half hour	\$27.00
Rebroadcast on Channel 117.2	\$20.00
Additional Meetings will incur same expense as first	
meeting for same services	
Copy of Recording:	
DVD	\$15.00
Flashdrive	\$20.00
UTILITY OFFICE	
Delivery slip charge	\$35.00
Reconnection	\$45.00
Reconnection at Pole	\$75.00
Return of funds(check,directpay+deliveryslip	\$25.00
Return of funds (online payments)	\$35.00
Curb box - off/locate	\$35.00
after-hours reconnections - additional equipment	

and labor charges will apply

Replace Frozen-Damaged Meter Additional Charge for damaged meter tampering Meter testing fee Service disconnection Winter-Water Meter Strap-Off Penalty for utility companies that cut, remove or streets, curbs and/or gutters that have been but or paved within:	damage	actual cost actual cost \$25.00 \$30.00 \$30.00
Years 0-5 of city work being completed		\$2.50/sq ft Plus \$2000
Years 6-10 of city work being completed		\$1.25/sq ft Plus \$1000
REQUEST FOR COPIES		
Black & White 1st 2 pages		Free
Black & White each additional single page(s) Black & White double sided after initial page(s)		\$0.40 \$0.50
Color each single page		\$0.50
Color double sided after initial page(s)		\$0.60
LICENSES		ψ0.00
Off-Road Utility Vehicles & Golf Cart license – a	nnually	\$25.00
Garbage & Rubbish Collectors	-	\$100.00
Tree surgeon license		\$60.00
Tree disposal site permit fee (commercial)		\$500.00
RECREATION	Resident	Non-Res
Fuller Hall Adult Fitness Day Pass	\$5.20	\$6.00
Fuller Hall Student-Child Day Pass	\$4.45	\$5.10
Fuller Hall Adult Fitness Punch Card	\$51.75	\$59.50
Fuller Hall Student-Child Fitness Punch Card	\$41.60	\$47.80
Adult Monthly Membership (6 mo min)	\$25.00	\$28.75
Youth Monthly Membership(6 mo min)	\$18.00	\$20.00
Family Monthly Membership(6 mo min)	\$40.00	\$46.00
Family Season Pass (Annual Membership)	\$345.00	\$396.00
Adult Hour Gym Time, Indoor Park Day Pass	\$3.60	\$4.10
Family Night Swim (Entire Family)	\$7.70	\$8.80
Indoor Park for Entire Season	\$42.80 \$2.10	\$49.20 \$2.40
Deep Water Patches (Good for Both Pools) Indoor Swim Pool Rental	\$60.50	\$69.50
Middleton Softball Diamond Rental	\$145.00	\$166.00
Senior Citizen Rental for Weekly Tenant	\$50.75	\$66.00
Senior Citizen Rental-Half Center	\$75.00	\$86.00
Senior Citizen Rental-Entire Center	\$114.00	\$131.00
Fuller Hall Locker Rental (1 Year)	\$42.50	\$48.25
Racquetball Rental	\$0.25	\$0.25
Racquetball Racket Rental	\$1.75	\$1.75
Middleton Softball Diamond Light Usage	\$61.00	\$70.00
Fuller Hall Building Rental	\$208.00	\$238.00
Sampson Room Rental (1 Hour)	\$23.85	\$27.40
Lifeguard Service (1 Hour)	\$23.85	\$27.40
Mulberry Center Church Rental	\$175.00	\$200.00

Park Shelter Reservation (+\$50 Deposit)	\$38.50	\$38.50
Late Night Fuller Hall Rental	\$263.00	\$302.00
Youth Track	\$31.50	\$36.00
Adult Softball League	\$193.00	\$222.00
Adult Volleyball League	\$111.00	\$127.00
Adult Basketball League	\$138.00	\$158.00
Summer Playground	\$36.50	\$41.75
Youth Softball/Baseball Program	\$31.50	\$36.00
Youth Tennis	\$31.00	\$35.00
Tour de Webster Bicycle Ride	\$23.00	\$23.00
Youth Flag Football Program (NFL Affiliated)	\$36.50	\$41.75
Outdoor Pool Youth Daily Admission	\$4.30	\$4.90
Outdoor Pool Adult Daily Admission	\$5.30	\$6.05
Outdoor Pool Youth Pass	\$42.50	\$48.75
Outdoor Pool Adult Pass	\$50.75	\$58.00
Outdoor Pool Family Pass	\$109.50	\$125.75
Outdoor Pool Youth Pass if Fuller Hall	\$21.25	\$24.30
Member	ΨΖ 1.20	Ψ24.50
Outdoor Pool Adult Pass if Fuller Hall	\$25.50	\$29.00
Member	Ψ_0.00	Ψ=0.00
Outdoor Pool Family Pass if Fuller Hall Member	\$54.75	\$62.50
Outdoor Pool Rental	\$275.00	\$315.00
Youth Swim Lessons	\$36.50	\$313.00 \$41.75
	\$73.00	\$83.75
Aquacise Session Aquacise Session if Fuller Hall Member	\$36.50	\$63.75 \$41.75
·	\$30.50	\$36.00
Kids After School Program	\$31.50	\$36.00
Aquatot Swim Program Youth Basketball	•	•
Swim Team	\$31.50	\$36.00
	\$36.50	\$41.75
Towel Service – Daily	\$1.50	\$1.50
Swim Diaper	\$2.00	\$2.00
Racquetball or Wallyball Tournament	\$29.50	\$34.00
Birthday Party Rental	\$73.00	\$84.00
Youth Volleyball Program	\$31.50	\$36.00
Wallyball League	\$71.00	\$81.50
Yoga Class (8 Week Session)	\$41.50	\$47.75
Gym Season Pass (Bball, Tennis, Pickle Ball)	\$71.00	\$81.50

Wellness Discount for Local Governmental Agencies

1-10 Employees - 10% off membership fee

11-20 Employees - 15% off membership fee

21 Plus Employees - 20% off membership fee

Employees who volunteer 8 hours community service

will receive an additional 5% off their membership fee

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Webster City, Iowa that the listed charges/fees are hereby approved and adopted and shall be in effect as of July 7, 2021.

BE IT FURTHER RESOLVED that all other resolutions or parts of resolutions in

conflict with the provisions of this reso	olution are hereby repealed.						
Passed and adopted this 6 th day of July, 2021.							
ATTECT	John Hawkins, Mayor						
ATTEST:							
Karyl K. Bonjour, City Clerk							

WATER UTILITY PRODUCTION SALES & USAGE 2021

	Billing	Month to	Month Billed &	Month	Month	Yr to DateTo	Yr to Date Billed	Yr To Date	Yr To Date
Prod	Month	Distribution	Unbilled	Unaccounted	Unaccounted	Distribution	& Unbilled	Unaccounted	Unaccounted
Mo.	(Due)	System C/F	Usage C/F	For C/F	For %	System C/F	C/F	For C/F	For %
Dec	Jan 2021	3,127,323	2,715,312	412,011	13.17%		2,715,312	412,011	13.17%
Jan	Feb 2021	3,219,028	2,579,526	639,502	19.87%	, ,	5,294,838	1,051,513	16.57%
Feb	Mar 2021	3,055,269	2,643,718	411,551	13.47%	, ,	7,938,556	1,463,064	15.56%
Mar	Apr 2021	3,629,427	2,729,218	900,209	24.80%		10,667,774	2,363,273	18.14%
Apr	May 2021	3,610,311	2,946,865	663,446		16,641,358	13,614,639	3,026,719	18.19%
May	Jun 2021	3,942,640	3,290,418	652,222		20,583,998	16,905,057	3,678,941	17.87%
June	July 2021	4,452,364	3,454,097	998,267		25,036,362	20,359,154	4,677,208	18.68%
July	Aug 2021	4,344,885	3,449,065	895,820		29,381,246	23,823,946	5,557,300	18.19%
Aug	Sep 2021	4,009,347	3,245,918	763,429		33,390,593	27,069,864	6,320,729	18.19%
Sep	Oct 2021	3,556,838	2,803,365	753,473		36,947,431	29,873,229	7,074,202	19.15%
Oct	Nov 2021	3,649,613	2,848,323	801,290		40,597,044	32,721,502	7,875,542	19.40%
Nov	Dec 2021	3,389,069	2,659,842	729,227	21.52%	43,986,113	35,381,344	8,604,769	19.56%
	TOTALS	43,986,114	35,365,667	8,620,447					
	5					Used by City Dep			
	Billings & Usage					i.e. water breaks		Previous	Previous
	By Type of			.		flush.etc.		Year	Year
	Service-C/F	Commercial	Industrial	City Depts.	Residential	Not metered	Total		Produced
	Jan 2021	626,700	436,700	143,200	1,357,600	151,112	2,715,312	2,720,638	3,201,248
	Feb 2021	624,000	362,200	144,000	1,234,000	215,326	2,579,526	2,535,719	3,223,038
	Mar 2021	728,300	365,900	188,000	1,221,100	140,418	2,643,718	2,453,999	3,046,847
	Apr 2021	679,000	426,400	260,800	1,222,600	140,418	2,729,218	2,601,518	3,335,330
	May 2021	869,200	391,700	230,100	1,310,500	145,365	2,946,865	2,787,765	3,234,401
	Jun 2021	976,600	387,600	355,600	1,425,400	145,218	3,290,418	2,963,218	3,452,166
	July 2021	881,900	546,000	327,100	1,567,100	145,365	3,467,465	3,334,266	3,851,738
	Aug 2021	853,100	557,900	353,800	1,538,900	145,365	3,449,065	3,485,065	4,210,402
	Sep 2021	872,400	541,200	264,700	1,422,400	145,218	3,245,918	3,267,618	4,084,876
	Oct 2021	717,800	501,700	237,700	1,200,800	145,365	2,803,365	2,858,614	3,671,996
	Nov 2021	692,100	564,100	265,600	1,196,500	130,023	2,848,323	2,735,818	3,843,444
	Dec 2021	556,000	593,000	155,500	1,343,000	12,342	2,659,842	2,784,808	3,111,415
	TOTALS	9,077,100	5,674,400	2,926,100	16,039,900	1,661,535	35,379,035	34,529,046	42,266,901
	BILLING AMOUNT	Commercial Sales	Industrial Sales	City Depts. Sales	Residential Sales	City Depts Not Sold	TOTAL SALES	PREVIOUS YEAR	
	Jan 2021	\$30,188.90	\$14,925.32	\$5,080.34	\$101,377.49	N/C	\$151,572.05	\$ 149,828.76	
	Feb 2021	\$29,963.33	\$12,609.74	\$5,074.60	\$94,366.33	N/C	\$142,014.00	\$ 143,415.60	
	Mar 2021	\$33,990.49	\$12,717.93	\$6,436.20	\$93,238.68	N/C	\$146,383.30	\$ 137,776.78	
	Apr 2021	\$32,191.82	\$14,582.18	\$8,753.43	\$94,849.40	N/C	\$150,376.83	\$ 146,410.51	
	May 2021	\$38,998.21	\$13,578.69	\$7,892.97	\$99,023.24	N/C	\$159,493.11	\$ 154,945.98	
	Jun 2021	\$41,995.21	\$13,388.92	\$11,897.62	\$104,969.16	N/C	\$172,250.91	\$ 160,774.02	
	July 2021	\$38,541.66	\$18,474.10	\$10,979.17	\$111,259.81	N/C	•	\$ 174,128.34	
	Aug 2021	\$38,469.14	\$18,826.23	\$11,866.96	\$110,082.11	N/C	\$179,244.44		
	Sep 2021	\$38,813.11	\$18,314.74	\$8,904.59	\$104,774.53	N/C	•	\$ 171,917.33	
	Oct 2021	\$33,786.76	\$17,075.99	\$8,035.82	\$93,317.18	N/C	\$152,215.75	\$ 149,258.16	
	Nov 2021	\$32,405.49	\$19,022.57	\$8,841.72	\$93,202.01	N/C	•	\$ 150,696.49	
	Dec 2021	\$30,254.04	\$19,810.20	\$5,459.55	\$100,906.33	N/C	\$156,430.12		
	TOTALS	\$419,598.16	\$193,326.61	\$99,222.97	\$1,201,366.27		\$1,913,514.01	\$1,869,816.01	
	Number of	•	•		•		-	Previous	
	Customers	Commercial	Industrial	City Depts.	Residential			Year	
	Jan 2021	346	9	13	3,167		3,535	3,532	
	Feb 2021	344	8	13	3,169		3,534	3,516	
	Mar 2021	354 354	8	13	3,170		3,545	3,523	
		354 352	8	16	3,170		3,566		
	Apr 2021	353		17				3,547 3,538	
	May 2021		8		3,182		3,560	3,538	
	Jun 2021	355	8	17	3,194		3,574	3,560	
	July 2021	355 354	8	17	3,200		3,580	3,552	
	Aug 2021	354	8	17	3,192		3,571	3,555	
	Sept 2021	353	8	16	3,192		3,569	3,570	
	Oct 2021	353	8	17	3,196		3,574	3,557	
	Nov 2021	357	8	14	3,187		3,566	3,563	
	Dec 2021	352	8	14	3,190		3,564	3,551	

CITY OF WEBSTER CITY, IOWA - UTILITY REPORT ELECTRIC UTILITY PURCHASES & SALES - 2021

			Pur Pwr		Col D Net to Board					
Purch.	Billing	Month	lessStaPwr	Month	less Col E Mo billed	Month	Yr To Date	Yr To Date	Yr To Date	Yr To Date
Power	Month	Purch.Power	= Net to Board	Billed KWh	Mo Unaccounted		Purch.Power	Billed &SPwr	Unaccounted	Unaccounted
Period	(Due)	kWh	kWh	less StaPwr	For	For %	less sta pwrkWh	kWh	kWh	For %
Dec	Jan 2021	9,160,377	9,140,322	9,054,143	86,179	0.94%	9,140,322	9,054,143	86,179	0.94%
Jan	Feb 2021	8,989,280	8,966,832	8,695,766	271,066	3.02%	18,107,154	17,749,909	357,245	1.97%
Feb	Mar 2021	8,875,731	8,833,799	8,260,627	573,172	6.49%	26,940,953	26,010,536	930,417	3.45%
Mar	Apr 2021	8,270,547	8,247,952	7,772,615	475,337	5.76%	35,188,905	33,783,151	1,405,754	3.99%
Apr	May 2021	7,517,255	7,504,061	7,358,997	145,064	1.93%	42,692,966	41,142,148	1,550,818	3.63%
May	Jun 2021	8,002,656	7,989,581	8,326,004	(336,423)	-4.21%	50,682,547	49,468,152	1,214,395	2.40%
Jun	July 2021	10,584,348	10,571,992	10,242,340	329,652	3.12%	61,254,539	59,710,492	1,544,047	2.52%
July	Aug 2021	10,865,922	10,849,844	10,360,621	489,223	4.51%	72,104,383	70,071,113	2,033,270	2.82%
Aug	Sept 2021	10,865,922	10,850,647	10,072,993	777,654	7.17%	82,955,030	80,144,106	2,810,924	3.39%
Sep	Oct 2021 Nov 2021	8,847,317	8,829,667	8,045,756	783,911	8.88%	91,784,697	88,189,862	3,594,835	3.92%
Oct Nov	Dec 2021	8,558,385 8,514,055	8,544,247 8,495,857	8,070,009 8,472,434	474,238 23,423	5.55% 0.28%	100,328,944 108,824,801	96,259,871 104,732,305	4,069,073 4,092,496	4.06% 3.76%
INOV	Dec 2021	8,514,055	0,495,657	0,472,434	23,423	0.2070	100,024,001	104,732,303	4,092,490	3.70%
	TOTALS	109,051,795	108,824,801	104,732,305	4,092,496					
	Billings									
	By Type of			City Depts &				Station	Billed & Sta. Pwr	Previous Year
	Serv-kWh	Commercial	Industrial	Street Lights	Residential	Wholesale		Power-N/C	Total	Bill&Sta.Pwr Tot
	Jan 2021	2,067,683	2,683,800	457,490	2,898,070	947,100		20,055	9,074,198	8,888,956
	Feb 2021	2,304,708	2,407,337	446,022	2,911,099	626,600		22,448	8,718,214	8,844,625
	Mar 2021	2,287,852	2,352,157	425,878	2,489,540	705,200		41,932	8,302,559	7,711,547
	Apr 2021	1,976,917	2,721,476	405,038	2,073,484	595,700		22,595	7,795,210	7,626,489
	May 2021	1,927,561	2,583,181	352,761	1,917,494	578,000		13,194	7,372,191	7,285,904
	Jun 2021	2,162,897	2,467,709	405,164	2,755,934	534,300		13,075	8,339,079 10,254,696	7,472,839
	July 2021	2,625,616	2,826,661	360,364	3,649,199	780,500		12,356	, ,	10,228,882
	Aug 2021 Sep 2021	2,448,721 2,501,592	2,931,292 2,909,667	377,267 361,858	3,768,341 3,523,776	835,000 776,100		16,078 15,275	10,376,699 10,088,268	10,776,110 9,592,561
	Oct 2021	2,076,267	2,708,498	339,195		669,100		17,650	8,063,406	7,847,123
	Nov 2021	2,087,766	2,699,918	403,374	2,148,451	730,500		14,138	8,084,147	8,113,567
	Dec 2021	2,240,407	2,546,880	399,060	2,474,187	811,900		18,198	8,490,632	8,117,377
	TOTALS	26,707,987	31,838,576	4,733,471	32,862,271	8,590,000		226,994	104,959,299	102,505,980
	BILLING	Commoroial	Industrial	City Donte 8	Residential	Wholesale		Station	TOTAL	PREVIOUS
	AMOUNT	Commercial Sales	Sales	City Depts. & St. Light Sales	Sales	Sales		Power	SALES	YEAR
	Jan 2021	\$247,539.39	\$252,774.59	\$47,689.13	\$372,724.09	\$82,729.97		N/C	\$1,003,457.17	\$964,047.71
	Feb 2021	\$269,389.33	\$217,887.74	\$47,528.00	\$374,166.41	\$64,232.34		N/C	\$973,203.82	\$987,081.59
	Mar 2021	\$268,046.73	\$227,271.24	\$45,696.33	\$334,734.31	\$69,282.99		N/C	\$945,031.60	\$896,470.43
	Apr 2021	\$238,032.45	\$240,873.32	\$43,348.60	\$295,391.22	\$58,552.14		N/C	\$876,197.73	\$877,841.63
	May 2021	\$233,873.13	\$220,897.19	\$39,114.93	\$280,391.78	\$57,173.69		N/C	\$831,450.72	\$810,754.73
	Jun 2021	\$256,725.84	\$215,533.33	\$43,806.20	\$360,297.17	\$59,409.71		N/C	\$935,772.25	\$869,292.05
	July 2021	\$300,867.52	\$257,130.21	\$39,853.47	\$445,558.97	\$77,766.94		N/C	\$1,121,177.11	\$1,093,886.76
	Aug 2021	\$286,331.29	\$243,886.59	\$41,558.59	\$460,415.21	\$81,664.54		N/C	\$1,113,856.22	\$1,130,833.96
	Sep 2021	\$291,736.14	\$255,494.59	\$40,187.93	\$436,513.79	\$77,171.23		N/C	\$1,101,103.68	\$1,038,506.11
	Oct 2021	\$251,221.85	\$261,404.86	\$38,084.06	\$314,424.88	\$69,800.88		N/C	\$934,936.53	\$873,592.45
	Nov 2021	\$252,092.45	\$226,299.27	\$43,470.35	\$304,294.14	\$70,530.83		N/C	\$896,687.04	\$885,002.75
	Dec 2021	\$267,164.29	\$208,892.51	\$43,354.68	\$335,101.35	\$79,737.36		N/C	\$934,250.19	\$909,473.02
	TOTALS	\$3,163,020.41	\$2,828,345.44	\$513,692.27	\$4,314,013.32	\$848,052.62			\$11,667,124.06	\$11,336,783.19
	Number of			City Depts &						Previous
	Customers	Commercial	Industrial	St. Lights	Residential	Wholesale			Total	Year
	Jan 2021	519	8	44	3,872	3			4,446	4,441
	Feb 2021	514	7	44	3,870	3			4,438	4,426
	Mar 2021	518	7	44	3,874	3			4,446	4,460
	Apr 2021	513	7	48	3,903	3			4,474	4,469
	May 2021	521	7	48	3,883	3			4,462	4,446
	Jun 2021	519	7	47	3,891	3			4,467	4,456
	July 2021	519	7	47	3,908	3			4,484	4,471
	Aug 2021	518	7	47	3,886	3			4,461	4,464
	Sep 2021	520	7	47	3,888	3			4,465	4,476
	Oct 2021	522	7	48	3,898	3			4,478	4,474
	Nov 2021	523	7	45	3,881	3			4,459	4,468
	Dec 2021	523	7	45	3,883	3			4,461	4,463

WATER PLANT REPORT FOR THE MONTH OF DECEMBER

(Production Month-November 2021 Billing Month (Due) - December 2021

	MONTH December	Year to Date 2021	MONTH December	Year to Date 2020
Total Gallons Pumped from WellsInf	25,352,000	294,378,000	20,556,000	292,722,000
Average Gallons Pumped	(817,806)		(663,096)	
Gallons for Sludge	86,950	897,700	65,800	726,150
Total Gallons to Water Plant	25,265,050	293,480,300	20,490,200	291,995,850
Gallons to Distribution System From From Water Plant (Effluent reading)	25,352,000	329,039,000	23,275,000	316,178,396
TOTAL TO SYSTEM - CUBIC FEET	3,389,069	43,986,113	3,111,415	42,266,901
	0,000,000	10,000,110	0,111,110	12,200,001
Billed by Clerk's Office to Customers Cubic Feet	2,492,000	30,791,400	2,494,600	30,230,200
Billed by City Departments Cubic Feet	155,500	2,926,100	128,000	2,354,100
Used by City Departments, but not billed-estimated Cubic Feet	0	0	0	0
Fire	0	0	0	0
Meter	0	0	0	0
Sew. Disp.	0	0	0	0
Street,Water,SewerDistribution,Line main breaks,hydrant flush,sewer,valve rpr,w.tower	2,492	227,106	35,158	390,758
line dept Water Plant filter backwash (cf)	9,850	1,407,350	127,050	1,524,600
Ground storage tank loss Recreation-Drink.Fount.		26,988		26,988
Cemetery		2,400		2,400
Change in Distribution System	0	0	0	0
Used by Contractor	0	0	0	0
CUBIC FEET UNACCOUNTED FOR	729,227	8,604,769	326,607	7,737,855
Percentage of Unaccounted for	21.52%	19.56%	10.50%	18.31%
NOTE: 37 loads of lime sludge hauled to farm ground			NOTE: 18 loads of line hauled to far	=

REMARKS:

ELECTRIC REPORT FOR THE MONTH OF DECEMBER 2021

(Production Month- November 2021; Billing Month (Due) - December 2021

	MONTH December	Year to Date 2021	MONTH December	Year to Date 2020
TOTAL PURCHASED POWER K.W.	8,514,055	109,051,795	8,113,440	106,586,909
Gross K.W. Generated For Maint. For Corn Belt	0 0	0 110,710	0 0	29,610 0
Station Power K.W.	18,198	226,994	16,856	184,937
NET K.W.TO BOARD	8,495,857	108,824,801	8,096,584	106,401,972
Billed by Clerk's Office to Customers K.W:				
Commercial Sales	2,240,407	26,707,987	2,014,703	24,956,437
Industrial Sales	2,546,880	31,838,576	2,520,744	31,548,286
Residential Sales	2,474,187	32,862,271	2,445,277	32,371,099
Sales for Resale-Wholesale	811,900	8,590,000	710,200	8,553,600
City Departments & Street Lights	399,060	4,733,471	409,597	4,891,621
KILOWATTS UNACCOUNTED	23,423	4,092,496	(3,937)	4,080,929
Percentage of Unaccounted for	0.28%	3.76%	-0.05%	3.84%
LOAD COMPARISON	2021		2020	
Peak K.W. Demand	15,552		15,288	
Purchased Power	8,514,055		8,113,440	
Net to Board	8,495,857		8,096,584	
REMARKS:				

WASTEWATER TREATMENT PLANT REPORT FOR THE MONTH OF DECEMBER 2021

	MONTH December	Year to Date 2021	MONTH December	Year to Date 2020	_
Total gallons flow	28,221,000	357,410,500	25,133,000	468,522,000	gal
Average daily flow	910,000		810,741		gal/da
Percentage treated	100		100		%
Total gallons raw sludge	93,363	1,398,946	121,041	1,477,042	. gal
Total gallons digested sludge out	0		0		gal
Total gallons sludge transferred to storage tank	183,300		119,300		gal
Total gallons supernatant returned	0		142,100		gal
Methane gas produced	0		19,400		cu.ft.
Average effluent CBOD (25 mg/l aver. 40 mg/l max.)	10.13		15.3		mg/l
Number of days max. limit was exceeded	0		0		da
Average % removal	97.4		96.8		%
Average effluent suspended solids (30 mg/l aver. 45 mg/l max.)	7.63		11.1		mg/l
Number of days max. limit was exceeded	0		0		da
Average percent removal	97.9		96.7		%
Average effluent ammonia nitrogen "Dec 0.8 mg/l average, 16.0 mg/l max. limitation)	0		2.21		mg/l
Number of days max. limit was exceeded	0		0		da



INSPECTOR:

DATE	TIME		REASON	ACTIVITY	FINDING	ACTIO	N <u>REASON:</u>
12/1/2021	8:10 AM	1 1489 220th St. (Moving Bldg)	1	16	30	40	01 Routine Inspection
12,1,2021	0.10740	Site Visit (Bldg Relocated)	4	10	30	40	02 Complaint Inspection
12/1/2021	8:17 AM	2 1705 Second St. (Addition & Remodel)(Karl Chevrolet)	1	13(b)	30	40	03 Routine re-Inspection
12, 2, 2022	0.27 7	Site Visit (Addition Slab Concrete Pour)		13(0)	30	40	04 Complaint Re-Insp.
12/1/2021	11:10 AM	3 2235 Edgewood Drive (30 Plex #2)	1	13©	30	40	05 Permit Research
	gas Neighb	Site Visit (Fire Walls, Stair Well Interior Wall)	SOLUTION STATE	150	30	40	ACTIVITY:
12/1/2021	11:16 AM	4 2235 Edgewood Drive (30 Plex #2)	1	13©	30	40	10 Mechanical
0 10001		Site Visit (Decking Main Beam Q's)		13@	30	40	11 Plumbing
12/1/2021	11:18 AM	5 2235 Edgewood Drive (30 Plex #2)	1	13©	30	40	a. Service-Sewer-Water
	A U AND NO	Site Visit (2nd Floor Sheeting)(GREEN)		150	Edward .		b. Rough In
12/1/2021	11:52 AM	6 1325 Des Moines St. (NEW Entrance)	1	14	30	40	c. Under Slab
		Site Visit (Concrete Pour)(GREEN)			- 30	-40	d. Final
12/1/2021	12:13 PM	7 821 Seneca A. (UNSAFE Awning)	2	20	31	47	12 Electrical
A SHIP WAY	Common land	D.B.I. (Compliance)(AMBER)	Section 19	2		B	a. Service
12/1/2021	1:12 PM	8 1317 Collins St. (Fiber HUT B)	1	13(b)	30	40	b. Rough In
		Site Visit (Footing & Reinforcement)(GREEN)		75(5)	30		c. Final
12/1/2021	2:01 PM	9 1441 First St. (Upper Level Steps and Platform)	5	13(a)	30	40	13 Building
	DATE:	Site Visit (1st Photos)(GREEN)	ATTEMENT .	13(8)	30	40	a. Zoning
12/1/2021	2:17 PM	10 1103 First St. (Water Service Line Reconst.)	5	11(a)	30	40	b. Footing
		Site Visit (1st Photos)(GREEN)	_ ,	11(0)	30	40	c. Framing
12/1/2021	2:29 PM	11 606 Middle St. (NEW Deck)	5	13(a)	30	40	d. Sheet Rock
11,1,2021	Acceptant	Site Visit (Setbacks & 1st Photos)	更多。000	13(a)	30	40	e. Final
12/1/2021	3:18 PM	12 1317 Collins St. (Fiber HUT B)	1	13(b)	30	40	14 Entrance
11,1,2021	5,1,2021 5,101111	Site Visit (Concrete Pour)(GREEN)		13(0)	30	40	15 Demolition
12/1/2021	3:36 PM	13 1320 Collins St. (NEW Fence)	1	13(e)	30	40	16 Moving
11/1/2021	3.301141	Site Visit (Final)(GREEN)		13(6)	30	40	17 Excavation
12/1/2021	2/1/2021 2:36 PM	14 2300 Des Moines St. Apt. A (Sunroom)	1	13(e)	13(a) 30	30 40	18 Mobile Home
10, 1, 1011	2.501111	Site Visit (Final)(GREEN)		12/5)	30	40	19 Sign
12/1/2021	3:02 PM	15 1021 Summit Dr. (Detached, Addition & Remodel)	1	13(b)	30	30 40	20 Unsafe Building
12, 1, 2021	5.02 1111	Site Visit (Front Covered Porch Footing)(GREEN)		13(0)	30	40	21 Property Maintenance
12/2/2021	9:03 AM	16 502 White Fox Rd. (Water Plant Wall)	2	20	31	47	22 Other
20,2,2022	3.037111.	D.B.I. (1st Photos)(AMBER)		20	31	4/	NUISANCE:
12/2/2021	2:59 PM	17 1103 First St. (Water Service Line Reconst.)	1	11(a)	30	40	26 Weeds or Grass
12/2/2021	2.55 1141	Site Visit (Follow-Up)(GPS)	\$85.00	11(9)	30	40	27 Rubbish &/or Debris
12/2/2021	3:22 PM	18 1006 Walnut St. (NEW Egress Window)	1	13©	30	40	28 Other
12/2/2021	3.22 (10)	Site visit (Cutting Block Wall)(GREEN)	_ 1	136	30	40	FINDINGS:
12/2/2021	3:40 PM	19 1317 Collins St. (Fiber HUT B)	1	13(b)	30	40	30 Satisfactory
12/2/2021	3.401101	Site Visit (Stoop Concrete Pour)	-	13(0)	30	40	31 Unsatisfactory
12/2/2021	3:55 PM	20 1403 Grand St. (NEW Wood Foundation)	1	13©	30	40	32 Continued Unsatisfactory
12/2/2021	3.33 1 101	Site Visit (1st Photos)(GREEN)	1	136	30	40	33 Permit Needed
12/3/2021	8:15 AM	21 1021 Summit Dr. (Detached, Addition & Remodel)	1	13©	20	40	34 City Not Involved
12/3/2021	O.13 AIVI	Site Visit (Framing Inspection)(AMBER)		136	30	40	35 Not Home
12/3/2021	9:13 AM	22 1325 Des Moines St. (NEW Entrance)	1	14	20	40	36 Other
12/3/2021	3.13 AIVI	Site Visit (Final)(GREEN)	1	14	30	40	ACTION:
12/3/2021	9-24 484	23 538 Second St. (NEW Façade)	1	13©	20	40	40 No Cause for Action
12/3/2021	2/3/2021 9·24 AM F	Site Visit (Framing Inspection, NONE LB)	# 100 h	136	30	40	41 Abatement
12/7/2021		24 538 Second St. (NEW Façade)	1	12	20	40	42 Condemnation
24112021	10.00 AIVI	Site Visit (Exterior Siding)	1	13	30	40	43 Demolition
12/7/2021	I TT-MO ANA I	25 300 Red Bull Division Dr. (Lot 2)		10		A CONTRACTOR	44 Vacate Order Issued
12///2021	TT.US AIVI	Site Visit (Gas Line Pressure Test)(GREEN)	1	10	30	40	45 Office Hearing
12/7/2021	11:37 AM	26 2018 Superior St. (NEW Fence)	,	12/-3	20	40	46 Show Cause Action
14///2021	11.57 AIVI	Site Visit (Final)(GREEN)	1	13(e)	30	40	47 Other
						_	4

Red Triangle refers to a Comment in that event. See: shared (\SHARED); Zoning Inspection; Cory S; Daily Field Log 2019; Look Up Month // Date(s)
Approved: 08/14/2019 By: CLS



INSPECTOR:

DATE	TIME		REASON	ACTIVITY	FINDING	ACTION	REASON:
12/7/2021	3:32 PM	1 612 E. Second St. (NEW Fence) Site Visit (Setbacks & 1st Photos)	5	13(a)	30	40	01 Routine Inspection 02 Complaint Inspection
12/7/2021	3:40 PM	2 502 White Fox Rd. (Water Plant Wall) Site Visit (Starting DEMO/Repairs)	1	13©	30	40	03 Routine re-Inspection
12/7/2021	4:20 PM	3 1014 Elm St. (NEW Dwelling) Site Visit (Started Framing)	1	13©	30	40	04 Complaint Re-Insp. 05 Permit Research
12/8/2021	2:39 PM	4 1103 First St. (Water Service Line Reconst.) Site Visit (Under St. Final)(GREEN)	1	11(d)	30	40	ACTIVITY: 10 Mechanical
12/8/2021	3:20 PM	5 221 Bicentennial, Ct. (NEW Deer Fence) Site Visit (Setbacks & 1st Photos)	5	13(a)	30	40	11 Plumbing a. Service-Sewer-Water
12/8/2021	3:20 PM	6 1924 Superior St. (NEW Construction)	1	13©	30	40	b. Rough In c. Under Slab
12/9/2021	11:03 AM	Site Visit (Dry Wall Inspection)(GREEN) 7 1103 First St. (Water Service Line Reconst.) Site Visit (Final)(GREEN)	1	11(d)	30	40	d. Final 12 Electrical
12/9/2021	2:29 PM	8 934 Walnut St. (Water Service Line Reconst.) Site Visit (Final)(GREEN)	1	11(d)	30	40	a. Service b. Rough In
12/9/2021	3:20 PM	9 1447 Second St. & 1924 Superior St. (Detached Garage) Site Visit (Final)(GREEN)	1	16	30	40	c. Final 13 Building a. Zoning
12/10/2021	9:07 AM	10 534 Division St. (NEW Water Heater) Site Visit (Final)(GREEN)	1	11(d)	30	40	b. Footing c. Framing
12/10/2021	9:26 AM	11 817 Des Moines St. (NEW Upper Steel Façade) Site Visit (1st Photos)(NO Permit Needed)	1	22	30	40	d. Sheet Rock e. Final
12/10/2021	11:03 AM	12 608 Des Moines St. (load Bearing Wall) Site Visit (Transition Update)(AMBER)	1	13©	30	40	14 Entrance 15 Demolition
12/13/2021	8:10 AM	13 1911 James St. (NEW South Self Storage) Site Visit (Update)(Steel Siding)	1	13©	30	40	16 Moving 17 Excavation
12/13/2021	9:06 AM	14 321 Second St. (Scooter's)(NEW Construction) Site Visit (Final)(GREEN)	1	13(e)	30	40	18 Mobile Home 19 Sign
12/13/2021	2:21 PM	15 301 Closz Dr. (Remodel Water Closet) Site Visit (1st Photos)	5	13(a)	30	40	20 Unsafe Building 21 Property Maintenance
12/13/2021	3:51 PM	16 2235 Edgewood Drive (30 Plex #2) Site Visit (West Fire Walls, 2nd Stair Well Interior Wall)	1	13©	30	40	22 Other NUISANCE:
12/13/2021	4:19 PM	17 608 Des Moines St. (load Bearing Wall) Site Visit (Transition Update)(GREEN)	1	13©	30	40	26 Weeds or Grass 27 Rubbish &/or Debris
12/14/2021	9:43 AM	18 300 Red Bull Division Dr. (Lot 2) Site Visit (Framing Inspection)(GREEN)	1	13©	30	40	28 Other <u>FINDINGS:</u>
12/14/2021	10:08 AM	19 1317 Collins St. (Fiber Hut B) Site Visit (Setting Huts on Foundation)(GREEN)	1	13©	30	411	30 Satisfactory 31 Unsatisfactory
12/14/2021	12:56 PM	20 1117 Fair Meadow Dr. (NEW Garage Heater) Site Visit (Final)(GREEN)	1	10	30	40	32 Continued Unsatisfactory 33 Permit Needed
12/14/2021	1:13 PM	21 104 Maple Ave. (NEW Foundation) D.B.I. (Temp. Power & Framing Q's)	2	22	31	47	34 City Not Involved 35 Not Home
12/14/2021	1:27 PM	22 323 Willow St. (Added Handrails) Site Visit (UPDATE)(AMBER)	1	13©	30	40	36 Other <u>ACTION:</u>
12/14/2021		23 502 White Fox Rd. (Water Plant Wall) Site Visit (NEW Tarps)(Prep-Work)	1	13©	30	40	40 No Cause for Action 41 Abatement
L2/14/2021	2:14 PM	24 1044 Division St. (Sewer Service Line Reconst.) Site Visit (1st GREEN)	1	11(a)	30		42 Condemnation 43 Demolition
12/14/2021		25 220 Broadway Street (Roof Damage) D.B.I. (Interior Inspection)(GREEN)	2	20	30	411	44 Vacate Order Issued 45 Office Hearing
12/15/2021	11:27 AM	26 300 Red Bull Division Dr. (Lot 2) Site Visit (Sewer Water Test)(GREEN)	1	11(b)	30	40	46 Show Cause Action 47 Other



INSPECTOR: _

DATE	TIME		REASON	ACTIVITY	FINDING	ACTION	REASON:
12/15/2021	11:29 AM	1 300 Red Bull Division Dr. (Lot 2)	TOWN PROPERTY.	CHEATHER STORY	DOMESTIC AND ADDRESS.		01 Routine Inspection
12/13/2021	11.25 AIV	Site Visit (Water Service Line)(GREEN)	1	11(a)	30	40	02 Complaint Inspection
12/15/2021	11:50 AM	2 1403 Grand St. (NEW Wood Foundation)		400			03 Routine re-Inspection
12/15/2021	11:50 AM	Site Visit (Interior Framing Inspection)(GREEN)	1	13©	30	40	04 Complaint Re-Insp.
12/15/2024	44 40 444	2 1044 Division St. (Source Comice Line Bosonet	EAST TOTAL	(Existence)	COLONGES ST	Williams	05 Permit Research
12/15/2021	11:40 AM	Site Visit (2nd GREEN)	1	11(a)	30	40	ACTIVITY:
42/45/2024	4 22 214	4 1044 Division St. (Sewer Service Line Reconst.)					10 Mechanical
12/15/2021	1:29 PM	Site Visit (3rd GREEN)	1	11(a)	30	40	11 Plumbing
42/45/2024	SUSPEND	5 207 Edgewood Dr. (NEW Foundation)	White Rolling	2.33 450 (2)	custley.	- Carlot	a. Service-Sewer-Water
12/15/2021	1:54 PM	Site Visit (Dwelling Placed on Foundation)	1	13(b)	30	40	b. Rough In
42/45/2024		6 708 White Post Dr. (Damaged Garage)					c. Under Slab
12/16/2021	1:32 PM	Site Visit (Storm 1st Photos)	5	13(a)	30	40	d. Final
40466000	ja an white	7 2107 Georgetown Rd. (Damaged Garage)	(S) (S) (S) (S)	- Alexandria de la compansa de la co	No. of the last of	AUDIO COST	12 Electrical
12/16/2021	1:46 PM	Site Visit (Storm 1st Photos)	5	13(a)	30	40	a. Service
45 14 5 15 5 5		8 301 Closz Dr. (Remodel Water Closet)		P. A. C. S.			b. Rough In
12/16/2021	2:04 PM	Site Visit (Rough-In Under Slab)(GREEN)	1	11(b&c)	30	40	c. Final
	Section in the	9 1434 220th St. (Damaged Bldgs)	No. of Contract	f		No. of the last	13 Building
12/16/2021	2:39 PM	Site Visit (1st Photos)	5	13(a)	30	40	a. Zoning
		10 1577 250th St. (Grain Bin)	(D-910) 4.5	AVAILABLE DESIGNATION	CHOC EVOIS	19-00 H	• -
12/16/2021	2:52 PM	Site Visit (Final)(GREEN)	1	13(e)	30	40	b. Footing c. Framing
THE PERSON NAMED IN	E/Alkonicos	11 2095 220th St. (Damaged Bldgs)	Section 1998	CUS = NATIONAL	Washington a		4 °
12/16/2021	3:16 PM	Site Visit (Storm 1st Photos)	5	13(a)	30	40	d. Sheet Rock
	The second second	12 1705 220th St. (NEW Dwelling)					e. Final
12/16/2021	3:21 PM	Site Visit (Setbacks & 1st Photos)	5	13(a)	30	40	14 Entrance
	12/16/2021 4:00 PM	13 803 Des Moines St. (Damaged Awning)	ALIGN BURNEY			Ser Contractor	15 Demolition
12/16/2021		Site Visit (Storm 1st Photos)	5	13(a)	30	40	16 Moving
		14 825 William St. (Remodel, ALL)	ALCOHOLD CO.	Index and the	CHARLES THE CONTRACT OF		17 Excavation
5/17/1903	9:31 AM	Site Visit (Rough-In)(GREEN)	1	11(b)	30	40	18 Mobile Home
THE RESIDENCE OF	WW. P. S.	15 604 Lincoln Dr. (NEW Fence)	Manual Court of	100 100 100 100 100 100 100 100 100 100			19 Sign
12/17/2021	9:46 AM	Site Visit (Final)(GREEN)	1	13(e)	30		20 Unsafe Building
		16 943 Boone St. (Damage Deck & Fence)		Elizabeth and a			21 Property Maintenance
12/17/2021	10:00 AM	Site Visit (Storm 1st Photos)	5	13(5)	30	40	22 Other
	POWER NO.	17 1305 Locust St. (NEW Accessory Bldg)	And the second of	Clark and the same			NUISANCE:
12/17/2021	12:00 PM	Site Visit (Final)(GREEN)	1	13(e)	30	40	26 Weeds or Grass
		18 730 Webster St. (Damaged Dwelling Roof)	10000 10010	300 00000	A PRAIR AND		27 Rubbish &/or Debris
12/17/2021		Site Visit (Storm 1st Photos)	5	13(e)	30	40	28 Other
Bottley of the	The State of the S	19 1303 Willson Ave. (Damaged Garage)			Laboration and the		FINDINGS:
12/17/2021		Site Visit (Storm 1st Photos)	5	13(a)	30	41)	30 Satisfactory
		20 620 Elm St. (Damaged Dwelling Roof)					31 Unsatisfactory
12/17/2021		Site Visit (Storm 1st Photos)	5	13(a)	30	40 1	32 Continued Unsatisfactory
		21 707 Second St. (Damaged Awning)	planta de la constanta de la c		and the second second		33 Permit Needed
12/17/2021		Site Visit (Storm 1st Photos)	5	13(a)	30	411	34 City Not Involved
		22 547 Second St. (UNSAFE Bldg)	DESCRIPTION OF				35 Not Home
12/17/2021		Site Visit (Storm 1st Photos)	5	13(a)	30	40	36 Other
political established	DESCRIPTION OF THE PERSON NAMED IN	23 1100 Superior St. (Damaged WTP OLD Shelter)	CONTRACTOR O		Contractor of		ACTION:
12/17/2021	2/17/2021 2:02 PM	Site Visit (Storm 1st Photos)	5	13(a)	30	AII I	40 No Cause for Action
	Professional source afterna		emma i	CONTRACTOR (CONTRACT OF		41 Abatement
12/20/2021	7 I Y PIVI F	24 801 Des Moines St. (Brick Façade Collapse) D.B.I. (Final Repair)(GREEN)	2	20	30	An I	42 Condemnation
RIVERS TO S	Charles Lt	25 1110 Elm St. (UNSAFE Porch)			NAME OF TAXABLE PARTY.		43 Demolition
12/20/2021		D.B.I. (Selling Property)(AMBER)	2	20	31	4	44 Vacate Order Issued
		26 601 Third St. (Abate Fence)(NO Permit Needed)	and the second	and the second of	The same of		45 Office Hearing
12/21/2021		Site Visit (Setbacks & 1st Photos)	5	13(a)	30	411	46 Show Cause Action
	- '	Sice Arate (Sernacks of 12f LUOFO2)				·	47 Other



INSPECTOR:

DATE	TIME		REASON	ACTIVITY	FINDING	ACTION	REASON:
12/21/2021	11:19 AM	1 708 White Post Dr. (Damaged Garage) Site Visit (Update Photos)(Tree Removed)	1	13	30	40	01 Routine Inspection
12/21/2021	11:34 AM	2 100 Edgewood Dr. (Damaged Accessory Bidg)	- 5	13(a)	30	40	02 Complaint Inspection 03 Routine re-Inspection
12/21/2021	11:42 AM	Site Visit (Storm 1st Photos) 3 1505 Lynx Ave. (Damaged Siding)	- 5	VARIABLES.	AND PROPERTY.	2679 (R.S.)	04 Complaint Re-Insp. 05 Permit Research
	AGRETISAS	Site Visit (Storm 1st Photos) 4 Rear Parking 500 & 600 Block Second St.	AND THE STATE OF	13(a)	30	40	ACTIVITY: 10 Mechanical
12/21/2021	12:01 PM	D.B.I. (Strong Sewer Smell?)	2	28	31	41	11 Plumbing
12/21/2021	1:25 PM	5 207 Commerce Dr. (NEW Sewer Service Line) Site Visit (Floor Drain, Under Slab)	1	11(c)	30	40	a. Service-Sewer-Water b. Rough In
12/22/2021	9:02 AM	6 2107 Georgetown Rd. (Damaged Garage) Site Visit (Framing Rafter)(GREEN)	1	13©	30	40	c. Under Slab d. Final
12/22/2021	9:12 AM	7 1324 Wall St. (Abandon Property) Site Visit (NEW Shingles)(GREEN)	1	15	30	50	12 Electrical a. Service
12/22/2021	9:22 AM	8 1705 Second St. (Addition & Remodel)(Karl Chevrolet) Site Visit (Started Steel Exterior Siding Installing)	1	13©	30	40	b. Rough In c. Final
12/22/2021	1:19 PM	9 1001 First St. (Remodel) Site Visit (Final Plmbg Inspection)	1	11(d)	30	40	13 Building a. Zoning
12/22/2021	1:50 PM	10 1410 Division St. (Damaged Accessory Bldg) Site Visit (Abate South Wall)(Storm 1st Photo)	- 5	13(a)	30	40	b. Footing c. Framing
12/22/2021	2:13 PM	11 730 Webster St. (Damaged Dwelling Roof) Site visit (Storm Update Photos)	1	13	30	40	d. Sheet Rock e. Final
12/22/2021	2:18 PM	12 620 Elm St. (Damaged Dwelling Roof) Site visit (Storm Update Photos)	1	13	30	40	14 Entrance 15 Demolition
12/22/2021	2:26 PM	13 1314 Willson Ave. (Damaged Porch Roof) Site Visit (Storm 1st Photos)	5	(a)	30	40	16 Moving 17 Excavation
12/22/2021	2:43 PM	14 819 John St. (Photovoltaic Roof) Site Visit (1st Photos)	5	13(a)	30	40	18 Mobile Home 19 Sign
12/22/2021	2:55 PM	15 639 Second St. (NEW Furnace) Site Visit (Final)(GREEN)	1	10	30	411	20 Unsafe Building 21 Property Maintenance
12/22/2021	3:02 PM	16 637 Second St. (NEW Furnace) Site Visit (Final)(GREEN)	1	10	30	40	22 Other NUISANCE:
12/23/2021	TO AIVI	17 400 Closz Dr. (NEW Construction)(John Deere) Site Visit (Water Test Sewer System)(GREEN)	1	11(b)	30	40	26 Weeds or Grass 27 Rubbish &/or Debris
1/23/2021	TO TREAM	18 Fuel Truck Gals 18.00 Mils 16053					28 Other <u>FINDINGS:</u>
11/23/2021		19 305 Ohio St. (NEW Fence) Site Visit (Final)(GREEN)	1	13(e)	30	4411	30 Satisfactory 31 Unsatisfactory
1/23/2021		20 1716 Superior St. (Covered Porch) Site Visit (Rough-Framing)(AMBER)	1	13©	30	40	32 Continued Unsatisfactor 33 Permit Needed
1/23/2021	1:15 PM	21 401 Des Moines St. (Shrimp Factory) Site Visit (Barn #1 Walk-Through)(GREEN)	5	13(a)	30	40	34 City Not Involved 35 Not Home
1/23/2021	2-33 DM	22 612 Seneca St. (Grain Bin, Elev.)(NEW Fence) Site Visit (Final)(GREEN)	1	13(e)	30		36 Other <u>ACTION:</u>
1/23/2021	2:42 PM	23 402 White Fox Rd. (RCA Track) Site Visit (NEW Sign)	1	19	30	40	40 No Cause for Action 41 Abatement
1/23/2021	4:40 PM	24 1017 Third St. (NEW Water Heater & Water Service Line) Site Visit (Final)(GREEN)	1	11(a&d)	30	40	41 Abatement 42 Condemnation 43 Demolition
1/27/2021	9:21 AM	25 220 Broadway St. (Roof Damage) Site Visit (Update Photos)(AMBER)	1	13©	30	40	43 Demolition 44 Vacate Order Issued 45 Office Hearing
1/27/2021		26 400 Closz Dr. (NEW Construction)(John Deere)	1	11(b)	30		46 Show Cause Action



INSPECTOR:

DATE	TIME	90	REASON	ACTIVITY	FINDING	ACTION	REASON:
12/27/2021	1:41 PM	1 220 Broadway St. (Roof Damage) Site Visit (Framing)(GREEN)	1	13©	30	40	01 Routine Inspection 02 Complaint Inspection
12/28/2021	1:39 PM	2 220 Broadway St. (Roof Damage) Site Visit (Final)(GREEN)	1	13(e)	30	40	03 Routine re-Inspection 04 Complaint Re-Insp.
12/28/2021	1:49 PM	3 1044 Division St. (Accessory Bldg) Site Visit (Final)(GREEN)	1	13(e)	30	4012	05 Permit Research ACTIVITY:
12/28/2021	2:02 PM	4 1403 Grand St. (NEW Wood Foundation) Site Visit (Update Front Wall DEMO)	1	13©	30	40	10 Mechanical 11 Plumbing
12/28/2022	2:11 PM	5 1613 Grand St. (NEW Exterior Walls) Site Visit (1st Walk-Through)(Permit Needed)	5	13(a)	30	40	a. Service-Sewer-Water b. Rough In
12/28/2022	2:41 PM	6 730 Webster St. (Damaged Dwelling Roof) Site Visit (Update Photos)(Minor Damage)	- 1	13©	30	40	c. Under Slab d. Final
12/29/2022	2:56 PM	7 2235 Edgewood Drive (30 Plex #2) Site Visit (2nd & 3rd Floor Framing Inspection)(GREEN)	1	13©	30	40	12 Electrical a. Service
		8					b. Rough In c. Final
		9					13 Building a. Zoning
		10					b. Footing c. Framing
	1	11					d. Sheet Rock e. Final
		2					14 Entrance 15 Demolition
		13					16 Moving 17 Excavation
		14					18 Mobile Home 19 Sign
		15	Vege	Resources)			20 Unsafe Building 21 Property Maintenance
		16					22 Other NUISANCE:
		17				No.	26 Weeds or Grass 27 Rubbish &/or Debris
		18				- 149	28 Other
		19					FINDINGS: 30 Satisfactory 31 Unsatisfactory
		20					32 Continued Unsatisfactory 33 Permit Needed
		21	1		i		34 City Not Involved 35 Not Home
		22					36 Other
	0.0	23		1			ACTION: 40 No Cause for Action
		24					41 Abatement 42 Condemnation 43 Demolition
		25			1		44 Vacate Order Issued 45 Office Hearing
		26				1	46 Show Cause Action 47 Other

Date 01/02/2022

ANALYSIS - ACTIVITY - DAY

Time 16:00:59 Report CFS24 Agency Webster City Police Department
Dates 12/01/2021 Thru 12/31/2021

Keport CF524		Dates	12/0	1/2021	Imu	1213	112021		
Activity	Sun	Mon	Tuse	Wed	Thur	Fri	Sat	Total	
911 Call Transferred	0	0	1	1	0	1	1	4	
911 Radio Dispatched	4	9	6	7	9	2	10	47	
911P Phone Dispatched	0	0	2	0	0	0	1	3	
Alarm Actual/False	1	0	0	3	2	0	0	6	
All Other Offenses	4	2	0	1	0	0	0	7	
Animal Complaint	3	2	5	3	2	3	2	20	
Assault	0	0	0	0	1	0	0	1	
Assist Sheriffs Offic	2	1	0	2	1	0	2	8	
Assist State Patrol	0	0	0	0	0	0	1	1	, ,
Assistance Public	18	21	12	21	27	12	18	129	
Asssit Other Agency	3	4	1	1	3	5	6	23	
Burg/Breaking & Enter	2	1	0	1	2	0	0	6	
Burning Complaint	0	0	0	0	0	1	0	1	
Civil Disputes	1	0	0	0	1	0	0	2	i
Commercial/Resd Patro	38	· 35	54	41	36	42	41	287	
Criminal Trespass	0	0	0	1	0	0	0	1	•
Death/Unattended	0	0	0	0	1	0	0	1	
Debris/Street Problem		1	3	3 .	3	0	0	12	
Directed Assignment	1	0	0	0	1	1	1	4	• •
Disorderly Conduct	0	0	0	0	1	0	0	1	
Domestic Disturbances	3	0	1	1	1	1	3	10	
Downtown Foot Patrol	. 2	4	0	1	4	1	4	16	
Driving Complaints	0	1	2	2	3	1	8	17	
Drug Test Kits	0	0	1	1	0	1	0 .	3	
Drug/Narcotics/Equipm	0	1	1	1	, 0	1	0	4	
Escort/Funeral	0	1	1	0	0	0	0	2	
Fire	0	0	0	3	1	0	2	6	
Fireworks	0	.0	0	0	0	0	1	1	
Follow Up	4	7	8	8	12	5	7	51	
Foot Patrol	. 0	0	3	5	1	0	0	9	
Fraud	0	0	0	2	1	0	1	4	
Harassement	0	1	2	1	1	1	1	7	
Hit And Run	0	. 0	1	2	0	1	0	4	
Junk/Abandoned Vehicl	0	0	0	0	1	0	0	1	
Lost/Found Property	2	2	3	4	.1	4	2	18	
Missing Person	0	2	0	0	0	0	0	2	
Motor Vehicle Theft	1	0	0	0	1	. 0	1	3	
Motorist Assist	. 0	2	1	3	2	2	1	11	
Noise Complaints	. 1	1	0	0	1	. 4	3	10	
Notification	0	0	1	0	0	0	0	1	
Open Window/Door	2	1	0	0	0	0	0	3	

291 of 298

Date 01/02/2022 ANALYSIS - ACTIVITY - DAY

16:00:59 Time Report CFS24

Agency Dates

Webster City Police Department 12/01/2021 Thru 12/

12/31/2021

Activity	Sun	Mon	Tuse	Wed	Thur	Fri	Sat	Total	
Operating While Intox	1	0	0	. 0	0	0	1	2	
Parking Violations	5	7	6	13	8	3	6	48	,
Project Awareness	2	7	6	9	4	7	5	40	
Public Window Assist	1	5	6	4	4	6	5	31	
School Foot Patrol	0	2	1	4	4	1	6	18	
Sex Abuse	0	0	0	0	2	0	0	2	
Signs/Signals	0	1	0	0	1	0	0	2	
Staionary Patrol	2	3	3	6	3	3	5	25	
Suicide/Attempted	1	0	0	0	0	0	0	1	
Suspicious Activity	11	8	7	10	8	9	8	61	
Theft	2	2	4	6	3	3	3	23	
Tip ,	1	0	0	1	0	0	0	2	
Tobacco Violation	0	0	0	1	0	0	0	1	
Traffic Accident Inju	0	0	0	0	0	0	1	1	•
Traffic Accident PD	0	2	3	4	5	0	5	19	
Traffic Control	0	0	1	0	1	0	0	2	
Traffic Control/Schoo	0	3	4	5	2	0	3	17	
Traffic Stop	18.	25	35	27	20	22	. 18	165	
Transient	0	1	0	.0	0	0	0	1	
Trash Violation	0	3	1	0	2	0	1	7	
Trees/Wires Down	0	0	0	4	0	0	0	4	•
Utility Problems	3	3	2	1	7	37	4 .	57	
Vacation House Watch	1	2	2	0	2	0	0	7	
Vandalism	0	. 0	1	1	0	1	0	3 .	
Vehicle Unlock	0	0	3	2	4	1	5	15	
Violation Restraining	0	0	0	0	0	1	0	1	
Warrant Served	0	1	0	2 ·	2	1	3	9	
Welfare Check	3	3	2	9	3	3	2	25	·
Days Total	145	177	196	228	205	187	198	1,336	



Hold Status VERBAL/WRITTEN NOTICE IN PLACE TISFACTORY/NOTICE RECEIVED Cert. Mail Sent to Owner/Address/Contact (Date/green if Return Receipt Tenant (green if sent) Additional Notes (Date Received) outhfield address? Passed away 6/28- follow process per ZC bly 2018) power of attorney per Terry and Cynthia/1700 Locust St 6/28- follow process per ZC Cindy- 209-8350... 515-209-8124. 5/18/2021 7/3/2021 Dorothy(Tax Sale) Dorothy parcel # 040892532353007490 , Webster City, died April 13 6/28- follow process per ZC Dale Loren. Lives there. 515-832-3433 ong, La, 1008 Creek St. 515not received. not received. Return 297-0792 8/24/2021 Return to sender. to sender Bonnie Lee. 526 Richardson Webster City, IA 50595 kman, Aaron 1112 3rd St, 8/1/2021 ster City. Lynn(835-1579) hton, Michael R, Resident. MMDC, LLC 82, Webster City, IA 50595 ırnett, Randy, Resident. Westberg, Christina J hardson Dr, Webster City , IA einsch, Lynn & Brenda South St, Webster City, IA Luhmann, Dale D Terrace Dr, Webster City, IA oss, Randy W & Brandi M ottage Rd, Webster City, IA Sandbach, Dirk & Cheri Martha 524 High St, Webster achero, Enrique Trujillo 0th St, Apt 160, Gilroy, CA Inthisane, King G Creek St, Webster City , IA Draeger, Mark A Bluff St, Webster City, IA With Thy Might, LLC ugar Mill Road, Augusta , GA ster, Derrick J, resident, PO 17, Webster City, IA 50595nith, Rebecca, resident aker, Janet K, resident aig D & Patricia L, residents 515-832-1798 akham, Timmy, resident

		POLICE CONTRACTOR CONT									CLOSED/SATISFACTORY/NOTICE RECEIVED
		IOWA			Anthony Luft #68	86					OTHER City Mow/Citation/Infraction
DATE	CFS#		Reason for Call	Nuisances Reported	Initial Findings	Violation Status	Next Follow-Up Due	Latest Follow-Up Date	Status Post Follow-Up	Follow-up info	Owner/Address/Contact (
5/23/2021	202100007443	1 Lot E of 1214 Third St grass complaint	1	18	u	Е		1/6/2022	С	able to get in touch with son. Spoke with daughter. She wants nothing to do with any	City./southfield address? Passed away (possibly 2018) power of attorney per
5/17/2021	202100005370	2 917 Third St grass complaint	1	18	u	Е		1/6/2022	С	front has been mowed. Back not mowed. 6/18 knock/no answer. 6/20- still not	Worthen, Terry and Cynthia/1700 Locust St, Apt A2, Cindy- 209-8350 -515-209-8124.
6/18/2021	202100007445	3 west of 947 James St grass complaint	1	18	u	E		1/6/2022	С	parcel # 040892532353007490, Deceased 5/13/1993. 7/2- notice sent to Daily	Eide, Dorothy(Tax Sale) Dorothy Eide, 69, Webster City, died April 13,
6/18/2021	202100007446	4 912 Elm St Junk, cars, etc.	2	12	u	E		8/14/2021	н	6/18- verbal to Dale Jones. He will be in minnesota for 2 weeks, and when he returns	Jones, Dale Loren. Lives there. 515-832-3433
7/6/2021	202100007902	5 700 blk first st (south alley) entire block numerous violations (RP Ron Epps 515-297-	2	99		E			Н		
7/17/2021	202100008315	6 820 John St Junk on property	2	12	u	E	11/1/2021	12/14/2021	А	7/17- Junk, Furniture and tires observed. 7/22- observed black mercuru milan exp	Phiouthong, La, 1008 Creek St. 515- 297-0792
7/21/2021	202100008514	7 526 Richardson Dr Junk Cars	2	1	u	E	8/23/2021	8/14/2021	Н	7/22- call made to Cory S. to inquire about city action. Cory says he isnt doing anything	Arkland, Bonnie Lee. 526 Richardson Dr, Webster City , IA 50595
7/26/2021	202100008655	8 1112 Third St junk around house. Recliner on parking.Camper	1	12	u	E		10/18/2021	Н	7/26- call, no answer. 7/30- recliner has been moved off parking, but junk still there.	Brinkman, Aaron 1112 3rd St, Webster City. Lynn(835-1579)
8/4/2021	202100009056	9 513 Buxton Ave Blue vehicle never moves	2	1	u	E			Н	8/10- observed blue riviera (CIF156)	Boughton, Michael R, Resident. MMDC, LLC
8/4/2021	202100009058	10 1109 Cottage St demo car parked in driveway	2	1	u	E			Н	8/10- observed violation.	PO Box 82, Webster City , IA 50595-
8/4/2021	202100009059	11 524 Richardson Dr White pickup on grass 12 731 Richardson Dr	2	1	u	E			Н	8/10- observed camper parked in back yard on grass, trailer in front of garage on grass,	Burnett, Randy, Resident. Westberg, Christina J
8/4/2021	202100009062	Vehicles on grass	2	1	u	E			Н		731 Richardson Dr, Webster City , IA
8/4/2021	202100009063	13 805 Richardson Dr blue car on jacks for ages 14 1116 Harding Rd	2	1	u	E			Н	8/10- observed blue vehicle not operational (KEV164) 8/10- Observed black pontiac grand prix	Reinsch, Lynn & Brenda 710 South St, Webster City , IA Luhmann, Dale D
8/4/2021	202100009065	Black vehicle 15 1200 Cottage Rd	2	1	u	E			Н	(FOE873) 8/10- observed white Ford Explorer in grass	1019 N Terrace Dr, Webster City , IA Cross, Randy W & Brandi M
8/4/2021	202100009066	white vehicle beside garage 16 524 High St	2	1	u	E			Н	beside garage (GLZ960) 8/10- observed white dodge ram (ISZ259)	1200 Cottage Rd, Webster City , IA Sandbach, Dirk & Cheri
8/4/2021	202100009070	white pickup on grass 17 1010 Creek St	2	1	u	Е			Н		Totten, Martha 524 High St, Webster
8/4/2021	202100009072	nissan pickup on grass 18 1014 Creek St	2	1	u	Е			Н	(DRV264) 8/10- observed red chevrolet	500 10th St, Apt 160, Gilroy , CA Inthisane, King G
8/4/2021	202100009073	red pickup in grass 19 1048 Bluff St	2	1	u	Е			Н	silverado(EJR185) on grass, junk and tires in	
8/4/2021	202100009075	blue pickup in grass 20 500 Buxton Rd	2	1	u	E			Н	8/10- observed blue ford ranger (AYK574) 8/10- overgrown trees, vines, weeds, etc.	1048 Bluff St, Webster City , IA With Thy Might, LLC
8/9/2021	202100009304	weeds 21 728 First St	2	18	u	E		8/14/2021	Н	8/14- spoke with caretaker (Raphael)	3325 Sugar Mill Road, Augusta , GA Goodpaster, Derrick J, resident, PO
8/23/2021	202100009982	junk vehicle. Dodge dakota flj522 22 909 Bluff St	1	1	u	E			Н	8/23- observed. Send letter. Wait on vehicles	
9/2/2021	202100010503	junk vehicle in driveway no plate and flat tire 23 1030 Bluff St	1	1	u	E			Н	9/2- observed.	Smith, Rebecca, resident
9/2/2021	202100010504	Junk vehicles. Black s10, maroon sonata(816ypb) 24 1018 Creek St	1	1	u	E			Н	9/2- observed. 9/2- observed. 10/23- spoke to female	Baker, Janet K, resident Hill, Craig D & Patricia L, residents
9/2/2021	202100010505	junk in front of residence 25 1011 Creek St	1	12	u	E	11/13/2021	10/23/2021	A	property owner regarding wood, equipment	
8/2/2021	202100010508	parking, junk vehicle, junk 26 543 Division St	1	15	u	E			Н	9/2- observed. 11/15- observed. 11/24- spoke to pastor	Buakham, Timmy, resident
11/11/2021	202100013369	junk vehicle HJF783 27 1203 Walnut St	2	1	u	E		12/14/2021	С	weidermeier. Belongs to son of secretary. 11/19- observed travel trailer parked in front	
11/19/2021	202100013662	junk/camper 28 1305 Grove St	2	1	u	E	11/29/2021	11/19/2021	A	yard and not on all weather surface, misc	dennis goodrich, resident
11/19/2021	202100013890	camper 29 1219 second st	2	15	u	E			A	11/24- observed, spoke to mant, will be	Nichols, Amanda, resident Wright Capital LLC, 1 E Erie St. Ste
11/10/2021	1		7	17	1 11	F		12/14/2021	(, ,	3, 1 = = 5.0

11/13/2021			1 4	1				14/17/4041	, ,	removed. 11/28- observed still there, left
		couch 30 1411 Division St								· · · · · · · · · · · · · · · · · · ·
11/24/2021			1	12	u	E		12/14/2021	С	owner in person to have items removed by
	202100013891	furniture in alley and back yard. 31 500 Boone St								12/6.
11/24/2021	202400042000		1	1	u	E		12/18/2021	С	up or vehicle will be towed. 12/14- vehicle
	202100013890	truck parked in street flat tires, kev436								tagged for 72 hours. Tire flat and full of
11/24/2021		32 727 Division St	1	12	u	E		12/14/2021	С	notification, must be removed by end of day
	202100013496	junk furniture on parking								11/29 or citation
11/24/2021		33 841/843 First St	1	12	u	E		12/14/2021	С	11/28- in person notification to tenant 843,
	202100013936	junk furniture on front steps								Losan Pama, removed by 12/6 or citation.
11/24/2021		34 620 Second St	1	12	u	E		12/14/2021	С	11/29- spoke to store owner, will remove
	202100013937	junk couch behind business Lotus Treasures								couch
11/24/2021		35 D&P LT 11 & E 12' LT 12 BLK 97	1	12	u	E		12/18/2021	С	12/14- spoke to jeff hab hab, will get it
	202100013938	tires in open lot								cleaned up. 12/18- close
11/24/2021		36 823 First St	1	12	u	E		12/28/2022	С	this address. 12/14-City has taken
	202100013939	tires and mattress near alley behind property								ownership, will change hands this month.
11/24/2021		37 847 First St	1	12	u	E	12/31/2021	12/14/2021	Α	chambers got this property sold a couple
	202100013940	PVC pipes, linoleum, and tires by garage/alley								weeks ago? Will get me a contact by
11/24/2021		38 1134 Second St	1	12	u	E		12/18/2021	Α	12/17. 12/18- junk removed, but still tires
	202100013941	tires, file cabinets, and pallets by garage/alley								next to garage.
11/24/2021		39 626 Second St	1	9	u	E		1/6/2022	С	inside. 12/18- garbage there again, and
	202100013944	garbage bags in alley near back door						, , ,		mattress. Cleaned up. Close
11/24/2021		40 624 Second St	1	12	u	E		1/6/2022	А	
	202100013945	broken wood furniture, tires, mattress and trash						, , ,		1/6- only mattress box
11/28/2021		41 1509 Division St	1	12	u	Е		12/14/2021	С	11/28- informed in person to have sofa
,,	202100014059	Couch on parking	_			_		,,		removed by 11/30 or citation.
11/29/2021		42 1210 First St	1	12	u	E		12/14/2021	С	
,,	202100014096	recliner	_		_	_				
12/3/2021		43 612 Fair Ave	2	14	u	N			С	
12/5/2021	202100014356	truck parked in rite of way	_						ŭ	citation for parking
12/5/2021		44 717 Fair Ave	1	12	u	N		12/14/2021	С	
	202100014364	furniture on parking	_					,,		Written notice on 12/8.
12/5/2021		45 1412 First St	1	12	u	N		12/14/2021	С	
	202100014365	microwave on parking	_					,,		verbal warning on 12/8.
12/5/2021		46 1345 First St	1	12	u	N			С	
12/3/2021	202100014366	washing machine on parking	*		ŭ	.,			ŭ	
12/3/2021		47 800 blk boone st	2	15	u	N			С	
12/0/2021		trailer parked on road	-		ŭ	.,			ŭ	
12/8/2021		48 408 Oakwood	2	1	u	n			С	Truck tagged for 72 hours, and was removed
12/0/2021	202100014526	black ranger truck no plates parked in street	-	-	ŭ				, i	by owner.
12/13/2021		49 514 Walnut St	1	12	u	N		12/18/2021	С	12/14- notice posted on door, deadline
,,	202100014793	Junk on property	_					,,		12/17. 12/18- close
12/10/2021		50 305 FairMeadow Dr	2	2 12	u	N	12/19/2021	12/18/2021	А	called mgr and left message. 12/14- items
, -5, 2021	202100014790	Junk on parking	_			i i	,,	,,,	A	moved by dumpster, called and left msg has
12/8/2021		51 117 Southfield Dr	2	9	u	N		12/18/2021	С	small trash items in yard. No answer at 117
, 5, 2021	202100014789	leaves blewinto neighbors yard, sees small trash items	_			i i		,,,		12/14- notice given to resident, deadline
12/9/2021		52 1111 Third St	2	12	U	N		12/14/2021	А	
12,3,2021	202100014588	Junk	_					12/11/2021	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	12/14- notice posted on door,
12/14/2021		53 1423 Prospect St	1	9	u	n	12/17/2021	12/14/2021	С	12/14- owner advised will move tonight.
,,	202100014857	trailer parked on road	_	_			-,,	,,		12/13- removed.
12/28/2022		54 906 First St	1	9	u	n		1/6/2022	С	12/28- verbal warning follow up 12/31.
12, 20, 2022	202100015420	trash piled by garage	*					1,0,2022		12/28- trash gone, close
<u> </u>										

525-2110, Chicago , IL 60611, 717-Pulido, Graciela Murillo, 603 Broadway Duarte, Rosa D Delfin, resident, 515-450-0795 Pannkuk, Molly B & Steven M, resident??? 515-297-1397 Sylvester, Amber Conservatorship, Webster City , IA 50595-7393, 515-835-0582, 515-832-2225 Webster City , IA 50595-, 515-835-Webster City , IA 50595-, 402-297-Webster City , IA 50595-, 402-297-0587 Klein & Sons LLC, resident, 515-835-3756 1137 2nd St Webster City , IA 50595, 515-835-Apt 109 Stratford , IA 50249-, 515-832-4571 Tamayo, Rafael Calles, resident, 515-835-8932

Gabriel Dominguez, 1521 Division St.

Report Data	
Open Case Carryover	42
Nuisance Calls (this report)	64
New Cases (since last report)	12
Qty. New Cases Community	6
Qty. New Cases Self-Initated	6
Current Open Cases	29
Closed Cases (since last report)	25
Cases on Hold	19
Unfounded Cases	0

	1 1 Self-Initiated
	2 2 Community Complaint
	3 99 Other
	NULICANICE.
	NUISANCE:
	1 32-2.(1) Abandoned and Junk Vehicles
	2 32-2.(2) Air Pollution
	3 32-2.(3) Airport Airspace
	4 32-2.(4) Billboards
	5 32-2.(5) Blocking Public and Private Ways
	6 32-2.(6) Construction Materials
	7 32-2.(7) Dutch Elm Disease
	8 32-2.(8) Filth and Noisome Substance
	9 32-2.(9) Garbage and Trash
	10 32-2.(10) Houses of III Fame
	11 32-2.(11) Impeding Passage of Navigable River
	12 32-2.(12) Machinery and Junk
	13 32-2.(13) Offensive Smells
	• •
	14 32-2.(14) Parked Vehicles
	15 32-2.(15) Parking and Storage
	16 32-2.(16) Storage of Inflammable Junk
	17 32-2.(17) Water Pollution
	18 32-2.(18) Weeds and Grass
	21 42-21. Placing Debris on; Littering
	99 99 Other
	<u>FINDINGS</u>
S	S Satisfactory
U	U Unsatisfactory
	99 99 Other
	CONTACTED:
Υ	Yes
N	No
	ACTION:
V	V Verbal Notice
w	W Written Notice
CV	CV Civil Citation Issued
	CR Criminal Citation Issued
CR	
CA	CA Forwarded to City Attorney
Z	Z Zoning Department
	99 99 Other
	<u>REPORT STATUS:</u>
N	N New Case
U	U Unfounded
Е	E Existing/Open
	STATUS POST FOLLOW-UP
Α	A Active
С	Closed
Н	Hold
	ACTION NEEDED
	VERBAL/WRITTEN NOTICE IN PLACE
	CLOSED/SATISFACTORY/NOTICE RECEIVED
	OTHER
	City Mow/Citation/Infraction
	City Mow/ Citation/Infraction
1	

FIRE DEPARTMENT REPORT

December 2021

ALARMS

DATE	TIME	<u>ADDRESS</u>	TYPE OF SITUATION FOUND
12-8	0815	Superior st. and Closz dr	Chemical spill
12-9	0735	1432 Second st.	Medical assist with lifting
12-9	2058	1408 First st.	Smoke removal
12-10	1405	MM139 Hwy 20	Medical assist with driving
12-10	1755	2030 Edgewood dr.	CO detector check
12-14	1806	511 Elm st.	Excessive heat, scortch burns
12-15	1500	1100 Beach st.	Gas leak smell
12-15	1825	Des Moines St. and Bank St.	Wind storm assignment
12-15	1830	900 Walnut	Public service remove debris from road
12-15	1854	515 Kendall Young rd	Arching, shorted electrical equipment
12-15	1905	500 Second st.	Public service remove debris from road
12-15	1952	1434 220 th st.	Gas Leak
12-15	2045	500 Second st.	Smoke scare, odor of smoke
12-15	2146	Seneca and Webster st.	Arcing, shorted electrical equipment
12-20	1410	945 Water St	Hazmat release
12-23	1152	1220 E Second st.	Smoke odor removal
12-27	1859	145mm Hwy 20	Vehicle Extrication

Year to Date Total = 141

December Total = 17

TRAINING

	TIME	TYPE OF TRAINING	HOURS	PERSONNEL
12/6	1800	Saws/ Ventilation/ Forcible entry	2	30

Year to Date Total = 945

December Total =60

INSPECTIONS

DATE	BUSINESS	REASON FOR INSPECTION
12-13	Scooters	Final Occupancy
		
<u>12-21</u>	Carpys	<u>CMB</u>
	W. 11 G.	CMD
	Kwik Star	<u>CMB</u>

Year to Date Total = 27

December Total =2

MISCELLANEOUS

DATE	<u>TIME</u>	<u>EVENT</u>
12-3		Sewer Flushes 10,000 gallons
12-4		Replaced smoke detector batteries
		Christmas Parade
12-15	1100	Mentoring at WCMS- Capt. Estlund
12-17		AFG grant work
12-20		Installed 6 smoke detectors
12-22		Sewer flush 2000 gallons

MEETING ROOM

<u>DATE</u>	TIME	<u>USED BY</u>