



City of Muscatine

CITY COUNCIL

Thursday, December 15, 2022

Brad Bark, Mayor

Dennis Froelich, 1st Ward
Jeff Osborne, 2nd Ward
Peggy Gordon, 3rd Ward
Nadine Brockert, 4th Ward
John Jindrich, 5th Ward

Angie Lewis, At Large
DeWayne Hopkins, At Large
Carol Webb, City Administrator
Cinda Hilger, Admin. Professional
Brent Hinders, City Attorney

City Council meetings are held at 6:00 p.m. on the 1st and 3rd Thursday of each month, In-depth sessions on the 2nd Thursday of each month. All meetings are available for review on the City of Muscatine YouTube page.

The public is welcome to attend virtually using the information below.

Please join my meeting from your computer, tablet or smartphone.

<https://www.gotomeet.me/CityofMuscatine/city-council-meeting>

You can also dial in using your phone.

United States: 1-669-224-3412

Access Code: 971-499-597

AGENDA

1. CALL TO ORDER

2. INVOCATION Sister Cheryl Demmer, Director of Religious Education and Faith Formation, Saint Mary and Mathias Catholic Church

3. ROLL CALL

4. **NATIONAL ANTHEM PERFORMED BY MEMBERS OF MUSCATINE HIGH SCHOOL CHOIR**

5. **APPROVAL OF AGENDA AS PRESENTED AND/OR AS AMENDED**

6. **COMMUNICATIONS - CITIZENS**

7. **COUNCILMEMBER FOLLOW UP TO CITIZEN COMMUNICATION**

8. **CONSENT AGENDA * (ITEMS 9-14)**

The following items are considered to be routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Council Member so requests, in which event the item will be removed from the Consent Agenda and considered separately.

9. *** REVIEW AND POTENTIAL VOTE TO APPROVE MINUTES**

- A. December 1, 2022 Regular Meeting Minutes
- B. December 8, 2022 In-Depth Meeting Minutes

10. *** PETITIONS AND COMMUNICATIONS**

- A. Request to close Lucas Street at Westwood Lane for Sewer Connection.
- B. Request for renewal of a Class "E" Retail Alcohol License, Class "C" Beer Permit, Class "B" Wine Permit and Sunday Sales for GM Minimart, 2307 Lucas Street – Malka 13, Inc.
(pending inspections)
- C. Request for renewal of a Class "F" Retail Alcohol License, Sunday Sales and Outdoor Service for Geneva Golf & Country Club, 3100 Bidwell Road – Geneva Golf & Country Club (pending inspections and insurance)
- D. Request for renewal of a Class "C" Retail Alcohol License and Sunday Sales for Flaming Embers, 131 West 2 nd Street – Flaming Embers, Inc. (pending inspections and insurance)
- E. Request for renewal of a Class "E" Retail Alcohol, Class "C" Retail Beer Permit, Class "B" Wine Permit and Sunday Sales for West Side Houser Mart, 2201 Houser Street –

West Side

Houser Mart LLC (pending inspections and insurance)

- F. Request for renewal of a Class “B” Beer Permit, Class “C” Native Wine Permit and Sunday
Sales for Hong Kong Buffet, 2406 Park Avenue – Honk Kong Buffet Inc. (pending inspections and insurance)
- G. Request on first and second reading on a Class “C” Retail Alcohol License, Special Class
“A” Beer Permit, Sunday Sales and Outdoor Service for Contrary Brewing Co.,
411 West
Mississippi Drive – Contrary Brewing LLC (pending inspections and insurance)

11. * COMMUNICATION – RECEIVE AND FILE

- A. Muscatine County Board of Supervisors Minutes 12-5-2022
- B. MPW 2023 Budget Documents

12. * PURCHASE ORDERS

13. * APPROVAL OF BILLS

- A. It is recommended bills totaling \$7,451,048.84, which include receipt summary and journal entries for July, August and September 2022, be approved and that the City Council authorize the Mayor and City Clerk to issue warrants for the same. It should be noted that this listing is subject to the approval of any related agenda item(s).

14. * FROM THE MAYOR

15. PUBLIC HEARING

16. BOARDS AND COMMISSIONS

17. FROM THE CITY ADMINISTRATOR

- A. Resolution Accepting Completed Work under the Papoose Creek Pump Stations Platform Project and Authorizing Final Payment
- B. Resolution Setting Public Hearing on January 5, 2023, for the Sewer Lining Project
- C. Resolution Authorizing Special Assessments to Private Properties

- D. Resolution Awarding the Contract for the Transfer Station Tipping Floor Resurfacing Project to KE Flatwork, Inc.
- E. Resolution Adopting a Tax Increment Financing Policy
- F. Resolution Authorizing an Application to the Iowa Economic Development Authority's Destination Iowa Grant Program and allocating \$600,000 of Local Funding for the Design and Construction of the Muscatine Indoor Sports Complex
- G. Request to Approve Declaration of City Vehicles as Surplus and to Authorize Said Vehicles to be Sold Through the Public Surplus Auction
- H. Request to Approve Renewal of the School Resource Officer (SRO) Agreement with Muscatine Community School District
- I. Request for Approval of Change Order #2 for the 891 West 8th Street House Relocation Project.
- J. Request to Authorize a Letter of Acceptance to the IDOT for the Offer of Bridge Funding to the City of Muscatine for the Replacement of the Park Avenue West Bridge over Mad Creek .
- K. Request for approval of Change Order #1 for the West Hill Sewer Separation Project Phase 5 (WHSSP PH5).
- L. Request to Approve and Accept the Annual Comprehensive Financial Report and Audit for the Year Ended June 30, 2022
- M. Request to Enter into a Professional Services Agreement with Watersmith Engineering for the Kent Stein to Sunset Housing Trail Connector
- N. Request to Enter into Agreement with IONWave Technologies for Electronic Bidding Software
- O. Request to issue a purchase order to Midwest Alarm in the amount of \$298,756 for access control for the Public Works and Public Safety Buildings
- P. Request to Issue Purchase Order to Jeff Hackett Electric in the Amount of \$172,474 for the Purchase and Installation of Emergency Backup Generators at Public Works and City Hall.

18. MAYOR AND COUNCIL REPORTS

19. ADJOURNMENT



City of Muscatine

CITY COUNCIL MINUTES

Thursday, December 1, 2022

1. **CALL TO ORDER**

Mayor Bark called the City Council meeting for December 1, 2022 to order at 06:00 PM

2. **INVOCATION**

Pastor Dan Schoepf from Calvary Church gave the invocation.

3. **ROLL CALL**

Councilmembers Present: Nadine Brockert, John Jindrich, Jeff Osborne, Peggy Gordon, Angie Lewis, Dennis Froelich, DeWayne Hopkins. Councilmembers absent . Mayor Brad Bark, City Administrator Carol Webb and Administrative Professional Cinda Hilger were also present.

4. **PLEDGE OF ALLEGIANCE**

5. **APPROVAL OF AGENDA AS PRESENTED AND/OR AS AMENDED**

Councilmember Peggy Gordon, seconded by Councilmember Angie Lewis moved to approve the Agenda as presented.

Vote: Ayes - 7, Nays - 0, Motion Passed.

6. **COMMUNICATIONS - CITIZENS**

- A. Presentation of Officer Awards to Officer Jacob Elliot, Cpl. Todd Koch and Officer Kassy Middagh

Mayor Bark read the details of the life saving awards for each of the officers and the recipients were awarded their awards by the citizens that they had saved.

7. **COUNCILMEMBER FOLLOW UP TO CITIZEN COMMUNICATION**

8. **CONSENT AGENDA * (ITEMS 9-14)**

Councilmember Dennis Froelich, seconded by Councilmember Angie Lewis, moved to approve the Consent Agenda including Items 9-13. Ayes - 7 , Nays - 0, Motion Passed.

9. * REVIEW AND POTENTIAL VOTE TO APPROVE MINUTES

- A. November 3, 2022 City Council Minutes
- B. November 10, 2022 City Council In-Depth Meeting Minutes
- C. November 17, 2022 City Council Minutes

10. * PETITIONS AND COMMUNICATIONS

11. * COMMUNICATION – RECEIVE AND FILE

- A. November 14, 2022 Muscatine County Board of Supervisors Meeting Minutes
- B. November 15, 2022 Muscatine County Board of Supervisors Meeting Minutes
- C. November 21, 2022 Muscatine County Board of Supervisors Meeting Minutes

12. * PURCHASE ORDERS

13. * APPROVAL OF BILLS

- A. December 1, 2022 Bills for Approval

14. * FROM THE MAYOR

- A. Request to Approve new appointment of Thalia Sutton to the Public Art Commission
- B. Request to Approve Appointment of Kraig Reed to the Library Board of Trustees

15. PUBLIC HEARING

16. BOARDS AND COMMISSIONS

17. FROM THE CITY ADMINISTRATOR

- A. Request to approve the Issuance of a Purchase Order in the amount of \$68,607.00 to Ed Morse of Muscatine, for the Purchase of a 2023 One Ton Truck and Dump Body for the Solid Waste Division.
Councilmember Peggy Gordon, seconded by Councilmember DeWayne Hopkins moved to Approve the Motion,.
Vote: Ayes - 7, Nays - 0, Motion Passed.
- B. Request to approve the Issuance of a Purchase Order to SCP Science, in the amount of \$35,900.00 for the purchase of an Easy Probe Optical BOD-300

laboratory instrument.

Councilmember Nadine Brockert, seconded by Councilmember Peggy Gordon moved to Approve the Motion,.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- C. Request to approve the appointment of Captain Anthony Kies as Muscatine Police Chief upon the retirement of Chief Brett Talkington on February 28, 2023. Councilmember DeWayne Hopkins, seconded by Councilmember Angie Lewis moved to Approve the Motion.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- D. Request to approve the Issuance of a Purchase Order to Heuer Construction, in the amount of \$28,500, for the replacement of five intakes on U.S. Highway 61. Councilmember Peggy Gordon, seconded by Councilmember Jeff Osborne moved to Approve the Motion.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- E. Request to approve the Issuance of a Purchase Order to Heuer Construction, in the amount of \$62,200, for the replacement of eight intakes on Park Avenue from U.S. Highway 61 to Colorado Street. Councilmember Jeff Osborne, seconded by Councilmember DeWayne Hopkins moved to Approve the Motion.

Vote: Ayes - 7, Nays - 0, Motion Passed.

- F. Request for Authorization to Proceed with Proposed City of Muscatine Indoor Sports Complex

Councilmember DeWayne Hopkins, seconded by Councilmember Peggy Gordon moved to Approve the Motion,.

City Administrator Webb and Parks and Recreation Director Rich Klimes gave a presentation on the proposed indoor sports complex.

City Council had questions regarding where the funding would come from that were addressed by Ms. Webb.

Nancy Lueck, Finance Director, explained how the proceeds from Hotel/Motel Tax are divided and what part of the division the funds would be taken from for the sports complex operation expenses.

Council had questions and concerns with shorting the general fund that were addressed by Mr. Klimes and City Administrator Webb.

There were questions regarding, types of activities, materials used for structure and staffing that were addressed by Mr. Klimes.

Vote: Ayes - 7, Nays - 0, Motion Passed.

18. MAYOR AND COUNCIL REPORTS

19. CLOSED SESSION MEETING

- A. Request to enter closed session closed session per Iowa Code Section 21.5.1.c to discuss strategy with counsel in matters that are presently in litigation or where litigation is imminent and where its disclosure would be likely to prejudice or disadvantage the position of the governmental body in the litigation, and in accordance with Iowa Code Section 622.10 to discuss attorney/client privileged and attorney work product matters with legal counsel. Councilmember Dennis Froelich, seconded by Councilmember Nadine Brockert moved to Approve the Motion,.

Vote: Ayes - 7, Nays - 0, Motion Passed.

Discussion on item proposed for closed session.

Councilmember Peggy Gordon, seconded by Councilmember Angie Lewis moved to exit close session.

Vote ayes - 7, Nays - 0, Motion passed.

20. ADJOURNMENT

Councilmember Angie Lewis moved the meeting be adjourned at 08:26 PM



City of Muscatine

CITY COUNCIL MINUTES

Thursday, December 8, 2022

1. **CALL TO ORDER**

2. **ROLL CALL**

3. **PLEDGE OF ALLEGIANCE**

4. **COUNCIL DISCUSSION ITEMS**

A. Tax Increment Financing Policy

City Administrator Webb and Finance Director Nancy Lueck gave a presentation regarding a proposed tax increment financing policy. Ms. Webb stated the purpose of this policy is to document Tif program goals, establish a structure and objectivity for development projects, establishes a framework for TIF incentives, to ensure City financial resources are used effectively and to utilize TIF to accomplish key City goals.

Ms. Webb shared the TIF Application Process in the proposed policy.

There was a consensus with City Council to bring this policy forward for a vote by Council on the December 15, 2022 agenda.

B. Potential Updates to Nuisance Regulations, the Appeal Process, and Administrative Fees

Assistant Community Development Director Andrew Fangman gave a presentation on proposed changes to the Nuisance Regulations, Appeals Process and Administrative Fees.

Mr. Fangman stated the changes being proposed to the Nuisance Regulations would make the regulations more detailed and easier for citizens to understand and staff to enforce.

City Council consented to move forward with bringing these changes back for a vote at a later meeting.

Mr. Fangman shared options for improving the appeals process to include the possibility of an appeals board and/or an appeals officer that would hear the appeals.

City Council consented to move forward looking at the option of an appeals officer, with provisions that citizen has option to come before City Council if not satisfied with decision of appeals officer and for a reassessment of the process

in a year. City Administrator Webb asked staff to bring back a model of what is appealable to Council.

Mr. Fangman shared information regarding a possible increase in administrative fees for nuisance abatements to cover staff time and resources.

City Council consented to move forward with an increase in the administrative fee increase.

Mr. Fangman staff would be bringing back action items to City Council for these items.

5. **MAYOR AND COUNCIL REPORTS**

City Council shared upcoming community events

6. **ADJOURNMENT**

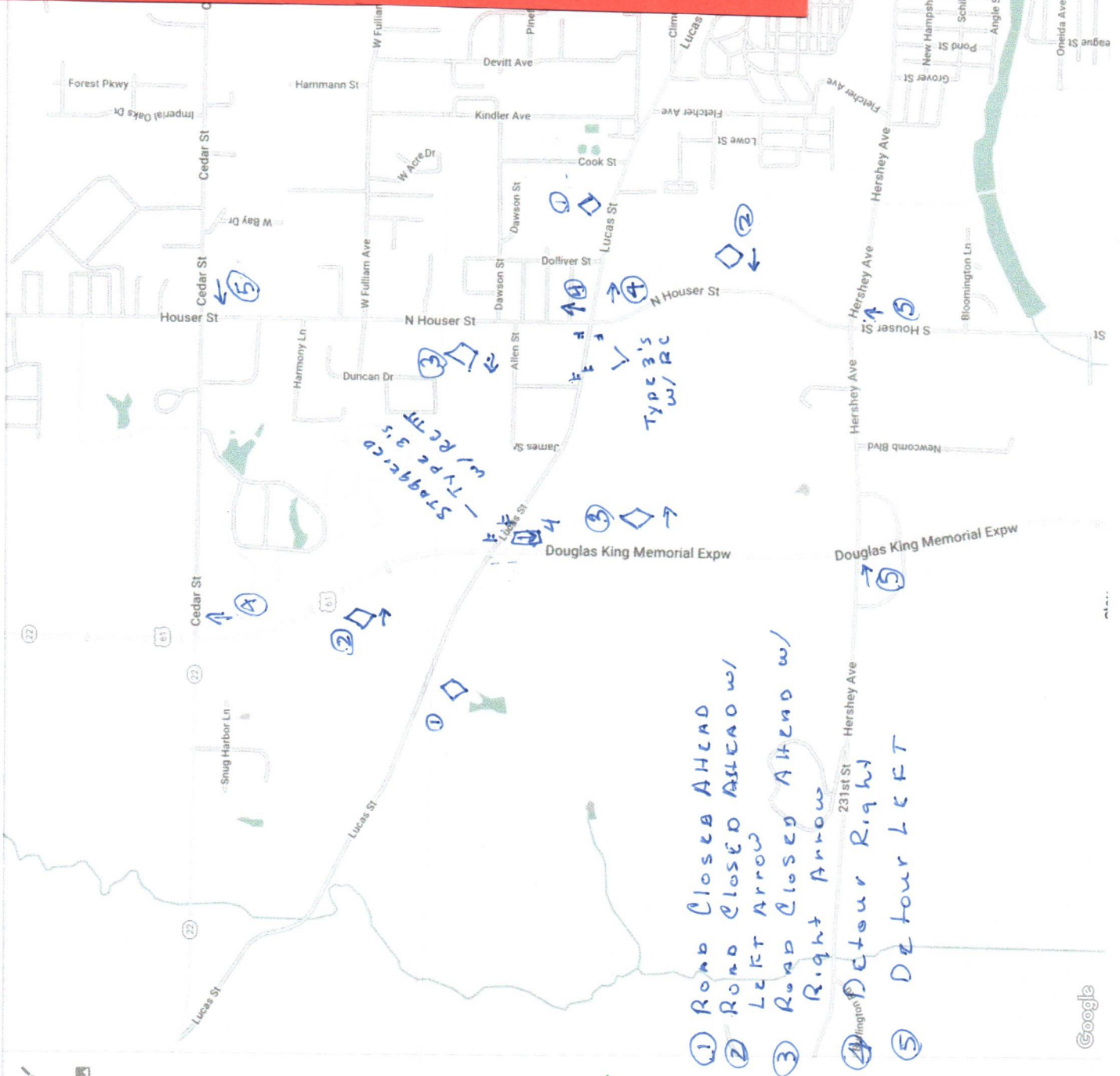
Councilmember None moved the meeting be adjourned at 7:16 p.m.

WEST BOUND LUCAS
 will be detoured
 North on Houser
 then west on Cedar

EAST BOUND LUCAS
 will be Detoured
 South on G1 to
 Hershey then North
 on Houser.

NOTE:

The Detour Route
 can be REVERSED
 @ the Cities
 Discretion.



Muscatine County Board of Supervisors
Monday, December 5, 2022

The Muscatine County Board of Supervisors met in regular session at 9:00 A.M. with Holliday, Mather, Saucedo, Sauer and Sorensen present. Chairperson Sauer presiding.

On a motion by Sorensen, second by Mather, the agenda was approved as presented. Ayes: All.

County Engineer Bryan Horesowsky presented bids for project L-(FU-8)—73-70, a twin 12' x 12' x 60 RCB Culvert on 135th Street as follows: Iowa Bridge & Culvert - \$488,827.58; Boomerang Corp.- \$567,761.20; and Brandt Construction Co.- \$728,118.95. Horesowsky requested to review the bids and report back to the Board with his recommendation.

On a motion by Saucedo, second by Holliday, the Board approved the following utility permit: Eastern Iowa Light and Power REC, Wilton, Iowa – relocate pole from intersection of 130th Street and Davis Avenue and install new poles and bore underground in 2-inch duct. Section 15, T78N, R-4W. Ayes: All.

Horesowsky reported that the delivery date for 2 CAT motor graders has been delayed from this month to late February or early March 2023.

Muscatine City Administrator Carol Webb and Park Maintenance Supervisor Nick Gow presented a request for a contribution commitment of \$400,000 from Muscatine County for a proposed design and construction of an indoor sports complex in Muscatine. Webb stated the estimated cost of designing and constructing the complex is \$4 million with proposed funding from private donations, local governments, a Destination Iowa grant and local grants. Discussion was held with the Board regarding the proposed design of the dome, the full size synthetic field, restrooms, seating and parking for the facility, proposed to be built at Soccer West location on Houser Street, Muscatine. Gow stated the multi-use facility aligns with the Muscatine County strategic goals of economic development, partnerships and quality of life. Webb stated the request for the \$400,000 contribution commitment from Muscatine County is part of the requirement to proceed with the application for a \$1 million Destination Iowa grant. The Board consensus was to review the requested funding commitment at their December 12, 2022 meeting and report the Board's decision to City of Muscatine.

Planning and Zoning Administrator Eric Furnas reviewed a special use permit granted by the Muscatine County Board of Adjustment at their December 2, 2022. Furnas stated the special permit is for Koch Angus Farms, LLC, Dennis & Susan Koch, to construct a seasonal recreational cottage on their property.

On a motion by Saucedo, second by Sorensen, the minutes of the November 28, 2022 regular meeting were approved as written. Ayes: All.

Correspondence:

All Supervisors received an email from the City of Muscatine regarding a funding request for the design and construction of a proposed indoor sports complex.

All Supervisors received an email from Clinton County Supervisor Jim Irwin regarding state changes to who can serve as the grant sub-recipient for the Mississippi Valley Workforce Area.

All Supervisors received an email from Muscatine Mayor, Brad Bark regarding an action taken by the Department of Natural Resources against a business on Pettibone Avenue.

All Supervisors received an email regarding the exit conferences with the State Auditors.

Committee & Meeting Reports:

Sorensen attended the Lower Cedar Watershed Authority Management Plan Open House event on November 29, 2022 at the West Branch Town Hall, West Branch, Iowa.

Sorensen attended a State Mental Health and Disability Services Board meeting on December 1, 2022.

Mather attended a Mississippi Valley Workforce Area Finance Committee meeting on November 30, 2022.

Saucedo attended a Public Health meeting on November 28, 2022.

On a motion by Mather, second by Sorensen, the Board authorized the Chair to sign the Certification Statement for the Muscatine County FY21/22 Cost Allocation Plan. Ayes: All.

Horesowsky reported that he had reviewed the three bids received for mathematical accuracy and no deviations were found. On a motion by Sorensen, second by Holliday, the Board accepted the low bid from Iowa Bridge & Culvert, Washington, Iowa, in the amount of \$488,827.58 for project L-(FU-8)—73-70, a twin 12' x 12' x 60 RCB Culvert on 135th Street. Ayes: All.

Planning and Zoning Administrator Eric Furnas discussed the Lower Cedar Watershed Authority Management Plan Open House and presentation event on November 29, 2022 held at West Branch, Iowa stating he attended with Sorensen, Danny Chick, Jr. and Kurt Kirchner. Furnas stated the Lower Cedar Watershed Management Authority (WMA) Board meeting that followed the event included the roll out of the comprehensive watershed management plan. Furnas stated East Central Iowa Council of Governments will handle the administrative work and grant writing for WMA and Heartland Co-Op was contracted to serve as the watershed coordinator. Furnas stated the WMA Executive Board is scheduled to meet this week. Furnas stated the City of Durant has applied for an IDOLS grant for a wetland water filtration are to assist with treating storm water run-off to Mud Creek.

County Engineer Keith White thanked the Board for his 24 year of employment and acknowledged the entire Secondary Roads staff for their excellent work. White stated Dennis Michael has been an outstanding assistant through the years. White stated that Bryan Horesowsky is the best choice as the new County Engineer and encouraged the Board to support him as they have supported White.

The meeting was adjourned at 10:07 A.M.

ATTEST:

Tibe Vander Linden
County Auditor

Scott Sauer, Chairperson
Board of Supervisors



December 8, 2022

Sent via email

City Administrator Carol Webb
City of Muscatine City Hall
215 Sycamore Street
Muscatine, IA 52761

Ms. Webb:

As required by the State of Iowa, Department of Management, we are requesting the following information be placed on file with the City Council. It's attached to email.

- Copy of Adopted Budget Certificate
- Copy of Adopted Budget Summary
- Copy of Revenues and Expenditures Detail
- One Proof of Publication

The State recommends that a copy of the items listed above be forwarded to the County Auditor after placing the documents on file with the City Council.

Please let me know if you have a question.

Best regards,

Mark Roberts
Director, Finance and Administrative Services
563 262 3303

Attachment

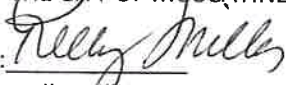
c. Gage Huston

ADOPTED BUDGET CERTIFICATE
CERTIFICATION

TO: Muscatine, Iowa, City Council

At the November 29, 2022, meeting of the Board of Water, Electric, and Communications Trustees of the City of Muscatine, Iowa, the proposed budget for calendar year 2023 was adopted as summarized and attached hereto.

BOARD OF WATER, ELECTRIC, AND
COMMUNICATIONS TRUSTEES
OF THE CITY OF MUSCATINE, IOWA

By: 
Kelly Miller
Board Secretary

Record of Public Hearing and Adoption of Budget

On November 29, 2022, the Board of Water, Electric, and Communications Trustees of the City of Muscatine, Iowa, met for the purpose of conducting a public hearing on the proposed 2023 budget as published. Notice of time and place of hearing had been published on November 11, 2022, in the Muscatine Journal and the affidavit of publication is available and will be filed with the City Council.

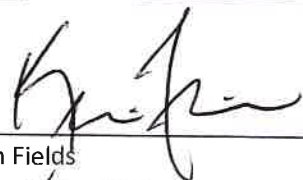
The hearing provided City of Muscatine (City) residents, City taxpayers and Muscatine Power and Water customers the opportunity to speak for or against the proposed budget for calendar year 2023.

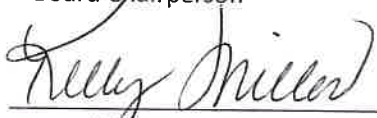
The Board approved the following Resolution Adopting the Annual Budget for Calendar Year 2023:

BE IT RESOLVED, by the Board of Water, Electric, and Communications Trustees of the City of Muscatine, Iowa that the annual Budget for the calendar year 2023, as set forth in the Utility's Budget Estimate Summary showing the revenue and expenditure estimates for said calendar year is adopted, and the Secretary is directed to file the same with the Clerk of the City of Muscatine, Iowa.

Passed and approved on November 29, 2022, by the following vote:

Ayes:	<u>Steven Bradford</u>	Nays:	<u>None</u>
	<u>Kevin Fields</u>		
	<u>Tracy McGinnis</u>		
	<u>Keith Porter</u>		
	<u>Susan Eversmeyer</u>		


Kevin Fields
Board Chairperson


Kelly Miller
Board Secretary

ADOPTED BUDGET SUMMARY

Muscatine Power and Water				YEAR		2023	
NAME OF ENTERPRISE		(specify fiscal or calendar year budget)					
		Budget		Re-Estimated		Actual	
		2023		2022		2021	
(specify budget years)							
REVENUES & OTHER FINANCING SOURCES							
Use of Money and Property	(line 398)	241	2,072,645	271	539,117	301	100,640
Charges for Services	(line 414)	243	152,394,185	273	183,585,279	303	134,483,972
Miscellaneous	(line 416)	245	1,767,466	275	1,507,830	305	1,482,681
Operating Transfers In	(line 417)	247	0	277	0	307	0
Proceeds of Long Term Debt	(line 418)	248	3,745,471	278	1,493,600	308	6,791,144
Proceeds of Fixed Asset Sales	(line 419)	249	0	279	0	309	0
Total Revenues & Other Financing Sources		250	159,979,767	280	187,125,826	310	142,858,437
EXPENDITURES & TRANSFERS OUT							
Expenditures	(line 386)	255	158,609,515	285	187,117,049	315	129,522,463
Transfers Out	(line 387)	259	0	289	0	319	0
Total Expenditures & Transfers Out		260	158,609,515	290	187,117,049	320	129,522,463
Excess of Revenues & Other Sources Over (Under) Expenditures & Transfers Out							
		261	1,370,252	291	8,777	321	13,335,974
BEGINNING Fund Balance	(line 390)	262	82,046,327	292	82,037,550	322	68,701,577
ENDING Fund Balance	(line 388)	263	83,416,579	293	82,046,327	323	82,037,550

*** Proof of Publication ***

The undersigned, being first duly sworn, on oath does say that he/she is an authorized employee of THE MUSCATINE JOURNAL, morning edition, a daily newspaper printed and published by Lee Enterprises, Incorporated, in the City of Davenport, Scott County, Iowa, and that a notice, a printed copy of which is made a part of this affidavit, was published in said THE MUSCATINE JOURNAL, on the dates listed below.

MUSCATINE POWER & WATER-LEGAL ACCOUNT

SARAH WIENKE

3205 CEDAR STREET

MUSCATINE, IA 52761

ORDER NUMBER 140933

The affiant further deposes and says that all of the facts set forth in the foregoing affidavit are true as he/she verily believes.

Timothy J. Simpson

NOTICE OF PUBLIC HEARING
BUDGET ESTIMATE
Calendar Year 2023

The Board of Water, Electric, and Communications Trustees of the City of Muscatine, Iowa, will conduct a public hearing on the proposed 2023 Budget at the Administration Building, 3205 Cedar Street, Muscatine, Iowa, on November 29, 2022, beginning at 5:28 p.m. The Budget Estimate Summary of proposed revenue and expenditures is shown below. Copies of the detailed proposed 2023 budget may be obtained or reviewed at MPW Administration Building, or at the Office of the City Clerk, and at the City Library. At the public hearing, any resident, taxpayer or consumer may present objections to, or arguments in favor of, any part of the proposed budget.

BOARD OF WATER, ELECTRIC, AND COMMUNICATIONS TRUSTEES OF THE CITY OF MUSCATINE, IOWA
Kelly Miller
Board Secretary

BUDGET ESTIMATE SUMMARY
COMBINED WATER, ELECTRIC, AND COMMUNICATIONS UTILITIES
For Current Proprietary Operations
Modified Cash and Accrual Basis

	2023 Budget	2022 Actual Estimated	2021 Actual
Revenues:			
Use of Money and Property	2,072,645	539,117	100,640
Charges for Services	152,394,185	183,585,279	134,483,972
Miscellaneous	1,767,466	1,507,830	1,482,681
Other Financing Sources	3,745,471	1,493,600	6,791,144
Total Revenues & Other Financing Sources	159,979,767	187,125,826	142,858,437
Expenditures & Transfers Out:			
Expenditures	158,609,515	187,117,049	129,522,463
Transfers Out			
Total Expenditures & Transfers Out	158,609,515	187,117,049	129,522,463
Excess of Revenues Over (Under)			
Expenditures & Transfers Out	1,370,252	8,777	13,335,974
Beginning Balance Jan. 1	82,046,327	82,037,550	68,701,577
Ending Balance Dec. 31	83,416,579	82,046,327	82,037,550



Section: Notices & Legals

Category: 2605 Annual Reports

PUBLISHED ON: 11/11/2022

TOTAL AD COST: 61.24

FILED ON: 11/11/2022

Subscribed and sworn to before me by said affiant this 11 day of November 2022

Michelle Graham

Notary Public in and for Scott County, Iowa



Accounts Payable

Transactions by Account

User: SMeyer
 Printed: 12/13/2022 - 1:40PM
 Batch: 00005.12.2022



Account Number	Vendor	Description	GL Date	Check No	
1000-00-0000-23550	RELIANCE STANDARD LIFE INS CO PR Batch 00002.11.2022	Life Insurance	11/23/2022	0	
1000-00-0000-23550	RELIANCE STANDARD LIFE INS CO PR Batch 00002.11.2022	Life Insurance	11/23/2022	0	
Vendor Subtotal:					
1000-00-0000-23630	RELIANCE STANDARD LIFE INS CO PR Batch 00001.11.2022	Optional Life	11/11/2022	0	
1000-00-0000-23630	RELIANCE STANDARD LIFE INS CO PR Batch 00002.11.2022	Optional Life	11/23/2022	0	
Vendor Subtotal:					
1000-00-0000-24400	BONNELL INDUSTRIES INC	Single Axel #28 w/Snow Package	12/13/2022	0	20
Vendor Subtotal:					20
1000-00-0000-24400	SINCLAIR	Brush Hog	12/13/2022	0	
Vendor Subtotal:					
1000-01-1111-61120	IOWA AUDITOR OF STATE	FY22 Audit Filing Fee	12/13/2022	0	
Vendor Subtotal:					
1000-01-1111-61120	BOHNSACK & FROMMELT LLP	FY22 Audit Pmt #3	12/13/2022	0	
Vendor Subtotal:					
1000-01-1121-61210	MUSCATINE COUNTY ATTORNEY	Serving Papers	12/13/2022	0	
1000-01-1121-61210	MUSCATINE COUNTY ATTORNEY	Serving Papers	12/13/2022	0	
1000-01-1121-61210	MUSCATINE COUNTY ATTORNEY	Serving Papers	12/13/2022	0	

1000-01-1121-61210	MUSCATINE COUNTY ATTORNEY	Serving Papers	12/13/2022	0
1000-01-1121-61210	MUSCATINE COUNTY ATTORNEY	Serving Papers	12/13/2022	0
1000-01-1121-61210	MUSCATINE COUNTY ATTORNEY	Serving Papers	12/13/2022	0
1000-01-1121-61210	MUSCATINE COUNTY ATTORNEY	Serving Papers	12/13/2022	0
		Vendor Subtotal:		
1000-01-1121-61225	MUSCATINE COUNTY TREASURER	Quarterly Payment	12/13/2022	0
		Vendor Subtotal:		
1000-01-1131-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0
		Vendor Subtotal:		
1000-01-1131-46600	RELIANCE STANDARD LIFE INS CO	LTD Dec	12/13/2022	0
		Vendor Subtotal:		
1000-01-1131-52600	TCM BANK NA VISA	Avenue Subs - Meals Police Chief Intervi	12/13/2022	0
		Vendor Subtotal:		
1000-01-1131-61340	TCM BANK NA VISA	Adobe - Adobe ID	12/13/2022	0
		Vendor Subtotal:		
1000-01-1131-64200	TCM BANK NA VISA	Iowa League of Cities - Budget Worksho	12/13/2022	0
		Vendor Subtotal:		
1000-01-1132-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0
		Vendor Subtotal:		
1000-01-1132-46600	RELIANCE STANDARD LIFE INS CO	LTD Dec	12/13/2022	0
		Vendor Subtotal:		

1000-01-1132-52600	TCM BANK NA VISA	Wal-Mart - Food for Police Chief Recepti	12/13/2022	0
		Vendor Subtotal:		
1000-01-1132-61550	QUEST DIAGNOSTICS	Pre Employ Drug - K Peterson	12/13/2022	0
		Vendor Subtotal:		
1000-01-1132-61660	TENANT REPORTS.COM LLC	Background Checks	12/13/2022	0
		Vendor Subtotal:		
1000-01-1132-64120	TCM BANK NA VISA	The Merrill Hotel - Police Chief Candidat	12/13/2022	0
1000-01-1132-64120	TCM BANK NA VISA	The Merrill Hotel - Police Chief Candidat	12/13/2022	0
1000-01-1132-64120	TCM BANK NA VISA	The Merrill Hotel - Police Chief Candidat	12/13/2022	0
		Vendor Subtotal:		
1000-01-1132-64400	TCM BANK NA VISA	Hy-Vee - Food for Leadership Training	12/13/2022	0
1000-01-1132-64400	TCM BANK NA VISA	Hy-Vee - Food for Leadership Training	12/13/2022	0
		Vendor Subtotal:		
1000-01-1144-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec		12/13/2022	0
		Vendor Subtotal:		
1000-01-1144-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0
		Vendor Subtotal:		
1000-01-1144-52840	MINNAT PATEL	Reimb Safety Glasses - Patel	12/13/2022	0
		Vendor Subtotal:		
1000-01-1144-52840	ANTHONY ARNAMAN	Reimb Glasses - A Arnaman	12/13/2022	0

Vendor Subtotal:				
1000-01-1144-69900	PHELPS CUSTOM IMAGE WEAR	Uniforms - Duplicate Order	12/13/2022	0
1000-01-1144-69900	PHELPS CUSTOM IMAGE WEAR	Uniforms - Duplicate Order	12/13/2022	0
1000-01-1144-69900	PHELPS CUSTOM IMAGE WEAR	Uniforms - Duplicate Order	12/13/2022	0
Vendor Subtotal:				
1000-01-1144-69900	TCM BANK NA VISA	Farm & Fleet - Safety Incentives	12/13/2022	0
1000-01-1144-69900	TCM BANK NA VISA	Kum & Go - Safety Incentives	12/13/2022	0
1000-01-1144-69900	TCM BANK NA VISA	Casey's - Safety Incentives	12/13/2022	0
1000-01-1144-69900	TCM BANK NA VISA	Bridgeside - Safety Incentives	12/13/2022	0
1000-01-1144-69900	TCM BANK NA VISA	Black Pearl Coffee - Safety Incentives	12/13/2022	0
1000-01-1144-69900	TCM BANK NA VISA	The Coffee Belt - Safety Incentives	12/13/2022	0
1000-01-1144-69900	TCM BANK NA VISA	Avenue Subs - Safety Incentives	12/13/2022	0
1000-01-1144-69900	TCM BANK NA VISA	Pearl City Popcorn - Safety Incentives	12/13/2022	0
1000-01-1144-69900	TCM BANK NA VISA	Boonies - Safety Incentives	12/13/2022	0
Vendor Subtotal:				
1000-05-1141-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec		12/13/2022	0
Vendor Subtotal:				
1000-05-1141-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0
Vendor Subtotal:				
1000-05-1141-64200	TCM BANK NA VISA	IA League of Cities - Registration Lueck	12/13/2022	0
Vendor Subtotal:				
1000-05-1141-65100	QUAD CITY TIMES & MUSC JOURN,Zoning Board of Adjustment Notice of He		12/13/2022	0
1000-05-1141-65100	QUAD CITY TIMES & MUSC JOURN, Minutes/Bills 11/17/22		12/13/2022	0
1000-05-1141-65100	QUAD CITY TIMES & MUSC JOURN, Minutes/Bills 11/17/22		12/13/2022	0
Vendor Subtotal:				
1000-05-1143-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec		12/13/2022	0

Vendor Subtotal:				
1000-05-1143-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0
Vendor Subtotal:				
1000-05-1143-61340	SPRINGBROOK HOLDING COMPAN Credit for July Payment		12/13/2022	0
1000-05-1143-61340	SPRINGBROOK HOLDING COMPAN Springbrook 7/1/22 - 6/30/23		12/13/2022	0
Vendor Subtotal:				
1000-05-1146-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec		12/13/2022	0
Vendor Subtotal:				
1000-05-1146-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0
Vendor Subtotal:				
1000-05-1146-51300	AMAZON.COM	Ribbon	12/13/2022	0
Vendor Subtotal:				
1000-05-1146-61330	WINSOR CONSULTING	Consulting	12/13/2022	0
1000-05-1146-61330	WINSOR CONSULTING	Consulting	12/13/2022	0
1000-05-1146-61330	WINSOR CONSULTING	Consulting	12/13/2022	0
Vendor Subtotal:				
1000-05-1146-61340	TCM BANK NA VISA	Jamf - Subscription	12/13/2022	0
Vendor Subtotal:				
1000-05-1146-65240	MUSCATINE POWER & WATER	October Internet - PW	12/13/2022	0
Vendor Subtotal:				

1000-10-1221-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec		12/13/2022	0
		Vendor Subtotal:		
1000-10-1221-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0
		Vendor Subtotal:		
1000-10-1221-52300	PHELPS CUSTOM IMAGE WEAR	Uniforms - T Lussow	12/13/2022	0
		Vendor Subtotal:		
1000-10-1221-52600	TCM BANK NA VISA	Casey's - Food for H&S Meeting	12/13/2022	0
		Vendor Subtotal:		
1000-10-1221-61340	TCM BANK NA VISA	Adobe - Monthly Fee	12/13/2022	0
		Vendor Subtotal:		
1000-10-1221-62310	XEROX CORPORATION	November Copier	12/13/2022	0
1000-10-1221-62310	XEROX CORPORATION	November Copies	12/13/2022	0
		Vendor Subtotal:		
1000-10-1221-62370	LUPTON & TOYNE PRINTERS	Envelopes	12/13/2022	0
1000-10-1221-62370	LUPTON & TOYNE PRINTERS	Business Cards - Gillette	12/13/2022	0
		Vendor Subtotal:		
1000-10-1221-65275	VERIZON WIRELESS	November Cell Phones	12/13/2022	0
		Vendor Subtotal:		
1000-10-1221-65275	TCM BANK NA VISA	Google - Google Voice	12/13/2022	0
		Vendor Subtotal:		

1000-10-1221-65275	VERIZON	November GPS	12/13/2022	0
		Vendor Subtotal:		
1000-10-1221-69800	POINT & PAY	September CC Fees	12/13/2022	0
		Vendor Subtotal:		
1000-15-1311-33430	GATSO USA INC.	ATE Fees - October	12/13/2022	0
1000-15-1311-33430	GATSO USA INC.	ATE Fees - November	12/13/2022	0
		Vendor Subtotal:		
1000-15-1311-33435	TCM BANK NA VISA	Iowa Judicial Branch - ATE Filing	12/13/2022	0
1000-15-1311-33435	TCM BANK NA VISA	Iowa Judicial Branch - ATE Filing	12/13/2022	0
1000-15-1311-33435	TCM BANK NA VISA	Iowa Judicial Branch - ATE Filing	12/13/2022	0
1000-15-1311-33435	TCM BANK NA VISA	Iowa Judicial Branch - ATE Filing	12/13/2022	0
1000-15-1311-33435	TCM BANK NA VISA	Iowa Judicial Branch - ATE Filing	12/13/2022	0
1000-15-1311-33435	TCM BANK NA VISA	Iowa Judicial Branch - ATE Filing	12/13/2022	0
1000-15-1311-33435	TCM BANK NA VISA	Iowa Judicial Branch - ATE Filing	12/13/2022	0
1000-15-1311-33435	TCM BANK NA VISA	USPS - ATE Filing Postage	12/13/2022	0
1000-15-1311-33435	TCM BANK NA VISA	USPS - ATE Filing Postage	12/13/2022	0
		Vendor Subtotal:		
1000-15-1311-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0
		Vendor Subtotal:		
1000-15-1311-46600	RELIANCE STANDARD LIFE INS CO	BW LTD Dec	12/13/2022	0
1000-15-1311-46600	RELIANCE STANDARD LIFE INS CO	LTD Dec	12/13/2022	0
		Vendor Subtotal:		
1000-15-1311-52240	AMAZON.COM	Verbatim DVD+R 100pk Spindle	12/13/2022	0
1000-15-1311-52240	AMAZON.COM	USB Flashdrives	12/13/2022	0
		Vendor Subtotal:		
1000-15-1311-52300	UNIFORM DEN INC	Uniforms - Clutches	12/13/2022	0

1000-15-1311-52300	UNIFORM DEN INC	Dept Awards & Metals	12/13/2022	0
		Vendor Subtotal:		
1000-15-1311-52890	AMAZON.COM	50pk LR44G Batteries for Evidence Tech	12/13/2022	0
		Vendor Subtotal:		
1000-15-1311-62410	TEMP ASSOCIATES	Temp Employee Week Ending 11/06/22	12/13/2022	0
1000-15-1311-62410	TEMP ASSOCIATES	Temp Employee Week Ending 11/13/22	12/13/2022	0
1000-15-1311-62410	TEMP ASSOCIATES	Temp Employee Week Ending 11/20/22	12/13/2022	0
1000-15-1311-62410	TEMP ASSOCIATES	Temp Employee Week Ending 11/27/22	12/13/2022	0
		Vendor Subtotal:		
1000-15-1311-62530	STERICYCLE INC	Shredding	12/13/2022	0
		Vendor Subtotal:		
1000-15-1311-64120	ADAM RAISBECK	Reimb 11/14/22 - 11/16/22	12/13/2022	0
		Vendor Subtotal:		
1000-15-1311-64120	BRITT JAMESON	Reimb 12/2/22	12/13/2022	0
		Vendor Subtotal:		
1000-15-1311-64120	CASEY JENSEN	Reimb 11/14/22 - 11/16/22	12/13/2022	0
		Vendor Subtotal:		
1000-15-1311-64120	TCM BANK NA VISA	Townplace Suites - Lodging Raisbeck/Jen	12/13/2022	0
		Vendor Subtotal:		
1000-15-1311-64200	THE CTK GROUP	Registration - Sink	12/13/2022	0
		Vendor Subtotal:		

1000-15-1311-65210	CENTURYLINK	November Phones - Police	12/13/2022	0
		Vendor Subtotal:		
1000-15-1311-67130	SPEED CLEAN CAR WASH	Squad Car Washes (6 Months)	12/13/2022	0
		Vendor Subtotal:		
1000-15-1311-67320	ADVANCED BUSINESS SYSTEMS IN	Copier Maintenance	12/13/2022	0
		Vendor Subtotal:		
1000-15-1311-67320	SIGN PRO	Replace Graphics #753	12/13/2022	0
		Vendor Subtotal:		
1000-15-1311-69200	TCM BANK NA VISA	USPS - Postage	12/13/2022	0
1000-15-1311-69200	TCM BANK NA VISA	USPS - Postage	12/13/2022	0
1000-15-1311-69200	TCM BANK NA VISA	USPS - Postage	12/13/2022	0
1000-15-1311-69200	TCM BANK NA VISA	USPS - Postage	12/13/2022	0
		Vendor Subtotal:		
1000-15-1312-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0
		Vendor Subtotal:		
1000-15-1312-46600	RELIANCE STANDARD LIFE INS CO	BW LTD Dec	12/13/2022	0
		Vendor Subtotal:		
1000-15-1316-61530	MUSCATINE VETERINARY HOSPITAL	Vet Services - DINO	12/13/2022	0
		Vendor Subtotal:		
1000-15-1316-64120	NORTHERN MICHIGAN K9	K9 Recertification Griffin/Dino	12/13/2022	0
1000-15-1316-64120	NORTHERN MICHIGAN K9	K9 Recertification Wilkinson/Dexter	12/13/2022	0

Vendor Subtotal:				
1000-15-1317-65260	VERIZON WIRELESS	November Cell Phones - HIDTA	12/13/2022	0
Vendor Subtotal:				
1000-20-1321-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0
Vendor Subtotal:				
1000-20-1321-46600	RELIANCE STANDARD LIFE INS CO	LTD Dec	12/13/2022	0
Vendor Subtotal:				
1000-20-1321-51200	AMAZON.COM	Book	12/13/2022	0
Vendor Subtotal:				
1000-20-1321-51200	FIRE SERVICE TRAINING BUREAU	Books for Driver Operator Pumper Class	12/13/2022	0
Vendor Subtotal:				
1000-20-1321-52400	ECO LAB	Bleach/Detergent	12/13/2022	0
Vendor Subtotal:				
1000-20-1321-52750	PHILLIPS BROS RENTALS INC	Chainsaw Fuel	12/13/2022	0
Vendor Subtotal:				
1000-20-1321-52890	PHILLIPS BROS RENTALS INC	Chainsaw Blades	12/13/2022	0
Vendor Subtotal:				
1000-20-1321-52890	ADVANET, LLC	Pro Strip Series Bio Warfare kit	12/13/2022	0
Vendor Subtotal:				

1000-20-1321-53220	ARNOLD MOTOR SUPPLY	Cycle Sef	12/13/2022	0
1000-20-1321-53220	ARNOLD MOTOR SUPPLY	Clear Marker Lamp	12/13/2022	0
1000-20-1321-53220	ARNOLD MOTOR SUPPLY	Parts	12/13/2022	0
1000-20-1321-53220	ARNOLD MOTOR SUPPLY	Filters	12/13/2022	0
Vendor Subtotal:				
1000-20-1321-53220	RELIANT FIRE APPARATUS	Door Hinge for Engine #314	12/13/2022	0
Vendor Subtotal:				
1000-20-1321-61340	TCM BANK NA VISA	Zoom - Annual Licensing Fee	12/13/2022	0
Vendor Subtotal:				
1000-20-1321-61560	TMESYS LLC	Prescription - M Collins	12/13/2022	0
1000-20-1321-61560	TMESYS LLC	Prescription - J Barnhart	12/13/2022	0
1000-20-1321-61560	TMESYS LLC	Prescription - J Barnhart	12/13/2022	0
Vendor Subtotal:				
1000-20-1321-61560	WORKERS COMPENSATION RX SOI Prescriptions - J Shryock		12/13/2022	0
Vendor Subtotal:				
1000-20-1321-61630	NEXT LEVEL RESPONSE SOLUTION	Administration of Promotional Assessmer	12/13/2022	0
Vendor Subtotal:				
1000-20-1321-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Fire	12/13/2022	0
Vendor Subtotal:				
1000-20-1321-64120	TCM BANK NA VISA	McDonalds - Meal Hartman	12/13/2022	0
1000-20-1321-64120	TCM BANK NA VISA	Sleep Inn & Suites - Lodging Hartman	12/13/2022	0
1000-20-1321-64120	TCM BANK NA VISA	Jethro's BBQ - Meal Hartman	12/13/2022	0
1000-20-1321-64120	TCM BANK NA VISA	Greater Des Moines - Parking	12/13/2022	0
1000-20-1321-64120	TCM BANK NA VISA	Steak & Shake - Meal Hartman	12/13/2022	0

Vendor Subtotal:				
1000-20-1321-67320	EQUIPMENT MANAGEMENT COMP.	Extrication Tool Maintenance - Rams	12/13/2022	0
1000-20-1321-67320	EQUIPMENT MANAGEMENT COMP.	Extrication Tool Maintenance - Spreaders	12/13/2022	0
1000-20-1321-67320	EQUIPMENT MANAGEMENT COMP.	Extrication Tool Maintenance - Cutters	12/13/2022	0
1000-20-1321-67320	EQUIPMENT MANAGEMENT COMP.	Travel Charge	12/13/2022	0
1000-20-1321-67320	EQUIPMENT MANAGEMENT COMP.	Extrication Tool Maintenance - Spreaders	12/13/2022	0
1000-20-1321-67320	EQUIPMENT MANAGEMENT COMP.	Travel Charge	12/13/2022	0
Vendor Subtotal:				
1000-20-1321-69400	TCM BANK NA VISA	National Association of Fire Investigators	12/13/2022	0
Vendor Subtotal:				
1000-25-1115-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0
Vendor Subtotal:				
1000-25-1115-46600	RELIANCE STANDARD LIFE INS CO	LTD Dec	12/13/2022	0
Vendor Subtotal:				
1000-25-1115-61550	TCM BANK NA VISA	Armor Up - EAP November	12/13/2022	0
Vendor Subtotal:				
1000-25-1411-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0
Vendor Subtotal:				
1000-25-1411-46600	RELIANCE STANDARD LIFE INS CO	BW LTD Dec	12/13/2022	0
Vendor Subtotal:				
1000-25-1411-52730	SPRATT OIL SALES	Gallons of Diesel	12/13/2022	0
1000-25-1411-52730	SPRATT OIL SALES	Gallons of Diesel	12/13/2022	0

Vendor Subtotal:				
1000-25-1411-52750	MENARDS (MUSC)	Seafoam	12/13/2022	0
Vendor Subtotal:				
1000-25-1411-53220	MUSCATINE LAWN & POWER	Filter	12/13/2022	0
Vendor Subtotal:				
1000-25-1411-53220	SINCLAIR	Parts for John Deere ZT Mower	12/13/2022	0
Vendor Subtotal:				
1000-25-1411-61660	IOWA MEMORIAL GRANITE COMP/	November Monthly Fee	12/13/2022	0
Vendor Subtotal:				
1000-25-1411-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Greenwood	12/13/2022	0
Vendor Subtotal:				
1000-25-1411-65210	MUSCATINE POWER & WATER	October Phones - Greenwood	12/13/2022	0
Vendor Subtotal:				
1000-25-1421-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0
Vendor Subtotal:				
1000-25-1421-46600	RELIANCE STANDARD LIFE INS CO	LTD Dec	12/13/2022	0
Vendor Subtotal:				
1000-25-1421-65210	CENTURYLINK	December Base PRI	12/13/2022	0
Vendor Subtotal:				

1000-25-1421-65210	MUSCATINE POWER & WATER	November Phones	12/13/2022	0
			Vendor Subtotal:	
1000-25-1423-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0
			Vendor Subtotal:	
1000-25-1423-46600	RELIANCE STANDARD LIFE INS CO	LTD Dec	12/13/2022	0
1000-25-1423-46600	RELIANCE STANDARD LIFE INS CO	BW LTD Dec	12/13/2022	0
			Vendor Subtotal:	
1000-25-1423-52300	PHELPS CUSTOM IMAGE WEAR	Uniforms - J Rangel	12/13/2022	0
			Vendor Subtotal:	
1000-25-1423-52300	STEVE DAY	Reimb Shoes - S Day	12/13/2022	0
			Vendor Subtotal:	
1000-25-1423-52740	SMITH SALES & SERVICE	Oil	12/13/2022	0
1000-25-1423-52740	SMITH SALES & SERVICE	Oil	12/13/2022	0
			Vendor Subtotal:	
1000-25-1423-52750	ARNOLD MOTOR SUPPLY	Transmission Fluid	12/13/2022	0
1000-25-1423-52750	ARNOLD MOTOR SUPPLY	Transmission Fluid	12/13/2022	0
			Vendor Subtotal:	
1000-25-1423-52750	PHILLIPS BROS RENTALS INC	Chain	12/13/2022	0
			Vendor Subtotal:	
1000-25-1423-52750	S.J. SMITH CO.	Lubricant	12/13/2022	0

Vendor Subtotal:				
1000-25-1423-53120	ARNOLD MOTOR SUPPLY	Fittings	12/13/2022	0
Vendor Subtotal:				
1000-25-1423-53120	MENARDS (MUSC)	Extention Cord/Adapter	12/13/2022	0
1000-25-1423-53120	MENARDS (MUSC)	Tape/Rags	12/13/2022	0
Vendor Subtotal:				
1000-25-1423-53140	MENARDS (MUSC)	Spray Paint	12/13/2022	0
1000-25-1423-53140	MENARDS (MUSC)	Spray Paint	12/13/2022	0
Vendor Subtotal:				
1000-25-1423-53220	FASTENAL COMPANY	Gloves	12/13/2022	0
Vendor Subtotal:				
1000-25-1423-53220	MUSCATINE LAWN & POWER	Roller Kit/Filter	12/13/2022	0
Vendor Subtotal:				
1000-25-1423-53220	NAPA OF MUSCATINE	Filters	12/13/2022	0
1000-25-1423-53220	NAPA OF MUSCATINE	Filters	12/13/2022	0
1000-25-1423-53220	NAPA OF MUSCATINE	Filters	12/13/2022	0
Vendor Subtotal:				
1000-25-1423-53220	PHILLIPS BROS RENTALS INC	Chains	12/13/2022	0
1000-25-1423-53220	PHILLIPS BROS RENTALS INC	Chains	12/13/2022	0
Vendor Subtotal:				
1000-25-1423-53220	SINCLAIR	Return	12/13/2022	0
1000-25-1423-53220	SINCLAIR	Tooth	12/13/2022	0
1000-25-1423-53220	SINCLAIR	Towel	12/13/2022	0

Vendor Subtotal:				
1000-25-1423-62210	PHELPS THE UNIFORM SPECIALIST Laundry - Weed Park		12/13/2022	0
1000-25-1423-62210	PHELPS THE UNIFORM SPECIALIST Laundry - Weed Park		12/13/2022	0
1000-25-1423-62210	PHELPS THE UNIFORM SPECIALIST Laundry - Weed Park		12/13/2022	0
Vendor Subtotal:				
1000-25-1423-65275	VERIZON WIRELESS	November Cell Phones	12/13/2022	0
Vendor Subtotal:				
1000-25-1423-65320	MUSCATINE POWER & WATER	October Electric - Levee	12/13/2022	0
1000-25-1423-65320	MUSCATINE POWER & WATER	October Electric - Maint Shed	12/13/2022	0
1000-25-1423-65320	MUSCATINE POWER & WATER	October Electric - River Center	12/13/2022	0
1000-25-1423-65320	MUSCATINE POWER & WATER	October Electric - Park Commission	12/13/2022	0
1000-25-1423-65320	MUSCATINE POWER & WATER	October Electric - Musser	12/13/2022	0
Vendor Subtotal:				
1000-25-1423-65410	MUSCATINE POWER & WATER	October Water - Maint Shed	12/13/2022	0
1000-25-1423-65410	MUSCATINE POWER & WATER	October Water - River Center	12/13/2022	0
Vendor Subtotal:				
1000-25-1423-67140	ARNOLD MOTOR SUPPLY	Tire Repair Kit	12/13/2022	0
1000-25-1423-67140	ARNOLD MOTOR SUPPLY	Tire Inflater	12/13/2022	0
Vendor Subtotal:				
1000-25-1423-67150	TCM BANK NA VISA	Push Frame for Kubota Snow Plow	12/13/2022	0
1000-25-1423-67150	TCM BANK NA VISA	Push Frame for Kubota Snow Plow	12/13/2022	0
1000-25-1423-67150	TCM BANK NA VISA	Future Line - Parts	12/13/2022	0
Vendor Subtotal:				
1000-25-1423-67200	MARK A DIERCKS	Re-Key Riverview Center w/Extra Keys	12/13/2022	0

Vendor Subtotal:				
1000-25-1423-69400	TCM BANK NA VISA	ISTMA - Membership	12/13/2022	0
Vendor Subtotal:				
1000-25-1423-69900	PLUMB SUPPLY COMPANY	Pump Protection	12/13/2022	0
1000-25-1423-69900	PLUMB SUPPLY COMPANY	Return	12/13/2022	0
Vendor Subtotal:				
1000-25-1423-73700	MENARDS (MUSC)	Batteries/Extension Cord	12/13/2022	0
1000-25-1423-73700	MENARDS (MUSC)	Jigsaw Blade/Saw Blade/Lumber	12/13/2022	0
1000-25-1423-73700	MENARDS (MUSC)	Wood Screws/Face Mount Hanger	12/13/2022	0
1000-25-1423-73700	MENARDS (MUSC)	Lumber	12/13/2022	0
1000-25-1423-73700	MENARDS (MUSC)	Door Hanger/Star Drive/Crack Foam/Lun	12/13/2022	0
1000-25-1423-73700	MENARDS (MUSC)	Angles	12/13/2022	0
1000-25-1423-73700	MENARDS (MUSC)	Lumber	12/13/2022	0
1000-25-1423-73700	MENARDS (MUSC)	Shackle	12/13/2022	0
1000-25-1423-73700	MENARDS (MUSC)	Drive Bits/Crack Foam/Impact Torx	12/13/2022	0
1000-25-1423-73700	MENARDS (MUSC)	Slop Hanger/Star Drive/Nail	12/13/2022	0
1000-25-1423-73700	MENARDS (MUSC)	Credit	12/13/2022	0
1000-25-1423-73700	MENARDS (MUSC)	Elbow/Bracket/Cover/Coupler	12/13/2022	0
1000-25-1423-73700	MENARDS (MUSC)	Star Drive	12/13/2022	0
1000-25-1423-73700	MENARDS (MUSC)	Mud Ring/Lumber	12/13/2022	0
1000-25-1423-73700	MENARDS (MUSC)	Building Materials for Park Maintenance	12/13/2022	0
Vendor Subtotal:				
1000-25-1423-74200	DULTMEIER SALES	DUIA008E 100 Gallon Sprayer	12/13/2022	0
1000-25-1423-74200	DULTMEIER SALES	Freight	12/13/2022	0
Vendor Subtotal:				
1000-25-1424-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0
Vendor Subtotal:				
1000-25-1424-46600	RELIANCE STANDARD LIFE INS CO	LTD Dec	12/13/2022	0

1000-25-1424-46600	RELIANCE STANDARD LIFE INS CO BW LTD Dec		12/13/2022	0
		Vendor Subtotal:		
1000-25-1424-52250	MENARDS (MUSC)	Grub Killer	12/13/2022	0
		Vendor Subtotal:		
1000-25-1424-52730	SPRATT OIL SALES	Red-Dye Diesel; Winter Blend	12/13/2022	0
		Vendor Subtotal:		
1000-25-1424-52890	FASTENAL COMPANY	Hardware	12/13/2022	0
1000-25-1424-52890	FASTENAL COMPANY	Retrurn	12/13/2022	0
		Vendor Subtotal:		
1000-25-1424-53130	MENARDS (MUSC)	Ball Valve	12/13/2022	0
		Vendor Subtotal:		
1000-25-1424-53130	PLUMB SUPPLY COMPANY	Adapter/Pipe	12/13/2022	0
		Vendor Subtotal:		
1000-25-1424-53210	ARNOLD MOTOR SUPPLY	Filters	12/13/2022	0
		Vendor Subtotal:		
1000-25-1424-73500	MENARDS (MUSC)	4 Inch x 250ft Drainage Pipe w/Sock	12/13/2022	0
1000-25-1424-73500	MENARDS (MUSC)	4inch Parts- Tee/Couplers	12/13/2022	0
1000-25-1424-73500	MENARDS (MUSC)	4 Inch x 100ft Drainage Pipe w/Sock	12/13/2022	0
		Vendor Subtotal:		
1000-25-1426-67150	ARNOLD MOTOR SUPPLY	Beacon	12/13/2022	0
		Vendor Subtotal:		

1000-25-1426-67150	SINCLAIR	V-Belt for Flail Mower	12/13/2022	0
		Vendor Subtotal:		
1000-25-1427-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0
		Vendor Subtotal:		
1000-25-1427-46600	RELIANCE STANDARD LIFE INS CO	LTD Dec	12/13/2022	0
1000-25-1427-46600	RELIANCE STANDARD LIFE INS CO	BW LTD Dec	12/13/2022	0
		Vendor Subtotal:		
1000-25-1427-51300	AMAZON.COM	Toner	12/13/2022	0
		Vendor Subtotal:		
1000-25-1427-52720	SPRATT OIL SALES	Regular Unleaded	12/13/2022	0
1000-25-1427-52720	SPRATT OIL SALES	Regular Unleaded	12/13/2022	0
		Vendor Subtotal:		
1000-25-1427-52730	SPRATT OIL SALES	Red-Dye Diesel	12/13/2022	0
		Vendor Subtotal:		
1000-25-1427-52830	FASTENAL COMPANY	Jobber/Adapter	12/13/2022	0
		Vendor Subtotal:		
1000-25-1427-52830	MENARDS (MUSC)	Vise Grip	12/13/2022	0
		Vendor Subtotal:		
1000-25-1427-53220	ARNOLD MOTOR SUPPLY	Fittings	12/13/2022	0
		Vendor Subtotal:		

1000-25-1427-53220	DAVIS EQUIP CORPORATION	Mounting Kit	12/13/2022	0
Vendor Subtotal:				
1000-25-1427-53220	REDEXIM	Shipping	12/13/2022	0
1000-25-1427-53220	REDEXIM	1800161130 - Cross	12/13/2022	0
1000-25-1427-53220	REDEXIM	151015018 - Hub T60	12/13/2022	0
1000-25-1427-53220	REDEXIM	1650005020 - Nut/Bolt	12/13/2022	0
1000-25-1427-53220	REDEXIM	180016130 - Bushing	12/13/2022	0
1000-25-1427-53220	REDEXIM	151016039 - Yoke T60	12/13/2022	0
Vendor Subtotal:				
1000-25-1427-53340	WENDLING QUARRIES INC	Faiway - Topdressing Sand	12/13/2022	0
Vendor Subtotal:				
1000-25-1427-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Soccer	12/13/2022	0
1000-25-1427-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Soccer	12/13/2022	0
1000-25-1427-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Soccer	12/13/2022	0
Vendor Subtotal:				
1000-25-1427-63300	PHILLIPS BROS RENTALS INC	Air Compressor Rental	12/13/2022	0
Vendor Subtotal:				
1000-25-1427-65210	MUSCATINE POWER & WATER	October Phones - Soccer	12/13/2022	0
Vendor Subtotal:				
1000-25-1428-38620	TONY ROSS	Refund	12/13/2022	0
Vendor Subtotal:				
1000-25-1431-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0
Vendor Subtotal:				

1000-25-1431-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0
	Vendor Subtotal:			
1000-25-1431-52810	TCM BANK NA VISA	6-18 Count Multi-Colored Candy Canes	12/13/2022	0
1000-25-1431-52810	TCM BANK NA VISA	12-12 Count Peppermint Candy Canes	12/13/2022	0
1000-25-1431-52810	TCM BANK NA VISA	Candy Cane Hunt Prizes	12/13/2022	0
1000-25-1431-52810	TCM BANK NA VISA	Hy-Vee - Turkey Trot Cookies	12/13/2022	0
	Vendor Subtotal:			
1000-25-1431-65100	TCM BANK NA VISA	Facebook - Advertising	12/13/2022	0
	Vendor Subtotal:			
1000-25-1432-52250	PLUMB SUPPLY COMPANY	Case of Pump Protector Foam	12/13/2022	0
1000-25-1432-52250	PLUMB SUPPLY COMPANY	Case of Pump Protector Foam	12/13/2022	0
	Vendor Subtotal:			
1000-30-1511-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec		12/13/2022	0
	Vendor Subtotal:			
1000-30-1511-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0
	Vendor Subtotal:			
1000-30-1511-51300	CARRIAGE PAPER PRODUCTS	Thermal Paper Rolls	12/13/2022	0
	Vendor Subtotal:			
1000-30-1511-52890	TCM BANK NA VISA	Demco - Mending Glue	12/13/2022	0
	Vendor Subtotal:			
1000-30-1511-61340	TCM BANK NA VISA	Zoom - Monthly Fee	12/13/2022	0
1000-30-1511-61340	TCM BANK NA VISA	Mailchimp - E-Newsletter	12/13/2022	0

1000-30-1511-61340	TCM BANK NA VISA	Big Imprint - Monthly Fee	12/13/2022	0
		Vendor Subtotal:		
1000-30-1511-62460	AMAZON.COM	Black Light Bar/Paint	12/13/2022	0
1000-30-1511-62460	AMAZON.COM	Coffee Maker	12/13/2022	0
		Vendor Subtotal:		
1000-30-1511-62460	TCM BANK NA VISA	Hy-Vee - Adult Book Club	12/13/2022	0
1000-30-1511-62460	TCM BANK NA VISA	Hy-Vee - IEP Program	12/13/2022	0
1000-30-1511-62460	TCM BANK NA VISA	JoAnn's - Mother/Daughter Book Club	12/13/2022	0
		Vendor Subtotal:		
1000-30-1511-65100	TCM BANK NA VISA	Facebook - Advertising	12/13/2022	0
		Vendor Subtotal:		
1000-30-1511-65240	MUSCATINE POWER & WATER	October Internet - Library	12/13/2022	0
		Vendor Subtotal:		
1000-30-1511-65240	VERIZON WIRELESS	November Cell Phones	12/13/2022	0
		Vendor Subtotal:		
1000-30-1511-65240	T-MOBILE	Remote Hot Spots	12/13/2022	0
		Vendor Subtotal:		
1000-30-1511-74500	TCM BANK NA VISA	Wall Street - Monthly Fee	12/13/2022	0
1000-30-1511-74500	TCM BANK NA VISA	OHJ - Subscription	12/13/2022	0
		Vendor Subtotal:		
1000-35-1521-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0

Vendor Subtotal:				
1000-35-1521-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0
Vendor Subtotal:				
1000-35-1521-52600	TCM BANK NA VISA	Wal-Mart - Refreshments for Opening	12/13/2022	0
1000-35-1521-52600	TCM BANK NA VISA	Hy-Vee - Refreshments for Opening	12/13/2022	0
Vendor Subtotal:				
1000-35-1521-52820	KATY LOOS	Reimb Frames	12/13/2022	0
Vendor Subtotal:				
1000-35-1521-52820	JULIE LEAR	Reimb Supplies	12/13/2022	0
1000-35-1521-52820	JULIE LEAR	Reimb Supplies	12/13/2022	0
1000-35-1521-52820	JULIE LEAR	Reimb Supplies Gingerbread Houses	12/13/2022	0
Vendor Subtotal:				
1000-35-1521-52820	AMAZON.COM	Textured Paper Pad	12/13/2022	0
1000-35-1521-52820	AMAZON.COM	Googly Eyes/Wand Set	12/13/2022	0
1000-35-1521-52820	AMAZON.COM	Cotton Balls/Antiseptic/Duct Tape	12/13/2022	0
Vendor Subtotal:				
1000-35-1521-52820	TCM BANK NA VISA	Blick - Paint	12/13/2022	0
Vendor Subtotal:				
1000-35-1521-52830	NEAL'S VACUUM & SEWING CENTI	Sebo K2 Vacuum Cleaner Extension Hose	12/13/2022	0
1000-35-1521-52830	NEAL'S VACUUM & SEWING CENTI	Sebo K2 Vacuum Cleaner w/Suction Cont	12/13/2022	0
1000-35-1521-52830	NEAL'S VACUUM & SEWING CENTI	Sebo K2 Vacuum Cleaner Bags	12/13/2022	0
Vendor Subtotal:				
1000-35-1521-61640	VADA BAKER	Teaching Fee Class ID 7022	12/13/2022	0

1000-35-1521-61640	VADA BAKER	Teaching Fee Class ID 7023	12/13/2022	0
1000-35-1521-61640	VADA BAKER	Teaching Fee Class ID 7049	12/13/2022	0
		Vendor Subtotal:		
1000-35-1521-61640	JULIE LEAR	Teaching Fee Class ID 7045	12/13/2022	0
1000-35-1521-61640	JULIE LEAR	Teaching Fee Class ID 7046	12/13/2022	0
1000-35-1521-61640	JULIE LEAR	Teaching Fee Class ID 7047	12/13/2022	0
		Vendor Subtotal:		
1000-35-1521-61640	HEATHER MICHELE SEIBEL	Teaching Fee Class ID 7025	12/13/2022	0
		Vendor Subtotal:		
1000-35-1521-62370	GORDON FLESCH COMPANY	Copier Services	12/13/2022	0
		Vendor Subtotal:		
1000-35-1521-65210	CENTURYLINK	November Phones - Art Center	12/13/2022	0
		Vendor Subtotal:		
1000-35-1521-65210	MUSCATINE POWER & WATER	November Phones	12/13/2022	0
		Vendor Subtotal:		
1000-35-1521-65240	MUSCATINE POWER & WATER	November Internet	12/13/2022	0
		Vendor Subtotal:		
1000-35-1521-69400	TCM BANK NA VISA	IMA - Membership	12/13/2022	0
		Vendor Subtotal:		
1000-40-1151-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0
		Vendor Subtotal:		

1000-40-1151-46600	RELIANCE STANDARD LIFE INS CO BW LTD Dec		12/13/2022	0
1000-40-1151-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0
Vendor Subtotal:				
1000-40-1151-52400	MENARDS (MUSC)	Pine Cleaner/Cascade	12/13/2022	0
Vendor Subtotal:				
1000-40-1151-52720	TCM BANK NA VISA	Kum & Go - Fuel	12/13/2022	0
Vendor Subtotal:				
1000-40-1151-52830	TCM BANK NA VISA	Drain Cable Replacement	12/13/2022	0
1000-40-1151-52830	TCM BANK NA VISA	Hand Held Corded Drain Cleaner	12/13/2022	0
1000-40-1151-52830	TCM BANK NA VISA	Harbor Freight - Click Torque Wrench	12/13/2022	0
Vendor Subtotal:				
1000-40-1151-52890	MENARDS (MUSC)	Shovel	12/13/2022	0
1000-40-1151-52890	MENARDS (MUSC)	Batteries	12/13/2022	0
1000-40-1151-52890	MENARDS (MUSC)	Drain Foamer	12/13/2022	0
1000-40-1151-52890	MENARDS (MUSC)	Command Hook	12/13/2022	0
Vendor Subtotal:				
1000-40-1151-53120	MENARDS (MUSC)	Adapter/LED's	12/13/2022	0
1000-40-1151-53120	MENARDS (MUSC)	LED's	12/13/2022	0
1000-40-1151-53120	MENARDS (MUSC)	LED's	12/13/2022	0
1000-40-1151-53120	MENARDS (MUSC)	LED's	12/13/2022	0
1000-40-1151-53120	MENARDS (MUSC)	LED's	12/13/2022	0
Vendor Subtotal:				
1000-40-1151-53120	VAN METER INDUSTRIAL INC	Bulbs	12/13/2022	0
1000-40-1151-53120	VAN METER INDUSTRIAL INC	Bulbs	12/13/2022	0
1000-40-1151-53120	VAN METER INDUSTRIAL INC	Light Bulbs	12/13/2022	0
1000-40-1151-53120	VAN METER INDUSTRIAL INC	Ballast	12/13/2022	0
1000-40-1151-53120	VAN METER INDUSTRIAL INC	Ballast	12/13/2022	0

1000-40-1151-53120	VAN METER INDUSTRIAL INC	Ballast	12/13/2022	0
1000-40-1151-53120	VAN METER INDUSTRIAL INC	Ballast	12/13/2022	0
Vendor Subtotal:				
1000-40-1151-53140	MENARDS (MUSC)	Stencil Kit/Spray Paint	12/13/2022	0
Vendor Subtotal:				
1000-40-1151-65210	CENTURYLINK	December Phones - City Hall	12/13/2022	0
1000-40-1151-65210	CENTURYLINK	December Base PRI	12/13/2022	0
Vendor Subtotal:				
1000-40-1151-65210	MUSCATINE POWER & WATER	November Phones	12/13/2022	0
1000-40-1151-65210	MUSCATINE POWER & WATER	November Phones	12/13/2022	0
Vendor Subtotal:				
1000-40-1151-65310	ALLIANT ENERGY	October Gas - Art Center	12/13/2022	0
Vendor Subtotal:				
1000-40-1151-67330	MIDWEST ALARM SERVICES	BEA 10TD-900PB Hard-Wired Transmitt	12/13/2022	0
Vendor Subtotal:				
1000-40-1151-67330	TCM BANK NA VISA	Maintenance Kit for Ultra Gas Boilers (W	12/13/2022	0
1000-40-1151-67330	TCM BANK NA VISA	Heat Exchanger Cleaning Tool w/ Handle	12/13/2022	0
Vendor Subtotal:				
1000-40-1611-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0
Vendor Subtotal:				
1000-40-1611-46600	RELIANCE STANDARD LIFE INS CO	LTD Dec	12/13/2022	0

Vendor Subtotal:				
1000-40-1611-52830	PC NATION	6E5D1UT#ABA HP Elite x360 G9	12/13/2022	0
Vendor Subtotal:				
1000-40-1611-61420	BOLTON & MENK INC	General October Engineering	12/13/2022	0
Vendor Subtotal:				
1000-40-1611-62370	LUPTON & TOYNE PRINTERS	Business Cards - Baxter	12/13/2022	0
Vendor Subtotal:				
1000-40-1611-64400	TCM BANK NA VISA	Pizza Ranch - Utility Meeting Hopkins/Ly	12/13/2022	0
Vendor Subtotal:				
1000-40-1611-65275	VERIZON WIRELESS	November Cell Phones	12/13/2022	0
Vendor Subtotal:				
1000-40-1621-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0
Vendor Subtotal:				
1000-40-1621-46600	RELIANCE STANDARD LIFE INS CO	BW LTD Dec	12/13/2022	0
1000-40-1621-46600	RELIANCE STANDARD LIFE INS CO	LTD Dec	12/13/2022	0
Vendor Subtotal:				
1000-40-1621-51100	AMAZON.COM	Phone Covers	12/13/2022	0
Vendor Subtotal:				
1000-40-1621-52300	PHELPS CUSTOM IMAGE WEAR	Uniforms - A Kral	12/13/2022	0
1000-40-1621-52300	PHELPS CUSTOM IMAGE WEAR	Uniforms - J Kruse	12/13/2022	0

Vendor Subtotal:				
1000-40-1621-52840	S.J. SMITH CO.	Safety Glasses	12/13/2022	0
Vendor Subtotal:				
1000-40-1621-62260	PS3 Enterprises Inc.	Temp Sanitation	12/13/2022	0
Vendor Subtotal:				
1000-40-1621-65210	CENTURYLINK	December Base PRI	12/13/2022	0
Vendor Subtotal:				
1000-40-1621-65210	MUSCATINE POWER & WATER	November Phones	12/13/2022	0
Vendor Subtotal:				
1000-40-1621-65275	VERIZON WIRELESS	November Cell Phones	12/13/2022	0
Vendor Subtotal:				
1000-40-1621-65275	VERIZON	November GPS	12/13/2022	0
1000-40-1621-65275	VERIZON	November GPS	12/13/2022	0
Vendor Subtotal:				
1000-40-1621-65310	ALLIANT ENERGY	November Gas - PW	12/13/2022	0
1000-40-1621-65310	ALLIANT ENERGY	November Gas - PW	12/13/2022	0
1000-40-1621-65310	ALLIANT ENERGY	November Gas - PW	12/13/2022	0
1000-40-1621-65310	ALLIANT ENERGY	November Gas - PW	12/13/2022	0
1000-40-1621-65310	ALLIANT ENERGY	November Gas - Morgan	12/13/2022	0
Vendor Subtotal:				
1000-40-1621-67400	CR LANDSCAPING INC	Replace Damaged Section of Chainlink F	12/13/2022	0

Vendor Subtotal:				
1000-40-1621-74200	BONNELL INDUSTRIES INC	Return	12/13/2022	0
Vendor Subtotal:				
1000-40-1622-74200	TRUCK EQUIPMENT	9 ft. Stainless Steel Salt Box for New One	12/13/2022	0
1000-40-1622-74200	TRUCK EQUIPMENT	Four-Way Snow Plow for New One-Ton	12/13/2022	0
Vendor Subtotal:				
1000-40-1623-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0
Vendor Subtotal:				
1000-40-1623-46600	RELIANCE STANDARD LIFE INS CO	BW LTD Dec	12/13/2022	0
Vendor Subtotal:				
1000-40-1623-52830	TCM BANK NA VISA	Farm & Fleet - Manure Fork	12/13/2022	0
Vendor Subtotal:				
1000-40-1624-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0
Vendor Subtotal:				
1000-40-1624-46600	RELIANCE STANDARD LIFE INS CO	BW LTD Dec	12/13/2022	0
Vendor Subtotal:				
1000-40-1624-52890	FASTENAL COMPANY	Hex Lag	12/13/2022	0
Vendor Subtotal:				
1000-40-1624-65310	EASTERN IOWA LIGHT & POWER CO	November Gas - 38 & Bidwell	12/13/2022	0

Vendor Subtotal:				
1000-40-1624-65320	EASTERN IOWA LIGHT & POWER C	November Gas - Hwy 61 & University	12/13/2022	0
Vendor Subtotal:				
1000-40-1641-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0
Vendor Subtotal:				
1000-40-1641-46600	RELIANCE STANDARD LIFE INS CO LTD	Dec	12/13/2022	0
Vendor Subtotal:				
1000-40-1641-62370	GORDON FLESCH COMPANY	Copier Maintenance	12/13/2022	0
Vendor Subtotal:				
1000-40-1641-64400	TCM BANK NA VISA	Pizza Ranch - Utility Meeting Stineman	12/13/2022	0
Vendor Subtotal:				
1000-40-1641-65210	CENTURYLINK	December Base PRI	12/13/2022	0
Vendor Subtotal:				
1000-40-1641-65210	MUSCATINE POWER & WATER	November Phones	12/13/2022	0
Vendor Subtotal:				
Subtotal for FUND: 1000				3.
3981-30-3981-52890	AMAZON.COM	Headphones	12/13/2022	0
Vendor Subtotal:				
3981-30-3981-61340	RELIABLE NETWORK SOLUTIONS I	Skycam Troubleshooting	12/13/2022	0

Vendor Subtotal:				
3981-30-3983-61340	RELIABLE NETWORK SOLUTIONS I Channle 5 Monthly Fee		12/13/2022	0
Vendor Subtotal:				
3981-30-3983-61340	TCM BANK NA VISA	Apple - Channel 5 Storage	12/13/2022	0
3981-30-3983-61340	TCM BANK NA VISA	Boxcast - Monthly Streaming	12/13/2022	0
3981-30-3983-61340	TCM BANK NA VISA	Boxcast - Storage Fee	12/13/2022	0
Vendor Subtotal:				
3981-30-3983-65240	MUSCATINE POWER & WATER	October Internet - Channel 5	12/13/2022	0
Vendor Subtotal:				
Subtotal for FUND: 3981				
4155-40-4155-73300	ALL AMERICAN CONCRETE INC.	67th Ave Sidewalk Pay App #2	12/13/2022	0
Vendor Subtotal:				
Subtotal for FUND: 4155				
4195-40-4197-73200	HEUER CONSTRUCTION	Grandview Ave Pay App #34	12/13/2022	0
Vendor Subtotal:				
Subtotal for FUND: 4195				
4276-40-4276-61420	BOLTON & MENK INC	West Hill Sewer Separation	12/13/2022	0
4276-40-4276-61420	BOLTON & MENK INC	Grandview Ave Reconstruction	12/13/2022	0
4276-40-4276-61420	BOLTON & MENK INC	West Hill Sewer	12/13/2022	0
Vendor Subtotal:				

4276-40-4276-61430	STEVE DALBEY	Inspection Services 11/21/22 - 12/4/22	12/13/2022	0	
		Vendor Subtotal:			
4276-40-4276-64400	TCM BANK NA VISA	Pizza Ranch - Utility Meeting Dalbey	12/13/2022	0	
		Vendor Subtotal:			
4276-40-4276-73100	HAGERTY EARTHWORKS	West Hill 5A Pay App #37	12/13/2022	0	1:
4276-40-4276-73100	HAGERTY EARTHWORKS	West Hill 5B Pay App #20	12/13/2022	0	1'
		Vendor Subtotal:			3:
		Subtotal for FUND: 4276			3:
4662-45-4662-61420	BOLTON & MENK INC	Tipping Floor Resurface	12/13/2022	0	:
		Vendor Subtotal:			:
		Subtotal for FUND: 4662			:
4862-10-4862-72300	HEUER CONSTRUCTION	Widen Taxilane Pay App #4	12/13/2022	0	
		Vendor Subtotal:			
		Subtotal for FUND: 4862			
5211-40-5211-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec		12/13/2022	0	
		Vendor Subtotal:			
5211-40-5211-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0	
		Vendor Subtotal:			
5211-40-5211-65100	ICAN	Advertising	12/13/2022	0	

Vendor Subtotal:				
5211-40-5211-65210	CENTURYLINK	December Base PRI	12/13/2022	0
Vendor Subtotal:				
5211-40-5211-65210	MUSCATINE POWER & WATER	November Phones	12/13/2022	0
Vendor Subtotal:				
5211-40-5211-65260	VERIZON WIRELESS	November Cell Phones	12/13/2022	0
Vendor Subtotal:				
5211-40-5211-65310	ALLIANT ENERGY	November Gas - Transit	12/13/2022	0
5211-40-5211-65310	ALLIANT ENERGY	November Gas - Transit	12/13/2022	0
5211-40-5211-65310	ALLIANT ENERGY	November Gas - Transit	12/13/2022	0
Vendor Subtotal:				
5211-40-5211-69900	SKYLAR PACHINGTON	Reimb CDL - S Pachtinger	12/13/2022	0
Vendor Subtotal:				
5211-40-5212-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0
Vendor Subtotal:				
5211-40-5212-46600	RELIANCE STANDARD LIFE INS CO	BW LTD Dec	12/13/2022	0
Vendor Subtotal:				
Subtotal for FUND: 5211				
5311-00-0000-23550	RELIANCE STANDARD LIFE INS CO	PR Batch 00002.11.2022 Life Insurance	11/23/2022	0
Vendor Subtotal:				

5311-05-5311-38650	ARTHUR LURNDAL	Reimb Duplicate Payment CDE079	12/13/2022	0
		Vendor Subtotal:		
5311-05-5311-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec		12/13/2022	0
		Vendor Subtotal:		
5311-05-5311-46600	RELIANCE STANDARD LIFE INS CO BW LTD Dec		12/13/2022	0
5311-05-5311-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0
		Vendor Subtotal:		
5311-05-5311-52300	AMAZON.COM	Coat - Brower	12/13/2022	0
		Vendor Subtotal:		
5311-05-5311-69900	MUSCATINE COUNTY TREASURER	Reimb County Fee Plate KLB632	12/13/2022	0
		Vendor Subtotal:		
		Subtotal for FUND: 5311		
5451-25-5451-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec		12/13/2022	0
		Vendor Subtotal:		
5451-25-5451-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0
5451-25-5451-46600	RELIANCE STANDARD LIFE INS CO BW LTD Dec		12/13/2022	0
		Vendor Subtotal:		
5451-25-5451-52300	BRETT PARCHER	Reimb Uniforms - B Parcher	12/13/2022	0
		Vendor Subtotal:		
5451-25-5451-52890	MENARDS (MUSC)	Timber Screws	12/13/2022	0

5451-25-5451-52890	MENARDS (MUSC)	Batteries	12/13/2022	0
5451-25-5451-52890	MENARDS (MUSC)	Humidifier Filters	12/13/2022	0
5451-25-5451-52890	MENARDS (MUSC)	Cover/Mover's Dolly	12/13/2022	0
5451-25-5451-52890	MENARDS (MUSC)	Return	12/13/2022	0
Vendor Subtotal:				
5451-25-5451-53110	MENARDS (MUSC)	Contours	12/13/2022	0
5451-25-5451-53110	MENARDS (MUSC)	Filters	12/13/2022	0
Vendor Subtotal:				
5451-25-5451-53110	TCM BANK NA VISA	Hill's Paint Store - Supplies	12/13/2022	0
Vendor Subtotal:				
5451-25-5451-53220	MENARDS (MUSC)	Rivet Tool/Rivets	12/13/2022	0
Vendor Subtotal:				
5451-25-5451-53220	NAPA OF MUSCATINE	Oil	12/13/2022	0
Vendor Subtotal:				
5451-25-5451-53220	VAN WALL EQUIPMENT INC.	Seal	12/13/2022	0
Vendor Subtotal:				
5451-25-5451-53220	TCM BANK NA VISA	Socket Set	12/13/2022	0
5451-25-5451-53220	TCM BANK NA VISA	Siphon Pump	12/13/2022	0
Vendor Subtotal:				
5451-25-5451-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Golf	12/13/2022	0
Vendor Subtotal:				
5451-25-5451-65310	ALLIANT ENERGY	November Gas - Golf	12/13/2022	0
5451-25-5451-65310	ALLIANT ENERGY	November Gas - Golf	12/13/2022	0

		Vendor Subtotal:		
5451-25-5452-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec		12/13/2022	0
		Vendor Subtotal:		
5451-25-5452-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0
		Vendor Subtotal:		
5451-25-5452-52852	PERFORMANCE FOOD SERVICE	Food for Resale	12/13/2022	0
		Vendor Subtotal:		
5451-25-5452-52852	TCM BANK NA VISA	Wal-Mart - Food for Resale	12/13/2022	0
		Vendor Subtotal:		
5451-25-5452-52853	CALLAWAY GOLF COMPANY	Fairway C Stand	12/13/2022	0
5451-25-5452-52853	CALLAWAY GOLF COMPANY	Org 14 Cart Bag	12/13/2022	0
5451-25-5452-52853	CALLAWAY GOLF COMPANY	Fairway + Bag	12/13/2022	0
		Vendor Subtotal:		
5451-25-5452-52853	ANTIGUA GROUP, INC THE	Antigua - Generation Pullover	12/13/2022	0
5451-25-5452-52853	ANTIGUA GROUP, INC THE	Antigua - Esteem and Spark	12/13/2022	0
5451-25-5452-52853	ANTIGUA GROUP, INC THE	Antigua - Victory Pullover	12/13/2022	0
5451-25-5452-52853	ANTIGUA GROUP, INC THE	Shipping	12/13/2022	0
		Vendor Subtotal:		
5451-25-5452-52853	TCM BANK NA VISA	Tifosi Sunglasses	12/13/2022	0
5451-25-5452-52853	TCM BANK NA VISA	Tifosi Sunglasses	12/13/2022	0
5451-25-5452-52853	TCM BANK NA VISA	Tifosi Sunglasses	12/13/2022	0
5451-25-5452-52853	TCM BANK NA VISA	Revolver XP Cart Bag	12/13/2022	0
5451-25-5452-52853	TCM BANK NA VISA	GT Golf Supplies - Supplies	12/13/2022	0
5451-25-5452-52853	TCM BANK NA VISA	Pack N Ship - Resale	12/13/2022	0

Vendor Subtotal:				
5451-25-5452-62370	LUPTON & TOYNE PRINTERS	Business Cards - Kuddos	12/13/2022	0
Vendor Subtotal:				
5451-25-5452-74200	TRUGOLF INC	Vista 10 Simulator	12/13/2022	0
5451-25-5452-74200	TRUGOLF INC	Shipping	12/13/2022	0
Vendor Subtotal:				
Subtotal for FUND: 5451				
5642-00-0000-23550	RELIANCE STANDARD LIFE INS CO PR Batch 00002.11.2022 Life Insurance		11/23/2022	0
Vendor Subtotal:				
5642-00-0000-23630	RELIANCE STANDARD LIFE INS CO PR Batch 00001.11.2022 Optional Life		11/11/2022	0
5642-00-0000-23630	RELIANCE STANDARD LIFE INS CO PR Batch 00002.11.2022 Optional Life		11/23/2022	0
Vendor Subtotal:				
5642-45-5642-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec		12/13/2022	0
Vendor Subtotal:				
5642-45-5642-46600	RELIANCE STANDARD LIFE INS CO BW LTD Dec		12/13/2022	0
5642-45-5642-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0
Vendor Subtotal:				
5642-45-5642-52300	PHELPS CUSTOM IMAGE WEAR	Uniforms - N McDaniel	12/13/2022	0
Vendor Subtotal:				
5642-45-5642-52890	TCM BANK NA VISA	J.J. Kellor - Credit	12/13/2022	0

Vendor Subtotal:				
5642-45-5642-61310	MUSCATINE POWER & WATER	November Sanitation	12/13/2022	0
Vendor Subtotal:				
5642-45-5642-62285	MICHAEL WEIKERT JR	Scrap Appliance	12/13/2022	0
Vendor Subtotal:				
5642-45-5642-65275	VERIZON	November GPS	12/13/2022	0
Vendor Subtotal:				
Subtotal for FUND: 5642				
5652-00-0000-23550	RELIANCE STANDARD LIFE INS CO PR Batch 00002.11.2022	Life Insurance	11/23/2022	0
Vendor Subtotal:				
5652-00-0000-23630	RELIANCE STANDARD LIFE INS CO PR Batch 00002.11.2022	Optional Life	11/23/2022	0
5652-00-0000-23630	RELIANCE STANDARD LIFE INS CO PR Batch 00001.11.2022	Optional Life	11/11/2022	0
Vendor Subtotal:				
5652-45-5652-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0
Vendor Subtotal:				
5652-45-5652-46600	RELIANCE STANDARD LIFE INS CO LTD	Dec	12/13/2022	0
Vendor Subtotal:				
5652-45-5652-61420	MICROBAC LABORATORIES INC	Testing	12/13/2022	0
Vendor Subtotal:				

5652-45-5652-62510	EUROFINS TEST AMERICA	Testing	12/13/2022	0	
		Vendor Subtotal:			
5652-45-5652-62520	JON BRAUNS	November 2022 Leachate Hauling	12/13/2022	0	
		Vendor Subtotal:			
5652-45-5652-62530	RITTMER INC	November 2022 Landfill Operations	12/13/2022	0	.
		Vendor Subtotal:			.
5652-45-5652-65320	EASTERN IOWA LIGHT & POWER CO	November Gas - Transfer	12/13/2022	0	
5652-45-5652-65320	EASTERN IOWA LIGHT & POWER CO	November Gas - Landfill	12/13/2022	0	
		Vendor Subtotal:			
5652-45-5652-69900	IA DEPT OF NATURAL RESOURCES	State Surcharge - July thru September 202	12/13/2022	0	.
		Vendor Subtotal:			.
		Subtotal for FUND: 5652			.
5658-45-5658-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0	
		Vendor Subtotal:			
5658-45-5658-46600	RELIANCE STANDARD LIFE INS CO	BW LTD Dec	12/13/2022	0	
5658-45-5658-46600	RELIANCE STANDARD LIFE INS CO	LTD Dec	12/13/2022	0	
		Vendor Subtotal:			
5658-45-5658-51400	AMAZON.COM	Webcam	12/13/2022	0	
		Vendor Subtotal:			
5658-45-5658-52300	JOE BARNARD	Reimb - Coveralls Barnard	12/13/2022	0	

Vendor Subtotal:				
5658-45-5658-52750	S.J. SMITH CO.	Oxygen	12/13/2022	0
Vendor Subtotal:				
5658-45-5658-52830	AMAZON.COM	Drain Cleaner	12/13/2022	0
Vendor Subtotal:				
5658-45-5658-52890	ARNOLD MOTOR SUPPLY	Welding Supplies	12/13/2022	0
5658-45-5658-52890	ARNOLD MOTOR SUPPLY	Hose Fittings	12/13/2022	0
5658-45-5658-52890	ARNOLD MOTOR SUPPLY	Fittings	12/13/2022	0
5658-45-5658-52890	ARNOLD MOTOR SUPPLY	Fittings	12/13/2022	0
5658-45-5658-52890	ARNOLD MOTOR SUPPLY	Fittings	12/13/2022	0
Vendor Subtotal:				
5658-45-5658-52890	MENARDS (MUSC)	Humidifier	12/13/2022	0
5658-45-5658-52890	MENARDS (MUSC)	Air Duster	12/13/2022	0
Vendor Subtotal:				
5658-45-5658-52890	CHALLIS LAWN CARE	Lawn Care	12/13/2022	0
Vendor Subtotal:				
5658-45-5658-53110	PLUMB SUPPLY COMPANY	Bushing/Nipple/Coupling	12/13/2022	0
5658-45-5658-53110	PLUMB SUPPLY COMPANY	Sand Mix	12/13/2022	0
Vendor Subtotal:				
5658-45-5658-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Transfer	12/13/2022	0
5658-45-5658-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Transfer	12/13/2022	0
5658-45-5658-62210	PHELPS THE UNIFORM SPECIALIST	Laundry - Transfer	12/13/2022	0
Vendor Subtotal:				

5658-45-5658-62250	LAJEK PEST CONTROL SOLUTIONS Pest Control		12/13/2022	0
	Vendor Subtotal:			
5658-45-5658-62285	MICHAEL WEIKERT JR	Scrap Appliance	12/13/2022	0
	Vendor Subtotal:			
5658-45-5658-62290	SCOTT COUNTY WASTE COMMISSI Chemical Disposal		12/13/2022	0
5658-45-5658-62290	SCOTT COUNTY WASTE COMMISSI Mercury Waste		12/13/2022	0
	Vendor Subtotal:			
5658-45-5658-62410	TEAM STAFFING SOLUTIONS INC	Temp Employee Week Ending 11/20/22	12/13/2022	0
5658-45-5658-62410	TEAM STAFFING SOLUTIONS INC	Temp Employee Week Ending 11/27/22	12/13/2022	0
	Vendor Subtotal:			
5658-45-5658-62450	INTEGRATED TECHNOLOGY PART Security		12/13/2022	0
	Vendor Subtotal:			
5658-45-5658-62520	JON BRAUNS	November 2022 Fuel Surcharge	12/13/2022	0
5658-45-5658-62520	JON BRAUNS	November 2022 Solid Waste	12/13/2022	0
	Vendor Subtotal:			
5658-45-5658-65275	VERIZON	November GPS	12/13/2022	0
	Vendor Subtotal:			
5658-45-5658-67200	PROLINE STRIPING	Parking Lot Painting	12/13/2022	0
	Vendor Subtotal:			
5658-45-5658-69900	GORDON FLESCH COMPANY	Copier Maintenance	12/13/2022	0
	Vendor Subtotal:			

Subtotal for FUND: 5658

5660-00-0000-23550	RELIANCE STANDARD LIFE INS CO PR Batch 00002.11.2022 Life Insurance	11/23/2022	0
	Vendor Subtotal:		
5660-00-0000-23630	RELIANCE STANDARD LIFE INS CO PR Batch 00002.11.2022 Optional Life	11/23/2022	0
5660-00-0000-23630	RELIANCE STANDARD LIFE INS CO PR Batch 00001.11.2022 Optional Life	11/11/2022	0
	Vendor Subtotal:		
5660-50-5661-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec	12/13/2022	0
	Vendor Subtotal:		
5660-50-5661-46600	RELIANCE STANDARD LIFE INS CO LTD Dec	12/13/2022	0
	Vendor Subtotal:		
5660-50-5661-61310	MUSCATINE POWER & WATER November Sewer	12/13/2022	0
	Vendor Subtotal:		
5660-50-5661-61420	VEENSTRA & KIMM INC Sewer Rate Study 2022	12/13/2022	0
	Vendor Subtotal:		
5660-50-5661-62370	GORDON FLESCH COMPANY Copier Maintenance	12/13/2022	0
	Vendor Subtotal:		
5660-50-5661-73900	STANLEY CONSULTANTS INC WRRF Facility Planning	12/13/2022	0
	Vendor Subtotal:		
5660-50-5662-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec	12/13/2022	0

		Vendor Subtotal:		
5660-50-5662-46600	RELIANCE STANDARD LIFE INS CO BW LTD Dec		12/13/2022	0
5660-50-5662-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0
		Vendor Subtotal:		
5660-50-5662-51200	TCM BANK NA VISA	WEF - Books	12/13/2022	0
		Vendor Subtotal:		
5660-50-5662-52300	PHELPS CUSTOM IMAGE WEAR	Uniforms - M Bolt	12/13/2022	0
5660-50-5662-52300	PHELPS CUSTOM IMAGE WEAR	Uniforms - B Lanfier	12/13/2022	0
		Vendor Subtotal:		
5660-50-5662-52400	MENARDS (MUSC)	Cleaning Supplies	12/13/2022	0
		Vendor Subtotal:		
5660-50-5662-52720	TCM BANK NA VISA	Phillips 66 - Fuel	12/13/2022	0
		Vendor Subtotal:		
5660-50-5662-52820	TCM BANK NA VISA	WEF - Study Guides	12/13/2022	0
		Vendor Subtotal:		
5660-50-5662-52840	PHELPS THE UNIFORM SPECIALIST	First Aid Supplies	12/13/2022	0
5660-50-5662-52840	PHELPS THE UNIFORM SPECIALIST	First Aid Supplies	12/13/2022	0
		Vendor Subtotal:		
5660-50-5662-53120	AMAZON.COM	4 Pack of Hyperlite 4' LED Vapor Light F	12/13/2022	0
		Vendor Subtotal:		

5660-50-5662-53120	TCM BANK NA VISA	LED Wall Pack Fixture	12/13/2022	0
		Vendor Subtotal:		
5660-50-5662-53130	PLUMB SUPPLY COMPANY	Elbow	12/13/2022	0
		Vendor Subtotal:		
5660-50-5662-53210	ARNOLD MOTOR SUPPLY	Adhesive/Silicone	12/13/2022	0
		Vendor Subtotal:		
5660-50-5662-53210	MENARDS (MUSC)	Batteries, Heater	12/13/2022	0
		Vendor Subtotal:		
5660-50-5662-53220	DELL MARKETING L.P.	OptiPlex 7000	12/13/2022	0
5660-50-5662-53220	DELL MARKETING L.P.	MFS22 AIO Stand	12/13/2022	0
		Vendor Subtotal:		
5660-50-5662-53220	MOTION INDUSTRIES INC	Bearing for Grit Bldg	12/13/2022	0
		Vendor Subtotal:		
5660-50-5662-53220	SINCLAIR	Return	12/13/2022	0
		Vendor Subtotal:		
5660-50-5662-53220	TCM BANK NA VISA	Norgren Directional Air Aolenoid Valves	12/13/2022	0
5660-50-5662-53220	TCM BANK NA VISA	Norgren Directional Air Aolenoid Valves	12/13/2022	0
		Vendor Subtotal:		
5660-50-5662-62210	PHELPS THE UNIFORM SPECIALIST Laundry - WPCP Rugs		12/13/2022	0
		Vendor Subtotal:		

5660-50-5662-62250	LAJEK PEST CONTROL SOLUTIONS Pest Control		12/13/2022	0
	Vendor Subtotal:			
5660-50-5662-62530	WALT LAMBACH-FIRE PROTECTIO Annual Fire Extinguisher Inspection		12/13/2022	0
	Vendor Subtotal:			
5660-50-5662-65310	ALLIANT ENERGY	November Gas - Grit Bldg	12/13/2022	0
5660-50-5662-65310	ALLIANT ENERGY	November Gas - WPCP Plant	12/13/2022	0
	Vendor Subtotal:			
5660-50-5662-67130	IAS ENGINEERING	VFD Repairs	12/13/2022	0
	Vendor Subtotal:			
5660-50-5662-67140	TCM BANK NA VISA	Two All Trial II ATV Tires for John Deer	12/13/2022	0
5660-50-5662-67140	TCM BANK NA VISA	Two All Trial II ATV Tires for John Deer	12/13/2022	0
	Vendor Subtotal:			
5660-50-5663-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec		12/13/2022	0
	Vendor Subtotal:			
5660-50-5663-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0
5660-50-5663-46600	RELIANCE STANDARD LIFE INS CO BW LTD Dec		12/13/2022	0
	Vendor Subtotal:			
5660-50-5663-53330	SULZCO	Cut & Remove Existing 10' x 12' Pad in F	12/13/2022	0
	Vendor Subtotal:			
5660-50-5663-64200	TCM BANK NA VISA	Total Backflow - Registrations	12/13/2022	0
	Vendor Subtotal:			

5660-50-5663-65310	ALLIANT ENERGY	November Gas - Schley	12/13/2022	0
5660-50-5663-65310	ALLIANT ENERGY	November Gas - Progress	12/13/2022	0

Vendor Subtotal:

5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Stormwater	12/13/2022	0
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Canon	12/13/2022	0
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Houser	12/13/2022	0
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Spinning Wheel	12/13/2022	0
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Stewart	12/13/2022	0
5660-50-5663-65320	MUSCATINE POWER & WATER	November Electric - Arbor Commons	12/13/2022	0

Vendor Subtotal:

5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Canon	12/13/2022	0
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Houser	12/13/2022	0
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Stewart	12/13/2022	0
5660-50-5663-65410	MUSCATINE POWER & WATER	November Water - Arbor Commons	12/13/2022	0

Vendor Subtotal:

5660-50-5665-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec		12/13/2022	0
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Vendor Subtotal:

5660-50-5665-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0
5660-50-5665-46600	RELIANCE STANDARD LIFE INS CO BW LTD Dec		12/13/2022	0

Vendor Subtotal:

5660-50-5665-51400	AMAZON.COM	Sit-Stand Desk Converter	12/13/2022	0
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Vendor Subtotal:

5660-50-5665-52210	GPM SALES AND SERVICE	Stainless Steel Strainer	12/13/2022	0
5660-50-5665-52210	GPM SALES AND SERVICE	Silicone Pump Tubing	12/13/2022	0
5660-50-5665-52210	GPM SALES AND SERVICE	Freight	12/13/2022	0

Vendor Subtotal:

5660-50-5665-52210	MIDLAND SCIENTIFIC INC	Volumetric Flask Brush	12/13/2022	0
5660-50-5665-52210	MIDLAND SCIENTIFIC INC	Watch Glasses for Bleaker	12/13/2022	0
5660-50-5665-52210	MIDLAND SCIENTIFIC INC	Weigh Dish Smooth	12/13/2022	0
5660-50-5665-52210	MIDLAND SCIENTIFIC INC	Hexanes Epa	12/13/2022	0
5660-50-5665-52210	MIDLAND SCIENTIFIC INC	Beaker Brush Nylon	12/13/2022	0
5660-50-5665-52210	MIDLAND SCIENTIFIC INC	Weigh Dish Smooth	12/13/2022	0
5660-50-5665-52210	MIDLAND SCIENTIFIC INC	Cyanide Standard Solution	12/13/2022	0
Vendor Subtotal:				
5660-50-5665-52210	BIOTAGE LLC	Oil and Grease Disk	12/13/2022	0
5660-50-5665-52210	BIOTAGE LLC	Oil and Grease Pre-Filter	12/13/2022	0
5660-50-5665-52210	BIOTAGE LLC	Shipping	12/13/2022	0
Vendor Subtotal:				
5660-50-5665-52300	PHELPS CUSTOM IMAGE WEAR	Uniforms - Z Anderson	12/13/2022	0
Vendor Subtotal:				
5660-50-5665-52400	MENARDS (MUSC)	Cleaning Supplies	12/13/2022	0
Vendor Subtotal:				
5660-50-5665-52830	BIOTAGE LLC	Vacuum Regulator Assembly and Waste I	12/13/2022	0
Vendor Subtotal:				
5660-50-5665-62510	MICROBAC LABORATORIES INC	Testing	12/13/2022	0
5660-50-5665-62510	MICROBAC LABORATORIES INC	Testing	12/13/2022	0
5660-50-5665-62510	MICROBAC LABORATORIES INC	Testing	12/13/2022	0
5660-50-5665-62510	MICROBAC LABORATORIES INC	Lab Testing	12/13/2022	0
Vendor Subtotal:				
5660-50-5665-63500	PHELPS THE UNIFORM SPECIALIST	Laundry - WPCP Lab Coats	12/13/2022	0
Vendor Subtotal:				

5660-50-5665-69200	MAILBOXES & PARCEL DEPOT	Shipping	12/13/2022	0
		Vendor Subtotal:		
5660-50-5665-74200	DELL MARKETING L.P.	U2422H Dell UltraSharp 24" Monitor	12/13/2022	0
5660-50-5665-74200	DELL MARKETING L.P.	5RGKY VESA Mount	12/13/2022	0
5660-50-5665-74200	DELL MARKETING L.P.	OptiPlex 7000	12/13/2022	0
		Vendor Subtotal:		
5660-50-5666-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0
		Vendor Subtotal:		
5660-50-5666-46600	RELIANCE STANDARD LIFE INS CO	BW LTD Dec	12/13/2022	0
		Vendor Subtotal:		
5660-50-5666-52740	ARNOLD MOTOR SUPPLY	DEF	12/13/2022	0
5660-50-5666-52740	ARNOLD MOTOR SUPPLY	Oil	12/13/2022	0
5660-50-5666-52740	ARNOLD MOTOR SUPPLY	DEF	12/13/2022	0
		Vendor Subtotal:		
5660-50-5666-52750	ARNOLD MOTOR SUPPLY	Hydraulic Oil	12/13/2022	0
5660-50-5666-52750	ARNOLD MOTOR SUPPLY	DEF	12/13/2022	0
		Vendor Subtotal:		
5660-50-5666-52840	MENARDS (MUSC)	Gloves	12/13/2022	0
		Vendor Subtotal:		
5660-50-5666-62510	MICROBAC LABORATORIES INC	Testing	12/13/2022	0
		Vendor Subtotal:		
5660-50-5666-65320	EASTERN IOWA LIGHT & POWER C	November Gas - Musser	12/13/2022	0

		Vendor Subtotal:		
5660-50-5666-67140	A-1 QUALITY TIRE & CAR CARE #624 Tire Repair	12/13/2022	0	
		Vendor Subtotal:		
5660-50-5666-67150	ARNOLD MOTOR SUPPLY Parts	12/13/2022	0	
		Vendor Subtotal:		
5660-50-5668-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec	12/13/2022	0	
		Vendor Subtotal:		
5660-50-5668-46600	RELIANCE STANDARD LIFE INS CO BW LTD Dec	12/13/2022	0	
		Vendor Subtotal:		
5660-50-5668-52740	ARNOLD MOTOR SUPPLY Oil	12/13/2022	0	
		Vendor Subtotal:		
5660-50-5668-53220	MOTION INDUSTRIES INC Bearing	12/13/2022	0	
		Vendor Subtotal:		
		Subtotal for FUND: 5660		
5664-00-0000-23550	RELIANCE STANDARD LIFE INS CO PR Batch 00002.11.2022 Life Insurance	11/23/2022	0	
		Vendor Subtotal:		
5664-00-0000-23630	RELIANCE STANDARD LIFE INS CO PR Batch 00001.11.2022 Optional Life	11/11/2022	0	
5664-00-0000-23630	RELIANCE STANDARD LIFE INS CO PR Batch 00002.11.2022 Optional Life	11/23/2022	0	
		Vendor Subtotal:		

5664-40-5664-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec		12/13/2022	0
			Vendor Subtotal:	
5664-40-5664-46600	RELIANCE STANDARD LIFE INS CO BW LTD Dec		12/13/2022	0
5664-40-5664-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0
			Vendor Subtotal:	
5664-40-5664-52890	MENARDS (MUSC)	Batteries	12/13/2022	0
			Vendor Subtotal:	
5664-40-5664-53110	PLETCHER ENTERPRISES INC	Channel 3in	12/13/2022	0
			Vendor Subtotal:	
5664-40-5664-65240	IOWA ONE CALLS	October One Calls	12/13/2022	0
			Vendor Subtotal:	
5664-40-5664-65275	VERIZON WIRELESS	November Cell Phones	12/13/2022	0
			Vendor Subtotal:	
5664-40-5664-65275	VERIZON	November GPS	12/13/2022	0
			Vendor Subtotal:	
5664-50-5667-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec		12/13/2022	0
			Vendor Subtotal:	
5664-50-5667-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0
			Vendor Subtotal:	
5664-50-5667-62530	PS3 Enterprises Inc.	Temp Sanitation	12/13/2022	0

Vendor Subtotal:				
5664-50-5667-69400	TCM BANK NA VISA	Wild Ones - Membership	12/13/2022	0
Vendor Subtotal:				
Subtotal for FUND: 5664				
5711-10-5711-65310	ALLIANT ENERGY	November Gas - Airport	12/13/2022	0
Vendor Subtotal:				
5711-10-5711-69400	IOWA PUBLIC AIRPORTS ASSOCIA	2022 IPAA Membership Renwal Fee	12/13/2022	0
Vendor Subtotal:				
Subtotal for FUND: 5711				
5811-00-0000-23550	RELIANCE STANDARD LIFE INS CO	PR Batch 00002.11.2022 Life Insurance	11/23/2022	0
Vendor Subtotal:				
5811-20-5811-35160	CITY OF WEST LIBERTY	Reimb Ambulance Run 21-046629 R Tho	12/13/2022	0
5811-20-5811-35160	CITY OF WEST LIBERTY	Reimb Ambulance Run 21-046629 R Tho	12/13/2022	0
Vendor Subtotal:				
5811-20-5811-46200	RELIANCE STANDARD LIFE INS CO	Life Ins Dec	12/13/2022	0
Vendor Subtotal:				
5811-20-5811-46600	RELIANCE STANDARD LIFE INS CO	LTD Dec	12/13/2022	0
Vendor Subtotal:				
5811-20-5811-51200	TCM BANK NA VISA	CAAS - CAAS Standard	12/13/2022	0
5811-20-5811-51200	TCM BANK NA VISA	CAAS - CAAS Standard	12/13/2022	0

Vendor Subtotal:

5811-20-5811-52720	TCM BANK NA VISA	Kum & Go - Fuel	12/13/2022	0
5811-20-5811-52720	TCM BANK NA VISA	Kum & Go - Fuel	12/13/2022	0
5811-20-5811-52720	TCM BANK NA VISA	Fasmart 52 - Fuel	12/13/2022	0

Vendor Subtotal:

5811-20-5811-52840	BOUND TREE MEDICAL LLC	Catheter	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#2113-10260 Curaplex Select Endotrache	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#36045 Curaplex CPR Mask with O2 Inl	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#2021-14670 Curaplex Select Nasophary	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#661469MS Curaplex Transparent IV Dr	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#1212-12102 Curaplex Sterile Gauze Pac	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#313-4602NEA GO-PAP Disposable Em	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#1612-84230 Curaplex CuraSlide XC Sa	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#1015-44753 Black-Fire Nitrile Exam Gl	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#301-B3130EA Curaplex Select Greenlir	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#132-305180BX Blunt Fill Needle 18ga :	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#1712-15830 Curaplex IV Admin Set 15	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#9280 Multi-Trauma Dressing 12in L x 3	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#1612-84245 Curaplex CuraSlide XC Sa	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#1633--30303 Omnifix Luer Lock Tip Sy	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#661121 SAM Splint Aluminum/Foam C	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#16104 Rigid Yankauer Kit 1/4in ID x 6f	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#1633-10010 Omnifix Luer Lock Tip Sy	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#1850-80424 Unifusor Disposable Pressu	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#36090 Curaplex Suction Catheter 6fr	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#230005 Ambu BlueSensor SP 10 Pouch	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#1121-03614 Co-Flex NL Cohesive Banc	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#G2291 Cynch-Lok with Tamper Eviden	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#301-B3030EA Curaplex Select Greenlir	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#E6254 SurgiLance Fixed Depth Safety I	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#2021-18130 Curaplex Select Nasophary	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#16384 Physio-Control Multi-Function C	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#174620 Microstream Advance FilterLin	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#170600 Adscope 603 Clinician Adult St	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#177268 Smart CapnoLine Plus Oral-Na	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#30050 Curaplex Nasal Cannula Green A	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#48041 Bemis Hi-Flow Suction Canister	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#1612-84250 Curaplex CuraSlide XC Sa	12/13/2022	0

5811-20-5811-52840	BOUND TREE MEDICAL LLC	#1212-12100 Curaplex Sterile Gauze Pac	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#313-4602NEA GO-PAP Disposable Em	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	Removalbe Sure-Lok	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#36012 Blood Pressure Cuff Adult	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#084444 Band-Aid Adhesive Bandage 1i	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	#3272-52040 Curaplex Blanket Wool anc	12/13/2022	0
5811-20-5811-52840	BOUND TREE MEDICAL LLC	Advanced Child Restraint System	12/13/2022	0
Vendor Subtotal:				
5811-20-5811-52840	S.J. SMITH CO.	Oxygen	12/13/2022	0
Vendor Subtotal:				
5811-20-5811-52840	WESTER DRUG	November Tank Rentals	12/13/2022	0
Vendor Subtotal:				
5811-20-5811-53220	ARNOLD MOTOR SUPPLY	Front Brake Pads - Ambulance #351	12/13/2022	0
5811-20-5811-53220	ARNOLD MOTOR SUPPLY	Rear Brake Pads - Ambulance #351	12/13/2022	0
Vendor Subtotal:				
5811-20-5811-61140	PCC INC	August Ambulance Billing	12/13/2022	0
Vendor Subtotal:				
5811-20-5811-62290	STERICYCLE INC	Shredding	12/13/2022	0
Vendor Subtotal:				
5811-20-5811-64120	TCM BANK NA VISA	Buzzard Billy's - Meal Hartman	12/13/2022	0
5811-20-5811-64120	TCM BANK NA VISA	Comfort Inn - Lodging Hartman	12/13/2022	0
5811-20-5811-64120	TCM BANK NA VISA	Fong's Pizza - Meal (3)	12/13/2022	0
5811-20-5811-64120	TCM BANK NA VISA	Buzzard Billy's - Meal Hartman	12/13/2022	0
5811-20-5811-64120	TCM BANK NA VISA	Wells Fargo Arena - Meal Hartman	12/13/2022	0
5811-20-5811-64120	TCM BANK NA VISA	Comfort Inn - Lodging Gingerich	12/13/2022	0
5811-20-5811-64120	TCM BANK NA VISA	Fairfield Inn - Lodging Becker	12/13/2022	0
5811-20-5811-64120	TCM BANK NA VISA	Fong's Pizza - Meal Ewers	12/13/2022	0
5811-20-5811-64120	TCM BANK NA VISA	Marriott - Meal Ewers	12/13/2022	0

5811-20-5811-64120	TCM BANK NA VISA	Parking Ramps - Parking	12/13/2022	0
5811-20-5811-64120	TCM BANK NA VISA	Kum & Go - Fuel	12/13/2022	0
Vendor Subtotal:				
5811-20-5811-64200	TCM BANK NA VISA	IEMSA - Registration Becker	12/13/2022	0
Vendor Subtotal:				
5811-20-5811-64400	TCM BANK NA VISA	Bakers Square - Transfer Meal	12/13/2022	0
5811-20-5811-64400	TCM BANK NA VISA	Bakers Square - Transfer Meal	12/13/2022	0
5811-20-5811-64400	TCM BANK NA VISA	Circle K - Transfer Meal	12/13/2022	0
5811-20-5811-64400	TCM BANK NA VISA	Fasmart 52 - Transfer Meal	12/13/2022	0
Vendor Subtotal:				
5811-20-5811-65260	AT&T MOBILITY	Cell Phones	12/13/2022	0
Vendor Subtotal:				
5811-20-5811-67310	ADVANCED BUSINESS SYSTEMS IN Copier Maintenance		12/13/2022	0
Vendor Subtotal:				
5811-20-5811-67310	ADVANCED BUSINESS SYSTEMS IN Copier Maintenance		12/13/2022	0
Vendor Subtotal:				
5811-20-5811-69200	PACK-N-SHIP	Shipping	12/13/2022	0
Vendor Subtotal:				
Subtotal for FUND: 5811				
7625-00-0000-23630	RELIANCE STANDARD LIFE INS CO PR Batch 00002.11.2022 Optional Life		11/23/2022	0
7625-00-0000-23630	RELIANCE STANDARD LIFE INS CO PR Batch 00001.11.2022 Optional Life		11/11/2022	0
Vendor Subtotal:				

7625-40-7625-46200	RELiance STANDARD LIFE INS CO Life Ins Dec		12/13/2022	0
		Vendor Subtotal:		
7625-40-7625-46600	RELiance STANDARD LIFE INS CO LTD Dec		12/13/2022	0
7625-40-7625-46600	RELiance STANDARD LIFE INS CO BW LTD Dec		12/13/2022	0
		Vendor Subtotal:		
7625-40-7625-52300	PHELPS CUSTOM IMAGE WEAR	Uniforms - R Moeller	12/13/2022	0
		Vendor Subtotal:		
7625-40-7625-52300	TCM BANK NA VISA	Carhart Unlined Duck Overall Black 46 x	12/13/2022	0
7625-40-7625-52300	TCM BANK NA VISA	Carhartt - Thinsulate Active jacket - black	12/13/2022	0
		Vendor Subtotal:		
7625-40-7625-52400	MENARDS (MUSC)	Nuts/Bolts/Respirator	12/13/2022	0
		Vendor Subtotal:		
7625-40-7625-52730	BLICK & BLICK OIL INC	Diesel for Tank#3	12/13/2022	0
		Vendor Subtotal:		
7625-40-7625-52830	TCM BANK NA VISA	Harbor Freight - Spline	12/13/2022	0
7625-40-7625-52830	TCM BANK NA VISA	Harbor Freight - Digital Photo Sensor Tac	12/13/2022	0
		Vendor Subtotal:		
7625-40-7625-53210	ARNOLD MOTOR SUPPLY	Filters	12/13/2022	0
7625-40-7625-53210	ARNOLD MOTOR SUPPLY	Rivets	12/13/2022	0
		Vendor Subtotal:		
7625-40-7625-53210	HART'S AUTO SUPPLY	Brake Pads for Stock	12/13/2022	0

Vendor Subtotal:				
7625-40-7625-53210	NAPA OF MUSCATINE	Filters	12/13/2022	0
7625-40-7625-53210	NAPA OF MUSCATINE	Filters/Wipers for Stock	12/13/2022	0
7625-40-7625-53210	NAPA OF MUSCATINE	Return	12/13/2022	0
7625-40-7625-53210	NAPA OF MUSCATINE	Brake Pads/Oil for Stock	12/13/2022	0
7625-40-7625-53210	NAPA OF MUSCATINE	Brakleen/Pads/Filters for Stock	12/13/2022	0
Vendor Subtotal:				
7625-40-7625-53210	THOMAS BUS SALES OF IOWA INC	Bus Lift Struts for Stock	12/13/2022	0
7625-40-7625-53210	THOMAS BUS SALES OF IOWA INC	Shipping	12/13/2022	0
Vendor Subtotal:				
7625-40-7625-53210	AMAZON.COM	Filters for Stock	12/13/2022	0
Vendor Subtotal:				
7625-40-7625-53210	RDO TRUCK CENTERS	Oil Dri	12/13/2022	0
7625-40-7625-53210	RDO TRUCK CENTERS	Lights	12/13/2022	0
Vendor Subtotal:				
7625-40-7625-53210	CARQUEST OF MUSCATINE	Fuel/Water Separator	12/13/2022	0
Vendor Subtotal:				
7625-40-7625-53220	ARNOLD MOTOR SUPPLY	Connector	12/13/2022	0
Vendor Subtotal:				
7625-40-7625-53220	HENDERSON PRODUCTS INC.	Control Panel for 62	12/13/2022	0
7625-40-7625-53220	HENDERSON PRODUCTS INC.	Control Panel for 62	12/13/2022	0
7625-40-7625-53220	HENDERSON PRODUCTS INC.	Chain/Sprockets/Shafts for 153a	12/13/2022	0
7625-40-7625-53220	HENDERSON PRODUCTS INC.	Chain/Sprockets/Shafts for 153a	12/13/2022	0
Vendor Subtotal:				

7625-40-7625-53220	MACQUEEN EQUIPMENT INC	Push Bottom Button	12/13/2022	0
Vendor Subtotal:				
7625-40-7625-53220	MIDWEST WIRELESS LLC	Radio and Install for 7 25 New Truck	12/13/2022	0
Vendor Subtotal:				
7625-40-7625-53220	NAPA OF MUSCATINE	Headlight Switch	12/13/2022	0
7625-40-7625-53220	NAPA OF MUSCATINE	Calipers for 258	12/13/2022	0
7625-40-7625-53220	NAPA OF MUSCATINE	Filters	12/13/2022	0
7625-40-7625-53220	NAPA OF MUSCATINE	Radiator/Water Pump Control Arms for 7	12/13/2022	0
7625-40-7625-53220	NAPA OF MUSCATINE	Batteries for 117	12/13/2022	0
7625-40-7625-53220	NAPA OF MUSCATINE	Brake Pad/Shoes	12/13/2022	0
7625-40-7625-53220	NAPA OF MUSCATINE	MAF Gas Cap for 942	12/13/2022	0
7625-40-7625-53220	NAPA OF MUSCATINE	Rotors for 702	12/13/2022	0
7625-40-7625-53220	NAPA OF MUSCATINE	Solenoid	12/13/2022	0
Vendor Subtotal:				
7625-40-7625-53220	GTG PETERBILT - DAVENPORT	Door Stop Kit	12/13/2022	0
7625-40-7625-53220	GTG PETERBILT - DAVENPORT	Water Pump/Belt/Tensioner for 78	12/13/2022	0
Vendor Subtotal:				
7625-40-7625-53220	RAINBO OIL CO-JET BULK OIL	DEF for Stock	12/13/2022	0
7625-40-7625-53220	RAINBO OIL CO-JET BULK OIL	DEF for Stock	12/13/2022	0
Vendor Subtotal:				
7625-40-7625-53220	REEVES BATTERY SALES	Battery	12/13/2022	0
Vendor Subtotal:				
7625-40-7625-53220	TITAN MACHINERY INC	Bucket Teeth for 149	12/13/2022	0
Vendor Subtotal:				
7625-40-7625-53220	TRUCKS UNLIMITED INC	Hood Latch	12/13/2022	0

Vendor Subtotal:				
7625-40-7625-53220	VAN WALL EQUIPMENT INC.	Throttle Actuator for a Pull Behind Buffal	12/13/2022	0
Vendor Subtotal:				
7625-40-7625-53220	SPORTSWORKS NORTHWEST INC	Brackets for 255	12/13/2022	0
7625-40-7625-53220	SPORTSWORKS NORTHWEST INC	Brackets for 255	12/13/2022	0
7625-40-7625-53220	SPORTSWORKS NORTHWEST INC	Shipping	12/13/2022	0
Vendor Subtotal:				
7625-40-7625-53220	TCM BANK NA VISA	Lindstrom Equipment - Male Coupler	12/13/2022	0
Vendor Subtotal:				
7625-40-7625-53220	EMAG MUSCATINE FD LLC	Control Arms for 256	12/13/2022	0
Vendor Subtotal:				
7625-40-7625-53220	TOM'S TRUCK CENTER	Brake Shoes/Drums for #51 Sweeper	12/13/2022	0
7625-40-7625-53220	TOM'S TRUCK CENTER	Brake Shoes/Drums for #51 Sweeper	12/13/2022	0
7625-40-7625-53220	TOM'S TRUCK CENTER	Brake Parts	12/13/2022	0
7625-40-7625-53220	TOM'S TRUCK CENTER	Brake Parts	12/13/2022	0
7625-40-7625-53220	TOM'S TRUCK CENTER	Return	12/13/2022	0
Vendor Subtotal:				
7625-40-7625-65275	VERIZON	November GPS	12/13/2022	0
Vendor Subtotal:				
7625-40-7625-67130	ALTORFER INC	Scheduled Service for 414	12/13/2022	0
7625-40-7625-67130	ALTORFER INC	Repair Tracks on 418	12/13/2022	0
7625-40-7625-67130	ALTORFER INC	Repair Tracks on 418	12/13/2022	0
Vendor Subtotal:				

7625-40-7625-67130	DOUGLAS C REIST	Tow to Shop	12/13/2022	0
		Vendor Subtotal:		
7625-40-7625-67130	TITAN MACHINERY INC	Repair Brakes and Dipper Cylinder on 680	12/13/2022	0
		Vendor Subtotal:		
7625-40-7625-67130	TRUCK AND AUTO REPAIR	Monthly Inspection October for Rc13/14/	12/13/2022	0
		Vendor Subtotal:		
7625-40-7625-67130	GARAGE 5SIX3	Alignment #749	12/13/2022	0
		Vendor Subtotal:		
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Tire Repairs for RC14	12/13/2022	0
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Repairs RC14/15	12/13/2022	0
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Tire Repairs	12/13/2022	0
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Repairs for 18 & 51	12/13/2022	0
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Tire Repairs	12/13/2022	0
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Tire Repairs for 28	12/13/2022	0
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Tire Repair	12/13/2022	0
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Tire for #256	12/13/2022	0
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Tire Repair	12/13/2022	0
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Police Tahoe Tires for Stock	12/13/2022	0
7625-40-7625-67140	A-1 QUALITY TIRE & CAR CARE	Mount Tires	12/13/2022	0
		Vendor Subtotal:		
7625-40-7625-67140	EASTERN IOWA TIRE INC	Front Steer Tires for New Truck w/Studs	12/13/2022	0
7625-40-7625-67140	EASTERN IOWA TIRE INC	Tires for 256	12/13/2022	0
		Vendor Subtotal:		
7625-40-7625-69900	IOWA DEPARTMENT OF NATURAL	Underground Fuel Tank Storage Permits	12/13/2022	0
		Vendor Subtotal:		

				Subtotal for FUND: 7625	1.
7650-00-7650-46100	WELLMARK BLUE CROSS & BLUE	November Health Admin	12/13/2022	0	4
7650-00-7650-46100	WELLMARK BLUE CROSS & BLUE	November Health Claims	12/13/2022	0	30
7650-00-7650-46100	WELLMARK BLUE CROSS & BLUE	November Stop Loss	12/13/2022	0	-4
7650-00-7650-46100	WELLMARK BLUE CROSS & BLUE	Pharmacy Rebates	12/13/2022	0	-4
Vendor Subtotal:					30
7650-00-7650-46150	WELLMARK BLUE CROSS & BLUE	November Weekly Deposit	12/13/2022	0	-2
Vendor Subtotal:					-2
				Subtotal for FUND: 7650	0
7655-00-7655-46300	WELLMARK BLUE CROSS & BLUE	November Dental Admin	12/13/2022	0	
7655-00-7655-46300	WELLMARK BLUE CROSS & BLUE	November Dental Claim	12/13/2022	0	
Vendor Subtotal:					
				Subtotal for FUND: 7655	
7921-00-0000-11550	TCM BANK NA VISA	Credit on Account	12/13/2022	0	
Vendor Subtotal:					
7921-00-7921-46400	IMWCA	Work Comp Installment #6	12/13/2022	0	
Vendor Subtotal:					
7921-00-7921-69900	RELIANCE STANDARD LIFE INS CO	OPT Life PR Deduct - Ronzheimer	12/13/2022	0	
Vendor Subtotal:					
7921-00-7921-69900	TCM BANK NA VISA	Boonies - CC Difference	12/13/2022	0	
7921-00-7921-69900	TCM BANK NA VISA	Credit Transferred to Main Account	12/13/2022	0	
7921-00-7921-69900	TCM BANK NA VISA	Apple - Channel 5 Storage Tax	12/13/2022	0	

7921-00-7921-69900	TCM BANK NA VISA	Credit on Account	12/13/2022	0
Vendor Subtotal:				
Subtotal for FUND: 7921				
7940-00-7940-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec		12/13/2022	0
7940-00-7940-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec		12/13/2022	0
7940-00-7940-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec		12/13/2022	0
7940-00-7940-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec		12/13/2022	0
7940-00-7940-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec		12/13/2022	0
Vendor Subtotal:				
7940-00-7940-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0
7940-00-7940-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0
7940-00-7940-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0
7940-00-7940-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0
7940-00-7940-46600	RELIANCE STANDARD LIFE INS CO LTD Dec		12/13/2022	0
7940-00-7940-46600	RELIANCE STANDARD LIFE INS CO BW LTD Dec		12/13/2022	0
7940-00-7940-46600	RELIANCE STANDARD LIFE INS CO BW LTD Dec		12/13/2022	0
7940-00-7940-46600	RELIANCE STANDARD LIFE INS CO BW LTD Dec		12/13/2022	0
Vendor Subtotal:				
7940-00-7940-65210	CENTURYLINK	December Base PRI	12/13/2022	0
Vendor Subtotal:				
7940-00-7940-65210	MUSCATINE POWER & WATER	November Phones	12/13/2022	0
Vendor Subtotal:				
7940-00-7940-65275	VERIZON	November GPS	12/13/2022	0
Vendor Subtotal:				
Subtotal for FUND: 7940				

7942-00-7942-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec	12/13/2022	0	
	Vendor Subtotal:			
7942-00-7942-46600	RELIANCE STANDARD LIFE INS CO LTD Dec	12/13/2022	0	
	Vendor Subtotal:			
	Subtotal for FUND: 7942			
8180-90-8180-46200	RELIANCE STANDARD LIFE INS CO Life Ins Dec	12/13/2022	0	
	Vendor Subtotal:			
8180-90-8180-46600	RELIANCE STANDARD LIFE INS CO LTD Dec	12/13/2022	0	
	Vendor Subtotal:			
	Subtotal for FUND: 8180			
8370-00-8370-61340	SPRINGBROOK HOLDING COMPAN Springbrook 7/1/22 - 6/30/23 Addtl for CI	12/13/2022	0	:
	Vendor Subtotal:			:
	Subtotal for FUND: 8370			:
8400-00-0000-24400	EMAG MUSCATINE FD LLC 2022 Ford Super Duty F-250	12/13/2022	0	:
	Vendor Subtotal:			:
	Subtotal for FUND: 8400			:
9002-00-0000-21140	ALBERTA ROCKEY Security Deposit Refund	12/13/2022	0	
	Vendor Subtotal:			
9002-00-0000-21140	ROGER ROTH Security Deposit Refund	12/13/2022	0	

Vendor Subtotal:				
9002-00-0000-21140	MARIA ADAME	Security Deposit Refund	12/13/2022	0
Vendor Subtotal:				
9002-00-0000-21140	PHYLLIS TILTON	Security Deposit Refund	12/13/2022	0
Vendor Subtotal:				
9002-00-0000-21140	GENE MCCONNAHA	Security Deposit Refund	12/13/2022	0
Vendor Subtotal:				
9002-90-9020-36100	ROGER ROTH	Security Deposit Interest	12/13/2022	0
Vendor Subtotal:				
9002-90-9020-36100	MARIA ADAME	Security Deposit Interest	12/13/2022	0
Vendor Subtotal:				
9002-90-9020-36100	PHYLLIS TILTON	Security Deposit Interest	12/13/2022	0
Vendor Subtotal:				
9002-90-9020-36100	GENE MCCONNAHA	Security Deposit Interest	12/13/2022	0
Vendor Subtotal:				
9002-90-9020-41100	CITY OF MUSCATINE HOUSING RE\ Admin Full-Time Wages 12/9/22		12/13/2022	0
9002-90-9020-41100	CITY OF MUSCATINE HOUSING RE\ Admin Part-Time Wages 12/9/22		12/13/2022	0
9002-90-9020-41100	CITY OF MUSCATINE HOUSING RE\ Admin Longevity 12/9/22		12/13/2022	0
Vendor Subtotal:				
9002-90-9020-41500	CITY OF MUSCATINE HOUSING RE\ Auto Allowance 12/9/22		12/13/2022	0

Vendor Subtotal:				
9002-90-9020-41901	AMAZON.COM	Hole Punch/Sticky Notes	12/13/2022	0
Vendor Subtotal:				
9002-90-9020-41904	CENTURYLINK	December Phones- Clark House	12/13/2022	0
Vendor Subtotal:				
9002-90-9020-41907	IOWA NAHRO	2023 NAHRO Dues	12/13/2022	0
Vendor Subtotal:				
9002-90-9020-41909	CITY OF MUSCATINE HOUSING RE	Reimb R Awbrey - Shoes	12/13/2022	0
Vendor Subtotal:				
9002-90-9020-41910	TEAM STAFFING SOLUTIONS INC	Temp Employee Week Ending 12/4/22	12/13/2022	0
Vendor Subtotal:				
9002-90-9020-41910	TENANT REPORTS.COM LLC	Background Checks	12/13/2022	0
Vendor Subtotal:				
9002-90-9020-41914	CITY OF MUSCATINE HOUSING RE	MPW Oct-Nov Machlink	12/13/2022	0
Vendor Subtotal:				
9002-90-9020-43700	ALLIANT ENERGY	November Gas - Clark House	12/13/2022	0
Vendor Subtotal:				
9002-90-9020-44100	CITY OF MUSCATINE HOUSING RE	Maint Full-Time Wages 12/9/22	12/13/2022	0
9002-90-9020-44100	CITY OF MUSCATINE HOUSING RE	Maint Part-Time Wages 12/9/22	12/13/2022	0
9002-90-9020-44100	CITY OF MUSCATINE HOUSING RE	Maint Longevity 12/9/22	12/13/2022	0

			Vendor Subtotal:		
9002-90-9020-44202	CITY OF MUSCATINE HOUSING RE	November Fuel	12/13/2022	0	
			Vendor Subtotal:		
9002-90-9020-44204	HD SUPPLY FACILITIES MAINT	Alarms	12/13/2022	0	
			Vendor Subtotal:		
9002-90-9020-44204	MENARDS (MUSC)	Bracket/Batteries/Shelf	12/13/2022	0	
			Vendor Subtotal:		
9002-90-9020-44205	MENARDS (MUSC)	Ceiling Light	12/13/2022	0	
			Vendor Subtotal:		
9002-90-9020-44206	MENARDS (MUSC)	Tube Cutter	12/13/2022	0	
			Vendor Subtotal:		
9002-90-9020-44208	AMAZON.COM	Thermostat	12/13/2022	0	
			Vendor Subtotal:		
9002-90-9020-44301	CITY OF MUSCATINE HOUSING RE	November Refuse	12/13/2022	0	
			Vendor Subtotal:		
9002-90-9020-44302	ALBERTA ROCKEY	Cleaning	12/13/2022	0	
			Vendor Subtotal:		
9002-90-9020-44302	ROGER ROTH	Cleaning	12/13/2022	0	
			Vendor Subtotal:		

9002-90-9020-44302	MARIA ADAME	Cleaning	12/13/2022	0
		Vendor Subtotal:		
9002-90-9020-44302	PHYLLIS TILTON	Cleaning	12/13/2022	0
		Vendor Subtotal:		
9002-90-9020-44302	GENE MCCONNAHA	Cleaning	12/13/2022	0
		Vendor Subtotal:		
9002-90-9020-44303	AMAZON.COM	Animal Repellent Granules	12/13/2022	0
		Vendor Subtotal:		
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control #904	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control #903	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control #807	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control #509	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control #504	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control #302	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control Kitchen	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control #1106	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	DOS 11/23/22 CH 1105/1004 Bed Bug	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control #904	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control #903	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control #807	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control #607	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control #302	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control Kitchen	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control #509	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control #1006	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	DOS 12-1-22 CH 900 & 702 Bedbug Foll	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control #806	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control #804	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control #510	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Monthly Pest Control	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control Common Area	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	DOS 12-8-22 CH 602 Bed Bug Initial \$25	12/13/2022	0

9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control #604	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control #607	12/13/2022	0
9002-90-9020-44303	SPANN'S PEST CONTROL LLC	Pest Control #1106	12/13/2022	0
Vendor Subtotal:				
9002-90-9020-44307	SCHUMACHER ELEVATOR COMPANY	Elevator Repair	12/13/2022	0
9002-90-9020-44307	SCHUMACHER ELEVATOR COMPANY	CH Elevator Small Car Motor Re-Build	12/13/2022	0
Vendor Subtotal:				
9002-90-9020-44313	ZACK STUMBO	Lawn Care	12/13/2022	0
Vendor Subtotal:				
9002-90-9020-44315	ALBERTA ROCKEY	Damages	12/13/2022	0
Vendor Subtotal:				
9002-90-9020-44315	MARIA ADAME	Damages	12/13/2022	0
Vendor Subtotal:				
9002-90-9020-44315	PHYLLIS TILTON	Damages	12/13/2022	0
Vendor Subtotal:				
9002-90-9020-45103	CITY OF MUSCATINE HOUSING REVENUE	Unemployment 12/9/22	12/13/2022	0
Vendor Subtotal:				
9002-90-9020-45401	CITY OF MUSCATINE HOUSING REVENUE	FICA 12/9/22	12/13/2022	0
Vendor Subtotal:				
9002-90-9020-45402	CITY OF MUSCATINE HOUSING REVENUE	IPERS 12/9/22	12/13/2022	0
Vendor Subtotal:				

Subtotal for FUND: 9002

9004-90-9040-41100	CITY OF MUSCATINE HOUSING RE	Admin Full-Time Wages 12/9/22	12/13/2022	0
		Vendor Subtotal:		
9004-90-9040-41904	CENTURYLINK	December Phones - Hershey	12/13/2022	0
		Vendor Subtotal:		
9004-90-9040-41909	CITY OF MUSCATINE HOUSING RE	Reimb R Awbrey - Shoes	12/13/2022	0
		Vendor Subtotal:		
9004-90-9040-41910	TENANT REPORTS.COM LLC	Background Checks	12/13/2022	0
		Vendor Subtotal:		
9004-90-9040-41914	CITY OF MUSCATINE HOUSING RE	MPW Oct-Nov Machlink	12/13/2022	0
		Vendor Subtotal:		
9004-90-9040-44100	CITY OF MUSCATINE HOUSING RE	Maint Full-Time Wages 12/9/22	12/13/2022	0
9004-90-9040-44100	CITY OF MUSCATINE HOUSING RE	Maint Part-Time Wages 12/9/22	12/13/2022	0
9004-90-9040-44100	CITY OF MUSCATINE HOUSING RE	Maint Longevity 12/9/22	12/13/2022	0
		Vendor Subtotal:		
9004-90-9040-44202	CITY OF MUSCATINE HOUSING RE	November Fuel	12/13/2022	0
		Vendor Subtotal:		
9004-90-9040-44303	SPANN'S PEST CONTROL LLC	Monthly Pest Control	12/13/2022	0
9004-90-9040-44303	SPANN'S PEST CONTROL LLC	Monthly Pest Control	12/13/2022	0
9004-90-9040-44303	SPANN'S PEST CONTROL LLC	Pest Control #304	12/13/2022	0
9004-90-9040-44303	SPANN'S PEST CONTROL LLC	Pest Control #205	12/13/2022	0
9004-90-9040-44303	SPANN'S PEST CONTROL LLC	Pest Control #203	12/13/2022	0

Vendor Subtotal:				
9004-90-9040-44305	JOHNSON CONTROLS SECURITY SC Security		12/13/2022	0
Vendor Subtotal:				
9004-90-9040-44313	ZACK STUMBO	Lawn and Parking Lot Leaf Cleanup	12/13/2022	0
9004-90-9040-44313	ZACK STUMBO	Lawn and Parking Lot Leaf Cleanup	12/13/2022	0
Vendor Subtotal:				
9004-90-9040-45103	CITY OF MUSCATINE HOUSING RE	Unemployment 12/9/22	12/13/2022	0
Vendor Subtotal:				
9004-90-9040-45401	CITY OF MUSCATINE HOUSING RE	FICA 12/9/22	12/13/2022	0
Vendor Subtotal:				
9004-90-9040-45402	CITY OF MUSCATINE HOUSING RE	IPERS 12/9/22	12/13/2022	0
Vendor Subtotal:				
Subtotal for FUND: 9004				
9006-90-9060-31100	MUSCATINE POWER & WATER	December Utility Credit L Tatum 2700 C	12/13/2022	0
9006-90-9060-31100	MUSCATINE POWER & WATER	December Utility Credit J Fisher 2708 C I	12/13/2022	0
9006-90-9060-31100	MUSCATINE POWER & WATER	December Utility Credit C Howerton 2800	12/13/2022	0
9006-90-9060-31100	MUSCATINE POWER & WATER	December Utility Credit A Huscko 2812 I	12/13/2022	0
9006-90-9060-31100	MUSCATINE POWER & WATER	December Utility Credit B Swanson 2812	12/13/2022	0
9006-90-9060-31100	MUSCATINE POWER & WATER	December Utility Credit I Sherrill 2908 C	12/13/2022	0
Vendor Subtotal:				
9006-90-9060-41100	CITY OF MUSCATINE HOUSING RE	Admin Full-Time Wages 12/9/22	12/13/2022	0
9006-90-9060-41100	CITY OF MUSCATINE HOUSING RE	Admin Part-Time Wages 12/9/22	12/13/2022	0
9006-90-9060-41100	CITY OF MUSCATINE HOUSING RE	Admin Longevity 12/9/22	12/13/2022	0

Vendor Subtotal:				
9006-90-9060-41500	CITY OF MUSCATINE HOUSING RE\	Auto Allowance 12/9/22	12/13/2022	0
Vendor Subtotal:				
9006-90-9060-41904	IOWA NAHRO	2023 NAHRO Dues	12/13/2022	0
Vendor Subtotal:				
9006-90-9060-41904	TCM BANK NA VISA	Google - Google Voice	12/13/2022	0
Vendor Subtotal:				
9006-90-9060-41909	CITY OF MUSCATINE HOUSING RE\	Reimb R Awbrey - Shoes	12/13/2022	0
Vendor Subtotal:				
9006-90-9060-41910	TEAM STAFFING SOLUTIONS INC	Temp Employee Week Ending 11/27/22	12/13/2022	0
Vendor Subtotal:				
9006-90-9060-41914	CITY OF MUSCATINE HOUSING RE\	MPW Oct-Nov Machlink	12/13/2022	0
Vendor Subtotal:				
9006-90-9060-44100	CITY OF MUSCATINE HOUSING RE\	Maint Full-Time Wages 12/9/22	12/13/2022	0
9006-90-9060-44100	CITY OF MUSCATINE HOUSING RE\	Maint Part-Time Wages 12/9/22	12/13/2022	0
9006-90-9060-44100	CITY OF MUSCATINE HOUSING RE\	Maint Longevity 12/9/22	12/13/2022	0
Vendor Subtotal:				
9006-90-9060-44201	AMAZON.COM	Air Freshener Starter Kit	12/13/2022	0
Vendor Subtotal:				
9006-90-9060-44202	CITY OF MUSCATINE HOUSING RE\	November Fuel	12/13/2022	0

Vendor Subtotal:				
9006-90-9060-44203	MENARDS (MUSC)	Gloves/Chisel Set	12/13/2022	0
Vendor Subtotal:				
9006-90-9060-44203	PLUMB SUPPLY COMPANY	Wire Plier	12/13/2022	0
Vendor Subtotal:				
9006-90-9060-44204	MARK A DIERCKS	Deadbot/Duplicate Keys	12/13/2022	0
9006-90-9060-44204	MARK A DIERCKS	Deadbot/Duplicate Keys	12/13/2022	0
Vendor Subtotal:				
9006-90-9060-44204	MENARDS (MUSC)	Shelf	12/13/2022	0
9006-90-9060-44204	MENARDS (MUSC)	Bolt/Brace	12/13/2022	0
9006-90-9060-44204	MENARDS (MUSC)	Glove/Adapter/Elbow/Tee/Ball Valve	12/13/2022	0
Vendor Subtotal:				
9006-90-9060-44205	MENARDS (MUSC)	Switches	12/13/2022	0
9006-90-9060-44205	MENARDS (MUSC)	LED's	12/13/2022	0
Vendor Subtotal:				
9006-90-9060-44206	MENARDS (MUSC)	P-Traps	12/13/2022	0
Vendor Subtotal:				
9006-90-9060-44206	PLUMB SUPPLY COMPANY	Bowl Wax Ring	12/13/2022	0
9006-90-9060-44206	PLUMB SUPPLY COMPANY	Faucet	12/13/2022	0
9006-90-9060-44206	PLUMB SUPPLY COMPANY	Connector	12/13/2022	0
9006-90-9060-44206	PLUMB SUPPLY COMPANY	Faucet	12/13/2022	0
Vendor Subtotal:				
9006-90-9060-44208	MENARDS (MUSC)	Filter	12/13/2022	0

Vendor Subtotal:				
9006-90-9060-44208	PLUMB SUPPLY COMPANY	Filter	12/13/2022	0
9006-90-9060-44208	PLUMB SUPPLY COMPANY	Floor Grille	12/13/2022	0
Vendor Subtotal:				
9006-90-9060-44218	PDQ SUPPLY INC	Element	12/13/2022	0
Vendor Subtotal:				
9006-90-9060-44301	CITY OF MUSCATINE HOUSING RE	November Refuse	12/13/2022	0
Vendor Subtotal:				
9006-90-9060-44303	SPANN'S PEST CONTROL LLC	DOS 12-1-22 2800D Bedbug 1st Follow U	12/13/2022	0
Vendor Subtotal:				
9006-90-9060-44308	KELLY HEATING COOLING & PLBG	Service Call No Heat 2812-C	12/13/2022	0
9006-90-9060-44308	KELLY HEATING COOLING & PLBG	Service Call No Heat 2704-D	12/13/2022	0
Vendor Subtotal:				
9006-90-9060-45103	CITY OF MUSCATINE HOUSING RE	Unemployment 12/9/22	12/13/2022	0
Vendor Subtotal:				
9006-90-9060-45401	CITY OF MUSCATINE HOUSING RE	FICA 12/9/22	12/13/2022	0
Vendor Subtotal:				
9006-90-9060-45402	CITY OF MUSCATINE HOUSING RE	IPERS 12/9/22	12/13/2022	0
Vendor Subtotal:				
Subtotal for FUND: 9006				

9007-00-0000-23530	ELIBETH CRUZ	Escrow Payout	12/13/2022	0
Vendor Subtotal:				
9007-90-9070-33001	ELIBETH CRUZ	Escrow Interest	12/13/2022	0
Vendor Subtotal:				
9007-90-9070-41100	CITY OF MUSCATINE HOUSING RE	Admin Full-Time Wages 12/9/22	12/13/2022	0
9007-90-9070-41100	CITY OF MUSCATINE HOUSING RE	Admin Part-Time Wages 12/9/22	12/13/2022	0
9007-90-9070-41100	CITY OF MUSCATINE HOUSING RE	Admin Longevity 12/9/22	12/13/2022	0
Vendor Subtotal:				
9007-90-9070-41500	CITY OF MUSCATINE HOUSING RE	Auto Allowance 12/9/22	12/13/2022	0
Vendor Subtotal:				
9007-90-9070-41902	SYCAMORE PRINTING INC	HCV Voucher Briefing Packet	12/13/2022	0
Vendor Subtotal:				
9007-90-9070-41905	CITY OF MUSCATINE HOUSING RE	November Postage	12/13/2022	0
Vendor Subtotal:				
9007-90-9070-41907	IOWA NAHRO	2023 NAHRO Dues	12/13/2022	0
Vendor Subtotal:				
9007-90-9070-41907	TCM BANK NA VISA	Remarkable - Monthly Subscription	12/13/2022	0
Vendor Subtotal:				
9007-90-9070-41910	TENANT REPORTS.COM LLC	Background Checks	12/13/2022	0
Vendor Subtotal:				

9007-90-9070-41910	TCM BANK NA VISA	Remarkable - Monthly Subscription Trans	12/13/2022	0
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9007-90-9070-41914	CITY OF MUSCATINE HOUSING RE	MPW Oct-Nov Machlink	12/13/2022	0
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9007-90-9070-45103	CITY OF MUSCATINE HOUSING RE	Unemployment 12/9/22	12/13/2022	0
		Vendor Subtotal:		
9007-90-9070-45401	CITY OF MUSCATINE HOUSING RE	FICA 12/9/22	12/13/2022	0
		Vendor Subtotal:		
9007-90-9070-45402	CITY OF MUSCATINE HOUSING RE	IPERS 12/9/22	12/13/2022	0
		Vendor Subtotal:		
9007-90-9070-47150	HECTOR OR KIM CASTILLO	New HAP J Murillo Full December	12/13/2022	0
		Vendor Subtotal:		
9007-90-9070-47150	MUSCATINE HOUSING LTD PARTN	New HAP M Gullen Difference Between	12/13/2022	0
9007-90-9070-47150	MUSCATINE HOUSING LTD PARTN	New HAP V Stammer Full November	12/13/2022	0
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9007-90-9070-47150	ERIC SCHLUTZ	Abatement End - W Luebbert	12/13/2022	0
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9007-90-9070-47150	NEW ERA HOLDINGS LLC	New HAP B Ruiz Full December	12/13/2022	0
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9007-90-9070-47150	COLORADO SENIOR LOFTS LLC	New HAP B Johnson November & Decem	12/13/2022	0
9007-90-9070-47150	COLORADO SENIOR LOFTS LLC	New HAP R Pesina November & Decem	12/13/2022	0
9007-90-9070-47150	COLORADO SENIOR LOFTS LLC	New HAP L Walker November & Decem	12/13/2022	0

Vendor Subtotal:

9007-90-9071-41100	CITY OF MUSCATINE HOUSING RE	Admin Full-Time Wages 12/9/22	12/13/2022	0
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9007-90-9071-41904	TCM BANK NA VISA	Google - Google Voice	12/13/2022	0
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Vendor Subtotal:

9007-90-9071-45103	CITY OF MUSCATINE HOUSING RE	Unemployment 12/9/22	12/13/2022	0
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Vendor Subtotal:

9007-90-9071-45401	CITY OF MUSCATINE HOUSING RE	FICA 12/9/22	12/13/2022	0
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Vendor Subtotal:

Subtotal for FUND: 9007

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58.46

58.46

24.58

24.58

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440.19

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2,673.00

28.71

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92.28

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37.99

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489.94

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463.70

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90.00

90.00

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109.12

28.30

28.30

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178.32

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60.00 00022358
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62.87

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474.18

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-7,754.94

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17.45

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300.00

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13,586.75

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281.00

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97.20

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97.50

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84.00

99.90

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542.40 00022907

1,646.82

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195.00

20,048.85

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64,293.85

36,651.40

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76,000.00

33,321.90

809.58

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-391.68

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-9.56

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-155.44

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13.05

12.57

6.59

60.18

18.23

14.72

13.60

8.89

24.80

10.84

3.10

1.55

95.73

58.12

58.12

19.87

19.87

34.90

34.90

268.80

1.25

1.25

1.44

1.44

2.69

2.88

2.88

4.97

4.97

7.85

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25,880.62

25,880.62

36,993.80

36,993.80

36,993.80

250.00

250.00

250.00

250.00

250.00

250.00

250.00

250.00

250.00

250.00

1.84

1.84

2.95

2.95

0.05

0.05

0.96

0.96

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90.66

4.23

3,258.65

37.50

37.50

35.70

35.70

176.31

176.31

31.50

31.50

37.50

37.50

586.25

586.25

30.00

30.00

26.48

26.48

3,701.27

3,701.27

1,813.44

1,801.44

4.55

3,619.43

97.65

97.65

100.28

100.28

65.91

65.91

38.97

38.97

34.37

34.37

53.99

53.99

15.40

15.40

-23.87

-23.87

-95.48

-95.48

-71.61

-71.61

-23.87

-23.87

-226.77

-226.77

25.50

25.50

20.00

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20.00

200.00 00022944

20.00

20.00

20.00

600.00

100.00

412.00 00023005

20.00
20.00
20.00
1,952.00
229.00
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3,446.50
30.00
30.00
-23.87
-23.87
-23.87
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-23.87
-23.87
-23.87
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518.18
649.31
649.31

19,330.15

959.59

959.59

148.92

148.92

18.75

18.75

15.00

15.00

12.55

12.55

906.72

1,271.24

12.03

2,189.99

48.83

48.83

300.00

50.00

20.00

20.00

20.00

410.00

690.15

690.15

475.00 00022754

150.00

625.00

12.81

12.81

235.26

235.26

297.31

297.31

5,664.16

89.00

52.00

112.00

70.00

79.00

29.00

431.00

1,795.73

90.65

2.60

1,888.98

25.00

25.00

17.50

17.50

13.60

13.60

18.75

18.75

247.39

247.39

12.54

12.54

2,168.15

77.84

6.17

2,252.16

96.98

96.98

48.82

48.82

49.98

49.98

19.97

19.97

78.00

78.00

156.00

14.99

4.06

74.26

93.31

9.99

92.98

102.97

55.08

55.08

9.59

105.60

23.08

105.60

243.87

85.00

85.00

6.07
37.45

43.52

80.39

80.39

37.60

37.60

150.00 00022944

150.00

223.90
1,173.26

1,397.16

1.70

1.70

306.97

306.97

390.92

390.92

8,267.16

10,323.89

10,323.89

2.59

2.59

3,236.52

725.25

6.83

3,968.60

12.50

12.50

532.00 00022784

532.00

235.53

235.53

126.00

126.00

3.20

3.20

25.00

25.00

0.09

0.09

87.81

87.81

15.36

15.36

293.10

293.10

374.62

374.62

680.00

680.00

114.00

324.00

438.00

843.00

843.00

900.00

900.00

450.00
782.00
200.00

1,432.00

2,613.21

2,613.21

13.60

13.60

8.10

8.10

193.01

193.01

246.68

246.68

23,367.89

1,355,373.01

BILLS FOR APPROVAL SUMMARY
January 17, 2014

Computer Bill Lists

Regular Bill List 1/17/14	\$ 730,604.31
Special Bill List - Payroll 1/07/14	106,909.28
Mid-Run Bill List 1/7/14	196.61
Subtotal	<u>\$ 837,710.20</u>

ACH Debit Memo Payments

Payroll ACH	Payroll Transfer	\$ 324,089.11
Internal Revenue Service	Federal Withholding	96,671.79
Treasurer, State of Iowa	State Tax Withholding	19,264.68
Wellmark Insurance	Health/Dental Insurance	50,500.00
IPERS	Contributions	87,403.72
Wellmark Insurance	Health/Dental Insurance	45,500.00
	Subtotal	<u>\$ 623,429.30</u>

Voucher Program

Various Landlords	Estimated February Rent	<u>\$ 128,556.00</u>
	Total Bills For Approval	<u>\$ 1,589,695.50</u>
	Voids	<u>\$ (116.61)</u>
	Net Disbursements	<u>\$ 1,589,578.89</u>
	Journal Entries	<u>\$ -</u>
	Total Expenditures	<u><u>\$ 1,589,578.89</u></u>

BILLS FOR APPROVAL SUMMARY
March 7, 2014

Computer Bill Lists

Regular Bill List 3/7/14		\$	394,843.59
Payroll Vendor Checks 2/28/14			23,461.18
Payroll Vendor ACH Payments 2/28/14			84,097.97
	Subtotal	\$	<u>502,402.74</u>

ACH Debit Memo Payments

Voucher Program

Various Landlords	Adjustment for Actual March Rent	\$	<u>(3,628.85)</u>
	Total Bills For Approval	\$	<u>1,008,674.67</u>
Elderly Housing Voids 2/25/14		\$	(935.00)
City Voids 2/25/14		\$	<u>(5,019.43)</u>
	Total	\$	<u>(5,954.43)</u>
	Net Disbursements	\$	<u>1,002,720.24</u>
Journal Entries		\$	-
			-
			-
			-
	Total Journal Entries	\$	<u>-</u>
	Total Expenditures	\$	<u><u>1,002,720.24</u></u>

BILLS FOR APPROVAL SUMMARY
March 21, 2014

Computer Bill Lists

Regular Bill List 3/21/14	\$ 1,323,838.71
Special Check Elderly Run 3/18/14	3,193.10
Special Check Section 8 Run 3/7/14	565.00
Payroll Vendor ACH Payments 3/12/14	84,617.47
Payroll Vendor Checks 3/12/14	22,392.26
Subtotal	\$ 1,434,606.54

ACH Debit Memo Payments

Internal Revenue Service	Federal Withholding	\$ 98,113.15
Treasurer, State of Iowa	State Tax Withholding	19,611.71
Treasurer, State of Iowa	Sales Tax	6,515.28
Wellmark Insurance	Health/Dental Insurance	45,500.00
Wellmark Insurance	Health/Dental Insurance	45,500.00
Payroll Account	Transfer	312,928.30
	Subtotal	\$ 528,168.44

Add't Ambulance Fund	\$ 335.00
	\$ 430.00
Total	\$ 765.00

Voucher Program

Various Landlords	Estimated April Rent	\$ 136,545.00
	Total Bills For Approval	\$ 2,100,084.98

Void Operating Checks 3/18/14	\$ (303.32)
Void Operating Checks 3/11/14	(230.00)
Elderly Void 3/11/14	(3,193.10)
Section 8 Void 3/07/14	(565.00)
Total	\$ (4,291.42)

Net Disbursements	\$ 2,095,793.56
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Journal Entries - January	\$ 3,023,419.41
Journal Entries - February	\$ 1,260,352.12
	-
	-
	-
Total Journal Entries	\$ 4,283,771.53
Total Expenditures	\$ 6,379,565.09

BILLS FOR APPROVAL SUMMARY
April 4, 2014

Computer Bill Lists

Regular Bill List 4/4/14	\$ 329,397.95
Special Check Elderly Run 3/28/14	38.85
Payroll Vendor ACH Payments 3/26/14	85,294.69
Payroll Vendor Checks 3/26/14	23,113.01
Subtotal	\$ 437,844.50

ACH Debit Memo Payments

Internal Revenue Service	Federal Withholding	\$ 93,351.48
Treasurer, State of Iowa	State Tax Withholding	18,840.27
Treasurer, State of Iowa	Sales Tax	-
Wellmark Insurance	Health/Dental Insurance	45,500.00
Wellmark Insurance	Health/Dental Insurance	45,500.00
Payroll Account	Transfer	306,349.03
IA Alcoholic Beverage Division	Beer Permit Fee - Golf	360.00
	Subtotal	\$ 509,900.78

Voucher Program

Various Landlords	Adjustment for Actual April Rent	\$ (3,132.85)
	Total Bills For Approval	\$ 944,612.43
	Total Expenditures	<u><u>\$ 944,612.43</u></u>

BILLS FOR APPROVAL SUMMARY
April 4, 2014

Computer Bill Lists

Regular Bill List 4/18/14	\$ 1,291,674.20
Special Check Elderly Run 4/4/14	750.00
Special Check Section 8 Run 4/4/14	150.00
Payroll Vendor ACH Payments 4/9/14	84,678.23
Payroll Vendor Checks 4/9/14	22,141.79
Subtotal	\$ 1,399,394.22

ACH Debit Memo Payments

IPERS	February Contributions	90,393.78
Internal Revenue Service	Federal Withholding	\$ 95,636.31
Treasurer, State of Iowa	State Tax Withholding	19,178.22
Treasurer, State of Iowa	Sales Tax	8,351.13
Wellmark Insurance	Health/Dental Insurance	45,500.00
Wellmark Insurance	Health/Dental Insurance	45,500.00
Payroll Account	Transfer	312,415.63
IPERS	March Contributions	86,596.00
	Subtotal	\$ 703,571.07

Voucher Program

Various Landlords	Estimated Rent	\$ 137,332.62
	Total Bills For Approval	\$ 2,240,297.91
	Total Expenditures	\$ 2,240,297.91

BILLS FOR APPROVAL SUMMARY
May 2, 2014

Computer Bill Lists

Regular Bill List 5/2/14	\$ 792,091.55
Void Check Run 4/21/14	(1,304.75)
Special Check Run 4/21/14	350.00
Void Check Run 4/22/14	(30,080.47)
Special Check Run 4/22/14	29,971.53
Payroll Vendor ACH Payments 4/24/14	84,400.15
Payroll Vendor Checks 4/24/14	23,016.95
Subtotal	\$ 898,444.96

ACH Debit Memo Payments

Internal Revenue Service	Federal Withholding	\$ 95,752.83
Treasurer, State of Iowa	State Tax Withholding	18,951.76
Treasurer, State of Iowa	Qtrly Sales Tax	16,340.85
Treasurer, State of Iowa	Sales Tax	10,955.91
Wellmark Insurance	Health/Dental Insurance	45,500.00
Wellmark Insurance	Health/Dental Insurance	45,500.00
Payroll Account	Transfer	315,527.86
	Subtotal	\$ 548,529.21

Voucher Program

Various Landlords	Actual May Rent	\$ (3,464.70)
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Total Bills For Approval \$ 1,443,509.47

Voids

\$ -
-
-
Total \$ -

Net Disbursements \$ 1,443,509.47

Journal Entries - \$ -
-
-
-
Total Journal Entries \$ -

Total Expenditures \$ 1,443,509.47

BILLS FOR APPROVAL SUMMARY
June 6, 2014

Computer Bill Lists

Regular Bill List 6/6/14	\$ 1,122,537.93
Special Check Run 5/16/14	256.50
Special Check Run 5/23/14	400.00
Special Check Run 5/27/14	2,796.98
Special Check Run 6/2/14	512,252.52
Payroll Vendor ACH Payments 5/22/14	85,016.02
Payroll Vendor Checks 5/22/14	23,603.51
Subtotal	<u>\$ 1,746,863.46</u>

ACH Debit Memo Payments

Internal Revenue Service	Federal Withholding	\$ 96,711.87
Treasurer, State of Iowa	State Tax Withholding	19,217.43
IPERS	April - IPERS	86,436.04
Treasurer, State of Iowa	Sales Tax	10,955.91
Wellmark Insurance	Health/Dental Insurance - May	45,500.00
Wellmark Insurance	Health/Dental Insurance - May	45,500.00
Wellmark Insurance	Health/Dental Insurance - June	45,500.00
Payroll Account	Transfer	319,822.02
Payroll Account	Transfer	58.39
Bankers Trust	Debt Payments	2,211,003.75
Iowa Finance Authority	Debt Payments	838,277.50
Subtotal		<u>\$ 3,718,982.91</u>

Voucher Program

Various Landlords	Actual June Rent Adjustment	<u>\$ (8,665.35)</u>
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Total Bills For Approval \$ 5,457,181.02

Voids

Void Check Run 5/16/14	(306.50)
Void Check Run 5/27/14	<u>(2,853.37)</u>
Total	\$ (3,159.87)

Net Disbursements \$ 5,454,021.15

Total Expenditures \$ 5,454,021.15

BILLS FOR APPROVAL SUMMARY
June 20, 2014

Computer Bill Lists

Regular Bill List 6/6/14	\$ 1,059,480.40
Special Check Run 6/10/14	367.00
Special Check Run 6/13/14	383.97
Payroll Vendor ACH Payments 06/05/14	85,421.87
Payroll Vendor Checks 06/05/14	22,713.89
Subtotal	<u>\$ 1,168,367.13</u>

ACH Debit Memo Payments

Internal Revenue Service	Federal Withholding	\$ 99,930.37
Internal Revenue Service	Federal Withholding	65.28
Internal Revenue Service	Federal Withholding	151.04
Treasurer, State of Iowa	State Tax Withholding	19,587.98
Treasurer, State of Iowa	State Tax Withholding	7.65
Treasurer, State of Iowa	State Tax Withholding	22.15
IPERS	May - IPERS	86,103.42
Treasurer, State of Iowa	Sales Tax	10,955.91
Wellmark Insurance	Health/Dental Insurance - June	45,500.00
Wellmark Insurance	Health/Dental Insurance - June	45,500.00
Payroll Account	Transfer	330,276.98
Payroll Account	Transfer	329.53
Payroll Account	Transfer	298.80
Bankers Trust	Paying Agent Fee	250.00
Subtotal		<u>\$ 638,979.11</u>

Voucher Program

Various Landlords	Estimated July Rent	<u>\$ 140,521.35</u>
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Total Bills For Approval \$ 1,947,867.59

VOIDS

Void Check Run 06/06/14	Operating	\$ (27.75)
Void Check Run 06/10/14	Operating	(1,981.25)
Void Check Run 06/10/14	Elderly	(117.85)
Void Check Run 06/10/14	Section 8	(321.00)
Void Check Run 06/10/14 (AS400)	Operating	(100.00)
Void Check Run 06/13/14	Operating	(433.97)
	Total	<u>\$ (2,981.82)</u>

Net Disbursements \$ 1,944,885.77

Total Expenditures \$ 1,944,885.77

BILLS FOR APPROVAL SUMMARY
July 17, 2014

Computer Bill Lists

Regular Bill List 07/18/2014		\$ 655,897.13
Special Check Run 07/08/14		409.23
Payroll Vendor ACH Payments 07/02/14		86,391.70
Payroll Vendor Checks 07/02/14		21,411.78
	Subtotal	<u>\$ 764,109.84</u>

ACH Debit Memo Payments

IPERS	IPERS - June	\$ 85,654.33
Internal Revenue Service	Federal Withholding	104,338.73
Treasurer, State of Iowa	State Tax Withholding	20,107.46
Treasurer, State of Iowa	Sales Tax	10,024.47
Wellmark Insurance	Health/Dental Insurance - July	45,500.00
Wellmark Insurance	Health/Dental Insurance - July	45,500.00
Payroll Account	Transfer	368,417.58
	Subtotal	<u>\$ 679,542.57</u>

Voucher Program

Various Landlords	Estimated Rent August	<u>\$ 135,221.00</u>
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Total Bills For Approval \$ 1,578,873.41

Voids

Void Check Run 07/15/2014	Section 8	\$ (681.27)
	Total	<u>\$ (681.27)</u>

Net Disbursements \$ 1,578,192.14

Total Expenditures \$ 1,578,192.14

BILLS FOR APPROVAL SUMMARY
August 8, 2014

Computer Bill Lists

Regular Bill List 08/08/14	\$ 1,917,083.00
Special Check Run 07/18/14	7,845.16
Payroll Vendor ACH Payments 07/17/14	22,488.48
Payroll Vendor ACH Payment 07/31/14	21,111.32
Payroll Vendor Checks 07/17/14	88,791.06
Payroll Vendor Checks 07/31/14	102,867.83
Subtotal	<u>\$ 2,160,186.85</u>

ACH Debit Memo Payments

Payroll Account	Transfer - July	\$ 353,223.49
Internal Revenue Service	Federal Withholding - July	108,773.83
Treasurer, State of Iowa	State Tax Withholding	21,259.66
Treasurer, State of Iowa	Sales Tax	10,024.47
Wellmark Insurance	Health/Dental Insurance - July	45,500.00
Wellmark Insurance	Health/Dental Insurance - July	45,500.00
Payroll Account	Transfer	354,747.27
Internal Revenue Service	Federal Withholding	113,233.16
Treasurer, State of Iowa	State Tax Withholding	21,628.15
Treasurer, State of Iowa	Sales Tax	10,024.47
Treasurer, State of Iowa	Sales Tax - Qtrly	20,044.15
Wellmark Insurance	Health/Dental Insurance - August	45,500.00
Subtotal		<u>\$ 1,149,458.65</u>

Voucher Program

Various Landlords	Correction to Estimated Rent	<u>\$ (2,889.89)</u>
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Total Bills For Approval \$ 3,306,755.61

Voids

Void Check Run 07/18/14	Section 8	\$ (7,720.16)
	Total	<u>\$ (7,720.16)</u>

Net Disbursements \$ 3,299,035.45

Total Expenditures \$ 3,299,035.45

BILLS FOR APPROVAL SUMMARY
August 14, 2014

Computer Bill Lists

Regular Bill List 8/22/14	\$	1,347,520.55
Special Check Run 8/7/14		300.00
Special Check Run 8/8/14		15.00
Payroll Vendor ACH Payments 8/14/14		87,698.61
Payroll Vendor Checks 8/14/14		21,964.73
Subtotal	\$	1,457,498.89

ACH Debit Memo Payments

Payroll Account	Transfer	\$	339,852.28
Treasurer, State of Iowa	State Tax Withholding		20,123.16
Wellmark Insurance	Health/Dental Insurance - August		45,500.00
Wellmark Insurance	Health/Dental Insurance - August		45,500.00
Internal Revenue Service	Federal Withholding		101,986.29
IPERS	IPERS - July		88,797.51
	Subtotal	\$	641,759.24

Voucher Program

Various Landlords	Estimated Rent September	\$	140,521.00
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Total Bills For Approval	\$	2,239,779.13
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Voids

Net Disbursements

Total Expenditures	\$	-
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BILLS FOR APPROVAL SUMMARY
September 4, 2014

Computer Bill Lists

Regular Bill List 9/2/14	\$	843,771.06
Special Check Run 8/22/14		26,300.00
Payroll Vendor ACH Payments 8/27/14		88,075.33
Payroll Vendor Checks 8/27/14		10,907.34
Subtotal	\$	<u>969,053.73</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	342,299.47
Treasurer, State of Iowa	State Tax Withholding		20,540.22
Wellmark Insurance	Health/Dental Insurance - August		45,500.00
Wellmark Insurance	Health/Dental Insurance - September		45,500.00
Internal Revenue Service	Federal Withholding		102,770.67
Treasurer, State of Iowa	Sales Tax		10,024.47
	Subtotal	\$	<u>566,634.83</u>

Voucher Program

Various Landlords	Correction to September Rent	\$	<u>(6,964.04)</u>
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Total Bills For Approval	\$	<u>1,528,724.52</u>
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Voids

Void Check Run 8/22/14	Section 8	\$	(1,730.00)
	Operating		<u>(40,068.00)</u>
	Total	\$	<u>(41,798.00)</u>

Net Disbursements	\$	<u>1,486,926.52</u>
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Total Expenditures	\$	<u><u>1,486,926.52</u></u>
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BILLS FOR APPROVAL SUMMARY
September 19, 2014

Computer Bill Lists

Regular Bill List 9/2/14		\$	922,008.65
Payroll Vendor ACH Payments 9/11/14			86,411.81
Payroll Vendor Checks 9/11/14			20,713.54
	Subtotal	\$	<u>1,029,134.00</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	332,715.89
Treasurer, State of Iowa	State Tax Withholding		20,392.54
Wellmark Insurance	Health/Dental Insurance - September		45,500.00
Wellmark Insurance	Health/Dental Insurance - September		45,500.00
Internal Revenue Service	Federal Withholding		101,459.55
IPERS	August IPERS		130,152.40
Treasurer, State of Iowa	Sales Tax		10,024.47
	Subtotal	\$	<u>685,744.85</u>

Voucher Program

Various Landlords	Estimated Rent October	\$	<u>140,000.00</u>
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Total Bills For Approval	\$	<u>1,854,878.85</u>
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Voids

Void Check Run 8/22/14	Section 8	\$	(204.00)
	Operating		<u>(80.00)</u>
	Total	\$	<u>(284.00)</u>

Net Disbursements	\$	<u>1,854,594.85</u>
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Total Expenditures	\$	<u><u>1,854,594.85</u></u>
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BILLS FOR APPROVAL SUMMARY
October 3,2014

Computer Bill Lists

Regular Bill List 9/2/14		\$	586,459.07
Special Bill List 09/23/2014			5,995.34
Special Bill List 09/30/2014			75.00
Payroll Vendor ACH Payments 09/24/2014			86,477.33
Payroll Vendor Checks 09/24/2014			21,509.66
	Subtotal	\$	700,516.40

ACH Debit Memo Payments

Payroll Account	Transfer	\$	324,624.26
Treasurer, State of Iowa	State Tax Withholding		19,950.36
Wellmark Insurance	Health/Dental Insurance - September		45,500.00
Wellmark Insurance	Health/Dental Insurance - September		45,500.00
Internal Revenue Service	Federal Withholding		98,235.37
	Subtotal	\$	533,809.99

Voucher Program

Various Landlords	Correction to Estimated Rent	\$	(12,357.73)
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Total Bills For Approval	\$	1,221,968.66
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Voids

Void Check Run 09/23/2014	Operating	\$	(7,543.90)
Void Check Run 09/30/2014	Operating		(75.00)
	Total	\$	(7,618.90)

Net Disbursements	\$	1,214,349.76
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Total Expenditures	\$	1,214,349.76
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BILLS FOR APPROVAL SUMMARY
October 17, 2014

Computer Bill Lists

Regular Bill List 10/17/14	\$	1,137,772.68
Heuer Addtn'l Amount	\$	39,275.00
Special Bill List 10/03/14		499.50
Special Bill List 10/07/14		1,628.90
Special Bill List 10/13/14		557.00
Payroll Vendor ACH Payments 10/08/14		86,566.28
Payroll Vendor Checks 10/08/14		20,624.04
Subtotal	\$	1,286,923.40

ACH Debit Memo Payments

Payroll Account	Transfer	\$	328,401.92
Treasurer, State of Iowa	State Tax Withholding		20,318.96
Treasurer, State of Iowa	Sales Tax		7,359.24
Wellmark Insurance	Health/Dental Insurance - October		45,500.00
IPERS	IPERS - September		87,368.25
Internal Revenue Service	Federal Withholding		101,071.24
	Subtotal	\$	590,019.61

Voucher Program

Various Landlords	Estimated Rent November	\$	130,322.00
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Total Bills For Approval	\$	2,007,265.01
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Voids

Void Check Run 10/03/14	Operating	\$	(337.50)
Void Check Run 10/07/14	Section 8		(204.00)
Void Check Run 10/07/14	Operating		(1,892.84)
	Total	\$	(2,434.34)

Net Disbursements	\$	2,004,830.67
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Total Expenditures	\$	2,004,830.67
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BILLS FOR APPROVAL SUMMARY
November 7, 2014

Computer Bill Lists

Regular Bill List 11/07/2014	\$ 1,552,553.11
Special Bill List 10/31/2014	208.08
Payroll Vendor ACH Payments 10/22/2014	86,544.01
Payroll Vendor Checks 10/22/2014	21,571.45
Subtotal	\$ 1,660,876.65

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 325,144.92
Treasurer, State of Iowa	State Tax Withholding	19,979.59
Wellmark Insurance	Health/Dental Insurance - October	45,500.00
Wellmark Insurance	Health/Dental Insurance - October	45,500.00
Wellmark Insurance	Health/Dental Insurance - November	45,500.00
Treasurer, State of Iowa	Sales Tax	15,802.47
Treasurer, State of Iowa	Sales Tax	7,359.24
Internal Revenue Service	Federal Withholding	98,358.18
	Subtotal	\$ 603,144.40

Voucher Program

Various Landlords	Correction to Estimated Rent	\$ (3,951.00)
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	Total Bills For Approval	\$ 2,260,070.05
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Voids

Void Check Run 10/17/2014	Operating	\$ (6.57)
	Total	\$ (6.57)

	Net Disbursements	\$ 2,260,063.48
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Journal Entries -	June	\$ 3,365,982.20
	July	1,029,878.46
	August	1,226,227.84
	September	1,740,908.12
	Total Journal Entries	\$ 7,362,996.62
	Total Expenditures	\$ 9,623,060.10

BILLS FOR APPROVAL SUMMARY
November 21, 2014

Computer Bill Lists

Regular Bill List 11/21/14		\$	918,935.35
Payroll Vendor ACH Payments 11/07/14			86,673.75
Payroll Vendor Checks 11/07/14			20,894.47
	Subtotal	\$	<u>1,026,503.57</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	326,202.31
Treasurer, State of Iowa	State Tax Withholding		20,303.56
Wellmark Insurance	Health/Dental Insurance - October		45,500.00
Wellmark Insurance	Health/Dental Insurance - November		45,500.00
Wellmark Insurance	Health/Dental Insurance - November		45,500.00
Treasurer, State of Iowa	Sales Tax		7,359.24
Internal Revenue Service	Federal Withholding		99,404.76
IPERS	October Contributions		89,081.55
IPERS	Other		4,781.87
	Subtotal	\$	<u>683,633.29</u>

Voucher Program

Various Landlords	December Estimated Rent	\$	<u>130,000.00</u>
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Total Bills For Approval	\$	<u>1,840,136.86</u>
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Voids

Void Check Run 11/07/14	Operating	\$	(180.00)
Void Check Run 11/18/14	Operating		<u>(595.96)</u>
	Total	\$	<u>(775.96)</u>

Net Disbursements	\$	<u>1,839,360.90</u>
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Total Expenditures	\$	<u><u>1,839,360.90</u></u>
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BILLS FOR APPROVAL SUMMARY
December 5, 2014

Computer Bill Lists

Regular Bill List 12/05/14		\$	637,803.65
Payroll Vendor ACH Payments 11/19/14			117,138.31
Payroll Vendor ACH Payments 11/21/14			34,358.93
Payroll Vendor Checks 11/19/14			21,593.76
Special Check Run 12/01/14			28,786.01
Subtotal		\$	839,680.66

ACH Debit Memo Payments

Payroll Account	Transfer	\$	373,011.37
Payroll Account	Transfer - Police Holiday Pay		63,869.37
Treasurer, State of Iowa	State Tax Withholding		28,790.72
Wellmark Insurance	Health/Dental Insurance - November		45,500.00
Wellmark Insurance	Health/Dental Insurance - December		45,500.00
Treasurer, State of Iowa	Sales Tax		7,359.24
Internal Revenue Service	Federal Withholding		129,451.89
Iowa Finance Authority	Debt Payments		214,425.00
Bankers Trust	Debt Payments		194,969.24
Subtotal		\$	1,102,876.83

Voucher Program

Various Landlords	Adjustment for Actual December Rent	\$	(2,639.00)
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Total Bills For Approval	\$	1,939,918.49
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Voids

Void Check Run 12/01/14	Elderly	\$	(246.00)
	Total	\$	(246.00)

Net Disbursements	\$	1,939,672.49
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Total Expenditures	\$	1,939,672.49
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BILLS FOR APPROVAL SUMMARY
December 19, 2014

Computer Bill Lists

Regular Bill List 12/19/14
Payroll Vendor ACH Payments 12/03/14
Payroll Vendor Checks 12/03/14
Special Check Run 12/05/14

Subtotal

ACH Debit Memo Payments

Payroll Account
Treasurer, State of Iowa
Wellmark Insurance
Wellmark Insurance
Treasurer, State of Iowa
Internal Revenue Service
IPERS

Transfer
State Tax Withholding
Health/Dental Insurance - December
Health/Dental Insurance - December
Sales Tax
Federal Withholding
IPERS - November

Subtotal

Voucher Program

Various Landlords

Estimated Rent January

Total Bills For Approval

Voids

Void Check Run 12/16/14

Operating
Total

Net Disbursements

Total Expenditures

\$	906,679.53
	87,069.60
	21,472.83
	4,736.19
\$	<u>1,019,958.15</u>

\$	321,185.53
	19,756.97
	45,500.00
	45,500.00
	7,359.24
	96,136.25
	89,910.40
\$	<u>625,348.39</u>

\$	<u>131,000.00</u>
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\$	<u>1,776,306.54</u>
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\$	<u>(163.85)</u>
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\$	<u>(163.85)</u>
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\$	<u>1,776,142.69</u>
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\$	<u><u>1,776,142.69</u></u>
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BILLS FOR APPROVAL SUMMARY
January 9, 2015

Computer Bill Lists

Regular Bill List 1/9/15		\$	485,540.31
Payroll Vendor ACH Payment 12/17/14			86,758.02
Payroll Vendor ACH Payments 12/31/14			88,502.95
Payroll Vendor Checks 12/17/14			22,296.07
Payroll Vendor Checks 12/31/14			22,491.48
Special Check Run 12/26/14			1,578.00
Special Check Run 12/30/14			298.60
Special Check Run 1/6/15			200.00
Subtotal		\$	<u>707,665.43</u>

ACH Debit Memo Payments

Payroll Account	Transfer - December	\$	311,377.19
Payroll Account	Transfer - January		322,590.05
Payroll Account	Brink Ipers		248.29
Treasurer, State of Iowa	State Tax Withholding		19,684.78
Treasurer, State of Iowa	State Tax Withholding		19,151.38
Wellmark Insurance	Health/Dental Insurance - December		45,500.00
Wellmark Insurance	Health/Dental Insurance - January		45,500.00
Wellmark Insurance	Health/Dental Insurance - January		45,500.00
Treasurer, State of Iowa	Sales Tax		8,152.88
Internal Revenue Service	Federal Withholding - December		95,428.56
Internal Revenue Service	Federal Withholding - January		103,786.79
First National Bank	US Treasury Dept of Fiscal Service		39,249.00
Subtotal		\$	<u>1,056,168.92</u>

Voucher Program

Various Landlords	Actual January Rent	\$	<u>(2,868.00)</u>
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Total Bills For Approval \$ 1,760,966.35

Voids

Void Check Run 12/26/14	Section 8	\$	(1,068.00)
Void Check Run 12/26/14	Operating		(248.29)
Void Check Run 12/30/14	Operating		(298.60)
Void Check Run 1/6/15	Operating		(34.00)
Total		\$	<u>(1,648.89)</u>

Net Disbursements \$ 1,759,317.46

Total Expenditures \$ 1,759,317.46

BILLS FOR APPROVAL SUMMARY
January 15, 2015

Computer Bill Lists

Regular Bill List 1/16/15

Subtotal

\$	476,097.25
\$	<u>476,097.25</u>

ACH Debit Memo Payments

Wellmark Insurance

Health/Dental Insurance - January

Subtotal

	52,000.00
\$	<u>52,000.00</u>

Voucher Program

Various Landlords

Estimated February Rent

\$	<u>128,531.00</u>
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Total Bills For Approval

\$	<u>656,628.25</u>
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Voids

Void Check Run 1/13/15

Operating

Total

\$	(100.00)
\$	<u>(100.00)</u>

Net Disbursements

\$	<u>656,528.25</u>
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Total Expenditures

\$	<u><u>656,528.25</u></u>
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BILLS FOR APPROVAL SUMMARY
February 6, 2015

Computer Bill Lists

Regular Bill List 1/9/15		\$	598,262.60
Payroll Vendor ACH Payments 01/14/15			88,194.33
Payroll Vendor ACH Payment 01/28/15			86,775.16
Payroll Vendor Checks 01/14/15			22,472.80
Payroll Vendor Checks 01/28/15			11,596.14
Special Check Run 01/20/15			6,101.82
Special Check Run 02/03/15			83.00
Subtotal		\$	813,485.85

ACH Debit Memo Payments

Payroll Account	Transfer	\$	319,542.49
Payroll Account	Transfer		315,955.01
Treasurer, State of Iowa	State Tax Withholding		20,558.00
Treasurer, State of Iowa	State Tax Withholding		19,496.57
Wellmark Insurance	Health/Dental Insurance		52,000.00
Wellmark Insurance	Health/Dental Insurance		52,000.00
Wellmark Insurance	Health/Dental Insurance		52,000.00
Treasurer, State of Iowa	Sales Tax Deposit		8,152.00
Treasurer, State of Iowa	Sales Tax Deposit		9,183.63
IPERS	IPERS - Decmeber		86,512.44
Internal Revenue Service	Federal Withholding - January		99,806.01
Internal Revenue Service	Federal Withholding - February		93,528.19
Subtotal		\$	1,128,734.34

Voucher Program

Various Landlords	Actual Febrary Rent	\$	149.00
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Total Bills For Approval \$ 1,942,369.19

Voids

Void Check Run 01/20/15	Operating - January	\$	(101.82)
Void Check Run 02/03/15	Operating - Febraruy		(83.00)
	Total		(184.82)

Net Disbursements \$ 1,942,184.37

Journal Entries -	October	\$	1,367,054.96
	November		1,414,971.35
	December		1,459,384.34
	Total Journal Entries	\$	4,241,410.65
	Total Expenditures	\$	6,183,595.02

BILLS FOR APPROVAL SUMMARY
February 20, 2015

Computer Bill Lists

Regular Bill List 2/20/15		\$	479,985.51
Payroll Vendor ACH Payments 2/11/15			87,026.29
Payroll Vendor Checks 2/11/15			22,499.03
	Subtotal	\$	589,510.83

ACH Debit Memo Payments

Payroll Account	Transfer	\$	316,123.73
Treasurer, State of Iowa	State Tax Withholding		19,978.70
Wellmark Insurance	Health/Dental Insurance		52,000.00
Wellmark Insurance	Health/Dental Insurance		52,000.00
Treasurer, State of Iowa	Sales Tax Deposit		8,152.88
IPERS	IPERS - January		130,229.71
Internal Revenue Service	Federal Withholding - January		98,418.97
Alcoholic Beverage Division	Golf Course Beer Permit		360.00
	Subtotal	\$	677,263.99

Voucher Program

Various Landlords	Estimated March Rent	\$	131,000.00
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Total Bills For Approval	\$	1,397,774.82
Total Expenditures	\$	1,397,774.82

BILLS FOR APPROVAL SUMMARY
March 6, 2015

Computer Bill Lists

Regular Bill List 3/3/15		\$	445,978.37
Payroll Vendor Checks 02/25/15			22,332.15
Payroll Vendor ACH Payments 2/25/15			87,127.49
Special Check Run 2/20/15			15,000.00
Special Check Run 2/27/15			138.00
	Subtotal	\$	<u>570,576.01</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	311,960.28
Treasurer, State of Iowa	State Tax Withholding		19,472.24
Wellmark Insurance	Health/Dental Insurance		52,000.00
Wellmark Insurance	Health/Dental Insurance		52,000.00
Treasurer, State of Iowa	Sales Tax Deposit		8,152.88
Internal Revenue Service	Federal Withholding - February		94,094.10
	Subtotal	\$	<u>537,679.50</u>

Voucher Program

Various Landlords	Actual March Rent	\$	<u>(583.00)</u>
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Total Bills For Approval	\$	<u><u>1,107,672.51</u></u>
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Voids

Void Check Run 2/20/15	Operating	\$	(15,000.00)
Void Check Run 2/27/15	Operating		<u>(138.00)</u>
	Total	\$	<u>(15,138.00)</u>

Net Disbursements	\$	<u>1,092,534.51</u>
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Journal Entries -	January	\$	1,023,974.71
	Total Journal Entries	\$	<u>1,023,974.71</u>

Total Expenditures	\$	<u><u>2,116,509.22</u></u>
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BILLS FOR APPROVAL SUMMARY
March 20, 2015

Computer Bill Lists

Regular Bill List 03/20/15		\$	442,721.43
Payroll Vendor Checks 03/11/15			25,340.20
Payroll Vendor ACH Payments 03/11/15			87,163.39
Special Check Run 03/06/15			50.00
Special Check Run 03/17/15			92.13
	Subtotal	\$	555,367.15

ACH Debit Memo Payments

Payroll Account	Transfer	\$	323,531.77
Treasurer, State of Iowa	State Tax Withholding		20,406.43
Wellmark Insurance	Health/Dental Insurance		52,000.00
Wellmark Insurance	Health/Dental Insurance		52,000.00
Treasurer, State of Iowa	Sales Tax Deposit		8,152.88
IPERS	February		87,941.36
Internal Revenue Service	Federal Withholding		99,767.20
	Subtotal	\$	643,799.64

Voucher Program

Various Landlords	Estimated April Rent	\$	131,500.00
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Total Bills For Approval	\$	<u>1,330,666.79</u>
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Voids

Void Check Run 03/17/15	Operating	\$	(2,559.52)
	Total	\$	(2,559.52)

Net Disbursements	\$	<u>1,328,107.27</u>
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Journal Entries -	February	\$	977,142.70
	Total Journal Entries	\$	<u>977,142.70</u>

Total Expenditures	\$	<u>2,305,249.97</u>
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BILLS FOR APPROVAL SUMMARY
April 3, 2015

Computer Bill Lists

Regular Bill List 4/3/2015		\$	442,585.88
Payroll Vendor Checks 3/27/15			23,180.56
Payroll Vendor ACH Payments 03/27/15			87,479.46
Special Check Run 3/20/15			45.99
Special Check Run 3/27/15			16,698.44
	Subtotal	\$	<u>569,990.33</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	318,541.03
Treasurer, State of Iowa	State Tax Withholding		19,839.88
Wellmark Insurance	Health/Dental Insurance		52,000.00
Wellmark Insurance	Health/Dental Insurance		52,000.00
Internal Revenue Service	Federal Withholding		95,458.58
	Subtotal	\$	<u>537,839.49</u>

Voucher Program

Various Landlords	Estimated April Rent Difference	\$	<u>(954.00)</u>
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Total Bills For Approval	\$	<u><u>1,106,875.82</u></u>
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Voids

Void Check Run 03/17/15	Operating	\$	<u>(16,698.44)</u>
	Total	\$	<u>(16,698.44)</u>

Net Disbursements	\$	<u>1,090,177.38</u>
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Journal Entries -	NONE	\$	-
	Total Journal Entries	\$	-

Total Expenditures	\$	<u><u>1,090,177.38</u></u>
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BILLS FOR APPROVAL SUMMARY
April 17, 2015

Computer Bill Lists

Regular Bill List 4/17/2015	\$ 649,597.91
Payroll Vendor Checks 4/8/15	22,411.06
Payroll Vendor ACH Payments 4/8/15	87,656.74
Special Check Run 4/3/15	155.00
Subtotal	\$ 759,820.71

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 319,908.45
Treasurer, State of Iowa	State Tax Withholding	19,750.38
Wellmark Insurance	Health/Dental Insurance	52,000.00
Wellmark Insurance	Health/Dental Insurance	52,000.00
Treasurer, State of Iowa	Sales Tax	12,036.49
IPERS	March - Contributions	88,144.70
Internal Revenue Service	Federal Withholding	97,188.16
	Subtotal	\$ 641,028.18

Voucher Program

Various Landlords	Estimated May Rent	\$ 132,153.00
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Total Bills For Approval	<u>\$ 1,533,001.89</u>
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Net Disbursements	<u>\$ 1,533,001.89</u>
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Journal Entries -	March	\$ 1,826,518.74
	Total Journal Entries	<u>\$ 1,826,518.74</u>

Total Expenditures	<u><u>\$ 3,359,520.63</u></u>
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BILLS FOR APPROVAL SUMMARY
May 8, 2015

Computer Bill Lists

Regular Bill List 4/17/15	\$ 766,058.49
Payroll Vendor Checks 4/8/15	22,586.30
Payroll Vendor ACH Payments 4/8/15	87,001.65
Special Check Run 4/14/15	2,425.00
Special Check Run 4/14/15	114.92
Special Check Run 4/28/15	1,991.35
Subtotal	<u>\$ 880,177.71</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 319,761.53
Treasurer, State of Iowa	State Tax Withholding	19,429.47
Wellmark Insurance	Health/Dental Insurance	52,000.00
Payroll Account	Transfer	1,286.97
Internal Revenue Service	Federal Withholding	331.36
Treasurer, State of Iowa	State Tax Withholding	64.76
Treasurer, State of Iowa	Quarterly Sales Tax	14,249.71
Wellmark Insurance	Health/Dental Insurance	52,000.00
Wellmark Insurance	Health/Dental Insurance	52,000.00
Treasurer, State of Iowa	Sales Tax	12,036.49
Internal Revenue Service	Federal Withholding	95,554.22
Subtotal		<u>\$ 618,714.51</u>

Voucher Program

Various Landlords	Estimated April Rent Difference	\$ (2,961.00)
		<u>\$ (2,961.00)</u>

Total Bills For Approval	<u>\$ 1,495,931.22</u>
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Voids

Void Check Run 4/14/15	Section 8	\$ (2,425.00)
Void Check Run 4/28/15	Operating	(1,991.35)
Void Check Run 5/5/15	Operating	(215.00)
Void Check Run 5/5/15	Operating	(1,991.35)
	Total	<u>\$ (6,622.70)</u>

Net Disbursements	<u>\$ 1,489,308.52</u>
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Total Expenditures	<u><u>\$ 1,489,308.52</u></u>
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BILLS FOR APPROVAL SUMMARY
May 22, 2015

Computer Bill Lists

Regular Bill List 5/22/15	\$ 587,652.13
Payroll Vendor Checks 5/6/15	22,647.61
Payroll Vendor ACH Payments 5/6/15	86,343.00
Special Check Run 5/5/15	2,146.35
Special Check Run 5/8/15	633.75

Subtotal		\$ 699,422.84
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ACH Debit Memo Payments

Payroll Account	Transfer	\$ 330,740.30
Treasurer, State of Iowa	State Tax Withholding	20,180.00
Wellmark Insurance	Health/Dental Insurance	52,000.00
Wellmark Insurance	Health/Dental Insurance	52,000.00
Treasurer, State of Iowa	Sales Tax	12,036.49
IPERS	April Contributions	87,728.64
Internal Revenue Service	Federal Withholding	100,849.41
	Subtotal	\$ 655,534.84

Voucher Program

Various Landlords	Estimated Rent June	\$ 132,000.00
		\$ 132,000.00

Total Bills For Approval		\$ 1,486,957.68
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Voids

Void Check Run 5/8/15	Operating	\$ (633.75)
	Subtotal	\$ (633.75)

Net Disbursements		\$ 1,486,323.93
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Total Expenditures		\$ 1,486,323.93
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BILLS FOR APPROVAL SUMMARY
June 5, 2015

Computer Bill Lists

Regular Bill List 6/5/15		\$	478,436.44
Payroll Vendor Checks 5/20/15			22,331.34
Payroll Vendor ACH Payments 5/20/15			82,644.97
Special Check Run 5/22/15			50.00
Special Check Run 5/29/15			513,540.00
Subtotal		\$	1,097,002.75

ACH Debit Memo Payments

Payroll Account	Transfer	\$	324,604.87
Treasurer, State of Iowa	State Tax Withholding		19,439.49
Wellmark Insurance	Health/Dental Insurance		52,000.00
Wellmark Insurance	Health/Dental Insurance		52,000.00
Treasurer, State of Iowa	Sales Tax		12,036.49
Internal Revenue Service	Federal Withholding		96,116.62
	Subtotal	\$	556,197.47

Voucher Program

Various Landlords	Actual June Rent	\$	(1,736.00)
		\$	(1,736.00)

Total Bills For Approval	\$	1,651,464.22
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Voids

Void Check Run 5/22/15	Operating	\$	(50.00)
	Subtotal	\$	(50.00)

Net Disbursements	\$	1,651,414.22
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Journal Entries -	April	\$	1,360,562.57
	Total Journal Entries	\$	1,360,562.57

Total Expenditures	\$	3,011,976.79
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BILLS FOR APPROVAL SUMMARY
June 19, 2015

Computer Bill Lists

Regular Bill List 6/19/15	\$ 967,233.92
Payroll Vendor Checks 6/3/15	22,412.71
Payroll Vendor ACH Payments 6/3/15	82,508.00
Special Check Run 6/9/15	193.00
Subtotal	\$ 1,072,347.63

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 328,270.38
Treasurer, State of Iowa	State Tax Withholding	19,562.35
Wellmark Insurance	Health/Dental Insurance	52,000.00
Wellmark Insurance	Health/Dental Insurance	52,000.00
Treasurer, State of Iowa	Sales Tax	12,036.49
IPERS	May Contributions	81,583.61
Internal Revenue Service	Federal Withholding	98,331.49
	Subtotal	\$ 643,784.32

Voucher Program

Various Landlords	Estimated July Rent	\$ 132,000.00
		<u>\$ 132,000.00</u>

Total Bills For Approval \$ 1,848,131.95

Voids

Void Check Run 6/9/15	Operating	\$ (200.00)
	Subtotal	<u>\$ (200.00)</u>

Net Disbursements \$ 1,847,931.95

Journal Entries -	May	\$ 1,000,043.29
	Total Journal Entries	<u>\$ 1,000,043.29</u>

Total Expenditures \$ 2,847,975.24

BILLS FOR APPROVAL SUMMARY
July 6, 2015

Computer Bill Lists

Regular Bill List 7/6/15		\$	475,043.51
Payroll Vendor Checks 6/17/15			22,491.37
Payroll Vendor ACH Payments 6/17/15			82,198.29
Special Check Run 6/24/15			32,851.00
Special Check Run 6/30/15			145.00
Special Check Run 7/1/15			336,342.30
	Subtotal	\$	<u>949,071.47</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	350,718.35
Treasurer, State of Iowa	State Tax Withholding		20,708.31
Wellmark Insurance	Health/Dental Insurance		52,000.00
Wellmark Insurance	Health/Dental Insurance		52,000.00
Internal Revenue Service	Federal Withholding		104,056.26
	Subtotal	\$	<u>579,482.92</u>

Voucher Program

Various Landlords	Actual July Rent	\$	1,789.50
		\$	<u>1,789.50</u>

Total Bills For Approval	\$	<u><u>1,530,343.89</u></u>
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Voids

Void Check Run 6/30/15	Operating	\$	(164.45)
	Subtotal	\$	<u>(164.45)</u>

Net Disbursements	\$	<u>1,530,179.44</u>
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Total Expenditures	\$	<u><u>1,530,179.44</u></u>
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BILLS FOR APPROVAL SUMMARY
July 17,2015

Computer Bill Lists

Regular Bill List 7/17/15	\$	855,205.77
Payroll Vendor Checks 7/2/15		2,889.52
Payroll Vendor Checks 7/1/15		19,486.07
Payroll Vendor ACH Payments 7/1/15		77,924.44
Subtotal	\$	955,505.80

ACH Debit Memo Payments

Payroll Account	Transfer	\$	367,195.08
Payroll Account	Transfer - June		2,263.28
IPERS	Contributions - June		86,585.39
Iowa Finance Authority	SRF Loan Payment		847,162.50
Bankers Trust	Bonds and Interest Due 6-1-15		2,165,111.25
Treasurer, State of Iowa	State Tax Withholding		20,514.40
Treasurer, State of Iowa	Sales Tax		10,987.47
Wellmark Insurance	Health/Dental Insurance		52,000.00
Wellmark Insurance	Health/Dental Insurance		52,000.00
Internal Revenue Service	Federal Withholding		104,111.07
	Subtotal	\$	3,707,930.44

Voucher Program

Various Landlords	Estimated August Rent	\$	136,303.00
		\$	136,303.00

Total Bills For Approval	\$	4,799,739.24
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Net Disbursements	\$	4,799,739.24
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Total Expenditures	\$	4,799,739.24
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BILLS FOR APPROVAL SUMMARY**August 8, 2015****Computer Bill Lists**

Regular Bill List 8/7/15	\$	818,786.11
Special Check 7/21/15		188.00
Payroll Vendor Checks 7/15/15		22,371.91
Payroll Vendor Checks 7/29/15		15,095.79
Payroll Vendor ACH Payments 7/15/15		79,535.18
Payroll Vendor ACH Payments 7/29/15		88,754.48
Subtotal	\$	1,024,731.47

ACH Debit Memo Payments

Payroll Account	Transfer	\$	349,165.72
Payroll Account	Transfer		356,534.91
Payroll Account	Transfer		1,079.89
Treasurer, State of Iowa	State Tax Withholding		20,893.34
Treasurer, State of Iowa	State Tax Withholding		20,824.67
Treasurer, State of Iowa	Add'l State Tax Withholding		48.94
Treasurer, State of Iowa	Sales Tax		10,987.47
Treasurer, State of Iowa	Quarterly Sales Tax		11,244.41
Wellmark Insurance	Health/Dental Insurance		52,000.00
Wellmark Insurance	Health/Dental Insurance		52,000.00
Wellmark Insurance	Health/Dental Insurance		52,000.00
Internal Revenue Service	Add'l Federal Withholding		243.22
Internal Revenue Service	PCORI Fee (Affordable Housing Act)		1,297.92
Internal Revenue Service	Federal Withholding		107,701.51
Internal Revenue Service	Federal Withholding		105,406.61
	Subtotal	\$	1,141,428.61

Voucher Program

Various Landlords	Actual August Rent	\$	(717.50)
		\$	(717.50)

Voids

Void Check Run 7/29/15	Operating	\$	(37.00)
Void Check Run 7/29/15	Operating		(21.00)
	Subtotal	\$	(58.00)

Total Bills For Approval **\$ 2,165,384.58**

Net Disbursements **\$ 2,165,384.58**

Total Expenditures **\$ 2,165,384.58**

BILLS FOR APPROVAL SUMMARY
August 21, 2015

Computer Bill Lists

Regular Bill List 8/7/15		\$	656,720.63
Special Check 8/5/15			2,835.50
Special Check 8/7/15			24,400.00
Payroll Vendor Checks 8/12/15			23,461.01
Payroll Vendor ACH Payments 8/12/15			80,640.21
	Subtotal	\$	788,057.35

ACH Debit Memo Payments

Payroll Account	Transfer	\$	349,337.48
Payroll Account	Transfer		773.22
Treasurer, State of Iowa	State Tax Withholding		20,896.67
Treasurer, State of Iowa	Add'l State Tax Withholding		32.98
Treasurer, State of Iowa	Sales Tax		10,987.47
Wellmark Insurance	Health/Dental Insurance		52,000.00
Wellmark Insurance	Health/Dental Insurance		52,000.00
IPERS	July Contributions		132,954.82
Internal Revenue Service	Federal Withholding		106,614.01
Internal Revenue Service	Add'l Federal Withholding		135.06
	Subtotal	\$	725,731.71

Voucher Program

Various Landlords	Estimated September Rent	\$	141,000.00
		\$	141,000.00

Voids

Void Check Run 8/7/15	Section 8	\$	(24,400.00)
Void Check Run 8/5/15	Operating		(2,830.50)
	Subtotal	\$	(27,230.50)

Total Bills For Approval	\$	1,627,558.56
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Net Disbursements	\$	1,627,558.56
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Total Expenditures	\$	1,627,558.56
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BILLS FOR APPROVAL SUMMARY
September 4, 2015

Computer Bill Lists

Regular Bill List 9/4/15	\$	575,637.31
Special Check 8/19/15		117.40
Payroll Vendor Checks 8/26/15		22,051.26
Payroll Vendor ACH Payments 8/26/15		81,399.15
Subtotal	\$	679,205.12

ACH Debit Memo Payments

Payroll Account	Transfer	\$	346,316.11
Treasurer, State of Iowa	State Tax Withholding		20,402.38
Treasurer, State of Iowa	Sales Tax		10,987.47
Wellmark Insurance	Health/Dental Insurance		52,000.00
Wellmark Insurance	Health/Dental Insurance		52,000.00
Internal Revenue Service	Federal Withholding		103,143.74
	Subtotal	\$	584,849.70

Voucher Program

Various Landlords	Actual September Rent	\$	(2,585.00)
		\$	(2,585.00)

Total Bills For Approval	\$	1,261,469.82
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Total Expenditures	\$	1,261,469.82
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BILLS FOR APPROVAL SUMMARY
September 18, 2015

Computer Bill Lists

Regular Bill Bills 9/15/15	\$ 911,736.23
Special Check 9/9/15	24,142.80
Special Check 9/15/15	51.20
Payroll Vendor Checks 9/9/15	22,021.41
Payroll Vendor ACH Payments 9/9/15	81,634.27
Subtotal	\$ 1,039,585.91

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 333,660.11
Treasurer, State of Iowa	State Tax Withholding	20,432.28
Treasurer, State of Iowa	Sales Tax	10,987.47
Wellmark Insurance	Health/Dental Insurance	52,000.00
Wellmark Insurance	Health/Dental Insurance	52,000.00
IPERS	August Contributions	89,639.83
Internal Revenue Service	Federal Withholding	101,361.46
	Subtotal	\$ 660,081.15

Voucher Program

Various Landlords	Estimated October Rent	\$ 141,000.00
		<u>\$ 141,000.00</u>
	Total Bills For Approval	\$ 1,840,667.06
	Net Disbursements	\$ 1,840,667.06
Journal Entries -	June	\$ 5,336,093.06
	Total Journal Entries	\$ 5,336,093.06

Total Expenditures \$ 7,176,760.12

BILLS FOR APPROVAL SUMMARY
October 2, 2015

Computer Bill Lists

Regular Bill Bills 10/02/15	\$ 792,738.48
Payroll Vendor Checks 9/23/15	21,964.96
Payroll Vendor ACH Payments 9/23/15	81,536.68
Subtotal	\$ 896,240.12

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 334,127.63
Treasurer, State of Iowa	State Tax Withholding	20,398.47
Wellmark Insurance	Health/Dental Insurance	52,000.00
Wellmark Insurance	Health/Dental Insurance	52,000.00
Internal Revenue Service	Federal Withholding	100,469.61
	Subtotal	\$ 558,995.71

Voucher Program

Various Landlords	Actual October Rent	\$ (5,570.50)
		\$ (5,570.50)

Voids

Void Check Run 9/22/15	Operating	\$ (110.00)
	Subtotal	\$ (110.00)

Total Bills For Approval	\$ 1,449,555.33
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Net Disbursements	\$ 1,449,555.33
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Total Expenditures	\$ 1,449,555.33
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BILLS FOR APPROVAL SUMMARY
October 2, 2015

Computer Bill Lists

Regular Bill Bills 10/16/15		\$	951,001.78
Payroll Vendor Checks 10/7/15			21,903.67
Payroll Vendor ACH Payments 10/7/15			81,814.16
Specail Check Run 10/2/15			4,549.10
Special Check Run 10/9/15			300.00
Special Check Run 10/13/15			250.00
	Subtotal	\$	<u>1,059,818.71</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	335,051.31
Treasurer, State of Iowa	State Tax Withholding		20,623.29
Wellmark Insurance	Health/Dental Insurance		52,000.00
Wellmark Insurance	Health/Dental Insurance		52,000.00
Treasurer, State of Iowa	Sales Tax		7,663.31
Internal Revenue Service	Federal Withholding		102,593.37
	Subtotal	\$	<u>569,931.28</u>

Voucher Program

Various Landlords	Estimated November Rent	\$	141,000.00
		\$	<u>141,000.00</u>

Voids

Void Check Run 10/2/15	Section 8	\$	(3,580.00)
Void Check Run 10/2/15	Operating		(1,448.30)
	Subtotal	\$	<u>(5,028.30)</u>

Total Bills For Approval	\$	<u>1,765,721.69</u>
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Total Expenditures	\$	<u><u>1,765,721.69</u></u>
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BILLS FOR APPROVAL SUMMARY
November 5, 2015

Computer Bill Lists

Regular Bill Bills 11/06/15	\$ 1,379,762.82
Special Check Run 10/20/15	156.82
Special Check Run 10/23/15	139.60
Special Chck Run 10/27/15	133.50
Payroll Vendor Checks 10/20/15	21,858.96
Payroll Vendor ACH Payments10/20/15	81,705.02
Subtotal	\$ 1,483,756.72

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 335,904.82
Treasurer, State of Iowa	State Tax Withholding	20,789.76
Wellmark Insurance	Health/Dental Insurance	52,000.00
Wellmark Insurance	Health/Dental Insurance	52,000.00
Wellmark Insurance	Health/Dental Insurance	52,000.00
IPERS	September Contributions	90,011.43
Internal Revenue Service	Add'l Federal Withholding	72.20
Treasurer, State of Iowa	Sales Tax	8,372.70
Treasurer, State of Iowa	Sales Tax	7,663.31
Internal Revenue Service	Federal Withholding	101,864.53
	Subtotal	\$ 720,678.75

Voucher Program

Various Landlords	Actual November Rent	\$ (6,277.50)
		\$ (6,277.50)

Voids

Void Check Run 10/20/15	Operating	\$ (271.82)
Void Check Run 10/23/15	Hershey	(55.59)
Void Check Run 10/23/15	Section 8	(101.61)
Void Check Run 10/23/15	Operating	(108.60)
	Subtotal	\$ (537.62)

Total Bills For Approval **\$ 2,197,620.35**

Net Disbursements **\$ 2,197,620.35**

Journal Entries -	July	\$ 990,134.86
	August	1,021,055.54
	September	1,555,982.98
	Total Journal Entries	\$ 3,567,173.38

Total Expenditures \$ 5,764,793.73

BILLS FOR APPROVAL SUMMARY
November 20, 2015

Computer Bill Lists

Regular Bill Bills 11/20/15	\$ 774,482.59
Special Check Run 11/10/15	250.00
Special Check Run 11/16/15	25.00
Payroll Vendor Checks 11/04/15	21,645.47
Payroll Vendor ACH Payments 11/04/15	81,660.02
Payroll Vendor ACH Payments 11/06/15	151.48
Subtotal	\$ 878,214.56

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 332,871.49
Treasurer, State of Iowa	State Tax Withholding	20,582.61
Wellmark Insurance	Health/Dental Insurance	52,000.00
Wellmark Insurance	Health/Dental Insurance	52,000.00
Payroll Account	Add'l Transfer	328.76
Treasurer, State of Iowa	Add'l State Tax Withholding	6.47
Internal Revenue Service	Add'l Federal Withholding	39.89
IPERS	October Contributions	94,300.84
Treasurer, State of Iowa	Sales Tax	7,663.31
Internal Revenue Service	Federal Withholding	101,044.74
	Subtotal	\$ 660,838.11

Voucher Program

Various Landlords	Estimated December Rent	\$ 141,000.00
		\$ 141,000.00

Voids

Void Check Run 10/15	Operating - ACS Software Checks	\$ (133.50)
	Subtotal	\$ (133.50)
	Total Bills For Approval	\$ 1,679,919.17

BILLS FOR APPROVAL SUMMARY
December 4, 2015

Computer Bill Lists

Regular Bill Bills 12/04/15		\$	339,923.87
Special Check Run 12/01/15			24,220.00
Payroll Vendor Checks 11/18/15			21,552.90
Payroll Vendor ACH Payments 11/18/15			141,989.21
Subtotal		\$	527,685.98

ACH Debit Memo Payments

Payroll Account	Transfer	\$	437,531.75
Treasurer, State of Iowa	State Tax Withholding		30,424.61
Wellmark Insurance	Health/Dental Insurance November		52,000.00
Wellmark Insurance	Health/Dental Insurance November		52,000.00
Iowa Finance Authority	SRF Loan Interest Payment		205,470.00
Bankers Trust	Interest Due 12-1-15		171,563.75
Treasurer, State of Iowa	Sales Tax		7,663.31
Internal Revenue Service	Federal Withholding		137,442.01
Subtotal		\$	1,094,095.43

Voucher Program

Various Landlords	Estimated December Rent	\$	(2,505.50)
		\$	(2,505.50)

Voids

Void Check Run 11/24/15	Operating	\$	(595.00)
Void Check Run 12/01/15	Operating		(295.00)
Subtotal		\$	(890.00)

Total Bills For Approval **\$ 1,618,385.91**

Net Disbursements **\$ 1,618,385.91**

Journal Entries -	October	\$	1,369,748.47
	Total Journal Entries	\$	1,369,748.47

Total Expenditures **\$ 2,988,134.38**

BILLS FOR APPROVAL SUMMARY
December 18, 2015

Computer Bill Lists

Regular Bill Bills 12/18/15	\$ 743,033.96
Special Check Run 12/04/15	110.00
Payroll Vendor Checks 12/02/15	21,558.73
Payroll Vendor ACH Payments 12/02/15	80,494.32
Subtotal	\$ 845,197.01

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 334,532.36
Treasurer, State of Iowa	State Tax Withholding	20,550.81
Wellmark Insurance	Health/Dental Insurance November	52,000.00
Wellmark Insurance	Health/Dental Insurance November	52,000.00
Treasurer, State of Iowa	Sales Tax	7,663.31
IPERS	November Contributions	92,606.23
Internal Revenue Service	Federal Withholding	100,685.31
	Subtotal	\$ 660,038.02

Voucher Program

Various Landlords	Estimated January Rent	\$ 141,000.00
		\$ 141,000.00

Voids

Void Check Run 12/04/15	Section 8	\$ (334.00)
	Subtotal	\$ (334.00)

Total Bills For Approval	\$ 1,645,901.03
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Net Disbursements	\$ 1,645,901.03
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Total Expenditures	\$ 1,645,901.03
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BILLS FOR APPROVAL SUMMARY
January 8, 2016

Computer Bill Lists

Regular Bill Bills 01/08/15		\$	959,546.69
Special Check Run 12/15/15			1,252.26
Payroll Vendor Checks 12/16/15			22,928.37
Payroll Vendor Checks 12/30/15			7,669.68
Payroll Vendor ACH Payments 12/16/15			81,504.40
Payroll Vendor ACH Payments 12/30/15			80,591.48
Subtotal		\$	1,153,492.88

ACH Debit Memo Payments

Payroll Account	Transfer	\$	332,827.21
Payroll Account	Transfer		332,014.09
Treasurer, State of Iowa	State Tax Withholding		20,753.29
Treasurer, State of Iowa	State Tax Withholding		20,882.46
Wellmark Insurance	Health/Dental Insurance December		52,000.00
Wellmark Insurance	Health/Dental Insurance December		52,000.00
Wellmark Insurance	Health/Dental Insurance January		52,000.00
ETS	Golf Gift Cards		277.90
Internal Revenue Service	Federal Withholding		100,762.08
Internal Revenue Service	Federal Withholding		99,905.40
Subtotal		\$	1,063,422.43

Special Check

Communications Engineering Company	Settlement	\$	50,000.00
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Voucher Program

Various Landlords	Adjustment for Actual January Rent	\$	146.52
		\$	146.52

Voids

Void Check Run 12/15/15	Operating	\$	(1,252.26)
	Subtotal	\$	(1,252.26)
	Total Bills For Approval	\$	2,265,809.57

BILLS FOR APPROVAL SUMMARY
January 22, 2016

Computer Bill Lists

Regular Bill Bills 01/22/16		\$	459,557.27
Special Check Run 1/11/16			1,889.93
Special Check Run 1/15/16			670.00
Special Check Run 1/15/16			127.97
Special Check Run 1/19/16			1,364.61
Payroll Vendor Checks 1/13/16			21,543.22
Payroll Vendor ACH Payments 1/13/16			98,677.60
Payroll Vendor ACH Payments 1/14/16			536.04
Subtotal		\$	584,366.64

ACH Debit Memo Payments

Payroll Account	Transfer	\$	340,293.70
Payroll Account	Transfer		1,164.64
Treasurer, State of Iowa	State Tax Withholding		20,237.50
Treasurer, State of Iowa	US Treasury Dept		26,840.00
Wellmark Insurance	Health/Dental Insurance January		55,000.00
Wellmark Insurance	Health/Dental Insurance January		55,000.00
Treasurer, State of Iowa	State Tax		7,859.00
IPERS	December Contributions		135,297.38
Internal Revenue Service	Federal Withholding		102,131.07
Subtotal		\$	743,823.29

Voucher Program

Various Landlords	Estimated February Rent	\$	143,000.00
		\$	143,000.00

Voids

Void Check Run 1/11/16	Operating	\$	(1,199.93)
Void Check Run 1/11/16	Section 8		(1,254.00)
Void Check Run 1/19/16	Operating		(1,364.61)
Subtotal		\$	(3,818.54)

Total Bills For Approval	\$	1,467,371.39
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BILLS FOR APPROVAL SUMMARY
February 5, 2016

Computer Bill Lists

Regular Bill Bills 2/5/16	\$ 484,271.98
Special Check Run 2/2/16	820.00
Payroll Vendor Checks 1/27/16	22,589.32
Payroll Vendor ACH Payments 1/27/16	82,153.05
Subtotal	\$ 589,834.35

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 319,777.88
Treasurer, State of Iowa	State Tax Withholding	19,693.04
Wellmark Insurance	Health/Dental Insurance January	55,000.00
Wellmark Insurance	Health/Dental Insurance February	55,000.00
Treasurer, State of Iowa	State Tax	7,859.16
Treasurer, State of Iowa	State Tax	11,112.60
Internal Revenue Service	Federal Withholding	95,190.60
	Subtotal	\$ 563,633.28

Voucher Program

Various Landlords	Actual February Rent	\$ (1,797.64)
		<u>\$ (1,797.64)</u>

Voids

Void Check Run 1/29/16	Operating	\$ (359.19)
Void Check Run 2/2/16	Operating	(820.00)
	Subtotal	\$ (1,179.19)

Total Bills For Approval	<u><u>\$ 1,150,490.80</u></u>
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Total before Journal Entries	<u>\$ 1,150,490.80</u>
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Journal Entries -	November	\$ 322,481.51
	December	1,417,057.90
	Total Journal Entries	\$ 1,739,539.41

Total Expenditures	<u><u>\$ 2,890,030.21</u></u>
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BILLS FOR APPROVAL SUMMARY
February 19, 2016

Computer Bill Lists

Regular Bill Bills 2/5/16	\$ 443,734.64
Special Check Run 1/29/16	64.19
Special Check Run 2/5/16	20,000.00
Special Check Run 2/12/16	14,763.63
Payroll Vendor Checks 2/10/16	21,957.50
Payroll Vendor ACH Payments 2/10/16	82,295.06
Subtotal	\$ 582,815.02

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 319,431.82
Treasurer, State of Iowa	State Tax Withholding	19,908.62
Wellmark Insurance	Health/Dental Insurance January	55,000.00
IPERS	IPERS January Contributions	88,489.10
Treasurer, State of Iowa	State Tax	7,859.16
Internal Revenue Service	Federal Withholding	96,341.16
	Subtotal	\$ 587,029.86

Voucher Program

Various Landlords	March Estimated Rent	\$ 145,000.00
		\$ 145,000.00

Voids

Void Check Run 2/12/16	Operating	\$ (14,813.60)
	Subtotal	\$ (14,813.60)

Total Bills For Approval	\$ 1,300,031.28
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Total Expenditures	\$ 1,300,031.28
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BILLS FOR APPROVAL SUMMARY**March 4, 2016****Computer Bill Lists**

Regular Bill Bills 2/5/16	\$	290,062.45
Special Check Run 2/26/16		1,690.08
Payroll Vendor Checks 2/24/16		23,097.18
Payroll Vendor ACH Payments 2/24/16		81,994.34
Subtotal	\$	396,844.05

ACH Debit Memo Payments

Payroll Account	Transfer	\$	327,317.62
Treasurer, State of Iowa	State Tax Withholding		20,602.72
Wellmark Insurance	Health/Dental Insurance February		55,000.00
Wellmark Insurance	Health/Dental Insurance February		55,000.00
Wellmark Insurance	Health/Dental Insurance February		55,000.00
Treasurer, State of Iowa	State Tax		7,859.16
Internal Revenue Service	Federal Withholding		99,095.94
	Subtotal	\$	619,875.44

Voucher Program

Various Landlords	Actual Rent	\$	(5,568.64)
		\$	(5,568.64)

Voids

Void Check Run 2/26/16	Operating	\$	(3,380.16)
	Subtotal	\$	(3,380.16)

Total Bills For Approval	\$	1,007,770.69
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Total Expenditures	\$	1,007,770.69
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BILLS FOR APPROVAL SUMMARY
March 18, 2016

Computer Bill Lists

Regular Bill Bills 3/18/16	\$ 528,622.46
Special Check Run 3/8/16	1,134.00
Special Check Run 3/11/16	750.00
Payroll Vendor Checks 3/9/16	22,419.37
Payroll Vendor ACH Payments 3/9/16	81,631.86
Subtotal	\$ 634,557.69

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 324,254.01
Treasurer, State of Iowa	State Tax Withholding	20,406.06
Wellmark Insurance	Health/Dental Insurance March	55,000.00
Wellmark Insurance	Health/Dental Insurance March	55,000.00
Treasurer, State of Iowa	State Tax	7,859.16
IPERS	February Contributions	88,629.50
Internal Revenue Service	Federal Withholding	97,766.36
	Subtotal	\$ 648,915.09

Voucher Program

Various Landlords	April Estimated Rent	\$ 142,000.00
		\$ 142,000.00

Voids

Void Check Run 3/8//16	Operating	\$ (25.00)
Void Check Run 3/8//16	Section 8	(1,109.00)
Void Check Run 3/11/16	Operating	(750.00)
	Subtotal	\$ (1,884.00)

Total Bills For Approval	\$ 1,423,588.78
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Total before Journal Entries	\$ 1,423,588.78
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Journal Entries -	January	\$ 1,295,517.36
	Total Journal Entries	\$ 1,295,517.36

Total Expenditures	\$ 2,719,106.14
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BILLS FOR APPROVAL SUMMARY
April 8, 2016

Computer Bill Lists

Regular Bill Bills 4/8/16	\$ 660,928.44
Special Check Run 3/22/16	11,169.06
Payroll Vendor Checks 3/23/16	23,763.33
Payroll Vendor ACH Payments 3/23/16	81,531.10
Subtotal	\$ 777,391.93

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 317,116.01
Treasurer, State of Iowa	State Tax Withholding	19,715.44
Wellmark Insurance	Health/Dental Insurance March	55,000.00
Wellmark Insurance	Health/Dental Insurance March	55,000.00
Wellmark Insurance	Health/Dental Insurance April	55,000.00
Alcoholic Beverage	Permit	360.00
Internal Revenue Service	Federal Withholding	95,133.58
	Subtotal	\$ 597,325.03

Voucher Program

Various Landlords	Actual April Rent	\$ (1,841.14)
		<u>\$ (1,841.14)</u>

Voids

Void Check Run 3/22/16	Operating	\$ (19,000.00)
Void Check Run 3/22/16	Elderly	(2,903.48)
	Subtotal	\$ (21,903.48)

Total Bills For Approval	<u><u>\$ 1,350,972.34</u></u>
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Total before Journal Entries	<u>\$ 1,350,972.34</u>
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Journal Entries -	February	\$ 3,720,985.72
	Total Journal Entries	<u>\$ 3,720,985.72</u>

Total Expenditures	<u><u>\$ 5,071,958.06</u></u>
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BILLS FOR APPROVAL SUMMARY
April 22, 2016

Computer Bill Lists

Regular Bill Bills 4/22/16	\$ 527,719.98
Special Check Run 4/8/16	100.00
Special Check Run 4/12/16	998.33
Payroll Vendor Checks 4/6/16	23,386.09
Payroll Vendor ACH Payments 4/6/16	81,062.19
Subtotal	\$ 633,266.59

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 318,184.24
Treasurer, State of Iowa	State Tax Withholding	19,643.18
Wellmark Insurance	Health/Dental Insurance March	55,000.00
Wellmark Insurance	Health/Dental Insurance March	55,000.00
Treasurer, State of Iowa	Sales Tax	11,886.93
IPERS	March Contributions	86,972.28
Internal Revenue Service	Federal Withholding	96,062.54
	Subtotal	\$ 642,749.17

Voucher Program

Various Landlords	Estimated May Rent	\$ 143,000.00
		<u>\$ 143,000.00</u>

Voids

Void Check Run 4/12/16	Operating	\$ (1,173.05)
	Subtotal	<u>\$ (1,173.05)</u>

Total Bills For Approval	<u><u>\$ 1,417,842.71</u></u>
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Total before Journal Entries	<u>\$ 1,417,842.71</u>
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Journal Entries -	March	\$ 1,400,351.97
	Total Journal Entries	<u>\$ 1,400,351.97</u>

Total Expenditures	<u><u>\$ 2,818,194.68</u></u>
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BILLS FOR APPROVAL SUMMARY
May 6, 2016

Computer Bill Lists

Regular Bill Bills 4/22/16	\$ 1,100,713.82
Special Check Run 4/20/16	43,715.00
Payroll Vendor Checks 4/20/16	24,525.97
Payroll Vendor ACH Payments 4/20/16	80,822.83
Subtotal	\$ 1,249,777.62

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 330,221.71
Treasurer, State of Iowa	State Tax Withholding	20,484.62
Wellmark Insurance	Health/Dental Insurance April	55,000.00
Wellmark Insurance	Health/Dental Insurance May	55,000.00
Treasurer, State of Iowa	Sales Tax	11,886.93
Treasurer, State of Iowa	Sales Tax	14,522.58
Internal Revenue Service	Federal Withholding	99,007.63
	Subtotal	\$ 586,123.47

Voucher Program

Various Landlords	Acutal May Rent	\$ (2,787.14)
		<u>\$ (2,787.14)</u>

Voids

Void Check Run 4/27/16	Elderly	\$ (43,715.00)
Void Check Run 4/29/16	Hershey	(115.00)
	Subtotal	\$ (43,830.00)

Total Bills For Approval	<u>\$ 1,789,283.95</u>
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Total before Journal Entries	<u>\$ 1,789,283.95</u>
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Total Expenditures	<u>\$ 1,789,283.95</u>
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BILLS FOR APPROVAL SUMMARY
May 20,2016

Computer Bill Lists

Regular Bill Bills 5/20/16	\$ 1,213,045.29
Special Check Run 5/17/16	158.37
Payroll Vendor Checks 5/6/16	22,221.41
Payroll Vendor ACH Payments 5/6/16	81,833.92
Subtotal	\$ 1,317,258.99

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 344,610.95
Treasurer, State of Iowa	State Tax Withholding	21,197.87
Wellmark Insurance	Health/Dental Insurance May	55,000.00
Wellmark Insurance	Health/Dental Insurance May	55,000.00
Treasurer, State of Iowa	Sales Tax	11,886.93
IPERS	April Contributions	87,470.32
Internal Revenue Service	Federal Withholding	105,016.10
	Subtotal	\$ 680,182.17

Voucher Program

Various Landlords	Estimated June Rent	\$ 143,000.00
		\$ 143,000.00

Voids

Void Check Run 5/17/16	Operating	\$ (158.37)
	Subtotal	\$ (158.37)
	Total Bills For Approval	\$ 2,140,282.79

BILLS FOR APPROVAL SUMMARY
June 3, 2016

Computer Bill Lists

Regular Bill Bills 6/3/16		\$	744,143.43
Special Check Run 5/27/16			229.02
Payroll Vendor Checks 5/20/16			23,936.33
Payroll Vendor ACH Payments 5/20/16			81,116.06
	Subtotal	\$	<u>849,424.84</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	333,086.33
Payroll Account	Addtl Transfer		234.61
Treasurer, State of Iowa	State Tax Withholding		20,027.03
Wellmark Insurance	Health/Dental Insurance May		55,000.00
Wellmark Insurance	Health/Dental Insurance May		55,000.00
Treasurer, State of Iowa	Sales Tax		11,886.93
Bankers Trust Company	Bond and Interest Payment		3,516,563.75
Iowa Finance Authority	SRF Loan Principle & Interest Payment		855,715.00
Internal Revenue Service	Federal Withholding		98,489.70
	Subtotal	\$	<u>4,946,003.35</u>

Voucher Program

Various Landlords	Actual June Rent	\$	(10,056.64)
		\$	<u>(10,056.64)</u>

Voids

Void Check Run 5/24/16	Operating	\$	(338.03)
Void Check Run 5/27/16	Operating		(129.02)
	Subtotal	\$	<u>(467.05)</u>

Total before Journal Entries \$ 5,784,904.50

Journal Entries -	April	\$	1,305,816.77
	Total Journal Entries	\$	<u>1,305,816.77</u>

Total Expenditures \$ 7,090,721.27

BILLS FOR APPROVAL SUMMARY
June 17, 2016

Computer Bill Lists

Regular Bill Bills 6/17/16	\$ 1,308,571.78
Special Check Run 6/1/16	519,220.00
Special Check Run 6/10/16	13.00
Payroll Vendor Checks 6/3/16	22,193.65
Payroll Vendor ACH Payments 6/3/16	82,157.50
Subtotal	\$ 1,932,155.93

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 340,578.35
Treasurer, State of Iowa	State Tax Withholding	20,450.75
Wellmark Insurance	Health/Dental Insurance June	55,000.00
Wellmark Insurance	Health/Dental Insurance June	55,000.00
Treasurer, State of Iowa	Sales Tax	11,886.93
IPERS	May Contributions	88,917.15
Bankers Trust Company	Paying Agent Fee	250.00
Internal Revenue Service	Federal Withholding	101,968.30
	Subtotal	\$ 674,051.48

Voucher Program

Various Landlords	Estimated July Rent	\$ 143,000.00
		\$ 143,000.00

Voids

Void Check Run 6/10/16	Operating	\$ (10.00)
	Subtotal	\$ (10.00)

Total Expenditures	\$ 2,749,197.41
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BILLS FOR APPROVAL SUMMARY
July 8, 2016

Computer Bill Lists

Regular Bill Bills 7/8/16	\$ 3,478,241.18
Special Check Run 6/17/16	3,419.75
Special Check Run 6/28/16	7,431.14
Payroll Vendor Checks 6/15/16	24,018.33
Payroll Vendor Checks 6/30/16	22,235.15
Payroll Vendor ACH Payments 6/15/16	81,871.04
Payroll Vendor ACH Payments 6/30/16	77,476.71

Subtotal	\$ 3,694,693.30
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ACH Debit Memo Payments

Payroll Account	Transfer	\$ 357,570.83
Payroll Account	Transfer	379,362.60
Payroll Account	Transfer	1,961.78
Treasurer, State of Iowa	State Tax Withholding	20,491.97
Treasurer, State of Iowa	State Tax Withholding	20,751.58
Treasurer, State of Iowa	State Tax Withholding	80.85
Wellmark Insurance	Health/Dental Insurance June	55,000.00
Wellmark Insurance	Health/Dental Insurance June	55,000.00
Wellmark Insurance	Health/Dental Insurance July	55,000.00
Treasurer, State of Iowa	Sales Tax	10,551.68
Internal Revenue Service	Federal Withholding	103,891.12
Internal Revenue Service	Federal Withholding	579.21
Internal Revenue Service	Federal Withholding	106,753.10
Subtotal		\$ 1,166,994.72

Voucher Program

Various Landlords	Actual July Rent	\$ (10,005.64)
		<u>\$ (10,005.64)</u>

Voids

Void Check Run 6/28/16	Operating	\$ (7,652.74)
	Subtotal	\$ (7,652.74)

Total Expenditures	\$ 4,844,029.64
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BILLS FOR APPROVAL SUMMARY
July 22, 2016

Computer Bill Lists

Regular Bill Bills 7/22/16		\$	1,223,924.76
Special Check Run 7/8/16			4,000.00
Special Check Run 7/12/16			325.00
Payroll Vendor Checks 7/13/16			24,479.03
Payroll Vendor ACH Payments 7/13/16			80,813.30
Payroll Vendor ACH Payments 7/18/16			742.29
	Subtotal	\$	<u>1,334,284.38</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	363,888.15
Payroll Account	Transfer		1,762.91
Treasurer, State of Iowa	State Tax Withholding		21,405.51
Treasurer, State of Iowa	State Tax Withholding		45.28
Wellmark Insurance	Health/Dental Insurance July		55,000.00
Wellmark Insurance	Health/Dental Insurance July		55,000.00
Banker's Trust	Paying Agent Fee		500.00
IPERS	June Contributions		88,181.39
Internal Revenue Service	Federal Withholding		113.91
Internal Revenue Service	Federal Withholding		107,535.64
	Subtotal	\$	<u>693,432.79</u>

Voucher Program

Various Landlords	Estimated August Rent	\$	142,000.00
		\$	<u>142,000.00</u>

Voids

Void Check Run 7/12/16	Operating	\$	(3,700.00)
Void Check Run 7/12/16	Operating		(375.00)
Void Check Run 7/15/16	Operating		<u>(2,244.18)</u>
	Subtotal	\$	<u>(6,319.18)</u>

Total Expenditures	\$	<u><u>2,163,397.99</u></u>
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BILLS FOR APPROVAL SUMMARY
August 5, 2016

Computer Bill Lists

Regular Bill Bills 8/5/16		\$	730,899.65
Special Check Run 7/22/16			5.00
Special Check Run 8/2/16			2,290.00
Payroll Vendor Checks 7/29/16			11,409.97
Payroll Vendor ACH Payments 7/29/16			82,325.14
	Subtotal	\$	<u>826,929.76</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	380,904.70
Treasurer, State of Iowa	State Tax Withholding		22,827.66
Wellmark Insurance	Health/Dental Insurance July		55,000.00
Wellmark Insurance	Health/Dental Insurance August		55,000.00
Treasurer, State of Iowa	Sales Tax		10,551.68
Internal Revenue Service	PCORI Fee		1,336.72
Internal Revenue Service	Federal Withholding		113,845.78
Treasurer, State of Iowa	Sales Tax		7,975.54
	Subtotal	\$	<u>647,442.08</u>

Voucher Program

Various Landlords	Acutal August Rent	\$	(8,921.64)
		\$	<u>(8,921.64)</u>

Voids

Void Check Run 7/22/16	Operating	\$	(5.00)
Void Check Run 8/2/16	Operating		<u>(2,549.20)</u>
	Subtotal	\$	<u>(2,554.20)</u>

Total before Journal Entries \$ 1,462,896.00

Journal Entries -	May	\$	1,055,255.96
	Total Journal Entries	\$	<u>1,055,255.96</u>

Total Expenditures \$ 2,518,151.96

BILLS FOR APPROVAL SUMMARY
August 16, 2016

Computer Bill Lists

Regular Bill Bills 8/19/16		\$	1,555,554.73
Payroll Vendor Checks 8/12/16			22,483.59
Payroll Vendor ACH Payments 8/12/16			82,869.32
	Subtotal	\$	1,660,907.64

ACH Debit Memo Payments

Payroll Account	Transfer	\$	376,069.46
Treasurer, State of Iowa	State Tax Withholding		22,530.14
Wellmark Insurance	Health/Dental Insurance August		55,000.00
Wellmark Insurance	Health/Dental Insurance August		55,000.00
IPERS	July Contributions		136,043.79
Treasurer, State of Iowa	Sales Tax		10,551.68
Internal Revenue Service	Federal Withholding		113,465.74
	Subtotal	\$	768,660.81

Voucher Program

Various Landlords	Estimated September Rent	\$	142,000.00
		\$	142,000.00

Voids

Void Check Run 8/16/16	Operating	\$	(350.00)
	Subtotal	\$	(350.00)
	Total Bills For Approval	\$	2,571,218.45

BILLS FOR APPROVAL SUMMARY
September 2,2016

Computer Bill Lists

Regular Bill Bills 9/2/16		\$	923,254.21
Payroll Vendor Checks 8/26/16			24,610.92
Payroll Vendor ACH Payments 8/26/16			82,543.47
Special Check Run 9/2/16			18,199.00
	Subtotal	\$	<u>1,048,607.60</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	367,672.22
Treasurer, State of Iowa	State Tax Withholding		21,578.25
Wellmark Insurance	Health/Dental Insurance August		55,000.00
Wellmark Insurance	Health/Dental Insurance August		55,000.00
Treasurer, State of Iowa	Sales Tax		10,551.68
Internal Revenue Service	Federal Withholding		108,726.98
	Subtotal	\$	<u>618,529.13</u>

Voucher Program

Various Landlords	Actual September Rent	\$	(9,439.00)
		\$	<u>(9,439.00)</u>

Voids

Void Check Run 8/26/16	Operating	\$	(2,878.07)
Void Check Run 8/30/16	Operating		(181.75)
	Subtotal	\$	<u>(3,059.82)</u>

Total Bills For Approval	\$	<u><u>1,654,637.91</u></u>
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BILLS FOR APPROVAL SUMMARY
September 16, 2016

Computer Bill Lists

Regular Bill Bills 9/2/16		\$	1,175,128.27
Payroll Vendor Checks 9/9/16			22,652.52
Payroll Vendor ACH Payments 9/9/16			84,145.19
Special Check Run 9/13/16			246.84
	Subtotal	\$	1,282,172.82

ACH Debit Memo Payments

Payroll Account	Transfer	\$	362,623.99
Payroll Account	Transfer		914.13
Treasurer, State of Iowa	State Tax Withholding		21,363.01
Wellmark Insurance	Health/Dental Insurance September		55,000.00
Wellmark Insurance	Health/Dental Insurance September		55,000.00
Treasurer, State of Iowa	Sales Tax		10,551.88
Internal Revenue Service	Federal Withholding		105,819.01
	Subtotal	\$	611,272.02

Voucher Program

Various Landlords	Estimated October Rent	\$	142,000.00
		\$	142,000.00

Voids

Void Check Run 9/2/16	Operating	\$	(306.55)
Void Check Run 9/13/16	Elderly		(261.33)
	Subtotal	\$	(567.88)
	Total Bills For Approval	\$	2,034,876.96

BILLS FOR APPROVAL SUMMARY
October 06,2016

Computer Bill Lists

Regular Bill Bills 10/07/16	\$ 1,688,315.96
Payroll Vendor Checks 09/23/16	24,161.37
Payroll Vendor ACH Payments 09/23/16	83,149.55
Special Check Run 08/22/16	5,861.37
Special Check Run 09/16/16	1,970.00
Special Check Run 09/20/16	110.00
Subtotal	\$ 1,803,568.25

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 350,432.01
Treasurer, State of Iowa	State Tax Withholding	21,139.49
Wellmark Insurance	Health/Dental Insurance September	55,000.00
Wellmark Insurance	Health/Dental Insurance September	55,000.00
Wellmark Insurance	Health/Dental Insurance October	55,000.00
IPERS	August Contributions	91,288.24
Internal Revenue Service	Federal Withholding	104,458.36
	Subtotal	\$ 732,318.10

Voucher Program

Various Landlords	Actual September Rent	\$ (12,102.00)
		\$ (12,102.00)

Voids

Void Check Run 09/16/16	Operating	\$ (70.00)
Void Check Run 09/20/16	Operating	(1,495.69)
	Subtotal	\$ (1,565.69)

Total Bills For Approval **\$ 2,522,218.66**

Total before Journal Entries **\$ 2,522,218.66**

Journal Entries -	June	\$ 4,567,348.75
	Total Journal Entries	\$ 4,567,348.75

Total Expenditures \$ 7,089,567.41

BILLS FOR APPROVAL SUMMARY
October 21,2016

Computer Bill Lists

Regular Bill Bills 10/21/16		\$	1,316,156.79
Payroll Vendor Checks 10/07/16			21,818.45
Payroll Vendor ACH Payments 10/07/16			82,629.05
Special Check Run 10/07/16			4,672.00
Special Check Run 10/11/16			161.55
Subtotal		\$	1,425,437.84

ACH Debit Memo Payments

Payroll Account	Transfer	\$	349,664.42
Treasurer, State of Iowa	State Tax Withholding		21,577.36
Treasurer, State of Iowa	Sales Tax		8,238.19
Wellmark Insurance	Health/Dental Insurance October		55,000.00
Wellmark Insurance	Health/Dental Insurance October		55,000.00
IPERS	September Contributions		90,080.53
Internal Revenue Service	Federal Withholding		106,314.18
	Subtotal	\$	685,874.68

Voucher Program

Various Landlords	Estimated November Rent	\$	138,000.00
		\$	138,000.00

Voids

Void Check Run 10/07/16	Operating	\$	(190.00)
Void Check Run 10/07/16	Section 8		(4,482.00)
Void Check Run 10/11/16	Operating		(221.55)
	Subtotal	\$	(4,893.55)

Total Bills For Approval **\$ 2,244,418.97**

Total before Journal Entries **\$ 2,244,418.97**

Journal Entries -

July	\$	1,073,855.66
August		1,087,540.83
Total Journal Entries	\$	2,161,396.49

Total Expenditures \$ 4,405,815.46

BILLS FOR APPROVAL SUMMARY
November 4, 2016

Computer Bill Lists

Regular Bill Bills 10/04/16	\$ 1,147,347.39
Payroll Vendor Checks 10/21/16	23,559.67
Payroll Vendor ACH Payments 10/21/16	82,553.14
Special Check Run 10/21/16	24,154.45
Special Check Run 10/25/16	465.18
Subtotal	\$ 1,278,079.83

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 343,675.79
Treasurer, State of Iowa	State Tax Withholding	21,274.14
Wellmark Insurance	Health/Dental Insurance October	55,000.00
Wellmark Insurance	Health/Dental Insurance October	55,000.00
Treasurer, State of Iowa	Sales Tax	8,238.19
Treasurer, State of Iowa	Quarterly Sales Tax	11,893.06
Internal Revenue Service	Federal Withholding	104,192.89
	Subtotal	\$ 599,274.07

Voucher Program

Various Landlords	Actual October Rent	\$ (8,564.22)
		<u>\$ (8,564.22)</u>

Voids

Void Check Run 10/25/16	Operating	\$ (151.66)
Void Check Run 10/25/16 ACS	Section 8	(123.64)
Void Check Run 10/25/16 ACS	Elderly	(41.33)
Void Check Run 10/25/16 ACS	Operating	(158.51)
	Subtotal	\$ (475.14)

Total Bills For Approval \$ 1,868,314.54

Total before Journal Entries \$ 1,868,314.54

Journal Entries -	September	\$ 1,990,018.03
	Total Journal Entries	<u><u>\$ 1,990,018.03</u></u>

Total Expenditures \$ 3,858,332.57

BILLS FOR APPROVAL SUMMARY
Novemer 18, 2016

Computer Bill Lists

Regular Bill Bills 10/21/16		\$	1,142,652.57
Payroll Vendor Checks 11/4/16			21,857.01
Payroll Vendor ACH Payments 11/4/16			95,225.65
	Subtotal	\$	1,259,735.23

ACH Debit Memo Payments

Payroll Account	Transfer	\$	349,229.24
Treasurer, State of Iowa	State Tax Withholding		21,610.90
Treasurer, State of Iowa	Sales Tax		8,238.19
Wellmark Insurance	Health/Dental Insurance November		55,000.00
Wellmark Insurance	Health/Dental Insurance November		55,000.00
IPERS	October Contributions		93,585.34
First National Bank	Credit Card Machines		989.24
Internal Revenue Service	Federal Withholding		105,195.15
	Subtotal	\$	688,848.06

Voucher Program

Various Landlords	Estimated November Rent	\$	138,000.00
		\$	138,000.00

Voids

Void Check Run 11/15/16	Operating	\$	(4,285.00)
	Subtotal	\$	(4,285.00)

Total Expenditures	\$	2,082,298.29
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BILLS FOR APPROVAL SUMMARY
December 2, 2016

Computer Bill Lists

Regular Bill Bills 12/2/16	\$ 787,432.48
Payroll Vendor Checks 11/18/16	23,430.59
Payroll Vendor ACH Payments 11/18/16	139,600.51
Special Check Run 11/29/16	215.60
Subtotal	\$ 950,679.18

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 482,497.94
Bankers Trust Company	Interest Payment	181,842.05
Iowa Finance Authority	Interest Payment	196,230.00
Treasurer, State of Iowa	State Tax Withholding	20,246.10
Wellmark Insurance	Health/Dental Insurance November	55,000.00
Wellmark Insurance	Health/Dental Insurance November	55,000.00
Treasurer, State of Iowa	Sales Tax	8,238.19
Internal Revenue Service	Federal Withholding	103,757.05
	Subtotal	\$ 1,102,811.33

Voucher Program

Various Landlords	Actual November Rent	\$ (9,648.72)
		<u>\$ (9,648.72)</u>

Voids

Void Check Run 11/29/16	Operating	\$ (257.30)
	Subtotal	<u>\$ (257.30)</u>

Total Expenditures	\$ 2,043,584.49
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BILLS FOR APPROVAL SUMMARY
December 18, 2016

Computer Bill Lists

Regular Bill Bills 10/21/16	\$ 1,104,072.34
Special Check Run 12/1/16	19,352.50
Special Check Run 12/1/16	691.00
Special Check Run 12/9/16	743.00
Payroll Vendor Checks 12/2/16	21,900.27
Payroll Vendor ACH Payments 12/2/16	84,719.04
Subtotal	\$ 1,231,478.15

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 343,423.14
Treasurer, State of Iowa	State Tax Withholding	20,986.29
Treasurer, State of Iowa	Sales Tax	8,238.19
Wellmark Insurance	Health/Dental Insurance December	55,000.00
Wellmark Insurance	Health/Dental Insurance December	55,000.00
IPERS	November Contributions	92,954.19
Internal Revenue Service	Federal Withholding	102,374.21
	Subtotal	\$ 677,976.02

Voucher Program

Various Landlords	Estimated January Rent	\$ 136,000.00
		\$ 136,000.00

Voids

Void Check Run 12/1/16	Section 8	\$ (1,273.00)
Void Check Run 12/9/16	Operating	(93.00)
	Subtotal	\$ (1,366.00)

Total Bills For Approval **\$ 2,044,088.17**

Total before Journal Entries **\$ 2,044,088.17**

Journal Entries -	October	\$ 1,165,905.78
	Total Journal Entries	\$ 1,165,905.78

Total Expenditures \$ 3,209,993.95

BILLS FOR APPROVAL SUMMARY
January 6, 2017

Computer Bill Lists

Regular Bill Bills 01/06/17	\$	-
Special Check Run 12/27/16		-
Special Check Run 12/30/16		-
Special Check Run 12/30/16		-
Special Check Run 01/03/17		-
Payroll Vendor Checks 12/16/16		-
Payroll Vendor Checks 12/30/16		-
Payroll Vendor ACH Payments 12/16/16		-
Payroll Vendor ACH Payments 12/30/16		-
Subtotal	\$	-

ACH Debit Memo Payments

Payroll Account	Transfer	\$	330,580.09
Payroll Account	Transfer		340,792.22
Treasurer, State of Iowa	State Tax Withholding		20,610.31
Treasurer, State of Iowa	State Tax Withholding		21,678.85
Wellmark Insurance	Health/Dental Insurance December		55,000.00
Wellmark Insurance	Health/Dental Insurance December		55,000.00
Wellmark Insurance	Health/Dental Insurance January		55,000.00
Internal Revenue Service	Federal Withholding		100,559.28
Internal Revenue Service	Federal Withholding		104,328.93
Subtotal		\$	1,083,549.68

Voucher Program

Various Landlords	Actual January Rent	\$	(9,078.72)
		\$	(9,078.72)

Voids

Void Check Run 12/27/16	Operating	\$	(4,843.50)
Void Check Run 01/03/17	Operating		(2,662.00)
	Subtotal	\$	(7,505.50)

Total Bills For Approval	\$	1,066,965.46
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BILLS FOR APPROVAL SUMMARY
January 20, 2017

Computer Bill Lists

Regular Bill Bills 01/20/17	\$	568,041.28
Special Check Run 01/06/17		800.00
Special Check Run 01/13/17		350.00
Payroll Vendor Checks 1/13/17		21,609.68
Payroll Vendor ACH Payments 1/13/17		83,563.63
Subtotal	\$	674,364.59

ACH Debit Memo Payments

Payroll Account	Transfer	\$	342,033.76
Treasurer, State of Iowa	State Tax Withholding		20,503.94
Wellmark Insurance	Health/Dental Insurance January		55,000.00
Wellmark Insurance	Health/Dental Insurance January		59,000.00
Treasurer, State of Iowa	Sales Tax		8,969.73
US Treasury Dept	Transitional Reinsurance Fee		16,929.00
Internal Revenue Service	Federal Withholding		99,293.19
IPERS	IPERS November Contributions		136,768.32
	Subtotal	\$	738,497.94

Voucher Program

Various Landlords	Estimated February Rent	\$	138,000.00
		\$	138,000.00

Total Bills For Approval	\$	1,550,862.53
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BILLS FOR APPROVAL SUMMARY
February 3, 2017

Computer Bill Lists

Regular Bill Bills 01/20/17	\$ 504,760.94
Payroll Vendor Checks 1/27/17	27,508.80
Payroll Vendor ACH Payments 1/27/17	82,850.02
Subtotal	\$ 615,119.76

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 321,303.97
Treasurer, State of Iowa	State Tax Withholding	19,900.39
Wellmark Insurance	Health/Dental Insurance January	59,000.00
Wellmark Insurance	Health/Dental Insurance January	59,000.00
Treasurer, State of Iowa	Sales Tax	8,969.73
Internal Revenue Service	Federal Withholding	96,354.95
Internal Revenue Service	Sales Tax	13,096.61
	Subtotal	\$ 577,625.65

Voucher Program

Various Landlords	Actual February Rent	\$ (12,849.72)
		\$ (12,849.72)
	Total before Journal Entries	<u>\$ 1,179,895.69</u>
Journal Entries -	November	\$ 1,578,856.61
	December	1,357,793.48
	Total Journal Entries	<u>\$ 2,936,650.09</u>

Total Expenditures	\$ 4,116,545.78
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BILLS FOR APPROVAL SUMMARY
February 17, 2017

Computer Bill Lists

Regular Bill Bills 02/17/17	\$ 551,163.91
Special Check Run 2/3/17	28,018.04
Payroll Vendor Checks 2/10/17	20,814.14
Payroll Vendor ACH Payments 2/10/17	82,835.30
Subtotal	\$ 682,831.39

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 327,474.46
Treasurer, State of Iowa	State Tax Withholding	20,399.92
Wellmark Insurance	Health/Dental Insurance February	59,000.00
Wellmark Insurance	Health/Dental Insurance February	59,000.00
Treasurer, State of Iowa	Sales Tax	8,969.73
Internal Revenue Service	Federal Withholding	99,004.98
IPERS	January Contributions	87,863.31
	Subtotal	\$ 661,712.40

Voucher Program

Various Landlords	Estimated March Rent	\$ 134,000.00
		\$ 134,000.00

Voids

Void Check Run 2/14/17	Elderly	\$ (150.00)
	Subtotal	\$ (150.00)

Total Expenditures	\$ 1,478,393.79
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BILLS FOR APPROVAL SUMMARY
March 3, 2017

Computer Bill Lists

Regular Bill Bills 3/3/17	\$ 391,287.95
Special Check Run 2/28/17	4,045.00
Special ATE Refunds Check Run 3/3/17	94,530.00
Payroll Vendor Checks 2/24/17	27,983.52
Payroll Vendor ACH Payments 2/24/17	82,760.48
Subtotal	\$ 600,606.95

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 328,462.16
Treasurer, State of Iowa	State Tax Withholding	20,526.87
Wellmark Insurance	Health/Dental Insurance February	59,000.00
Wellmark Insurance	Health/Dental Insurance February	59,000.00
Treasurer, State of Iowa	Sales Tax	8,969.73
Internal Revenue Service	Federal Withholding	98,683.18
	Subtotal	\$ 574,641.94

Voucher Program

Various Landlords	Actual March Rent	\$ (6,900.72)
		<u>\$ (6,900.72)</u>

Voids

Void Check Run 2/28/17	Section 8	\$ (4,293.00)
	Subtotal	\$ (4,293.00)

Total before Journal Entries \$ 1,164,055.17

Journal Entries -	January	\$ 1,266,997.75
	Total Journal Entries	<u>\$ 1,266,997.75</u>

Total Expenditures \$ 2,431,052.92

BILLS FOR APPROVAL SUMMARY
March 17, 2017

Computer Bill Lists

Regular Bill Bills 3/17/17	\$ 584,615.23
Correction to ATE Refund Checks	(858.00)
Special Check Run 3/7/17	1,300.00
Special Check Run 3/14/17	862.53
Payroll Vendor Checks 3/10/17	21,510.78
Payroll Vendor ACH Payments 3/10/17	82,835.97
Subtotal	\$ 690,266.51

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 326,937.45
Treasurer, State of Iowa	State Tax Withholding	20,464.67
Wellmark Insurance	Health/Dental Insurance March	59,000.00
Wellmark Insurance	Health/Dental Insurance March	59,000.00
Treasurer, State of Iowa	Sales Tax	8,969.73
Internal Revenue Service	Federal Withholding	99,059.17
Iowa Alcohol Bev Division	Beer Permit	360.00
IPERS	February Contributions	88,019.49
	Subtotal	\$ 661,810.51

Voucher Program

Various Landlords	Estimated April Rent	\$ 134,000.00
		\$ 134,000.00

Voids

Void Check Run 3/7/17	Section 8	\$ (1,300.00)
Void Check Run 3/14/17	Operating	(878.97)
Void Check Run 3/14/17	Elderly	(77.53)
Void Check Run 3/14/17	Section 8	(792.00)
	Subtotal	\$ (3,048.50)

Total Expenditures	\$ 1,483,028.52
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BILLS FOR APPROVAL SUMMARY
April 7, 2017

Computer Bill Lists

Regular Bill Bills 4/7/17	\$ 932,277.69
Special Check Run 3/21/17	16,929.00
Payroll Vendor Checks 3/24/17	27,761.01
Payroll Vendor ACH Payments 3/24/17	82,248.95
Subtotal	\$ 1,059,216.65

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 323,756.78
Treasurer, State of Iowa	State Tax Withholding	19,885.92
Wellmark Insurance	Health/Dental Insurance April	59,000.00
Wellmark Insurance	Health/Dental Insurance April	59,000.00
Wellmark Insurance	Health/Dental Insurance March	59,000.00
Iowa Insurance Division	Cemetery Annual Report Fee	276.00
Internal Revenue Service	Federal Withholding	96,063.83
	Subtotal	\$ 616,982.53

Voucher Program

Various Landlords	Actual April Rent	\$ (6,238.55)
		\$ (6,238.55)

Voids

Void Check Run 4/4/17	Section 8	\$ (339.00)
	Subtotal	\$ (339.00)

Total before Journal Entries \$ 1,669,621.63

Journal Entries -	February	\$ 4,179,659.36
	Total Journal Entries	<u><u>\$ 4,179,659.36</u></u>

Total Expenditures \$ 5,849,280.99

BILLS FOR APPROVAL SUMMARY
April 21, 2017

Computer Bill Lists

Regular Bill Bills 4/21/17	\$ 704,986.55
Special Check Run 4/6/17	196,789.02
Special Check Run 4/11/17	680.56
Special Check Run 4/18/17	211.54
Payroll Vendor Checks 4/7/17	21,742.94
Payroll Vendor ACH Payments 4/7/17	82,443.99
Subtotal	<u>\$ 1,006,854.60</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 330,558.91
Treasurer, State of Iowa	State Tax Withholding	20,514.66
Wellmark Insurance	Health/Dental Insurance April	59,000.00
Wellmark Insurance	Health/Dental Insurance April	59,000.00
Internal Revenue Service	Federal Withholding	99,971.03
Treasurer, State of Iowa	Sales Tax	11,235.03
IPERS	March Contributions	86,993.05
	Subtotal	<u>\$ 667,272.68</u>

Voucher Program

Various Landlords	Estimated April Rent	\$ 136,000.00
		<u>\$ 136,000.00</u>

Voids

Void Check Run 4/7/17	Operating	\$ (15,429.56)
Void Check Run 4/11/17	Operating	(462.86)
Void Check Run 4/11/17	Section 8	(328.00)
Void Check Run 4/18/17	Section 8	(253.54)
	Subtotal	<u>\$ (16,473.96)</u>

Total before Journal Entries \$ 1,793,653.32

Journal Entries - March \$ 1,904,282.50

Total Expenditures \$ 3,697,935.82

BILLS FOR APPROVAL SUMMARY
May 5, 2017

Computer Bill Lists

Regular Bill Bills 4/5/17	\$ 363,934.07
Special Check Run 4/21/17	8,920.27
Payroll Vendor Checks 4/21/17	27,189.57
Payroll Vendor ACH Payments 4/21/17	82,368.44
Subtotal	\$ 482,412.35

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 326,971.46
Treasurer, State of Iowa	State Tax Withholding	19,879.72
Wellmark Insurance	Health/Dental Insurance April	59,000.00
Wellmark Insurance	Health/Dental Insurance May	59,000.00
Treasurer, State of Iowa	Sales Tax	11,235.03
Internal Revenue Service	Sales Tax	9,456.63
Internal Revenue Service	Federal Withholding	97,022.02
	Subtotal	\$ 582,564.86

Voucher Program

Various Landlords	Actual April Rent	\$ (3,178.04)
		<u><u>\$ (3,178.04)</u></u>

Total Expenditures	\$ 1,061,799.17
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BILLS FOR APPROVAL SUMMARY
May 19, 2017

Computer Bill Lists

Regular Bill Bills 5/19/17	\$ 1,473,983.24
Special Check Run 4/7/17	220.80
Special Check Run 5/5/17	147.00
Special Check Run 5/16/17	546.36
Payroll Vendor Checks 5/5/17	20,871.77
Payroll Vendor ACH Payments 5/5/17	82,216.20
Subtotal	\$ 1,577,985.37

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 343,592.66
Treasurer, State of Iowa	State Tax Withholding	21,144.93
Wellmark Insurance	Health/Dental Insurance May	59,000.00
Wellmark Insurance	Health/Dental Insurance May	59,000.00
Internal Revenue Service	Federal Withholding	104,312.75
Treasurer, State of Iowa	Sales Tax	11,235.03
IPERS	March Contributions	86,973.02
	Subtotal	\$ 685,258.39

Voucher Program

Various Landlords	Estimated May Rent	\$ 138,000.00
		\$ 138,000.00

Voids

Void Check Run 5/5/17	Operating	\$ (8.25)
Void Check Run 5/5/17	Section 8	(147.00)
Void Check Run 5/16/17	Operating	(546.36)
Void Check Run 5/16/17	Section 8	(331.00)
	Subtotal	\$ (1,032.61)

Total Expenditures	\$ 2,400,211.15
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BILLS FOR APPROVAL SUMMARY
June 2, 2017

Computer Bill Lists

Regular Bills 6/2/17	\$	791,615.08
Payroll Vendor Checks 5/19/17		26,869.61
Payroll Vendor ACH Payments 5/19/17		81,678.72
Subtotal	\$	900,163.41

ACH Debit Memo Payments

Payroll Account	Transfer	\$	335,306.58
Iowa Finance Authority	SRF Loan Principle & Interest Payment		864,935.00
Bankers Trust Company	Bond & Interest Payment		2,470,207.50
Treasurer, State of Iowa	State Tax Withholding		20,426.11
Wellmark Insurance	Health/Dental Insurance May		59,000.00
Wellmark Insurance	Health/Dental Insurance May		59,000.00
Treasurer, State of Iowa	Sales Tax		11,235.03
Internal Revenue Service	Federal Withholding		100,190.25
	Subtotal	\$	3,920,300.47

Voucher Program

Various Landlords	Adjustment for Actual June Rent	\$	(6,750.04)
		\$	(6,750.04)

Journal Entries -	April	\$	1,267,997.25
	Total Journal Entries	\$	1,267,997.25

Total Expenditures	\$	6,081,711.09
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BILLS FOR APPROVAL SUMMARY
June 16, 2017

Computer Bill Lists

Regular Bill Bills 6/16/17	\$	998,150.31
Special Check Run 6/1/17		144,352.50
Payroll Vendor Checks 6/2/17		21,259.38
Payroll Vendor ACH Payments 6/2/17		81,572.08
Subtotal	\$	1,245,334.27

ACH Debit Memo Payments

Payroll Account	Transfer	\$	351,239.97
Treasurer, State of Iowa	State Tax Withholding		21,312.82
Wellmark Insurance	Health/Dental Insurance June		59,000.00
Wellmark Insurance	Health/Dental Insurance June		59,000.00
Internal Revenue Service	Federal Withholding		105,455.37
Various Vendors	ATE Refunds		6,885.00
Treasurer, State of Iowa	Sales Tax		11,235.03
	Subtotal	\$	614,128.19

Voucher Program

Various Landlords	Estimated July Rent	\$	138,000.00
		\$	138,000.00

Total Expenditures	\$	1,997,462.46
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BILLS FOR APPROVAL SUMMARY
July 7, 2017

Computer Bill Lists

Regular Bills 7/7/17		\$	2,012,352.58
Special Check Run 6/27/17			25,075.00
Payroll Vendor ACH Payments 6/16/17			81,459.89
Payroll Vendor ACH Payments 6/30/17			81,711.00
Payroll Vendor Checks 6/16/17			27,128.41
Payroll Vendor Checks 6/30/17			9,850.52
	Subtotal	\$	<u>2,237,577.40</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	356,149.80
IPERS	May Contributions		88,358.62
Payroll Account	Transfer		378,086.74
Treasurer, State of Iowa	State Tax Withholding		20,767.95
Treasurer, State of Iowa	State Tax Withholding		22,409.40
Wellmark Insurance	Health/Dental Insurance June		59,000.00
Wellmark Insurance	Health/Dental Insurance June		59,000.00
Various Vendor	Reduction to ATE Refunds on 6/16/17		(75.00)
Internal Revenue Service	Federal Withholding		105,284.42
Internal Revenue Service	Federal Withholding		112,191.37
	Subtotal	\$	<u>1,201,173.30</u>

Voucher Program

Various Landlords	Adjustment for Actual July Rent	\$	(4,593.04)
		\$	<u>(4,593.04)</u>

Voids

Void Check Run 6/20/17	Operating	\$	(258.95)
Void Check Run 6/27/17	Operating	\$	(75.00)
	Subtotal	\$	<u>(333.95)</u>

Total Expenditures	\$	<u><u>3,433,823.71</u></u>
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BILLS FOR APPROVAL SUMMARY
July 21, 2017

Computer Bill Lists

Regular Bill Bills 7/21/17	\$ 1,444,880.07
Special Check Run 6/20/17	83.95
Special Check Run 7/7/17	250.76
Special Check Run 7/12/17	500.00
Payroll Vendor Checks 7/14/17	20,912.73
Payroll Vendor ACH Payments 7/14/17	82,932.13
Subtotal	\$ 1,549,559.64

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 394,738.15
Treasurer, State of Iowa	State Tax Withholding	22,049.64
Wellmark Insurance	Health/Dental Insurance July	59,000.00
Wellmark Insurance	Health/Dental Insurance July	59,000.00
Wellmark Insurance	Health/Dental Insurance July	59,000.00
Internal Revenue Service	Federal Withholding	111,025.83
IPERS	June Contributions	131,970.28
IRS	ACA PCORI FEE	1,414.76
Treasurer, State of Iowa	Sales Tax	10,775.25
	Subtotal	\$ 848,973.91

Voucher Program

Various Landlords	Estimated August Rent	\$ 138,000.00
		\$ 138,000.00

Total Expenditures	\$ 2,536,533.55
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BILLS FOR APPROVAL SUMMARY
August 4, 2017

Computer Bill Lists

Regular Bills 8/4/17	\$ 1,990,544.40
Special Check Run 7/21/17	368.00
Special Check Run 7/28/17	42.00
Payroll Vendor ACH Payments 7/28/17	83,016.79
Payroll Vendor Checks 7/28/17	27,024.73
Subtotal	\$ 2,100,995.92

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 375,875.61
Treasurer, State of Iowa	State Tax Withholding	22,259.25
Wellmark Insurance	Health/Dental Insurance July	59,000.00
Wellmark Insurance	Health/Dental Insurance July	59,000.00
Internal Revenue Service	Federal Withholding	112,226.10
Internal Revenue Service	Sales Tax	10,775.25
Internal Revenue Service	Qtrly Sales Tax	19,289.26
	Subtotal	\$ 658,425.47

Voucher Program

Various Landlords	Adjustment for Actual August Rent	\$ (7,018.04)
		<u><u>\$ (7,018.04)</u></u>

Voids

Void Check Run 6/20/17	Section 8	\$ (383.00)
	Subtotal	<u><u>\$ (383.00)</u></u>

Total Bills For Approval	<u><u>\$ 2,752,020.35</u></u>
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Total before Journal Entries	<u><u>\$ 2,752,020.35</u></u>
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Journal Entries -	May	\$ 2,688,843.34
	Total Journal Entries	<u><u>\$ 2,688,843.34</u></u>

Total Expenditures	<u><u>\$ 5,440,863.69</u></u>
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BILLS FOR APPROVAL SUMMARY
August 18, 2017

Computer Bill Lists

Regular Bill Bills 8/18/17		\$	1,151,733.09
Special Check Run 8/11/17			1,862.00
Payroll Vendor Checks 8/11/17			20,862.93
Payroll Vendor ACH Payments 8/11/17			83,744.75
	Subtotal	\$	<u>1,258,202.77</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	380,894.54
Treasurer, State of Iowa	State Tax Withholding		22,423.23
Wellmark Insurance	Health/Dental Insurance August		59,000.00
Wellmark Insurance	Health/Dental Insurance August		59,000.00
Internal Revenue Service	Federal Withholding		114,050.93
IPERS	July Contributions		91,504.11
Treasurer, State of Iowa	Sales Tax		10,775.25
	Subtotal	\$	<u>737,648.06</u>

Voucher Program

Various Landlords	Estimated September Rent	\$	138,000.00
		\$	<u>138,000.00</u>

Voids

Void Check Run 8/11/17	Operating	\$	(1,000.00)
Void Check Run 8/11/17	Section 8		(862.00)
	Subtotal	\$	<u>(1,862.00)</u>

Total Expenditures	\$	<u><u>2,131,988.83</u></u>
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BILLS FOR APPROVAL SUMMARY
Sept 8,2017

Computer Bill Lists

Regular Bills 8/8/17		\$	1,753,630.47
Special Check Run 8/18/17			350.00
Special Check Run 8/22/17			214.40
Special Check Run 8/25/17			220.66
Special Check Run 8/29/17			26,563.00
Special Check Run 9/1/17			150.00
Special Check Run 9/5/17			625.32
Payroll Vendor ACH Payments 8/25/17			83,637.71
Payroll Vendor Checks 8/25/17			26,889.74
Subtotal		\$	<u>1,892,281.30</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	357,644.45
Treasurer, State of Iowa	State Tax Withholding		21,302.80
Wellmark Insurance	Health/Dental Insurance August		59,000.00
Wellmark Insurance	Health/Dental Insurance August		59,000.00
Wellmark Insurance	Health/Dental Insurance September		59,000.00
Internal Revenue Service	Federal Withholding		106,484.47
Internal Revenue Service	Sales Tax		10,775.25
	Subtotal	\$	<u>673,206.97</u>

Voucher Program

Various Landlords	Adjustment for Actual September Rent	\$	(9,769.55)
		\$	<u>(9,769.55)</u>

Voids

Void Check Run 8/18/17	Operating	\$	(110.85)
Void Check Run 8/18/17	Section 8		(767.51)
Void Check Run 8/22/17	Operating		(214.40)
Void Check Run 8/25/17	Operating		(63.58)
Void Check Run 9/1/17	Operating		(150.00)
Void Check Run 9/5/17	Operating		(625.32)
	Subtotal	\$	<u>(1,931.66)</u>

Total Bills For Approval	\$	<u>2,553,787.06</u>
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BILLS FOR APPROVAL SUMMARY
September 22, 2017

Computer Bill Lists

Regular Bill Bills 9/22/17		\$	1,498,676.04
Special Check Run 9/12/17			2,082.00
Special Check Run 9/19/17			389.01
Payroll Vendor Checks 9/8/17			21,287.80
Payroll Vendor ACH Payments 9/8/17			85,275.65
	Subtotal	\$	<u>1,607,710.50</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	353,470.17
Treasurer, State of Iowa	State Tax Withholding		21,868.86
Wellmark Insurance	Health/Dental Insurance Sept		59,000.00
Wellmark Insurance	Health/Dental Insurance Sept		59,000.00
Internal Revenue Service	Federal Withholding		107,203.05
IPERS	August Contributions		90,867.42
Treasurer, State of Iowa	Sales Tax		10,775.25
	Subtotal	\$	<u>702,184.75</u>

Voucher Program

Various Landlords	Estimated September Rent	\$	135,000.00
		\$	<u>135,000.00</u>

Voids

Void Check Run 9/12/17	Operating	\$	(2,118.96)
Void Check Run 9/12/17	Elderly		(87.38)
Void Check Run 9/19/17	Operating		(389.01)
	Subtotal	\$	<u>(2,595.35)</u>

Total Expenditures	\$	<u><u>2,442,299.90</u></u>
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BILLS FOR APPROVAL SUMMARY
October 6, 2017

Computer Bill Lists

Regular Bills 8/8/17	\$ 1,355,723.38
Special Check Run 9/22/17	600.00
Special Check Run 9/29/17	345.00
Special Check Run 10/3/17	2,202.00
Payroll Vendor ACH Payments 9/22/17	84,175.64
Payroll Vendor Checks 9/22/17	27,658.96
Subtotal	\$ 1,470,704.98

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 345,386.96
Treasurer, State of Iowa	State Tax Withholding	21,249.72
Wellmark Insurance	Health/Dental Insurance August	59,000.00
Wellmark Insurance	Health/Dental Insurance September	59,000.00
Internal Revenue Service	Federal Withholding	103,812.86
	Subtotal	\$ 588,449.54

Voucher Program

Various Landlords	Adjustment for Actual September Rent	\$ (5,905.55)
		<u><u>\$ (5,905.55)</u></u>

Voids

Void Check Run 9/22/17	Operating	\$ (5,517.09)
Void Check Run 9/29/17	Operating	(75.00)
Void Check Run 10/3/17	Section 8	(2,202.00)
Void Check Run 10/3/17	Operating	(100.00)
	Subtotal	\$ (7,894.09)

Total Bills For Approval	<u><u>\$ 2,045,354.88</u></u>
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Total before Journal Entries	<u><u>\$ 2,045,354.88</u></u>
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Journal Entries -	June	\$ 3,921,847.22
	Total Journal Entries	<u><u>\$ 3,921,847.22</u></u>

Total Expenditures	<u><u>\$ 5,967,202.10</u></u>
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BILLS FOR APPROVAL SUMMARY
September 22, 2017

Computer Bill Lists

Regular Bill Bills 9/22/17	\$	1,913,060.81
Special Check Run 10/6/17		62.00
Special Check Run 10/13/17		30.00
Payroll Vendor Checks 10/6/17		21,540.88
Payroll Vendor ACH Payments 10/6/17		84,541.59
Subtotal	\$	<u>2,019,235.28</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	351,485.71
Treasurer, State of Iowa	State Tax Withholding		21,963.25
Wellmark Insurance	Health/Dental Insurance Oct		59,000.00
Wellmark Insurance	Health/Dental Insurance Oct		59,000.00
Internal Revenue Service	Federal Withholding		107,428.14
IPERS	Sept Contributions		91,349.33
Treasurer, State of Iowa	Sales Tax		9,047.93
	Subtotal	\$	<u>699,274.36</u>

Voucher Program

Various Landlords	Estimated November Rent	\$	135,000.00
		\$	<u>135,000.00</u>

Voids

Void Check Run 10/6/17	Section 8	\$	(862.00)
Void Check Run 10/6/17	Operating		(339.82)
Void Check Run 10/13/17	Operating		(30.00)
	Subtotal	\$	<u>(1,231.82)</u>

Total before Journal Entries **\$ 2,852,277.82**

Journal Entries - July **\$ 1,510,093.41**

Total Expenditures \$ 4,362,371.23

BILLS FOR APPROVAL SUMMARY
November 3, 2017

Computer Bill Lists

Regular Bills 11/3/17	\$ 1,273,380.91
Special Check Run 10/27/17	15.50
Special Check Run 11/3/17	1,305.00
Payroll Vendor ACH Payments 10/20/17	84,471.45
Payroll Vendor Checks 10/20/17	27,728.86
Subtotal	\$ 1,386,901.72

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 343,947.82
Treasurer, State of Iowa	State Tax Withholding	21,363.29
Wellmark Insurance	Health/Dental Insurance October	59,000.00
Wellmark Insurance	Health/Dental Insurance October	59,000.00
Treasurer, State of Iowa	Sales Tax	9,047.93
Iowa Workforce Development	Unemployment	3,445.42
Treasurer, State of Iowa	Quarterly Sales Tax	26,356.30
Internal Revenue Service	Federal Withholding	104,227.75
	Subtotal	\$ 626,388.51

Voucher Program

Various Landlords	Adjustment for Actual October Rent	\$ (3,856.28)
		<u><u>\$ (3,856.28)</u></u>

Voids

Void Check Run 10/3/17	Operating	\$ (15.50)
	Subtotal	<u><u>\$ (15.50)</u></u>

Total Bills For Approval \$ 2,009,418.45

Total before Journal Entries \$ 2,009,418.45

Journal Entries -	August	\$ 1,380,955.09
	September	2,082,279.25
	Total Journal Entries	<u><u>\$ 3,463,234.34</u></u>

Total Expenditures \$ 5,472,652.79

BILLS FOR APPROVAL SUMMARY
November 17, 2017

Computer Bill Lists

Regular Bill Bills 11/17/17		\$	1,283,625.09
Payroll Vendor Checks 11/3/17			21,530.02
Payroll Vendor ACH Payments 11/3/17			84,646.21
	Subtotal	\$	<u>1,389,801.32</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	353,368.95
Treasurer, State of Iowa	State Tax Withholding		22,383.55
Wellmark Insurance	Health/Dental Insurance Nov		59,000.00
Wellmark Insurance	Health/Dental Insurance Nov		59,000.00
Internal Revenue Service	Federal Withholding		108,378.06
IPERS	October Contributions		94,742.58
Treasurer, State of Iowa	Sales Tax		9,047.93
	Subtotal	\$	<u>705,921.07</u>

Voucher Program

Various Landlords	Estimated December Rent	\$	135,000.00
		\$	<u>135,000.00</u>

Total before Journal Entries **\$ 2,230,722.39**

Total Expenditures **\$ 2,230,722.39**

BILLS FOR APPROVAL SUMMARY
December 8, 2017

Computer Bill Lists

Regular Bills 12/8/17	\$ 1,135,691.34
Special Check Run 11/17/17	735.71
Special Check Run 12/1/17	553.52
Special Check Run 12/1/17	15,977.50
Payroll Vendor ACH Payments 11/17/17	146,987.97
Payroll Vendor ACH Payments 12/1/17	85,749.31
Payroll Vendor Checks 11/17/17	27,695.52
Payroll Vendor Checks 12/1/17	21,513.02
Subtotal	\$ 1,434,903.89

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 502,052.78
Payroll Account	Transfer	348,466.12
Meardon, Suepple & Downer PLC	Legal Fee Settlement	119,000.00
Treasurer, State of Iowa	State Tax Withholding	20,787.34
Treasurer, State of Iowa	State Tax Withholding	21,723.84
Wellmark Insurance	Health/Dental Insurance November	59,000.00
Wellmark Insurance	Health/Dental Insurance November	59,000.00
Wellmark Insurance	Health/Dental Insurance December	59,000.00
Treasurer, State of Iowa	Sales Tax	9,047.93
Treasurer, State of Iowa	Sales Tax	9,047.93
Iowa Finance Authority	Interest Payment	186,690.00
Bankers Trust	Interest Payment	151,852.50
Internal Revenue Service	Federal Withholding	106,367.44
Internal Revenue Service	Federal Withholding	104,317.50
Subtotal		\$ 1,756,353.38

Voucher Program

Various Landlords	Adjustment for Actual December Rent	\$ (707.42)
		<u>\$ (707.42)</u>

Voids

Void Check Run 11/17/17	Operating	\$ (827.02)
Void Check Run 11/28/17	Operating	(611.20)
	Subtotal	\$ (1,438.22)

Total Bills For Approval \$ 3,189,111.63

Total before Journal Entries \$ 3,189,111.63

Total Expenditures \$ 3,189,111.63

BILLS FOR APPROVAL SUMMARY
December 22, 2017

Computer Bill Lists

Regular Bill Bills 12/22/17		\$	1,502,324.69
Special Check Run 12/08/17			4.62
Payroll Vendor Checks 12/15/17			29,563.71
Payroll Vendor ACH Payments 12/15/17			85,163.53
Subtotal		\$	1,617,056.55

ACH Debit Memo Payments

Payroll Account	Transfer	\$	333,817.80
Treasurer, State of Iowa	State Tax Withholding		21,001.07
Wellmark Insurance	Health/Dental Insurance Dec		59,000.00
Wellmark Insurance	Health/Dental Insurance Dec		59,000.00
Internal Revenue Service	Federal Withholding		100,832.39
IPERS	November Contributions		95,741.42
	Subtotal	\$	669,392.68

Voucher Program

Various Landlords	Estimated January Rent	\$	140,000.00
		\$	140,000.00

Voids

Void Check Run 12/19/17	Section 8	\$	(478.28)
	Subtotal	\$	(478.28)

Total before Journal Entries \$ 2,425,970.95

Journal Entries -	October	\$	1,335,592.58
	November		1,605,024.65
	Total	\$	2,940,617.23

Total Expenditures \$ 5,366,588.18

BILLS FOR APPROVAL SUMMARY
January 4, 2018

Computer Bill Lists

Regular Bill Bills 1/5/2018		\$	296,585.29
Payroll Vendor Checks 12/29/17			9,656.67
Payroll Vendor ACH Payments 12/29/17			85,839.68
Subtotal		\$	392,081.64

ACH Debit Memo Payments

Payroll Account	Transfer	\$	345,747.95
Treasurer, State of Iowa	State Tax Withholding		22,046.01
Wellmark Insurance	Health/Dental Insurance Dec		59,000.00
Wellmark Insurance	Health/Dental Insurance Jan		59,000.00
Internal Revenue Service	Federal Withholding		105,074.45
Subtotal		\$	590,868.41

Voucher Program

Various Landlords	Correction to Estimated January Rent	\$	(1,736.42)
		\$	(1,736.42)

Voids

Void Check Run 12/29/17	Operating	\$	(30.00)
	Subtotal	\$	(30.00)

	Total before Journal Entries	\$	981,183.63
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Journal Entries -	NONE	\$	-
			-
	Total	\$	-

Total Expenditures	\$	981,183.63
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BILLS FOR APPROVAL SUMMARY
January 19, 2018

Computer Bill Lists

Regular Bill Bills 1/19/18	\$ 858,858.22
Special Check Run 1/16/18	220.33
Payroll Vendor Checks 1/12/18	21,352.72
Payroll Vendor ACH Payments 1/12/18	88,151.70
Subtotal	\$ 968,582.97

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 366,042.09
Treasurer, State of Iowa	State Tax Withholding	22,684.82
Wellmark Insurance	Health/Dental Insurance Jan	55,500.00
Wellmark Insurance	Health/Dental Insurance Jan	55,500.00
Treasurer, State of Iowa	Sales Tax	9,050.88
Internal Revenue Service	Federal Withholding	109,234.31
IPERS	December Contributions	138,878.93
	Subtotal	\$ 756,891.03

Voucher Program

Various Landlords	Estimated February Rent	\$ 142,000.00
		\$ 142,000.00

Voids

Void Check Run 1/5/18	Operating	\$ (593.75)
	Subtotal	\$ (593.75)

Total before Journal Entries **\$ 1,866,880.25**

Total Expenditures \$ 1,866,880.25

BILLS FOR APPROVAL SUMMARY
February 2, 2018

Computer Bill Lists

Regular Bill Bills 2/2/18	\$ 749,551.22
Payroll Vendor Checks 1/26/18	29,637.50
Payroll Vendor ACH Payments 1/26/18	87,166.49
Subtotal	<u>\$ 866,355.21</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 343,289.84
Treasurer, State of Iowa	State Tax Withholding	21,718.79
Wellmark Insurance	Health/Dental Insurance Jan	55,500.00
Wellmark Insurance	Health/Dental Insurance Jan	55,500.00
Internal Revenue Service	Federal Withholding	91,098.42
Iowa Workforce Development	Unemployment	1,648.49
State of Iowa	Sales Tax	9,050.88
	Subtotal	<u>\$ 577,806.42</u>

Voucher Program

Various Landlords	Correction to Estimated January Rent	\$ (3,018.11)
		<u>\$ (3,018.11)</u>
	Total Expenditures	<u><u>\$ 1,441,143.52</u></u>

BILLS FOR APPROVAL SUMMARY
February 16, 2018

Computer Bill Lists

Regular Bill Bills 2/16/18	\$ 868,848.34
Special Check Run 2/2/18	770.00
Special Check Run 2/9/18	435.00
Payroll Vendor Checks 2/9/18	20,761.71
Payroll Vendor ACH Payments 2/9/18	86,982.80
Subtotal	\$ 977,797.85

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 349,558.11
Treasurer, State of Iowa	State Tax Withholding	22,300.12
Wellmark Insurance	Health/Dental Insurance Feb	55,500.00
Wellmark Insurance	Health/Dental Insurance Feb	55,500.00
Treasurer, State of Iowa	Sales Tax	9,050.88
Internal Revenue Service	Federal Withholding	93,819.46
State of Iowa	Sales Tax	29,506.93
IPERS	January Contributions	93,520.35
	Subtotal	\$ 708,755.85

Voucher Program

Various Landlords	Estimated March Rent	\$ 142,000.00
		\$ 142,000.00

Voids

Void Check Run 2/2/218	Section 8	\$ (770.00)
Void Check Run 2/9/18	Operating	(3,299.10)
Void Check Run 2/9/18	Section 8	(337.00)
	Subtotal	\$ (4,406.10)

Total before Journal Entries **\$ 1,824,147.60**

Journal Entries -	December	\$ 4,181,389.73
	Total	\$ 4,181,389.73

Total Expenditures \$ 6,005,537.33

BILLS FOR APPROVAL SUMMARY
March 2, 2018

Computer Bill Lists

Regular Bills 3/2/18		\$	898,137.74
Special Check Run 2/16/18			806.81
Payroll Vendor Checks 2/23/18			29,671.54
Payroll Vendor ACH Payments 2/23/18			86,260.50
Subtotal		\$	1,014,876.59

ACH Debit Memo Payments

Payroll Account	Transfer	\$	358,244.60
Treasurer, State of Iowa	State Tax Withholding		23,236.54
Wellmark Insurance	Health/Dental Insurance Feb		55,500.00
Wellmark Insurance	Health/Dental Insurance Feb		55,500.00
Internal Revenue Service	Federal Withholding		98,242.86
State of Iowa	Sales Tax		9,050.88
Subtotal		\$	599,774.88

Voucher Program

Various Landlords	Correction to Estimated January Rent	\$	508.89
		\$	508.89

Voids

Void Check Run 2/16/18	Operating	\$	(1,115.81)
Void Check Run 2/27/18	Elderly		(5,901.74)
Subtotal		\$	(7,017.55)

Total before Journal Entries	\$	1,608,142.81
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Journal Entries -	January	\$	1,374,909.53
	Total	\$	1,374,909.53

Total Expenditures	\$	2,983,052.34
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BILLS FOR APPROVAL SUMMARY
March 18, 2018

Computer Bill Lists

Regular Bill Bills 3/18/18		\$	2,028,278.78
Special Check Run 3/2/18			1,750.00
Special Check Run 3/6/18			317.89
Special Check Run 3/13/18			12.00
Payroll Vendor Checks 3/9/18			20,763.71
Payroll Vendor ACH Payments 3/9/18			86,443.89
Subtotal		\$	2,137,566.27

ACH Debit Memo Payments

Payroll Account	Transfer	\$	349,057.91
Treasurer, State of Iowa	State Tax Withholding		22,360.07
Wellmark Insurance	Health/Dental Insurance March		55,500.00
Wellmark Insurance	Health/Dental Insurance March		55,500.00
Treasurer, State of Iowa	Sales Tax		9,050.88
Internal Revenue Service	Federal Withholding		94,321.32
IPERS	February Contributions		94,438.89
	Subtotal	\$	680,229.07

Voucher Program

Various Landlords	Estimated April Rent	\$	148,000.00
		\$	148,000.00

Voids

Void Check Run 3/2/18	Operating	\$	(1,575.00)
Void Check Run 3/6/18	Operating		(317.89)
Void Check Run 3/13/18	Operating		(27.00)
	Subtotal	\$	(1,919.89)

Total Expenditures	\$	2,963,875.45
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BILLS FOR APPROVAL SUMMARY
April 6, 2018

Computer Bill Lists

Regular Bills 4/6/18	\$ 1,188,258.78
Special Check Run 3/16/18	100.00
Payroll Vendor Checks 3/23/18	29,712.72
Payroll Vendor ACH Payments 3/23/18	86,845.93
Subtotal	\$ 1,304,917.43

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 350,793.96
Treasurer, State of Iowa	State Tax Withholding	22,285.57
Wellmark Insurance	Health/Dental Insurance March	55,500.00
Wellmark Insurance	Health/Dental Insurance March	55,500.00
Wellmark Insurance	Health/Dental Insurance April	55,500.00
Internal Revenue Service	Federal Withholding	92,992.70
Subtotal		\$ 632,572.23

Voucher Program

Various Landlords	Actual April Rent	\$ (8,621.76)
		<u>\$ (8,621.76)</u>

	<u>\$ 1,928,867.90</u>
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Journal Entries -	February	\$ 1,304,750.11
	Total	<u>\$ 1,304,750.11</u>

Total Expenditures	<u><u>\$ 3,233,618.01</u></u>
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BILLS FOR APPROVAL SUMMARY
March 18, 2018

Computer Bill Lists

Regular Bill Bills 4/19/18	\$ 762,524.71
Payroll Vendor Checks 4/6/18	20,397.33
Payroll Vendor ACH Payments 4/6/18	85,803.08
Subtotal	\$ 868,725.12

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 371,320.83
Treasurer, State of Iowa	State Tax Withholding	23,207.88
Wellmark Insurance	Health/Dental Insurance April	55,500.00
Wellmark Insurance	Health/Dental Insurance April	55,500.00
Treasurer, State of Iowa	Sales Tax	12,607.74
Internal Revenue Service	Federal Withholding	99,762.27
IPERS	February Contributions	91,787.54
	Subtotal	\$ 709,686.26

Voucher Program

Various Landlords	Estimated May Rent	\$ 145,000.00
		<u>\$ 145,000.00</u>
	Total before Journal Entries	<u>\$ 1,723,411.38</u>
Journal Entries -	March	\$ 1,929,677.91
	Total	<u>\$ 1,929,677.91</u>
	Total Expenditures	<u>\$ 3,653,089.29</u>

BILLS FOR APPROVAL SUMMARY
May 4, 2018

Computer Bill Lists

Regular Bills 5/4/18
Special Check Run 4/24/18
Special Check Run 4/27/18
Payroll Vendor Checks 4/20/18
Payroll Vendor ACH Payments 4/20/18

Subtotal

ACH Debit Memo Payments

Payroll Account
Treasurer, State of Iowa
Wellmark Insurance
Wellmark Insurance
Treasurer, State of Iowa
Iowa Insurance Division
Iowa Workforce Development
Internal Revenue Service
Internal Revenue Service

Transfer
State Tax Withholding
Health/Dental Insurance April
Health/Dental Insurance April
Sales Tax
Cemetery Annual Report Fee
Unemployment
Sales Tax Quarterly
Federal Withholding

Subtotal

Voucher Program

Various Landlords

Actual May Rent

Voids

Void Check Run 4/24/18
Void Check Run 4/27/18

Operating
Operating
Subtotal

Total before Journal Entries

Total Expenditures

\$	904,230.44
	404.60
	34.00
	28,938.37
	85,829.05
\$	<u>1,019,436.46</u>

\$	348,588.25
	21,816.00
	55,500.00
	55,500.00
	12,607.74
	106.00
	15,704.93
	11,217.60
	92,359.74
\$	<u>613,400.26</u>

\$	<u>(4,043.24)</u>
\$	<u>(4,043.24)</u>

\$	(904.60)
	<u>(1,697.50)</u>
\$	<u>(2,602.10)</u>

\$	<u>1,626,191.38</u>
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\$	<u>1,626,191.38</u>
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BILLS FOR APPROVAL SUMMARY
May 18, 2018

Computer Bill Lists

Regular Bill Bills 5/18/18	\$ 1,716,896.97
Special Check Run 5/11/18	7,412.11
Payroll Vendor Checks 5/4/18	20,196.97
Payroll Vendor ACH Payments 5/4/18	85,680.89
Subtotal	\$ 1,830,186.94

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 366,040.23
Treasurer, State of Iowa	State Tax Withholding	23,208.07
Wellmark Insurance	Health/Dental Insurance May	55,500.00
Wellmark Insurance	Health/Dental Insurance May	55,500.00
Treasurer, State of Iowa	Sales Tax	12,607.74
Internal Revenue Service	Federal Withholding	98,299.66
IPERS	April Contributions	92,179.24
	Subtotal	\$ 703,334.94

Voucher Program

Various Landlords	Estimated June Rent	\$ 146,000.00
		\$ 146,000.00

Voids

Void Check Run 5/11/18	Operating	\$ (7,542.11)
	Subtotal	\$ (7,542.11)

Total Expenditures	\$ 2,671,979.77
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BILLS FOR APPROVAL SUMMARY
June 22, 2018

Computer Bill Lists

Regular Bills 6/22/18		\$	-
Special Check Run 6/15/18			-
Payroll Vendor Checks 6/16/18			-
Payroll Vendor ACH Payments 6/16/18			-
Subtotal		\$	-

ACH Debit Memo Payments

Payroll Account	Transfer	\$	-
Treasurer, State of Iowa	State Tax Withholding		-
Wellmark Insurance	Health/Dental Insurance June		-
Internal Revenue Service	Federal Withholding		-
IPERS	May Contributions		-
	Subtotal	\$	-

Voucher Program

Various Landlords	Actual June Rent	\$	(13,289.24)
		\$	(13,289.24)

Total before Journal Entries	\$	(13,289.24)
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Journal Entries -	April	\$	3,069,156.35
	Total	\$	3,069,156.35

Total Expenditures	\$	3,055,867.11
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BILLS FOR APPROVAL SUMMARY
June 22, 2018

Computer Bill Lists

Regular Bills 6/22/18		\$	847,922.57
Special Check Run 6/15/18			7,382.11
Payroll Vendor Checks 6/16/18			29,153.68
Payroll Vendor ACH Payments 6/16/18			88,632.43
Subtotal		\$	973,090.79

ACH Debit Memo Payments

Payroll Account	Transfer	\$	376,778.32
Treasurer, State of Iowa	State Tax Withholding		22,245.00
Wellmark Insurance	Health/Dental Insurance June		55,500.00
Internal Revenue Service	Federal Withholding		99,242.73
IPERS	May Contributions		92,279.36
	Subtotal	\$	646,045.41

Voucher Program

Various Landlords	Estimated July Rent	\$	140,000.00
		\$	140,000.00

Voids

Void Check Run 6/15/18	Operating	\$	(7,382.11)
Void Check Run 6/15/18	Section 8		(627.00)
	Subtotal	\$	(8,009.11)

Total before Journal Entries	\$	1,751,127.09
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Total Expenditures	\$	1,751,127.09
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BILLS FOR APPROVAL SUMMARY
July 6, 2018

Computer Bill Lists

Regular Bills 7/6/18		\$	1,381,592.86
Special Check Run 6/29/18			9,731.17
Payroll Vendor Checks 6/29/18			9,100.14
Payroll Vendor ACH Payments 6/29/18			83,414.19
Subtotal		\$	1,483,838.36

ACH Debit Memo Payments

Payroll Account	Transfer	\$	386,539.28
Treasurer, State of Iowa	State Tax Withholding		23,009.21
Wellmark Insurance	Health/Dental Insurance June		55,500.00
Wellmark Insurance	Health/Dental Insurance July		55,500.00
Internal Revenue Service	Federal Withholding		101,736.86
Subtotal		\$	622,285.35

Voucher Program

Various Landlords	Actual July Rent	\$	(7,503.84)
		\$	(7,503.84)

Voids

Void Check Run 6/29/18	Operating	\$	(11,638.80)
Void Check Run 6/29/18	Section 8		(3,839.00)
Subtotal		\$	(15,477.80)

Total before Journal Entries **\$ 2,083,142.07**

Journal Entries -

Total **\$ 1,165,848.63**
\$ 1,165,848.63

Total Expenditures \$ 3,248,990.70

BILLS FOR APPROVAL SUMMARY
July 20, 2018

Computer Bill Lists

Regular Bills 7/20/18		\$	706,414.93
Special Check Run 7/6/18			5,833.33
Payroll Vendor Checks 7/13/18			20,337.47
Payroll Vendor ACH Payments 7/13/18			86,739.35
	Subtotal	\$	<u>819,325.08</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	421,396.20
Treasurer, State of Iowa	State Tax Withholding		23,970.06
Wellmark Insurance	Health/Dental Insurance June		55,500.00
Wellmark Insurance	Health/Dental Insurance July		55,500.00
Wellmark Insurance	Health/Dental Insurance July		55,500.00
Internal Revenue Service	Federal Withholding		107,073.27
Treasurer, State of Iowa	Sales Tax		13,372.09
IPERS	June Contributions		137,637.44
	Subtotal	\$	<u>869,949.06</u>

Voucher Program

Various Landlords	Estimated August Rent	\$	140,000.00
		\$	<u>140,000.00</u>

Voids

Void Check Run 7/6/18	Operating	\$	(5,431.67)
Void Check Run 7/17/18	Operating		(34.99)
	Subtotal	\$	<u>(5,466.66)</u>

Total before Journal Entries	\$	<u>1,823,807.48</u>
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Total Expenditures	\$	<u><u>1,823,807.48</u></u>
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BILLS FOR APPROVAL SUMMARY
August 2, 2018

Computer Bill Lists

Regular Bills 8/2/18	\$	928,989.02
Special Check Run 7/25/18		400,362.56
Payroll Vendor Checks 7/27/18		29,513.81
Payroll Vendor ACH Payments 7/27/18		88,278.78
Subtotal	\$	1,447,144.17

ACH Debit Memo Payments

Payroll Account	Transfer	\$	394,769.95
Treasurer, State of Iowa	State Tax Withholding		23,916.86
Wellmark Insurance	Health/Dental Insurance July		55,500.00
Wellmark Insurance	Health/Dental Insurance July		55,500.00
Wellmark Insurance	Health/Dental Insurance August		55,500.00
Treasurer, State of Iowa	Sales Tax		13,372.09
Iowa Workforce	Unemployment		15,484.39
Treasurer, State of Iowa	Quarterly Sales Tax		21,551.77
Internal Revenue Service	PCORI Health Insurance Fee		1,503.31
Internal Revenue Service	Federal Withholding		105,125.82
	Subtotal	\$	742,224.19

Voucher Program

Various Landlords	Actual August Rent	\$	(7,601.92)
		\$	(7,601.92)

Total Expenditures	\$	2,181,766.44
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BILLS FOR APPROVAL SUMMARY
August 16, 2018

Computer Bill Lists

Regular Bills 8/16/18	\$ 1,031,448.95
Special Check Run 8/7/18	457.06
Special Check Run 8/8/18	3,500.00
Special Check Run 8/13/18	3,071.15
Payroll Vendor Checks 8/10/18	20,635.42
Payroll Vendor ACH Payments 8/10/18	89,191.05
Subtotal	\$ 1,148,303.63

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 401,492.00
Treasurer, State of Iowa	State Tax Withholding	24,555.50
Wellmark Insurance	Health/Dental Insurance August	55,500.00
Internal Revenue Service	Federal Withholding	108,589.73
Treasurer, State of Iowa	Sales Tax	13,372.09
IPERS	July Contributions	99,297.37
	Subtotal	\$ 702,806.69

Voucher Program

Various Landlords	Estimated September Rent	\$ 140,000.00
		\$ 140,000.00

Voids

Void Check Run 7/6/18	Operating	\$ (1,197.06)
	Subtotal	\$ (1,197.06)

Total before Journal Entries	\$ 1,989,913.26
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Total Expenditures	\$ 1,989,913.26
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BILLS FOR APPROVAL SUMMARY
September 7, 2018

Computer Bill Lists

Regular Bills 8/2/18	\$ 1,351,316.35
Special Check Run 8/24/18	668.78
Special Check Run 8//27/18	901.00
Payroll Vendor Checks 8/24/18	29,632.32
Payroll Vendor ACH Payments 8/24/18	89,337.26
Subtotal	\$ 1,471,855.71

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 383,291.05
Treasurer, State of Iowa	State Tax Withholding	23,281.49
Wellmark Insurance	Health/Dental Insurance August	55,500.00
Wellmark Insurance	Health/Dental Insurance August	55,500.00
Wellmark Insurance	Health/Dental Insurance September	55,500.00
Treasurer, State of Iowa	Sales Tax	13,372.09
Internal Revenue Service	Federal Withholding	102,311.93
	Subtotal	\$ 688,756.56

Voucher Program

Various Landlords	Actual September Rent	\$ (13,413.92)
		\$ (13,413.92)

Voids

Void Check Run 8/21/18	Operating	\$ (84.00)
Void Check Run 8/24/18	Operating	(668.78)
	Subtotal	\$ (752.78)

Total Expenditures	\$ 2,146,445.57
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BILLS FOR APPROVAL SUMMARY
September 20, 2018

Computer Bill Lists

Regular Bills 9/20/18	\$ 778,132.01
Special Check Run 9/14/18	108.10
Payroll Vendor Checks 9/7/18	21,291.05
Payroll Vendor ACH Payments 9/7/18	89,586.05
Subtotal	\$ 889,117.21

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 376,246.56
Treasurer, State of Iowa	State Tax Withholding	23,716.59
Wellmark Insurance	Health/Dental Insurance September	55,500.00
Wellmark Insurance	Health/Dental Insurance September	55,500.00
Internal Revenue Service	Federal Withholding	103,030.38
Treasurer, State of Iowa	Sales Tax	13,372.09
IPERS	August Contributions	100,073.31
	Subtotal	\$ 727,438.93

Voucher Program

Various Landlords	Estimated October Rent	\$ 140,000.00
		\$ 140,000.00

Voids

Void Check Run 9/14/18	Operating	\$ (108.10)
	Subtotal	\$ (108.10)

Total before Journal Entries	\$ 1,756,448.04
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Journal Entries -	June	\$ 3,609,371.45
	Total	\$ 3,609,371.45

Total Expenditures	\$ 5,365,819.49
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BILLS FOR APPROVAL SUMMARY
October 4, 2018

Computer Bill Lists

Regular Bills 10/4/18		\$	1,009,258.10
Special Check Run 9/25/18			350.00
Special Check Run 9/28/18			2,027.35
Payroll Vendor Checks 9/21/18			30,268.98
Payroll Vendor ACH Payments 9/21/18			88,798.27
	Subtotal	\$	<u>1,130,702.70</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	366,745.44
Treasurer, State of Iowa	State Tax Withholding		22,818.37
Wellmark Insurance	Health/Dental Insurance October		55,500.00
Wellmark Insurance	Health/Dental Insurance September		55,500.00
Internal Revenue Service	Federal Withholding		98,130.41
	Subtotal	\$	<u>598,694.22</u>

Voucher Program

Various Landlords	Actual October Rent	\$	(16,283.92)
		\$	<u>(16,283.92)</u>

Voids

Void Check Run 9/28/18	Hershey	\$	(4,044.70)
Void Check Run 9/28/18	Operating		(5.00)
	Subtotal	\$	<u>(4,049.70)</u>

Total Expenditures		\$	<u><u>1,709,063.30</u></u>
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BILLS FOR APPROVAL SUMMARY
October 18, 2018

Computer Bill Lists

Regular Bills 10/18/18
Payroll Vendor Checks 10/5/18
Payroll Vendor ACH Payments 10/5/18

Subtotal

ACH Debit Memo Payments

Payroll Account
Treasurer, State of Iowa
Wellmark Insurance
Wellmark Insurance
Wellmark Insurance
Internal Revenue Service
Treasurer, State of Iowa
IPERS

Transfer
State Tax Withholding
Health/Dental Insurance October
Health/Dental Insurance October
Health/Dental Insurance October
Federal Withholding
Sales Tax
September Contributions

Subtotal

Voucher Program

Various Landlords

Estimated November Rent

Voids

Void Check Run 10/9/18
Void Check Run 10/9/18

Operating
Elderly

Subtotal

Total before Journal Entries

Total Expenditures

\$	1,062,709.78
	20,823.53
	88,485.71
\$	<u>1,172,019.02</u>

\$	376,951.99
	23,935.86
	55,500.00
	55,500.00
	55,500.00
	102,523.39
	12,457.76
	101,632.67
\$	<u>784,001.67</u>

\$	<u>135,000.00</u>
\$	<u>135,000.00</u>

\$	(126.00)
	(182.99)
\$	<u>(308.99)</u>

\$	<u>2,090,711.70</u>
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\$	<u>2,090,711.70</u>
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BILLS FOR APPROVAL SUMMARY
November 2, 2018

Computer Bill Lists

Regular Bills 11/2/18		\$	1,382,918.11
Special Check Run 10/26/18			3,214.28
Payroll Vendor Checks 10/22/18			55,639.51
Payroll Vendor ACH Payments 10/22/18			87,669.85
Subtotal		\$	1,529,441.75

ACH Debit Memo Payments

Payroll Account	Transfer	\$	266,025.08
Payroll Account	Transfer		100,000.00
Treasurer, State of Iowa	State Tax Withholding		15,526.83
Wellmark Insurance	Health/Dental Insurance October		55,500.00
Internal Revenue Service	Federal Withholding		98,742.29
	Subtotal	\$	535,794.20

Voucher Program

Various Landlords	Actual November Rent	\$	-
		\$	-

Voids

Void Check Run 10/26/18	Operating	\$	(6,154.91)
	Subtotal	\$	(6,154.91)

Total Expenditures	\$	2,059,081.04
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BILLS FOR APPROVAL SUMMARY
October 18, 2018

Computer Bill Lists

Regular Bills 11/16/18	\$ 777,953.46
Special Check 10/31/18	172.00
Special Check 11/9/18	280.00
Payroll Vendor Checks 11/2/18	20,894.57
Payroll Vendor ACH Payments 11/2/18	86,834.99
Subtotal	\$ 886,135.02

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 385,786.80
Treasurer, State of Iowa	State Tax Withholding	23,060.21
Treasurer, State of Iowa	State Tax Withholding	24,290.27
Wellmark Insurance	Health/Dental Insurance November	55,500.00
Wellmark Insurance	Health/Dental Insurance November	55,500.00
Internal Revenue Service	Federal Withholding	102,653.37
Treasurer, State of Iowa	Sales Tax	12,457.76
Treasurer, State of Iowa	Sales Tax	12,457.76
Iowa Workforce Development	Unemployment	5,696.23
	Subtotal	\$ 677,402.40

Voucher Program

Various Landlords	Actual November Rent	\$ (7,955.92)
Various Landlords	Estimated December Rent	135,000.00
		\$ 127,044.08

Voids

Void Check Run 10/31/18	Operating	\$ (172.00)
Void Check Run 11/9/18	Section 8	(280.00)
	Subtotal	\$ (452.00)

Total before Journal Entries **\$ 1,690,129.50**

Journal Entries-

July 2018	\$ 1,170,193.53
August 2018	1,434,617.11
September 2018	1,996,916.93
Total	4,601,727.57

Total Expenditures \$ 6,291,857.07

BILLS FOR APPROVAL SUMMARY
December 7, 2018

Computer Bill Lists

Regular Bills 12/7/18	\$ 1,284,535.80
Special Check Run 12/3/18	12,402.50
Payroll Vendor Checks 11/16/18	29,583.92
Payroll Vendor Checks 11/30/18	8,723.19
Payroll Vendor ACH Payments 11/16/18	148,778.33
Payroll Vendor ACH Payments 11/30/18	88,250.65
Subtotal	\$ 1,572,274.39

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 523,664.97
Payroll Account	Transfer	379,493.52
Treasurer, State of Iowa	State Tax Withholding	22,647.02
Treasurer, State of Iowa	State Tax Withholding	24,691.12
Internal Revenue Service	Federal Withholding	101,916.11
Internal Revenue Service	Federal Withholding	103,350.22
Treasurer, State of Iowa	Sales Tax	12,457.76
Wellmark Insurance	Health/Dental Insurance November	55,500.00
Wellmark Insurance	Health/Dental Insurance November	55,500.00
Wellmark Insurance	Health/Dental Insurance December	55,500.00
Wellmark Insurance	Health/Dental Insurance December	55,500.00
Iowa Finance Authority	Interest Payment	176,835.00
Bankers Trust	Interest Payment	206,525.29
IPERS	October Contributions	105,572.22
Subtotal		\$ 1,879,153.23

Voucher Program

Various Landlords	Actual December Rent	\$ (8,008.92)
		<u>\$ (8,008.92)</u>

Total Expenditures	\$ 3,443,418.70
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BILLS FOR APPROVAL SUMMARY
December 21, 2018

Computer Bill Lists

Regular Bills 12/21/18	\$ 781,717.80
Special Check 12/11/18	17.00
Payroll Vendor Checks 12/14/18	21,344.02
Payroll Vendor ACH Payments 12/14/18	86,899.58
Subtotal	\$ 889,978.40

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 376,165.77
Treasurer, State of Iowa	State Tax Withholding	23,664.55
Wellmark Insurance	Health/Dental Insurance December	55,500.00
Internal Revenue Service	Federal Withholding	101,001.11
Treasurer, State of Iowa	Sales Tax	12,457.76
IPERS	November Contributions	157,552.84
	Subtotal	\$ 726,342.03

Voucher Program

Various Landlords	Estimated January Rent	135,000.00
		\$ 135,000.00

Voids

Void Check Run 12/11/18	Operating	\$ (17.00)
	Subtotal	\$ (17.00)

Total before Journal Entries	\$ 1,751,303.43
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Journal Entries-	October 2018	\$ 1,445,988.42
	Total	1,445,988.42

Total Expenditures	\$ 3,197,291.85
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BILLS FOR APPROVAL SUMMARY
January 4, 2019

Computer Bill Lists

Regular Bills 01/04/19		\$	1,090,422.80
Payroll Vendor Checks 12/28/18			32,385.51
Payroll Vendor ACH Payments 12/28/18			88,058.94
	Subtotal	\$	<u>1,210,867.25</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	356,741.06
Treasurer, State of Iowa	State Tax Withholding		22,705.20
Internal Revenue Service	Federal Withholding		95,944.03
Wellmark Insurance	Health/Dental Insurance December		55,500.00
Wellmark Insurance	Health/Dental Insurance December		55,500.00
	Subtotal	\$	<u>586,390.29</u>

Voucher Program

Various Landlords	Actual January Rent	\$	(10,594.92)
		\$	<u>(10,594.92)</u>

Voids

Void Check Run 12/21/18	Operating	\$	(124.00)
Void Check Run 12/28/18	Operating		(25.00)
	Subtotal	\$	<u>(149.00)</u>

Total Expenditures	\$	<u><u>1,786,513.62</u></u>
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BILLS FOR APPROVAL SUMMARY
January 18, 2019

Computer Bill Lists

Regular Bills 1/18/19	\$ 1,088,072.71
Special Check 1/9/19	22.74
Special Check 1/15/19	150.12
Payroll Vendor Checks 1/11/19	21,122.63
Payroll Vendor ACH Payments 1/11/19	90,341.84
Subtotal	\$ 1,199,710.04

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 398,721.42
Treasurer, State of Iowa	State Tax Withholding	20,085.53
Wellmark Insurance	Health/Dental Insurance January	59,000.00
Wellmark Insurance	Health/Dental Insurance January	59,000.00
Internal Revenue Service	Federal Withholding	101,279.77
IPERS	December Contributions	103,343.12
	Subtotal	\$ 741,429.84

Voucher Program

Various Landlords	Estimated February Rent	\$ 135,000.00
		\$ 135,000.00

Voids

Void Check Run 1/4/19	Operating	\$ (31.00)
Void Check Run 1/15/19	Operating	(187.44)
	Subtotal	\$ (218.44)

Total Expenditures	\$ 2,075,921.44
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BILLS FOR APPROVAL SUMMARY
February 8, 2019

Computer Bill Lists

Regular Bills 2/8/19		\$	928,356.02
Special Ck 1/29/19			587.61
Special CK 2/5/19			10,000.00
Payroll Vendor Checks 1/25/19			31,885.62
Payroll Vendor ACH Payments 1/25/19			88,072.16
Subtotal		\$	1,058,901.41

ACH Debit Memo Payments

Payroll Account	Transfer	\$	364,382.09
Treasurer, State of Iowa	Sales Tax		9,412.00
Treasurer, State of Iowa	Sales Tax		9,412.00
Internal Revenue Service	Federal Withholding		98,872.87
Treasurer, State of Iowa	Sales Tax Withholding		19,628.80
Iowa Workforce Development	Unemployment		3,008.15
Treasurer, State of Iowa	Quarterly Sales Tax		2,377.89
Wellmark Insurance	Health/Dental Insurance January		59,000.00
Wellmark Insurance	Health/Dental Insurance February		59,000.00
Subtotal		\$	625,093.80

Voucher Program

Various Landlords	Actual February Rent	\$	(7,052.92)
		\$	(7,052.92)

Voids

Void Check Run 1/29/19	Operating	\$	(587.61)
Void Check Run 2/5/19	Operating		(10,000.00)
Subtotal		\$	(10,587.61)

Total before Journal Entries	\$	1,666,354.68
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Total Expenditures	\$	1,666,354.68
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BILLS FOR APPROVAL SUMMARY
February 22,2019

Computer Bill Lists

Regular Bills 2/22/19		\$	657,418.78
Special Check 2/15/19			5,961.00
Payroll Vendor Checks 2/8/19			22,441.56
Payroll Vendor ACH Payments 2/8/19			88,764.05
Subtotal		\$	774,585.39

ACH Debit Memo Payments

Payroll Account	Transfer	\$	382,254.60
Treasurer, State of Iowa	State Tax Withholding		20,348.27
Treasurer, State of Iowa	Sales Tax		9,412.00
Wellmark Insurance	Health/Dental Insurance February		59,000.00
Wellmark Insurance	Health/Dental Insurance February		59,000.00
Internal Revenue Service	Federal Withholding		104,109.78
IPERS	January Contributions		102,384.61
	Subtotal	\$	736,509.26

Voucher Program

Various Landlords	Estimated March Rent	\$	135,000.00
		\$	135,000.00

Voids

Void Check Run 2/12/19	Operating	\$	(6,870.45)
Void Check Run 2/15/19	Section 8		(5,961.00)
	Subtotal	\$	(12,831.45)

Total before Journal Entries	\$	1,633,263.20
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Journal Entries-	December 2018	\$	2,026,532.57
	Total		2,026,532.57

Total Expenditures	\$	3,659,795.77
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BILLS FOR APPROVAL SUMMARY
March 8, 2019

Computer Bill Lists

Regular Bills 2/8/19		\$	589,992.79
Special Ck 2/22/19			7,054.20
Special CK 3/1/19			5,496.13
Payroll Vendor Checks 2/22/19			31,865.01
Payroll Vendor ACH Payments 2/22/19			88,506.33
Subtotal		\$	722,914.46

ACH Debit Memo Payments

Payroll Account	Transfer	\$	360,193.23
Treasurer, State of Iowa	Sales Tax		9,412.00
Internal Revenue Service	Federal Withholding		98,452.82
Treasurer, State of Iowa	Sales Tax Withholding		19,386.54
Wellmark Insurance	Health/Dental Insurance March		59,000.00
Wellmark Insurance	Health/Dental Insurance February		59,000.00
Subtotal		\$	605,444.59

Voucher Program

Various Landlords	Actual March Rent	\$	(4,337.32)
		\$	(4,337.32)

Voids

Void Check Run 2/22/19	Operating	\$	(6,059.20)
Void Check Run 3/1/19	Operating		(4,917.13)
Void Check Run 3/1/19	Section 8		(139.00)
Subtotal		\$	(11,115.33)

Total before Journal Entries	\$	1,312,906.40
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Journal Entries -

	Jan-19	\$	1,748,170.36
Total		\$	1,748,170.36

Total Expenditures	\$	3,061,076.76
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BILLS FOR APPROVAL SUMMARY
March 21, 2019

Computer Bill Lists

Regular Bills 3/22/19		\$	320,285.93
Payroll Vendor Checks 2/8/19			20,758.61
Payroll Vendor ACH Payments 2/8/19			88,816.49
	Subtotal	\$	429,861.03

ACH Debit Memo Payments

Payroll Account	Transfer	\$	363,324.17
Treasurer, State of Iowa	State Tax Withholding		19,674.54
Treasurer, State of Iowa	Sales Tax		9,412.00
Wellmark Insurance	Health/Dental Insurance March		59,000.00
Wellmark Insurance	Health/Dental Insurance March		59,000.00
Internal Revenue Service	Federal Withholding		99,751.02
IPERS	February Contributions		103,715.22
	Subtotal	\$	713,876.95

Voucher Program

Various Landlords	Estimated April Rent	\$	135,000.00
		\$	135,000.00

Voids

Void Check Run 3/8/19	Operating	\$	(30,000.00)
	Subtotal	\$	(30,000.00)

Total before Journal Entries	\$	1,248,737.98
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Journal Entries-	\$	-
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Total Expenditures	\$	1,248,737.98
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BILLS FOR APPROVAL SUMMARY
April 5, 2019

Computer Bill Lists

Regular Bills 4/5/19		\$	389,867.10
Special CK 3/29/19			10.00
Special CK 4/2/19			325.00
Payroll Vendor Checks 3/22/19			31,452.68
Payroll Vendor ACH Payments 3/22/19			88,705.46
Subtotal		\$	510,360.24

ACH Debit Memo Payments

Payroll Account	Transfer	\$	354,014.45
Internal Revenue Service	Federal Withholding		95,096.82
Treasurer, State of Iowa	Sales Tax Withholding		18,814.34
State Alcoholic Beverage	Golf Course Beer Permit		360.00
Wellmark Insurance	Health/Dental Insurance March		59,000.00
Wellmark Insurance	Health/Dental Insurance April		59,000.00
Subtotal		\$	586,285.61

Voucher Program

Various Landlords	Actual April Rent	\$	(8,648.40)
		\$	(8,648.40)

Voids

Void Check Run 3/22/19	Section 8	\$	(1,046.08)
Void Check Run 3//29/19	Operating		(1,585.00)
Void Check Run 4/2/19	Operating		(325.00)
Subtotal		\$	(2,956.08)

Total before Journal Entries **\$ 1,085,041.37**

Journal Entries -

Feb-19 \$ 4,993,626.24
\$ 4,993,626.24

Total Expenditures **\$ 6,078,667.61**

BILLS FOR APPROVAL SUMMARY
April 19,2019

Computer Bill Lists

Regular Bills 4/19/19	\$ 687,688.16
Special CK 4/10/19	15,741.64
Special CK 4/12/19	430.00
Payroll Vendor Checks 4/5/19	20,554.57
Payroll Vendor ACH Payments 4/5/19	89,732.78
Subtotal	\$ 814,147.15

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 364,266.04
Treasurer, State of Iowa	State Tax Withholding	19,271.02
Treasurer, State of Iowa	Sales Tax	14,098.41
Wellmark Insurance	Health/Dental Insurance April	59,000.00
Wellmark Insurance	Health/Dental Insurance April	59,000.00
Internal Revenue Service	Federal Withholding	99,211.93
Iowa Insurance Division	Perpetual Care Report	226.00
IPERS	March Contributions	99,590.42
	Subtotal	\$ 714,663.82

Voucher Program

Various Landlords	Estimated May Rent	\$ 135,000.00
		\$ 135,000.00

Voids

Void Check Run 4/10/19	Operating	\$ (334.14)
Void Check Run 4/12/19	Operating	(430.00)
	Subtotal	\$ (764.14)

Total before Journal Entries	\$ 1,663,046.83
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Journal Entries-

March 2019	\$ 1,832,712.39
Total	\$ 1,832,712.39

Total Expenditures	\$ 3,495,759.22
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BILLS FOR APPROVAL SUMMARY
April 5, 2019

Computer Bill Lists

Regular Bills 5/3/19		\$	1,367,153.39
Special Check 4/26/19			1,849.00
Payroll Vendor Checks 4/19/19			31,296.53
Payroll Vendor ACH Payments 4/19/19			88,515.94
	Subtotal	\$	1,488,814.86

ACH Debit Memo Payments

Payroll Account	Transfer	\$	362,652.54
Internal Revenue Service	Federal Withholding		97,908.72
Treasurer, State of Iowa	Sales Tax		14,098.41
Treasurer, State of Iowa	Sales Tax Withholding		19,058.52
Iowa Workforce Development	Unemployment		22,842.20
Payroll Account	Transfer		368.78
Treasurer, State of Iowa	Quarterly Sales Tax		21,157.79
Wellmark Insurance	Health/Dental Insurance April		59,000.00
Wellmark Insurance	Health/Dental Insurance April		59,000.00
	Subtotal	\$	656,086.96

Voucher Program

Various Landlords	Actual May Rent	\$	(7,182.85)
		\$	(7,182.85)

Total Expenditures	\$	2,137,718.97
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BILLS FOR APPROVAL SUMMARY
May 17, 2019

Computer Bill Lists

Regular Bills 5/17/19

Payroll Vendor Checks 5/3/19

Payroll Vendor ACH Payments 5/3/19

Subtotal

ACH Debit Memo Payments

Payroll Account

Treasurer, State of Iowa

Treasurer, State of Iowa

Wellmark Insurance

Wellmark Insurance

Internal Revenue Service

IPERS

Transfer

State Tax Withholding

Sales Tax

Health/Dental Insurance May

Health/Dental Insurance May

Federal Withholding

April Contributions

Subtotal

Voucher Program

Various Landlords

Estimated June Rent

Voids

Void Check Run 5/10/19

Void Check Run 5/14/19

Operating

Section 8

Subtotal

Total before Journal Entries

Total Expenditures

\$	1,011,956.34
	15,986.63
	89,473.81
\$	<u>1,117,416.78</u>

\$	386,051.49
	20,301.50
	14,098.41
	59,000.00
	59,000.00
	105,103.70
	99,439.87
\$	<u>742,994.97</u>

\$	135,000.00
\$	<u>135,000.00</u>

\$	(939.84)
	(62.25)
\$	<u>(1,002.09)</u>
\$	<u>1,994,409.66</u>

\$	<u>1,994,409.66</u>
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BILLS FOR APPROVAL SUMMARY**June 6, 2019****Computer Bill Lists**

Regular Bills 6/7/19	\$	821,211.80
Special Check 5/17/19		804.19
Special Check 5/28/19		693.33
Special Check 5/31/19		650.00
Special Check 5/31/19		152,402.50
Payroll Vendor Checks 5/17/19		27,866.06
Payroll Vendor Checks 5/31/19		3,909.22
Payroll Vendor ACH Payments 5/17/19		89,816.45
Payroll Vendor ACH Payments 5/31/19		90,534.64

Subtotal	\$	1,187,888.19
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ACH Debit Memo Payments

Payroll Account	Transfer	\$	378,555.15
Payroll Account	Transfer		402,806.10
Internal Revenue Service	Federal Withholding		102,447.82
Internal Revenue Service	Federal Withholding		107,983.34
Treasurer, State of Iowa	Sales Tax		14,098.41
Treasurer, State of Iowa	Sales Tax Withholding		19,548.72
Treasurer, State of Iowa	Sales Tax Withholding		20,572.84
Iowa Finance Authority	SFR Loan Interest & Principal		854,835.00
Bankers Trust	Interest and Principal on G.O. Bonds		2,672,857.50
Wellmark Insurance	Health/Dental Insurance May		59,000.00
Wellmark Insurance	Health/Dental Insurance May		59,000.00
Wellmark Insurance	Health/Dental Insurance June		59,000.00

Subtotal	\$	4,750,704.88
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Voucher Program

Various Landlords	Actual May Rent	\$	(10,015.85)
		\$	(10,015.85)

Voids

Void Check Run 5/17/19	Operating	\$	(804.19)
Void Check Run 5/24/19	Operating		(3,265.25)
Void Check Run 5/28/19	Operating		(693.33)
Void Check Run 5/31/19	Section 8		(650.00)
Void Check Run 5/31/19	Operating		(425.00)
Void Check Run 6/4/19	Hershey		(32,000.00)
Void Check Run 6/4/19	Section 8		(280.00)
	Subtotal	\$	(38,117.77)

Total Expenditures	\$	5,890,459.45
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BILLS FOR APPROVAL SUMMARY
June 21, 2019

Computer Bill Lists

Regular Bills 6/21/19		\$	628,609.63
Payroll Vendor Checks 6/14/19			15,987.73
Payroll Vendor ACH Payments 6/14/19			90,505.50
	Subtotal	\$	735,102.86

ACH Debit Memo Payments

Payroll Account	Transfer	\$	409,511.41
Treasurer, State of Iowa	State Tax Withholding		20,480.85
Treasurer, State of Iowa	Sales Tax		14,098.41
Wellmark Insurance	Health/Dental Insurance June		59,000.00
Wellmark Insurance	Health/Dental Insurance June		59,000.00
Wellmark Insurance	Health/Dental Insurance June		59,000.00
Internal Revenue Service	Federal Withholding		109,757.40
IPERS	May Contributions		151,756.96
	Subtotal	\$	882,605.03

Voucher Program

Various Landlords	Estimated July Rent	\$	135,000.00
		\$	135,000.00

Voids

Void Check Run 5/14/19	Section 8	\$	(1,017.69)
	Subtotal	\$	(1,017.69)

Total before Journal Entries	\$	1,751,690.20
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Total Expenditures	\$	1,751,690.20
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BILLS FOR APPROVAL SUMMARY
July 5, 2019

Computer Bill Lists

Regular Bills 7/5/19		\$	1,250,716.10
Special Check 6/25/19			236.82
Payroll Vendor Checks 6/28/19			26,511.25
Payroll Vendor ACH Payments 5/31/19			90,755.90
Subtotal		\$	1,368,220.07

ACH Debit Memo Payments

Payroll Account	Transfer	\$	399,929.48
Internal Revenue Service	Federal Withholding		105,121.06
Treasurer, State of Iowa	Sales Tax Withholding		19,599.13
Wellmark Insurance	Health/Dental Insurance June		59,000.00
Subtotal		\$	583,649.67

Voucher Program

Various Landlords	Estimated July Rent	\$	(11,660.85)
		\$	(11,660.85)

Voids

Void Check Run 6/21/19	Operating	\$	(60.65)
Void Check Run 6/25/19	Operating		(236.82)
Subtotal		\$	(297.47)

Total before Journal Entries	\$	1,939,911.42
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Journal Entries -

Apr-19	\$	1,326,915.35
May-19		1,382,908.25
Total	\$	2,709,823.60

Total Expenditures	\$	4,649,735.02
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BILLS FOR APPROVAL SUMMARY
July 19, 2019

Computer Bill Lists

Regular Bills 7/19/19		\$ 940,369.67
Payroll Vendor Checks 7/12/19		11,140.25
Payroll Vendor ACH Payments 7/12/19		89,213.69
	Subtotal	<u>\$ 1,040,723.61</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 441,180.18
Treasurer, State of Iowa	State Tax Withholding	20,102.04
Treasurer, State of Iowa	Sales Tax	13,731.21
Wellmark Insurance	Health/Dental Insurance July	59,000.00
Wellmark Insurance	Health/Dental Insurance July	59,000.00
Internal Revenue Service	Federal Withholding	108,692.01
IPERS	June Contributions	100,539.68
	Subtotal	<u>\$ 802,245.12</u>

Voucher Program

Various Landlords	Estimated August Rent	\$ 135,000.00
		<u>\$ 135,000.00</u>

Special Checks Before Next Meeting

Johnston, Gregory	Purchase of 515 E 2nd St (To be Adjusted for prorated taxes and closing costs)	\$ 75,000.00
	Subtotal	<u>\$ 75,000.00</u>
	Total before Journal Entries	<u>\$ 2,052,968.73</u>

Total Expenditures	<u><u>\$ 2,052,968.73</u></u>
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BILLS FOR APPROVAL SUMMARY**August 2, 2019****Computer Bill Lists**

Regular Bills 8/2/19	\$	644,540.36
Special Check 7/19/19		4,345.59
Special Check 7/30/19		25.00
Payroll Vendor Checks 7/26/19		26,008.77
Payroll Vendor ACH Payments 7/26/19		88,641.15
Payroll Vendor ACH Payments 7/26/19		352.45
Subtotal	\$	763,913.32

ACH Debit Memo Payments

Payroll Account	Transfer	\$	408,615.84
Internal Revenue Service	PCORI Health Insurance Fee		1,550.85
Wellmark Insurance	Health/Dental July		59,000.00
Wellmark Insurance	Health/Dental July		59,000.00
Payroll Account	Transfer		832.13
Treasurer, State of Iowa	Sales Tax		13,731.21
Iowa Workforce Development	Unemployment		22,236.90
Internal Revenue Service	Federal Withholding		106,987.58
Treasurer, State of Iowa	Sales Tax Withholding		19,781.71
Internal Revenue Service	Sales Tax Quarterly		15,665.23
	Subtotal	\$	707,401.45

Voucher Program

Various Landlords	Actual Rent August	\$	(14,558.40)
		\$	(14,558.40)

Voids

Void Check Run 7/19/19	Hershey	\$	(43.40)
Void Check Run 7/19/19	Elderly		(130.17)
Void Check Run 7/19/19	Operating		(1,724.02)
Void Check Run 7/30/19	Operating		(125.00)
	Subtotal	\$	(2,022.59)

Total before Journal Entries **\$ 1,454,733.78**

Special Checks Before Next Meeting

Johnston, Gregory	Purchase of 515 E 2nd St (To be Adjustec \$		(894.06)
	for prorated taxes and closing costs)		
	Subtotal	\$	(894.06)

Total Expenditures \$ 1,453,839.72

BILLS FOR APPROVAL SUMMARY
August 15, 2019

Computer Bill Lists

Regular Bills 8/16/19	\$ 1,368,477.50
Payroll Vendor Checks 8/9/19	11,245.92
Payroll Vendor ACH Payments 8/9/19	85,545.84
Special CK Run 8/2/19	343.80
Subtotal	\$ 1,465,613.06

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 408,415.50
Treasurer, State of Iowa	State Tax Withholding	20,086.83
Treasurer, State of Iowa	Sales Tax	13,731.21
Wellmark Insurance	Health/Dental Insurance Aug	59,000.00
Wellmark Insurance	Health/Dental Insurance Aug	59,000.00
Internal Revenue Service	Federal Withholding	109,441.70
IPERS	June Contributions	100,307.44
	Subtotal	\$ 769,982.68

Voucher Program

Various Landlords	Estimated August Rent	\$ 130,000.00
		\$ 130,000.00

Voids

Void Check Run 8/2/919	Operating	\$ (343.80)
	Subtotal	\$ (343.80)
	Total before Journal Entries	\$ 2,365,595.74

Total Expenditures	\$ 2,365,251.94
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BILLS FOR APPROVAL SUMMARY
September 6, 2019

Computer Bill Lists

Regular Bills 9/6/19
Payroll Vendor Checks 8/23/19
Payroll Vendor ACH Payments 8/23/19

Subtotal

ACH Debit Memo Payments

Payroll Account
Wellmark Insurance
Wellmark Insurance
Wellmark Insurance
Treasurer, State of Iowa
Internal Revenue Service
Treasurer, State of Iowa
IPERS

Transfer
Health/Dental August
Health/Dental August
Health/Dental September
Sales Tax
Federal Withholding
Sales Tax Withholding
July Contributions

Subtotal

Voucher Program

Various Landlords

Actual Rent September

Voids

Void Check Run 9/3/19

Operating
Subtotal

Total before Journal Entries

Total Expenditures

\$	917,073.98
	26,532.98
	90,429.50
\$	<u>1,034,036.46</u>

\$	411,961.38
	59,000.00
	59,000.00
	59,000.00
	13,731.21
	107,058.88
	20,056.61
	99,643.94
\$	<u>829,452.02</u>

\$	<u>(10,937.01)</u>
\$	<u>(10,937.01)</u>

\$	<u>(100.00)</u>
\$	<u>(100.00)</u>

\$	<u>1,852,451.47</u>
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\$	<u>1,852,451.47</u>
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BILLS FOR APPROVAL SUMMARY
September 19, 2019

Computer Bill Lists

Regular Bills 9/20/19		\$	1,409,939.92
Payroll Vendor Checks 9/6/19			11,669.72
Payroll Vendor ACH Payments 9/6/19			86,844.03
	Subtotal	\$	<u>1,508,453.67</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	397,081.84
Treasurer, State of Iowa	State Tax Withholding		20,350.50
Treasurer, State of Iowa	Sales Tax		13,731.21
Wellmark Insurance	Health/Dental Insurance Sept		59,000.00
Wellmark Insurance	Health/Dental Insurance Sept		59,000.00
Internal Revenue Service	Federal Withholding		106,699.77
	Subtotal	\$	<u>655,863.32</u>

Voucher Program

Various Landlords	Estimated October Rent	\$	130,000.00
		\$	<u>130,000.00</u>

Voids

Void Check Run 9/17/19	Operating	\$	(285.01)
	Subtotal	\$	<u>(285.01)</u>

Total before Journal Entries	\$	<u>2,294,316.99</u>
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Total Expenditures	\$	<u><u>2,294,031.98</u></u>
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BILLS FOR APPROVAL SUMMARY
October 4, 2019

Computer Bill Lists

Regular Bills 10/4/19		\$	882,559.73
Special Ck Run 9/24/19			20,259.56
Payroll Vendor Checks 9/20/19			26,530.85
Payroll Vendor ACH Payments 9/20/19			86,501.52
	Subtotal	\$	<u>1,015,851.66</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	378,229.95
Payroll Account	Transfer		400.09
Wellmark Insurance	Health/Dental September		59,000.00
Wellmark Insurance	Health/Dental September		59,000.00
Internal Revenue Service	Federal Withholding		101,498.39
Treasurer, State of Iowa	State Tax Withholding		19,304.96
	Subtotal	\$	<u>617,433.39</u>

Voucher Program

Various Landlords	Actual Rent October	\$	(18,054.00)
		\$	<u>(18,054.00)</u>

Voids

Void Check Run 9/24/19	Operating	\$	(20,689.32)
	Subtotal	\$	<u>(20,689.32)</u>

Total before Journal Entries \$ 1,594,541.73

Journal Entries - Jun-19 \$ 4,075,026.27

Total \$ 4,075,026.27

Total Expenditures \$ 5,669,568.00

BILLS FOR APPROVAL SUMMARY
October 18, 2019

Computer Bill Lists

Regular Bills 10/18/19	\$ 1,101,212.54
Payroll Vendor Checks 10/4/19	11,439.95
Payroll Vendor ACH Payments 10/4/19	87,914.09
Special CK Run 10/8/19	14.50
Subtotal	\$ 1,200,581.08

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 395,854.15
Treasurer, State of Iowa	State Tax Withholding	20,399.50
Treasurer, State of Iowa	Sales Tax	10,777.78
Wellmark Insurance	Health/Dental Insurance Oct	59,000.00
Wellmark Insurance	Health/Dental Insurance Oct	59,000.00
Internal Revenue Service	Federal Withholding	106,075.42
IPERS	September Contributions	100,056.89
	Subtotal	\$ 751,163.74

Voucher Program

Various Landlords	Estimated November Rent	\$ 130,000.00
		\$ 130,000.00

Voids

Void Check Run 10/8/19	Operating	\$ (64.50)
	Subtotal	\$ (64.50)
	Total before Journal Entries	\$ 2,081,744.82

Total Expenditures	\$ 2,081,680.32
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BILLS FOR APPROVAL SUMMARY**November 8, 2019****Computer Bill Lists**

Regular Bills 11/8/19		\$	2,620,301.23
Special Ck Run 10/29/19			6,684.42
Payroll Vendor Checks 10/18/19			26,362.31
Payroll Vendor Checks 11/1/19			11,704.39
Payroll Vendor ACH Payments 10/18/19			85,086.60
Payroll Vendor ACH Payments 11/1/19			86,236.89
Subtotal		\$	2,836,375.84

ACH Debit Memo Payments

Payroll Account	Transfer	\$	380,633.93
Payroll Account	Transfer		395,652.65
Wellmark Insurance	Health/Dental October		59,000.00
Wellmark Insurance	Health/Dental October		59,000.00
Wellmark Insurance	Health/Dental November		59,000.00
Internal Revenue Service	Federal Withholding		103,149.74
Internal Revenue Service	Federal Withholding		107,586.21
Iowa Workforce	Unemployment		7,567.25
Treasurer, State of Iowa	Sales Tax		10,777.78
Treasurer, State of Iowa	Sales Tax		10,777.78
Treasurer, State of Iowa	Sales Tax		15,933.48
IPERS	October Contributions		106,788.59
Treasurer, State of Iowa	State Tax Withholding		20,022.75
Treasurer, State of Iowa	State Tax Withholding		20,976.60
Subtotal		\$	1,356,866.76

Possible Additional Amount for Approval if Council
would terminate the City Administrator's Contract at the
November 7, 2019 meeting (per Employment Agreement)

Gregg Mandsager	676.08 Vacation Hours	\$	54,972.15
Gregg Mandsager	845.35 Sick Leave Hours		68,735.51
Gregg Mandsager	1040 Six Month Severance Hours		84,562.52
	Termination Pay	Sub-Total \$	208,270.18
Gregg Mandsager	Final Pay		5,854.33
	Gross Pay	Total \$	214,124.51

(Employment contract also provides for 6 months of health
insurance coverage; the value of this coverage is \$9,878.15
which would be paid monthly)

Voucher Program

Various Landlords	Actual Rent November	\$	(12,333.00)
		\$	(12,333.00)

Voids

Void Check Run 10/29/19	Operating	\$	(6,394.22)
Void Check Run 11/5/19	Operating	\$	(60.00)
Subtotal		\$	(6,454.22)

	Total before Journal Entries	\$	<u>4,388,579.89</u>
Journal Entries -		Jul-19 \$	1,186,899.88
		Aug-19 \$	1,424,366.52
		Sep-19	<u>1,938,485.08</u>
	Total	\$	<u>4,549,751.48</u>
	Total Expenditures	\$	<u>8,938,331.37</u>

BILLS FOR APPROVAL SUMMARY
November 22, 2019

Computer Bill Lists

Regular Bills 11/22/19		\$	1,054,687.59
Payroll Vendor Checks 11/15/19			26,976.01
Payroll Vendor ACH Payments 11/15/19			145,650.71
	Subtotal	\$	<u>1,227,314.31</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	545,134.64
Treasurer, State of Iowa	State Tax Withholding		20,191.13
Wellmark Insurance	Health/Dental Insurance Nov		59,000.00
Internal Revenue Service	Federal Withholding		108,485.98
	Subtotal	\$	<u>732,811.75</u>

Voucher Program

Various Landlords	Estimated December Rent	\$	130,000.00
		\$	<u>130,000.00</u>

Total Expenditures	\$	<u><u>2,090,126.06</u></u>
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BILLS FOR APPROVAL SUMMARY
December 6, 2019

Computer Bill Lists

Regular Bills 12/6/19
 Special Ck Run 11/27/19
 Special Ck Run 11/27/19
 Payroll Vendor Checks 11/29/19
 Payroll Vendor ACH Payments 11/29/19

Subtotal

ACH Debit Memo Payments

Payroll Account	Transfer
Wellmark Insurance	Health/Dental December
Internal Revenue Service	Federal Withholding
UMB	Interest Payment
Iowa Finance Authority	Interest Payment
Treasurer, State of Iowa	Sales Tax
Treasurer, State of Iowa	State Tax Withholding

Subtotal

Possible Additional Amount for Approval if Council
 would terminate the City Administrator's Contract at the
 December 5, 2019 meeting (per Employment Agreement)

Gregg Mandsager	676.08 Vacation Hours	
Gregg Mandsager	718.59 Sick Leave Hours	
Gregg Mandsager	1040 Six Month Severance Hours	
	Termination Pay	Sub-Total
Gregg Mandsager	Final Pay	
	Gross Pay	Total

(Employment contract also provides for 6 months of health
 insurance coverage; the value of this coverage is \$9957.18
 which would be paid monthly)

Voucher Program

Various Landlords	Actual Rent December
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Voids

Void Check Run 11/26/19	Operating
	Subtotal

Total before Journal Entries

Total Expenditures

\$	1,065,152.04
	8,482.50
	211.23
	4,304.87
	86,707.72
\$	<u>1,164,858.36</u>

\$	391,042.22
	59,000.00
	107,189.48
	170,845.00
	97,221.25
	10,777.78
	21,121.42
\$	<u>857,197.15</u>

\$	54,972.15
	58,428.64
	<u>84,562.52</u>
\$	197,963.31
	<u>5,854.33</u>
\$	<u>203,817.64</u>

\$	(11,869.00)
\$	<u>(11,869.00)</u>

\$	(360.30)
\$	<u>(360.30)</u>

\$	<u>2,213,643.85</u>
\$	<u>2,213,643.85</u>

BILLS FOR APPROVAL SUMMARY
December 20, 2019

Computer Bill Lists

Regular Bills 12/20/2019	\$ 1,013,303.53
Payroll Vendor Checks 12/13/19	11,988.54
Payroll Vendor ACH Payments 12/13/19	88,610.46
Special CK Run 12/06/19	22.73
Special CK Run 12/13/19	21.27
Subtotal	\$ 1,113,946.53

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 293.74
Payroll Account	Transfer	159.53
IPERS	November Contributions	160,930.83
Wellmark Insurance	Health/Dental Insurance Nov	59,000.00
Wellmark Insurance	Health/Dental Insurance Nov	59,000.00
Payroll Account	Transfer	387,124.64
Payroll Account	Transfer	134,988.26
Treasurer State of Iowa	State Tax	10,777.78
Treasurer State of Iowa	State Tax Withholding	28,771.03
Wellmark Insurance	Health/Dental Insurance Dec	59,000.00
Wellmark Insurance	Health/Dental Insurance Dec	59,000.00
Internal Revenue Service	Federal Withholding	157,335.69
	Subtotal	\$ 1,116,381.50

Voucher Program

Various Landlords	Estimated January Rent	\$ 130,000.00
		\$ 130,000.00

Voids

Void Check Run 12/13/19	Operating	\$ (21.27)
	Subtotal	\$ (21.27)
	Total before Journal Entries	\$ 2,360,328.03

Journal Entries-

October 20196	\$ 1,497,425.91
Total	\$ 1,497,425.91

Total Expenditures	\$ 3,857,732.67
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BILLS FOR APPROVAL SUMMARY
January 3, 2020

Computer Bill Lists

Regular Bills 1/3/2020		\$	440,361.12
Special Ck Run 12/23/19			47.97
Special Ck Run 12/31/19			4,795.00
Payroll Vendor Checks 12/27/19			27,623.19
Payroll Vendor ACH Payments 12/27/19			85,471.42
Subtotal		\$	558,298.70

ACH Debit Memo Payments

Payroll Account	Transfer	\$	355,467.87
Wellmark Insurance	Health/Dental December		59,000.00
Wellmark Insurance	Health/Dental December		59,000.00
Iowa Finance Authority	Interest Payment		96,328.70
Treasurer, State of Iowa	State Tax Withholding		18,678.76
	Subtotal	\$	588,475.33

Voucher Program

Various Landlords	Actual Rent January	\$	(16,165.00)
		\$	(16,165.00)

Voids

Void Check Run 12/31/19	Operating	\$	(4,795.00)
	Subtotal	\$	(4,795.00)

Total before Journal Entries	\$	1,125,814.03
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Total Expenditures	\$	1,125,814.03
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BILLS FOR APPROVAL SUMMARY
January 17, 2020

Computer Bill Lists

Regular Bills 1/17/20
Payroll Vendor Checks 1/10/20
Payroll Vendor ACH Payments 1/10/20
Special CK Run 1/8/20

Subtotal

ACH Debit Memo Payments

Payroll Account
IPERS
Wellmark Insurance
Wellmark Insurance
Treasurer State of Iowa
Treasurer State of Iowa
Internal Revenue Service

Transfer
November December
Health/Dental Insurance Jan
Health/Dental Insurance Janu
Sales Tax
State Tax Withholding
Federal Withholding

Subtotal

Voucher Program

Various Landlords

Estimated February Rent

Total before Journal Entries

Total Expenditures

\$	1,059,362.41
	11,682.83
	88,770.92
	134.63
<u>\$</u>	<u>1,159,950.79</u>

\$	375,404.15
	100,357.18
	67,000.00
	67,000.00
	11,369.63
	20,827.13
	102,142.45
<u>\$</u>	<u>744,100.54</u>

<u>\$</u>	<u>120,000.00</u>
<u>\$</u>	<u>120,000.00</u>
<u>\$</u>	<u>2,024,051.33</u>

<u>\$</u>	<u>2,024,051.33</u>
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BILLS FOR APPROVAL SUMMARY
February 7, 2020

Computer Bill Lists

Regular Bills 2/7/2020
Special Ck Run 1/22/20
Payroll Vendor Checks 1/24/20
Payroll Vendor ACH Payments 1/24/20

Subtotal

ACH Debit Memo Payments

Payroll Account	Transfer
Wellmark Insurance	Health/Dental January
Wellmark Insurance	Health/Dental January
Wellmark Insurance	Health/Dental February
Internal Revenue Service	Federal Withholding
Treasurer State of Iowa	Sales Tax
Iowa Workforce	Unemployment
Treasurer, State of Iowa	Qtrly Sales Tax
Treasurer, State of Iowa	State Tax Withholding

Subtotal

Voucher Program

Various Landlords	Actual Rent February
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Voids

Void Check Run 1/28/20	Operating
Void Check Run 1/28/20	Hershey Manor
Void Check Run 1/28/20	Section 8

Subtotal

Total before Journal Entries

Journal Entries -

Nov-19

Total

Total Expenditures

\$	1,351,933.86
	99,077.70
	27,903.77
	89,695.96
\$	<u>1,568,611.29</u>

\$	361,712.41
	67,000.00
	67,000.00
	67,000.00
	103,007.75
	11,369.63
	4,156.26
	19,425.11
	20,905.06
\$	<u>721,576.22</u>

\$	<u>(2,775.00)</u>
\$	<u>(2,775.00)</u>

\$	(50.95)
	(39.00)
	<u>(39.00)</u>
\$	<u>(128.95)</u>

\$	<u>2,287,283.56</u>
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\$	<u>1,140,233.72</u>
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\$	<u>1,140,233.72</u>
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\$	<u>3,427,517.28</u>
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BILLS FOR APPROVAL SUMMARY
February 21, 2020

Computer Bill Lists

Regular Bills 2/21/20	\$ 1,127,084.21
Payroll Vendor Checks 2/7/20	12,112.09
Payroll Vendor ACH Payments 2/7/20	90,919.01
Special CK Rum 2/12/20	134.63
Subtotal	\$ 1,230,249.94

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 381,047.79
IPERS	January Contributions	100,762.88
Wellmark Insurance	Health/Dental Insurance Feb	67,000.00
Wellmark Insurance	Health/Dental Insurance Feb	67,000.00
Treasurer State of Iowa	Sales Tax	11,369.63
Treasurer State of Iowa	Sales Tax Withholding	22,325.45
Internal Revenue Service	Federal Withholding	103,282.44
	Subtotal	\$ 752,788.19

Voucher Program

Various Landlords	Estimated March Rent	\$ 130,000.00
		\$ 130,000.00
	Total before Journal Entries	\$ 2,113,038.13

Journal Entries-

December 2019	\$ 1,998,189.34
Total	\$ 1,998,189.34

Total Expenditures **\$ 4,111,227.47**

BILLS FOR APPROVAL SUMMARY
March 6, 2020

Computer Bill Lists

Regular Bills 3/6/20
Special Ck Run 3/3/20
Payroll Vendor Checks 2/19/20
Payroll Vendor ACH Payments 2/19/20

Subtotal

ACH Debit Memo Payments

Payroll Account
Wellmark Insurance
Wellmark Insurance
Internal Revenue Service
Treasurer State of Iowa
Treasurer, State of Iowa

Transfer
Health/Dental March
Health/Dental February
Federal Withholding
Sales Tax
State Tax Withholding
Subtotal

Voucher Program

Various Landlords

Actual Rent March

Voids

Void Check Run 3/3/20

Operating
Subtotal

Total before Journal Entries

Journal Entries -

Jan-20

Total

Total Expenditures

\$	765,424.27
	24,799.52
	27,952.53
	90,361.98
\$	<u>908,538.30</u>

\$	359,052.18
	67,000.00
	67,000.00
	95,761.85
	11,369.63
	20,721.52
\$	<u>620,905.18</u>

\$	<u>(11,643.00)</u>
\$	<u>(11,643.00)</u>

\$	<u>(24,799.50)</u>
\$	<u>(24,799.50)</u>

\$	<u>1,493,000.98</u>
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\$	<u>6,650,015.69</u>
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\$	<u>6,650,015.69</u>
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\$	<u>8,143,016.67</u>
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BILLS FOR APPROVAL SUMMARY
March 20, 2020

Computer Bill Lists

Regular Bills 3/20/20	\$	950,205.00
Payroll Vendor Checks 3/4/20		11,487.40
Payroll Vendor ACH Payments 3/4/20		90,094.47
Special CK Run 3/10/20		950.00
Special CK Run 3/13/20		36,197.13
Subtotal	\$	1,088,934.00

ACH Debit Memo Payments

Payroll Account	Transfer	\$	377,058.38
Payroll Account	Transfer		491.46
IPERS	February Contributions		100,549.85
Wellmark Insurance	Health/Dental Insurance March		67,000.00
Wellmark Insurance	Health/Dental Insurance March		67,000.00
Treasurer State of Iowa	Sales Tax		11,369.63
Treasurer State of Iowa	Sales Tax Withholding		21,642.47
Internal Revenue Service	Federal Withholding		99,954.87
	Subtotal	\$	745,066.66

Voucher Program

Various Landlords	Estimated April Rent	\$	130,000.00
		\$	130,000.00

Voids

Void Check Run 3/10/20	Operating	\$	(950.00)
Void Check Run 3/13/20	Section 8		(289.00)
Void Check Run 3/13/20	Operating		(36,516.83)
	Subtotal	\$	(37,755.83)

Total before Journal Entries	\$	1,964,000.66
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Total Expenditures	\$	1,926,244.83
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BILLS FOR APPROVAL SUMMARY
April 3, 2020

Computer Bill Lists

Regular Bills		\$	711,602.45
Special Ck Run 3/20/20			5,747.00
Special Ck Run 3/25/20			100.00
Special Ck Run 3/30/20			100,017.00
Payroll Vendor Checks 3/20/20			27,805.27
Payroll Vendor ACH Payments 3/20/20			89,795.22
	Subtotal	\$	<u>935,066.94</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	356,209.80
Wellmark Insurance	Health/Dental March		67,000.00
Wellmark Insurance	Health/Dental March		67,000.00
Internal Revenue Service	Federal Withholding		94,406.76
Iowa Insurance	Perpetual Care Report		206.00
State of Iowa	Alcoholic Beverage Permit		360.00
Treasurer, State of Iowa	State Tax Withholding		20,580.91
	Subtotal	\$	<u>605,763.47</u>

Voucher Program

Various Landlords	Actual Rent April	\$	(8,830.00)
		\$	<u>(8,830.00)</u>

Voids

Void Check Run 3/20/20	Operating	\$	(5,747.00)
	Subtotal	\$	<u>(5,747.00)</u>

Total before Journal Entries	\$	<u>1,526,253.41</u>
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Total Expenditures	\$	<u><u>1,526,253.41</u></u>
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BILLS FOR APPROVAL SUMMARY
April 17, 2020

Computer Bill Lists

Regular Bills 4/17/20		\$	895,096.69
Payroll Vendor Checks 4/3/20			11,794.57
Payroll Vendor ACH Payments 4/3/20			90,495.16
	Subtotal	\$	997,386.42

ACH Debit Memo Payments

Payroll Account	Transfer	\$	373,406.90
IPERS	March Contributions		97,809.06
Wellmark Insurance	Health/Dental Insurance April		67,000.00
Wellmark Insurance	Health/Dental Insurance April		67,000.00
Treasurer State of Iowa	Sales Tax		14,359.55
Treasurer State of Iowa	State Tax Withholding		21,717.32
Iowa Workforce Development	Unemployment		38,951.49
Internal Revenue Service	Federal Withholding		99,260.25
	Subtotal	\$	779,504.57

Voucher Program

Various Landlords	Estimated May Rent	\$	130,000.00
		\$	130,000.00

Voids

Void Check Run 3/13/20	Operating		(5,593.50)
	Subtotal	\$	(5,593.50)
	Total before Journal Entries	\$	1,906,890.99

Journal Entries-

February	\$	1,203,809.44
Total	\$	1,203,809.44

Total Expenditures	\$	3,105,106.93
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BILLS FOR APPROVAL SUMMARY
May 8, 2020

Computer Bill Lists

Regular Bills
Special Ck Run 4/20/20
Special Ck Run 5/1/20
Payroll Vendor Checks 4/17/20
Payroll Vendor Checks 5/1/20
Payroll Vendor ACH Payment 4/17/20
Payroll Vendor ACH Payments 5/1/20

Subtotal

ACH Debit Memo Payments

Payroll Account	Transfer
Payroll Account	Transfer
Wellmark Insurance	Health/Dental April
Wellmark Insurance	Health/Dental April
Wellmark Insurance	Health/Dental May
Internal Revenue Service	Federal Withholding
Internal Revenue Service	Federal Withholding
Treasurer, State of Iowa	State Tax Withholding
Treasurer, State of Iowa	State Sales Tax
Treasurer, State of Iowa	State Quarterly Tax
Treasurer, State of Iowa	State Sales Tax
Treasurer, State of Iowa	State Tax Withholding
	Subtotal

Voucher Program

Various Landlords	Actual Rent May
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Voids

Void Check Run 4/17/20	Operating
Void Check Run 4/20/20	Operating
Void Check Run 5/1/20	Operating
	Subtotal

Total before Journal Entries

Total Expenditures

\$	1,721,022.05
	4,560.08
	32.00
	27,914.86
	11,361.15
	91,651.86
	92,276.17
\$	<u>1,948,818.17</u>

\$	365,606.91
	378,693.01
	67,000.00
	67,000.00
	67,000.00
	96,143.17
	100,353.99
	20,979.55
	14,359.55
	16,012.72
	14,359.55
	21,814.21
\$	<u>1,229,322.66</u>

\$	(6,741.40)
\$	<u>(6,741.40)</u>

\$	(2,210.60)
	(4,560.08)
	(32.00)
\$	<u>(6,802.68)</u>

\$	<u>3,164,596.75</u>
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\$	<u>3,164,596.75</u>
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BILLS FOR APPROVAL SUMMARY
May 22, 2020

Computer Bill Lists

Regular Bills 5/22/20	\$ 1,414,768.26
Small Business Loan Checks 5/18/20	183,267.00
Payroll Vendor Checks 5/15/20	27,590.81
Payroll Vendor ACH Payments 5/15/20	92,410.03
Subtotal	\$ 1,718,036.10

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 368,836.06
IPERS	April Contributions	97,485.43
Wellmark Insurance	Health/Dental Insurance May	67,000.00
Wellmark Insurance	Health/Dental Insurance May	67,000.00
Treasurer State of Iowa	Sales Tax	14,359.55
Treasurer State of Iowa	State Tax Withholding	21,180.71
UMB	Service Fee - New Debt	300.00
UMB	Bonds & Interest Due June 1	2,802,145.00
Internal Revenue Service	Federal Withholding	96,693.82
	Subtotal	\$ 3,535,000.57

Voucher Program

Various Landlords	Estimated June Rent	\$ 130,000.00
		\$ 130,000.00
	Total before Journal Entries	\$ 5,383,036.67

Journal Entries-

March	\$ 1,801,459.83
April	1,205,256.60
Total	\$ 3,006,716.43

Total Expenditures	\$ 8,389,753.10
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BILLS FOR APPROVAL SUMMARY
June 5, 2020

Computer Bill Lists

Regular Bills
Special Ck Run 6/1/20
Payroll Vendor Checks 5/29/20
Payroll Vendor ACH Payments 5/29/20

Subtotal

ACH Debit Memo Payments

Payroll Account
Wellmark Insurance
Wellmark Insurance
Internal Revenue Service
Treasurer, State of Iowa
IPERS

Transfer
Health/Dental May
Health/Dental June
Federal Withholding
State Tax Withholding
May Contributions

Subtotal

Voucher Program

Various Landlords

Actual Rent June

Voids

Void Check Run 5/29/20

Operating

Subtotal

Total before Journal Entries

Total Expenditures

\$	876,890.65
	153,482.50
	3,428.54
	92,255.04
\$	<u>1,126,056.73</u>

\$	382,129.26
	67,000.00
	67,000.00
	100,722.57
	21,926.76
	144,479.34
\$	<u>783,257.93</u>

\$	<u>(5,682.40)</u>
\$	<u>(5,682.40)</u>

	<u>(3,168.80)</u>
\$	<u>(3,168.80)</u>

\$	<u>1,900,463.46</u>
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\$	<u>1,900,463.46</u>
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BILLS FOR APPROVAL SUMMARY
June 19, 2020

Computer Bill Lists

Regular Bills 6/19/20		\$	1,077,976.36
Small Business Loan Checks 6/12/20			17,596.00
Payroll Vendor Checks 6/12/20			11,242.39
Payroll Vendor ACH Payments 6/12/20			92,163.23
	Subtotal	\$	<u>1,198,977.98</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	391,906.27
Wellmark Insurance	Health/Dental Insurance June		67,000.00
Wellmark Insurance	Health/Dental Insurance June		67,000.00
Treasurer State of Iowa	Sales Tax		14,359.55
Treasurer State of Iowa	State Tax Withholding		22,485.84
Iowa Finance Authority	SRF Principal/Interest		824,998.75
Internal Revenue Service	Federal Withholding		103,221.36
	Subtotal	\$	<u>1,490,971.77</u>

Voucher Program

Various Landlords	Estimated July Rent	\$	130,000.00
		\$	<u>130,000.00</u>

Voids

Void Check Run 6/12/20	Operating	\$	(2,500.00)
	Subtotal	\$	<u>(2,500.00)</u>

Total before Journal Entries	\$	<u>2,817,449.75</u>
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Total Expenditures	\$	<u><u>2,817,449.75</u></u>
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BILLS FOR APPROVAL SUMMARY
July 3, 2020

Computer Bill Lists

Regular Bills 7/6/20	\$ 1,488,993.33
Special Ck Run 6/23/20	9,418.83
Special Ck Run 6/26/20	2,950.00
Special CK Run 6/30/20	609.00
Payroll Vendor Checks 6/26/20	28,023.41
Payroll Vendor ACH Payments 6/29/20	92,338.22
Subtotal	\$ 1,622,332.79

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 382,490.41
Wellmark Insurance	Health/Dental June	67,000.00
Wellmark Insurance	Health/Dental June	67,000.00
Internal Revenue Service	Federal Withholding	100,780.53
Treasurer, State of Iowa	State Tax Withholding	21,492.72
Iowa Workforce Development	Unemployment	37,967.49
IPERS	June Contributions	98,421.43
	Subtotal	\$ 775,152.58

Voucher Program

Various Landlords	Actual Rent July	\$ (6,091.40)
		\$ (6,091.40)

Voids

Void Check Run 6/23/20	Hershey	\$ (766.08)
Void Check Run 6/23/20	Elderly	(4,252.21)
Void Check Run 6/23/20	Operating	(9,407.00)
Void Check Run 6/26/20	Operating	(2,955.00)
Void Check Run 6/30/20	Operating	(609.00)
	Subtotal	\$ (17,989.29)

Total before Journal Entries		\$ 2,373,404.68
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Journal Entries -		May-20 \$ 1,116,546.04
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Total		\$ 1,116,546.04
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Total Expenditures		\$ 3,489,950.72
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BILLS FOR APPROVAL SUMMARY
July 16, 2020

Computer Bill Lists

Regular Bills 7/16/20		\$	1,198,294.08
Payroll Vendor Checks 7/10/20			11,381.27
Payroll Vendor ACH Payments 7/10/20			96,669.76
	Subtotal	\$	<u>1,306,345.11</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	428,053.19
Wellmark Insurance	Health/Dental Insurance July		67,000.00
Wellmark Insurance	Health/Dental Insurance July		67,000.00
Treasurer State of Iowa	Sales Tax		14,098.26
Treasurer State of Iowa	State Tax Withholding		22,629.10
Internal Revenue Service	Federal Withholding		105,651.32
	Subtotal	\$	<u>704,431.87</u>

Voucher Program

Various Landlords	Estimated August Rent	\$	130,000.00
		\$	<u>130,000.00</u>

Voids

Void Pulled Invoices 7/3/20	Operating	\$	(4,166.03)
	Subtotal	\$	<u>(4,166.03)</u>

Total Expenditures	\$	<u><u>2,136,610.95</u></u>
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BILLS FOR APPROVAL SUMMARY
August 7, 2020

Computer Bill Lists

Regular Bills 8/7/20
Special Ck Run 7/24/20
Special CK Run 7/31/20
Payroll Vendor Checks 7/24/20
Payroll Vendor ACH Payments 7/24/20

Subtotal

ACH Debit Memo Payments

Payroll Account
Wellmark Insurance
Wellmark Insurance
Internal Revenue Service
Treasurer, State of Iowa
Treasurer, State of Iowa
Treasurer, State of Iowa

Transfer
Health/Dental July
Health/Dental July
Federal Withholding
State Tax Withholding
Quarterly Sales Tax
Sales Tax

Subtotal

Voucher Program

Various Landlords

Actual Rent August

Voids

Void Check Run 7/24/20
Void Check Run 7/24/20
Void Check Run 7/31/20

Operating
Section 8
Operating

Subtotal

Total before Journal Entries

Total Expenditures

\$	1,582,074.35
	556.79
	4,933.70
	27,755.09
	97,796.77
\$	<u>1,713,116.70</u>

\$	394,694.05
	67,000.00
	67,000.00
	104,000.72
	22,349.04
	3,140.66
	14,098.26
\$	<u>672,282.73</u>

\$	<u>(3,125.40)</u>
\$	<u>(3,125.40)</u>

\$	(1,319.60)
	(960.39)
	<u>(4,933.70)</u>
\$	<u>(7,213.69)</u>

\$	<u>2,375,060.34</u>
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\$	<u>2,375,060.34</u>
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BILLS FOR APPROVAL SUMMARY
August 21, 2020

Computer Bill Lists

Regular Bills 8/21/20
Special CK 8/7/20
Payroll Vendor Checks 8/7/20
Payroll Vendor ACH Payments 8/7/20

Subtotal

ACH Debit Memo Payments

Payroll Account
Wellmark Insurance
Wellmark Insurance
IPERS
Treasurer State of Iowa
Treasurer State of Iowa
Internal Revenue Service

Transfer
Health/Dental Insurance Aug
Health/Dental Insurance Aug
July Contributions
State Tax Withholding
Sales Tax
Federal Withholding

Subtotal

Voucher Program

Various Landlords

Estimated September Rent

Voids

Void Checks 8/7/20
Void Checks 8/14/20
Void Checks 8/18/18

Operating
Operating
Section 8

Subtotal

Total Expenditures

\$	609,942.66
\$	71,500.00
	11,238.53
	97,488.27
\$	<u>790,169.46</u>

\$	416,471.73
	67,000.00
	67,000.00
	101,213.41
	23,707.05
	14,098.26
	110,101.95
\$	<u>799,592.40</u>

\$	<u>130,000.00</u>
\$	<u>130,000.00</u>

\$	(71,500.00)
	(216.61)
	(3,843.63)
\$	<u>(75,560.24)</u>

\$	<u><u>1,644,201.62</u></u>
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BILLS FOR APPROVAL SUMMARY
September 4, 2020

Computer Bill Lists

Regular Bills 9/4/20		\$	1,196,359.82
Special Ck Run 8/25/20			42.37
Special Ck Run 8/19/20			983.00
Special Ck Run 8/28/20			1,605.00
Payroll Vendor Checks 8/21/20			27,741.88
Payroll Vendor Checks 9/4/20			11,500.23
Payroll Vendor ACH Payments 8/21/20			96,237.53
Payroll Vendor ACH Payments 9/4/20			96,305.60
Subtotal		\$	<u>1,430,775.43</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	392,474.53
Payroll Account	Transfer		180.07
Payroll Account	Transfer		402,904.19
Wellmark Insurance	Health/Dental August		67,000.00
Wellmark Insurance	Health/Dental August		67,000.00
Internal Revenue Service	Federal Withholding		104,001.43
Internal Revenue Service	Federal Withholding		107,395.41
Treasurer, State of Iowa	State Tax Withholding		22,308.09
Treasurer, State of Iowa	State Tax Withholding		23,125.85
Treasurer, State of Iowa	Sales Tax		14,098.26
Treasurer, State of Iowa	Sales Tax		14,098.26
Subtotal		\$	<u>1,214,586.09</u>

Voucher Program

Various Landlords	Actual Rent September	\$	(4,564.40)
		\$	<u>(4,564.40)</u>

Voids

Void Check Run 8/25/20	Operating	\$	(90.17)
Void Check Run 8/28/20	Operating		(1,605.00)
Subtotal		\$	<u>(1,695.17)</u>

Total before Journal Entries	\$	<u>2,639,101.95</u>
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Total Expenditures	\$	<u><u>2,639,101.95</u></u>
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BILLS FOR APPROVAL SUMMARY
September 18, 2020

Computer Bill Lists

Regular Bills 8/21/20
Special CK 9/4/20

Subtotal

\$	642,112.72
	250.00
<u>\$</u>	<u>642,362.72</u>

ACH Debit Memo Payments

Wellmark Insurance
Wellmark Insurance
IPERS

Health/Dental Insurance Aug
Health/Dental Insurance Aug
August Contributions
Subtotal

\$	67,000.00
	67,000.00
	102,777.58
<u>\$</u>	<u>236,777.58</u>

Voucher Program

Various Landlords

Estimated September Rent

\$	130,000.00
<u>\$</u>	<u>130,000.00</u>

Voids

Void Checks 9/4/20

Elderly
Subtotal

\$	(250.00)
<u>\$</u>	<u>(250.00)</u>

Total Expenditures

<u>\$</u>	<u>1,008,890.30</u>
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BILLS FOR APPROVAL SUMMARY
October 2, 2020

Computer Bill Lists

Regular Bills 10/2/20		\$	691,385.58
Special Ck Run 9/18/20			1,900.00
Special Ck Run 9/22/20			702.00
Payroll Vendor Checks 9/18/20			26,934.80
Payroll Vendor ACH Payments 9/18/20			95,948.82
Subtotal		\$	816,871.20

ACH Debit Memo Payments

Payroll Account	Transfer	\$	393,645.33
Wellmark Insurance	Health/Dental September		67,000.00
Wellmark Insurance	Health/Dental September		67,000.00
Internal Revenue Service	Federal Withholding		103,158.60
Treasurer, State of Iowa	State Tax Withholding		21,967.84
Subtotal		\$	652,771.77

Voucher Program

Various Landlords	Actual Rent October	\$	(8,447.40)
		\$	(8,447.40)

Voids

Void Check Run 9/18/20	Elderly	\$	(1,900.00)
Void Check Run 9/22/20	Section 8		(702.00)
Subtotal		\$	(2,602.00)

Total before Journal Entries **\$ 1,458,593.57**

Journal Entries -

Jun-20 **\$ 6,189,403.32**

Total **\$ 6,189,403.32**

Total Expenditures **\$ 7,647,996.89**

BILLS FOR APPROVAL SUMMARY
October 16, 2020

Computer Bill Lists

Regular Bills 10/16/20		\$	1,087,516.42
Special Check 10/13/20			711.38
Payroll Vendor Checks 10/2/20			11,278.34
Payroll Vendor ACH Payments 10/2/20			96,199.99
	Subtotal	\$	<u>1,195,706.13</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	402,857.74
Wellmark Insurance	Health/Dental Insurance Oct		67,000.00
Wellmark Insurance	Health/Dental Insurance Oct		67,000.00
IPERS	September Contributions		103,685.69
Treasurer State of Iowa	State Tax Withholding		23,223.78
Treasurer State of Iowa	Sales Tax		12,219.00
Internal Revenue Service	Federal Withholding		107,594.38
	Subtotal	\$	<u>783,580.59</u>

Voucher Program

Various Landlords	Estimated November Rent	\$	130,000.00
		\$	<u>130,000.00</u>

Voids

Void Checks 10/13/20	Operating	\$	(1,785.60)
	Subtotal	\$	<u>(1,785.60)</u>

Total Expenditures	\$	<u><u>2,107,501.12</u></u>
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BILLS FOR APPROVAL SUMMARY
November 6, 2020

Computer Bill Lists

Regular Bills 11/6/20	\$ 2,232,922.35
Special Ck Run 10/23/20	401.59
Special Ck Run 10/30/20	83.85
Special Ck Run 11/3/20	25.00
Payroll Vendor Checks 10/16/20	25,688.15
Payroll Vendor Checks 10/30/20	3,008.01
Payroll Vendor ACH Payments 10/16/20	96,123.90
Payroll Vendor ACH Payments 10/30/20	95,880.87
Subtotal	\$ 2,454,133.72

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 385,540.55
Payroll Account	Transfer	402,372.30
Wellmark Insurance	Health/Dental October	67,000.00
Wellmark Insurance	Health/Dental October	67,000.00
Wellmark Insurance	Health/Dental November	67,000.00
Internal Revenue Service	Federal Withholding	102,162.89
Internal Revenue Service	Federal Withholding	108,118.49
Treasurer, State of Iowa	State Tax Withholding	21,965.14
Treasurer, State of Iowa	State Tax Withholding	23,453.75
Treasurer, State of Iowa	Sales Tax	12,219.00
Treasurer, State of Iowa	Sales Tax	10,080.00
Iowa Workforce Development	Unemployment	14,006.60
Subtotal		\$ 1,280,918.72

Voucher Program

Various Landlords	Actual Rent November	\$ (6,694.40)
		\$ (6,694.40)

Voids

Void Check Run 10/23/20	Operating	\$ (508.95)
Void Check Run 10/30/20	Operating	(618.85)
Void Check Run 11/3/20	Operating	(25.00)
Subtotal		\$ (1,152.80)

Total before Journal Entries	\$ 3,727,205.24
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Journal Entries -	Jul-20	1,272,147.39
	Aug-20	1,248,715.20
	Sep-20	1,947,270.72
Total		\$ 4,468,133.31
Total Expenditures		\$ 8,195,338.55

BILLS FOR APPROVAL SUMMARY
November 20, 2020

Computer Bill Lists

Regular Bills 11/20/20		\$	743,564.56
Special Check 11/12/20			1,590.00
Payroll Vendor Checks 11/13/20			10,894.82
Payroll Vendor ACH Payments 11/13/20			95,279.98
Subtotal		\$	851,329.36

ACH Debit Memo Payments

Payroll Account	Transfer	\$	403,076.02
Wellmark Insurance	Health/Dental Insurance Nov		67,000.00
Wellmark Insurance	Health/Dental Insurance Nov		67,000.00
IPERS	October Contributions		160,860.55
Treasurer State of Iowa	State Tax Withholding		23,579.66
Treasurer State of Iowa	Sales Tax		12,219.00
Internal Revenue Service	Federal Withholding		109,125.85
Subtotal		\$	842,861.08

Voucher Program

Various Landlords	Estimated December Rent	\$	130,000.00
		\$	130,000.00

Voids

Void Checks 11/12/20	Operating	\$	(7.36)
Void Checks 11/12/20	Operating		(1,590.00)
Subtotal		\$	(1,597.36)

Total Expenditures	\$	1,822,593.08
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BILLS FOR APPROVAL SUMMARY
December 4, 2020

Computer Bill Lists

Regular Bills 12/4/20
Special Ck Run 12/1/20
Payroll Vendor Checks 11/25/20
Payroll Vendor ACH Payments 11/25/20

Subtotal

ACH Debit Memo Payments

Payroll Account
Wellmark Insurance
Wellmark Insurance
Internal Revenue Service
Treasurer, State of Iowa
Treasurer, State of Iowa
Iowa Finance Authority
UNB

Transfer
Health/Dental November
Health/Dental November
Federal Withholding
State Tax Withholding
Sales Tax
SRF Interest
Interest Payments

Subtotal

Voucher Program

Various Landlords

Actual Rent December

Total Expenditures

\$	649,692.16
	4,350.00
	27,240.59
	162,608.66
<u>\$</u>	<u>843,891.41</u>

\$	559,999.42
	67,000.00
	67,000.00
	106,824.90
	21,885.28
	12,219.00
	91,096.25
	209,914.57
<u>\$</u>	<u>1,135,939.42</u>

<u>\$</u>	<u>(3,215.40)</u>
<u>\$</u>	<u>(3,215.40)</u>

<u><u>\$</u></u>	<u><u>1,976,615.43</u></u>
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BILLS FOR APPROVAL SUMMARY
December 18, 2020

Computer Bill Lists

Regular Bills 12/18/20	\$ 1,333,085.86
Special Check 12/3/20	201.74
Special Check 12/11/20	250.00
Payroll Vendor Checks 12/11/20	10,752.00
Payroll Vendor ACH Payments 12/11/20	96,548.41
Subtotal	\$ 1,440,838.01

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 405,411.34
Wellmark Insurance	Health/Dental Insurance Dec	67,000.00
Wellmark Insurance	Health/Dental Insurance Dec	67,000.00
IPERS	November Contributions	109,798.11
Treasurer State of Iowa	State Tax Withholding	22,974.11
Treasurer State of Iowa	Sales Tax	12,219.00
Internal Revenue Service	Federal Withholding	105,519.14
	Subtotal	\$ 789,921.70

Voucher Program

Various Landlords	Estimated January Rent	\$ 130,000.00
		\$ 130,000.00

Voids

Void Checks 12/3/20	Operating	\$ (956.87)
Void Checks 12/3/20	Section 8	(201.74)
Void Checks 12/11/20	Operating	(100.00)
	Subtotal	\$ (1,258.61)

Total Expenditures	\$ 2,359,501.10
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BILLS FOR APPROVAL SUMMARY
January 8, 2021

Computer Bill Lists

Regular Bills 1/8/21		\$	631,551.68
Payroll Vendor Checks 12/23/20			31,902.64
Payroll Vendor ACH Payments 12/23/20			96,246.22
	Subtotal	\$	759,700.54

ACH Debit Memo Payments

Payroll Account	Transfer	\$	370,815.69
Wellmark Insurance	Health/Dental December		67,000.00
Wellmark Insurance	Health/Dental December		67,000.00
Wellmark Insurance	Health/Dental January		68,000.00
Internal Revenue Service	Federal Withholding		98,349.22
Treasurer, State of Iowa	State Tax Withholding		21,651.02
	Subtotal	\$	692,815.93

Voucher Program

Various Landlords	Actual Rent January	\$	1,906.60
		\$	1,906.60

Voids

Void Check Run 12/29/20	Operating	\$	(1,345.00)
Void Check Run 12/29/20	Section 8		(662.00)
.	Subtotal	\$	(2,007.00)

Total Expenditures	\$	1,452,416.07
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BILLS FOR APPROVAL SUMMARY
January 22, 2021

Computer Bill Lists

Regular Bills 1/22/21	\$ 679,903.22
Special Check 1/15/21	13,069.78
Special Check 1/19/21	1,225.00
Payroll Vendor Checks 1/8/21	11,454.16
Payroll Vendor ACH Payments 1/8/21	99,840.99
Subtotal	\$ 805,493.15

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 419,806.60
Wellmark Insurance	Health/Dental Insurance Jan	68,000.00
Wellmark Insurance	Health/Dental Insurance Jan	68,000.00
IPERS	December Contributions	105,930.26
Treasurer State of Iowa	State Tax Withholding	24,214.48
Treasurer State of Iowa	Sales Tax	12,143.48
Internal Revenue Service	Federal Withholding	109,935.43
	Subtotal	\$ 808,030.25

Voucher Program

Various Landlords	Estimated February Rent	\$ 135,000.00
		\$ 135,000.00

Voids

Void Checks 1/15/21	Operating	\$ (13,069.78)
Void Checks 1/19/21	Operating	(1,100.00)
Void Checks 1/19/21	Operating	(150.00)
	Subtotal	\$ (14,319.78)

Total before Journal Entries	\$ 1,734,203.62
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Journal Entries-

October	\$ 1,250,570.06
Total	\$ 1,250,570.06

Total Expenditures	\$ 2,984,773.68
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BILLS FOR APPROVAL SUMMARY
February 5, 2021

Computer Bill Lists

Regular Bills 2/5/21		\$	394,369.37
Special Ck Run 1/22/21			2,911.19
Special CK Run 1/29/21			212.45
Payroll Vendor Checks 1/22/21			32,354.13
Payroll Vendor ACH Payments 1/22/21			97,963.63
	Subtotal	\$	<u>527,810.77</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	385,387.27
Wellmark Insurance	Health/Dental January		68,000.00
Wellmark Insurance	Health/Dental February		68,000.00
Internal Revenue Service	Federal Withholding		99,878.20
Treasurer, State of Iowa	State Tax Withholding		22,089.75
Treasurer, State of Iowa	Sales Tax		12,143.48
Treasurer, State of Iowa	QTRLY Sales Tax		10,931.09
Iowa Workforce Development	Unemployment		7,666.76
	Subtotal	\$	<u>674,096.55</u>

Voucher Program

Various Landlords	Actual Rent February	\$	1,449.60
		\$	<u>1,449.60</u>

Voids

Void Check Run 1/22/21	Operating	\$	(1,112.62)
Void Check Run 1/22/21	Section 8		(2,243.00)
Void Check Run 1/29/21	Operating		(212.45)
.	Subtotal	\$	<u>(3,568.07)</u>

Total Expenditures	\$	<u><u>1,199,788.85</u></u>
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BILLS FOR APPROVAL SUMMARY
February 19, 2021

Computer Bill Lists

Regular Bills 2/19/21	\$ 610,072.77
Payroll Vendor Checks 2/5/21	10,751.91
Payroll Vendor ACH Payments 2/5/21	96,474.26
Subtotal	\$ 717,298.94

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 402,901.83
Wellmark Insurance	Health/Dental Insurance Feb	68,000.00
Wellmark Insurance	Health/Dental Insurance Feb	68,000.00
IPERS	January Contributions	108,331.42
Treasurer State of Iowa	State Tax Withholding	23,912.27
Treasurer State of Iowa	Sales Tax	12,143.48
Internal Revenue Service	Federal Withholding	108,860.23
	Subtotal	\$ 792,149.23

Voucher Program

Various Landlords	Estimated March Rent	\$ 145,000.00
		\$ 145,000.00

Voids

Void Checks 2/12/21	Operating	\$ (75.00)
	Subtotal	\$ (75.00)

Total before Journal Entries **\$ 1,654,373.17**

Journal Entries-

November	\$ 1,324,790.15
December	2,140,828.40
Total	\$ 3,465,618.55

Total Expenditures **\$ 5,119,991.72**

BILLS FOR APPROVAL SUMMARY
March 5, 2021

Computer Bill Lists

Regular Bills 3/5/21		\$	589,031.87
Special Ck Run 2/19/21			6,975.00
Special CK Run 2/23/21			231.00
Payroll Vendor Checks 2/19/21			31,964.57
Payroll Vendor ACH Payments 2/19/21			96,918.86
	Subtotal	\$	<u>725,121.30</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	382,354.23
Wellmark Insurance	Health/Dental March		68,000.00
Wellmark Insurance	Health/Dental February		68,000.00
Internal Revenue Service	Federal Withholding		103,284.56
Treasurer, State of Iowa	State Tax Withholding		22,578.78
Treasurer, State of Iowa	Sales Tax		12,143.48
	Subtotal	\$	<u>656,361.05</u>

Voucher Program

Various Landlords	Actual Rent March	\$	(5,566.40)
		\$	<u>(5,566.40)</u>

Voids

Void Check Run 3/2/21	Section 8	\$	(1,672.60)
.	Subtotal	\$	<u>(1,672.60)</u>

Total Expenditures	\$	<u><u>1,374,243.35</u></u>
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BILLS FOR APPROVAL SUMMARY
March 19, 2021

Computer Bill Lists

Regular Bills 3/19/21	\$ 993,613.40
Special CK 3/9/21	73,261.93
Payroll Vendor Checks 3/5/21	12,513.79
Payroll Vendor ACH Payments 3/5/21	96,460.83
Subtotal	\$ 1,175,849.95

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 397,817.89
Wellmark Insurance	Health/Dental Insurance March	68,000.00
Wellmark Insurance	Health/Dental Insurance March	68,000.00
IPERS	February Contributions	109,400.84
Brick Gentry Trust Account	Property Purchase 891 W 8th St -	
Treasurer State of Iowa	Settlement Items	99,279.15
Treasurer State of Iowa	State Tax Withholding	23,685.83
Internal Revenue Service	Sales Tax	12,143.48
	Federal Withholding	107,598.89
	Subtotal	\$ 885,926.08

Voucher Program

Various Landlords	Estimated March Rent	\$ 145,000.00
		\$ 145,000.00

Total before Journal Entries **\$ 2,206,776.03**

Journal Entries-

January	\$ 1,502,370.36
Total	\$ 1,502,370.36

Total Expenditures \$ 3,709,146.39

BILLS FOR APPROVAL SUMMARY
April 2, 2021

Computer Bill Lists

Regular Bills 4/2/21		\$	375,869.40
Special Ck Run 3/23/21			8,709.03
Payroll Vendor Checks 3/19/21			33,423.11
Payroll Vendor ACH Payments 3/19/21			96,385.96
	Subtotal	\$	<u>514,387.50</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	373,892.47
Wellmark Insurance	Health/Dental March		68,000.00
Wellmark Insurance	Health/Dental March		68,000.00
Internal Revenue Service	Federal Withholding		99,886.03
Treasurer, State of Iowa	State Tax Withholding		21,933.74
Iowa Insurance Division	Perpetual Care Report Filing Fee		276.00
Payroll Account	Transfer		14.15
Payroll Account	Transfer		519.78
Iowa Insurance Division	Health Insurance 509A Filing Fee		115.00
	Subtotal	\$	<u>632,637.17</u>

Voucher Program

Various Landlords	Actual Rent April	\$	(9,000.00)
		\$	<u>(9,000.00)</u>

Voids

Void Check Run 3/23/21	Operating	\$	(72,417.50)
.	Subtotal	\$	<u>(72,417.50)</u>

Total Expenditures	\$	<u><u>1,065,607.17</u></u>
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BILLS FOR APPROVAL SUMMARY
April 16, 2021

Computer Bill Lists

Regular Bills 4/16/21

Payroll Vendor Checks 4/2/21

Payroll Vendor ACH Payments 4/21/21

Subtotal

ACH Debit Memo Payments

Payroll Account

Wellmark Insurance

Wellmark Insurance

IPERS

Treasurer State of Iowa

Treasurer State of Iowa

Internal Revenue Service

Transfer

Health/Dental Insurance April

Health/Dental Insurance April

March Contributions

State Tax Withholding

Sales Tax

Federal Withholding

Subtotal

Voucher Program

Various Landlords

Estimated May Rent

Voids

Void Checks 4/9/21

Operating

Subtotal

Total before Journal Entries

Journal Entries-

February

Total

Total Expenditures

\$	876,533.00
	12,593.00
	101,224.36
<u>\$</u>	<u>990,350.36</u>

\$	408,485.24
	68,000.00
	68,000.00
	105,429.09
	23,438.96
	14,359.55
	107,162.09
<u>\$</u>	<u>794,874.93</u>

<u>\$</u>	<u>145,000.00</u>
<u>\$</u>	<u>145,000.00</u>

<u>\$</u>	<u>(215.84)</u>
<u>\$</u>	<u>(215.84)</u>

<u>\$</u>	<u>1,930,009.45</u>
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<u>\$</u>	<u>4,628,898.80</u>
<u>\$</u>	<u>4,628,898.80</u>

<u>\$</u>	<u>6,558,908.25</u>
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BILLS FOR APPROVAL SUMMARY
May 7, 2021

Computer Bill Lists

Regular Bills 5/7/21
Special Ck Run 4/30/21
Special CK Run 5/4/21
Payroll Vendor Checks 4/16/21
Payroll Vendor Checks 4/30/21
Payroll Vendor ACH Payments 4/16/21
Payroll Vendor ACH Payments 4/30/21

Subtotal

ACH Debit Memo Payments

Payroll Account
Payroll Account
Wellmark Insurance
Wellmark Insurance
Wellmark Insurance
Internal Revenue Service
Internal Revenue Service
Treasurer, State of Iowa
Treasurer, State of Iowa
Treasurer, State of Iowa
Treasurer, State of Iowa
Iowa Workforce Development

Transfer
Transfer
Health/Dental April
Health/Dental April
Health/Dental May
Federal Withholding
Federal Withholding
State Tax Withholding
State Tax Withholding
Sales Tax
Quarterly Sales Tax
Unemployment
Subtotal

Voucher Program

Various Landlords

Actual Rent May

Voids

Void Check Run 4/20/21
Void Check Run 4/30/21
Void Check Run 5/4/21
.

Section 8
Section 8
Operating
Subtotal

Total before Journal Entries

Journal Entries -

Mar-21

Total

Total Expenditures

\$	1,570,438.48
	637.00
	500.00
	34,679.14
	5,063.87
	98,184.19
	97,854.04
\$	<u>1,807,356.72</u>

\$	397,524.96
	415,112.71
	68,000.00
	68,000.00
	68,000.00
	104,866.62
	110,359.33
	22,959.43
	24,321.48
	14,359.55
	8,173.58
	34,613.99
\$	<u>1,336,291.65</u>

\$	(10,709.00)
\$	<u>(10,709.00)</u>

\$	(400.00)
	(637.00)
	(500.00)
\$	<u>(1,537.00)</u>

\$	<u>3,131,402.37</u>
	<u>2,156,725.60</u>
\$	<u>2,156,725.60</u>
\$	<u>5,288,127.97</u>

BILLS FOR APPROVAL SUMMARY
May 21, 2021

Computer Bill Lists

Regular Bills 5/21/21	\$ 1,287,395.81
Payroll Vendor Checks 5/14/21	12,877.17
Payroll Vendor ACH Payments 5/14/21	98,902.79
Subtotal	\$ 1,399,175.77

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 419,335.62
Wellmark Insurance	Health/Dental Insurance May	68,000.00
Wellmark Insurance	Health/Dental Insurance May	68,000.00
IPERS	April Contributions	159,689.98
Treasurer State of Iowa	State Tax Withholding	24,216.43
Treasurer State of Iowa	Sales Tax	14,359.55
Internal Revenue Service	Federal Withholding	111,080.46
	Subtotal	\$ 864,682.04

Voucher Program

Various Landlords	Estimated June Rent	\$ 140,000.00
		\$ 140,000.00

Voids

Void Checks 5/14/21	Operating	\$ (146.00)
	Subtotal	\$ (146.00)

Total before Journal Entries	\$ 2,403,711.81
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Total Expenditures	\$ 2,403,711.81
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BILLS FOR APPROVAL SUMMARY
June 4, 2021

Computer Bill Lists

Regular Bills 6/4/21
Special Ck Run 5/28/21
Special CK Run 6/1/21
Payroll Vendor Checks 5/28/21
Payroll Vendor ACH Payments 5/28/21

Subtotal

ACH Debit Memo Payments

Payroll Account
Wellmark Insurance
Wellmark Insurance
Internal Revenue Service
Treasurer, State of Iowa
Treasurer, State of Iowa
UMB
Iowa Finance Authority

Transfer
Health/Dental June
Health/Dental May
Federal Withholding
State Tax Withholding
Sales Tax
Bonds/Interest Due June 1
SRF Principle/Interest Due June 1

Subtotal

Voucher Program

Various Landlords

Actual Rent June

Voids

Void Check Run 6/1/21
.

Elderly
Subtotal

Total Expenditures

\$	1,393,234.83
	500.00
	154,350.00
	34,082.72
	98,466.72
\$	<u>1,680,634.27</u>

\$	407,728.04
	68,000.00
	68,000.00
	106,400.27
	23,144.91
	14,359.55
	2,676,051.25
	840,123.75
\$	<u>4,203,807.77</u>

\$	<u>(4,942.00)</u>
\$	<u>(4,942.00)</u>

\$	<u>(57.34)</u>
\$	<u>(57.34)</u>

\$	<u><u>5,879,442.70</u></u>
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BILLS FOR APPROVAL SUMMARY
June 18, 2021

Computer Bill Lists

Regular Bills 6/18/21	\$ 1,200,882.23
Special CK 6/4/21	62.30
Special CK 6/11/21	371.35
Special CK 6/15/21	520.80
Payroll Vendor Checks 6/11/21	12,957.57
Payroll Vendor ACH Payments 6/11/21	97,911.53
Subtotal	\$ 1,312,705.78

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 421,347.45
Wellmark Insurance	Health/Dental Insurance June	68,000.00
Wellmark Insurance	Health/Dental Insurance June	68,000.00
IPERS	May Contributions	107,105.03
Treasurer State of Iowa	State Tax Withholding	23,775.39
Treasurer State of Iowa	Sales Tax	14,359.55
Internal Revenue Service	Federal Withholding	111,031.41
	Subtotal	\$ 813,618.83

Voucher Program

Various Landlords	Estimated July Rent	\$ 140,000.00
		\$ 140,000.00

Voids

Void Checks 6/11/21	Operating	\$ (231.35)
Void Checks 6/11/21	Elderly	(2,315.00)
Void Checks 6/11/21	Hershey	(850.00)
Void Checks 6/15/21	Operating	(520.80)
	Subtotal	\$ (3,917.15)

Total before Journal Entries **\$ 2,262,407.46**

Journal Entries-

April	\$ 1,319,823.93
Total	\$ 1,319,823.93

Total Expenditures \$ 3,582,231.39

BILLS FOR APPROVAL SUMMARY
July 2, 2021

Computer Bill Lists

Regular Bills 7/2/21		\$	2,288,161.17
Payroll Vendor Checks 6/25/21			34,880.12
Payroll Vendor ACH Payments 6/25/21			97,908.38
	Subtotal	\$	<u>2,420,949.67</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	417,987.79
Wellmark Insurance	Health/Dental June		68,000.00
Wellmark Insurance	Health/Dental June		68,000.00
Internal Revenue Service	Federal Withholding		109,266.20
Treasurer, State of Iowa	State Tax Withholding		23,278.46
Treasurer, State of Iowa	Sales Tax		9,090.14
Payroll Account	Transfer		359.90
Payroll Account	Transfer		15,278.06
	Subtotal	\$	<u>711,260.55</u>

Voucher Program

Various Landlords	Actual Rent July	\$	985.00
		\$	<u>985.00</u>

Voids

Void Check Run 6/29/21	Operating	\$	(64.00)
.	Subtotal	\$	<u>(64.00)</u>

Total before Journal Entries	\$	<u>3,133,131.22</u>
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Journal Entries -	May-21	<u>1,348,535.17</u>
	Total	<u>\$ 1,348,535.17</u>
	Total Expenditures	<u>\$ 4,481,666.39</u>

BILLS FOR APPROVAL SUMMARY
July 16, 2021

Computer Bill Lists

Regular Bills 7/16/21

Special CK 713/21

Payroll Vendor Checks 7/9/21

Payroll Vendor ACH Payments 7/9/21

Subtotal

ACH Debit Memo Payments

Payroll Account

Wellmark Insurance

Wellmark Insurance

Treasurer State of Iowa

Treasurer State of Iowa

Internal Revenue Service

Transfer

Health/Dental Insurance July

Health/Dental Insurance July

State Tax Withholding

Sales Tax

Federal Withholding

Subtotal

Voucher Program

Various Landlords

Estimated August Rent

Voids

Void Checks 7/13/21

Operating

Subtotal

Total before Journal Entries

Total Expenditures

\$	1,620,509.93
	70.23
	13,372.92
	101,786.11
<u>\$</u>	<u>1,735,739.19</u>

\$	470,620.00
	68,000.00
	68,000.00
	24,590.53
	14,098.26
	115,847.14
<u>\$</u>	<u>761,155.93</u>

<u>\$</u>	<u>147,000.00</u>
<u>\$</u>	<u>147,000.00</u>

<u>\$</u>	<u>(70.23)</u>
<u>\$</u>	<u>(70.23)</u>

<u>\$</u>	<u>2,643,824.89</u>
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<u>\$</u>	<u>2,643,824.89</u>
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BILLS FOR APPROVAL SUMMARY
August 6, 2021

Computer Bill Lists

Regular Bills 8/6/21	\$ 2,556,687.08
Special CK Run 8/3/21	801.00
Payroll Vendor Checks 7/23/21	34,548.41
Payroll Vendor ACH Payments 7/23/21	104,288.60
Subtotal	\$ 2,696,325.09

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 438,173.37
Wellmark Insurance	Health/Dental July	68,000.00
Wellmark Insurance	Health/Dental July	68,000.00
Wellmark Insurance	Health/Dental August	68,000.00
Internal Revenue Service	Federal Withholding	114,850.65
Treasurer, State of Iowa	State Tax Withholding	24,671.35
Treasurer, State of Iowa	Sales Tax	14,098.26
IPERS	June Contributions	105,850.08
Treasurer, State of Iowa	Affordable Cares Act Fee	1,641.22
Treasurer, State of Iowa	QTRLY Sales Tax	19,815.16
Iowa Workforce Development	Unemployment	34,111.45
	Subtotal	\$ 957,211.54

Voucher Program

Various Landlords	Actual Rent August	\$ (6,104.00)
		\$ (6,104.00)

Voids

Void Check Run 8/3/21	Operating	\$ (801.00)
.	Subtotal	\$ (801.00)

Total before Journal Entries	\$ 3,646,631.63
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Total Expenditures	\$ 3,646,631.63
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BILLS FOR APPROVAL SUMMARY
August 20, 2021

Computer Bill Lists

Regular Bills 7/16/21	\$ 1,920,271.21
Special CK 8/6/21	18,750.33
Special CK 8/6/21	4,942.12
Payroll Vendor Checks 8/6/21	13,317.81
Payroll Vendor ACH Payments 8/6/21	106,016.52
Subtotal	\$ 2,063,297.99

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 457,039.83
Wellmark Insurance	Health/Dental Insurance August	68,000.00
Wellmark Insurance	Health/Dental Insurance August	68,000.00
Treasurer State of Iowa	State Tax Withholding	25,702.96
Treasurer State of Iowa	Sales Tax	14,098.26
IPERS	July Contributions	108,180.05
Internal Revenue Service	Federal Withholding	119,733.00
	Subtotal	\$ 860,754.10

Voucher Program

Various Landlords	Estimated September Rent	\$ 147,000.00
		\$ 147,000.00

Voids

Void Checks 8/6/21	Hershey	\$ (19,059.14)
Void Checks 8/17/21	Operating	(92.40)
	Subtotal	\$ (19,151.54)

Total before Journal Entries	\$ 3,051,900.55
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Total Expenditures	\$ 3,051,900.55
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BILLS FOR APPROVAL SUMMARY
September 3, 2021

Computer Bill Lists

Regular Bills 9/3/21		\$	498,895.92
Special CK Run 8/24/21			2,000.00
Payroll Vendor Checks 8/20/21			33,990.92
Payroll Vendor ACH Payments 8/20/21			103,435.77
	Subtotal	\$	638,322.61

ACH Debit Memo Payments

Payroll Account	Transfer	\$	432,611.00
Payroll Account	Transfer		432,774.33
Wellmark Insurance	Health/Dental August		68,000.00
Wellmark Insurance	Health/Dental August		68,000.00
Internal Revenue Service	Federal Withholding		112,867.17
Treasurer, State of Iowa	State Tax Withholding		24,366.82
Treasurer, State of Iowa	Sales Tax		14,098.26
	Subtotal	\$	1,152,717.58

Voucher Program

Various Landlords	Actual Rent September	\$	(6,899.00)
		\$	(6,899.00)

Total before Journal Entries	\$	1,784,141.19
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Total Expenditures	\$	1,784,141.19
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BILLS FOR APPROVAL SUMMARY
September 17, 2021

Computer Bill Lists

Regular Bills 9/17/21		\$	2,204,580.48
Special CK 9/16/21	Purchase of 1410 Mulberry		293,802.71
Payroll Vendor Checks 9/3/21			12,770.18
Payroll Vendor ACH Payments 9/3/21			103,120.02
	Subtotal	\$	<u>2,614,273.39</u>

ACH Debit Memo Payments

Wellmark Insurance	Health/Dental Insurance September	\$	68,000.00
Wellmark Insurance	Health/Dental Insurance September		68,000.00
Treasurer State of Iowa	State Tax Withholding		24,901.87
Treasurer State of Iowa	Sales Tax		14,098.26
IPERS	August Contributions		108,772.87
Internal Revenue Service	Federal Withholding		115,185.27
	Subtotal	\$	<u>398,958.27</u>

Voucher Program

Various Landlords	Estimated October Rent	\$	147,000.00
		\$	<u>147,000.00</u>

Total before Journal Entries	\$	<u>3,160,231.66</u>
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Total Expenditures	\$	<u><u>3,160,231.66</u></u>
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BILLS FOR APPROVAL SUMMARY
October 7, 2021

Computer Bill Lists

Regular Bills 9/8/21
Payroll Vendor Checks 9/17/21
Payroll Vendor Checks 10/1/21
Payroll Vendor ACH Payments 9/17/21
Payroll Vendor ACH Payments 10/1/21

Subtotal

ACH Debit Memo Payments

Payroll Account	Transfer
Payroll Account	Transfer
Payroll Account	Transfer
Payroll Account	Transfer
Wellmark Insurance	Health/Dental August
Wellmark Insurance	Health/Dental August
Wellmark Insurance	Health/Dental October
Internal Revenue Service	Federal Withholding
Internal Revenue Service	Federal Withholding
Treasurer, State of Iowa	State Tax Withholding
Treasurer, State of Iowa	State Tax Withholding
Treasurer, State of Iowa	Sales Tax
	Subtotal

Voucher Program

Various Landlords	Actual Rent October
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Total before Journal Entries

Total Expenditures

\$	1,692,812.22
	33,822.72
	12,364.22
	103,149.17
	103,002.27
\$	<u>1,945,150.60</u>

\$	405,071.27
	430,053.82
	161.49
	876.78
	68,000.00
	68,000.00
	68,000.00
	107,206.06
	114,702.46
	23,404.01
	24,987.92
	12,004.35
\$	<u>1,322,468.16</u>

\$	(8,221.00)
\$	<u>(8,221.00)</u>

\$	<u>3,259,397.76</u>
\$	<u>3,259,397.76</u>

BILLS FOR APPROVAL SUMMARY
October 22, 2021

Computer Bill Lists

Regular Bills 10/22/21	\$ 1,683,093.46
Special CK 10/15/21	5,813.00
Special CK 10/19/21	816.54
Payroll Vendor Checks 10/15/21	33,107.70
Payroll Vendor ACH Payments 10/15/21	101,749.61
Subtotal	\$ 1,824,580.31

ACH Debit Memo Payments

Wellmark Insurance	Health/Dental Insurance October	\$ 68,000.00
Wellmark Insurance	Health/Dental Insurance October	68,000.00
Payroll Account	Transfer	418,525.77
IPERS	September Contributions	108,895.69
Treasurer State of Iowa	State Tax Withholding	24,149.92
Iowa Workforce Development	Unemployment	12,185.66
Internal Revenue Service	Federal Withholding	111,322.79
	Subtotal	\$ 811,079.83

Voucher Program

Various Landlords	Estimated November Rent	\$ 147,000.00
		\$ 147,000.00

Voids

Void Checks 10/15/21	Operating	\$ (6,013.00)
Void Checks 10/19/21	Operating	(816.54)
	Subtotal	\$ (6,829.54)

Total before Journal Entries **\$ 2,775,830.60**

Journal Entries-

June 5,246,773.20
Total **\$ 5,246,773.20**

Total Expenditures \$ 8,022,603.80

BILLS FOR APPROVAL SUMMARY
November 5, 2021

Computer Bill Lists

Regular Bills 11/5/21	\$	1,968,891.04
Special CK Run 10/29/21		1,086.82
Payroll Vendor Checks 10/29/21		4,850.51
Payroll Vendor ACH Payments 10/29/21		99,573.01
Subtotal	\$	<u>2,074,401.38</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	436,293.56
Wellmark Insurance	Health/Dental November		68,000.00
Wellmark Insurance	Health/Dental October		68,000.00
Internal Revenue Service	Federal Withholding		118,526.03
Treasurer, State of Iowa	State Tax Withholding		26,132.37
Treasurer, State of Iowa	Quarterly Sales Tax		10,080.00
Treasurer, State of Iowa	Sales Tax		12,004.35
	Subtotal	\$	<u>739,036.31</u>

Voucher Program

Various Landlords	Actual Rent November	\$	(8,850.00)
		\$	<u>(8,850.00)</u>

Voids

Void Check Run 10/29/21	Operating	\$	(3,364.66)
.	Subtotal	\$	<u>(3,364.66)</u>

Total before Journal Entries	\$	<u>2,801,223.03</u>
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Total Expenditures	\$	<u>2,801,223.03</u>
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BILLS FOR APPROVAL SUMMARY
November 19, 2021

Computer Bill Lists

Regular Bills 11/19/21		\$	1,051,601.71
Special CK 11/12/21			1,561.50
Payroll Vendor Checks 11/15/21			13,311.63
Payroll Vendor ACH Payments 11/15/21			98,981.48
	Subtotal	\$	<u>1,165,456.32</u>

ACH Debit Memo Payments

Wellmark Insurance	Health/Dental Insurance November	\$	68,000.00
Wellmark Insurance	Health/Dental Insurance November		68,000.00
Payroll Account	Transfer		417,430.07
IPERS	October Contributions		171,468.42
Treasurer State of Iowa	State Tax Withholding		24,603.21
Treasurer State of Iowa	Sales Tax		12,004.35
Internal Revenue Service	Federal Withholding		112,828.24
	Subtotal	\$	<u>874,334.29</u>

Voucher Program

Various Landlords	Estimated December Rent	\$	147,000.00
		\$	<u>147,000.00</u>

Voids

Void Checks 11/12/21	Operating	\$	(1,561.50)
	Subtotal	\$	<u>(1,561.50)</u>

Total before Journal Entries	\$	<u>2,185,229.11</u>
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Journal Entries-

July 2021	\$	1,433,571.01
August 2021		1,306,583.37
September 2021		<u>2,176,482.30</u>
Total	\$	<u>4,916,636.68</u>

Total Expenditures	\$	<u>7,101,865.79</u>
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BILLS FOR APPROVAL SUMMARY
December 3, 2021

Computer Bill Lists

Regular Bills 12/3/21		\$	868,632.34
Special CK Run 11/23/21			550.00
Payroll Vendor Checks 11/24/21			34,405.82
Payroll Vendor ACH Payments 11/24/21			171,612.85
Subtotal		\$	1,075,201.01

ACH Debit Memo Payments

Payroll Account	Transfer	\$	579,458.26
Wellmark Insurance	Health/Dental November		68,000.00
Wellmark Insurance	Health/Dental November		68,000.00
Internal Revenue Service	Federal Withholding		109,328.22
Treasurer, State of Iowa	State Tax Withholding		22,564.99
UMB	Interest Payments		172,418.75
Iowa Finance Authority	SRF Interest		84,770.00
Treasurer, State of Iowa	Sales Tax		12,004.35
Subtotal		\$	1,116,544.57

Voucher Program

Various Landlords	Actual Rent December	\$	(9,401.00)
		\$	(9,401.00)

Voids

Void Check Run 11/23/21	Elderly	\$	(550.00)
Void Check Run 11/30/21	Operatin		(41.83)
.	Subtotal	\$	(591.83)

Total before Journal Entries	\$	2,181,752.75
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Total Expenditures	\$	2,181,752.75
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BILLS FOR APPROVAL SUMMARY
December 17, 2021

Computer Bill Lists

Regular Bills 12/17/21	\$ 1,363,423.16
Special CK 12/7/21	244.36
Payroll Vendor Checks 12/10/21	12,592.67
Payroll Vendor ACH Payments 12/10/21	102,244.47
Subtotal	\$ 1,478,504.66

ACH Debit Memo Payments

Wellmark Insurance	Health/Dental Insurance December	\$ 68,000.00
Wellmark Insurance	Health/Dental Insurance December	68,000.00
Payroll Account	Transfer	437,044.64
IPERS	November Contributions	113,907.82
Treasurer State of Iowa	State Tax Withholding	24,872.16
Treasurer State of Iowa	Sales Tax	12,004.35
Internal Revenue Service	Federal Withholding	112,834.92
	Subtotal	\$ 836,663.89

Voucher Program

Various Landlords	Estimated January Rent	\$ 145,000.00
		\$ 145,000.00

Voids

Void Checks 12/7/21	Operating	\$ (244.36)
	Subtotal	\$ (244.36)
	Total before Journal Entries	\$ 2,459,924.19
	Total Expenditures	\$ 2,459,924.19

BILLS FOR APPROVAL SUMMARY
January 7, 2022

Computer Bill Lists

Regular Bills 1/7/22
Special CK Run 12/17/21
Payroll Vendor Checks 12/24/2021
Payroll Vendor ACH Payments 12/24/21

Subtotal

ACH Debit Memo Payments

Payroll Account	Transfer
Wellmark Insurance	Health/Dental December
Wellmark Insurance	Health/Dental January
Internal Revenue Service	Federal Withholding
Treasurer, State of Iowa	State Tax Withholding

Subtotal

Voucher Program

Various Landlords	Actual Rent January
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Voids

Void Check Run 12/17/21	Operating
.	Subtotal

Total before Journal Entries

Total Expenditures

\$	1,304,182.32
	520.80
	34,706.77
	100,728.75
<u>\$</u>	<u>1,440,138.64</u>

\$	402,752.57
	68,000.00
	68,000.00
	105,705.27
	23,411.01
<u>\$</u>	<u>667,868.85</u>

<u>\$</u>	<u>(7,325.00)</u>
<u>\$</u>	<u>(7,325.00)</u>

<u>\$</u>	<u>(2,102.47)</u>
<u>\$</u>	<u>(2,102.47)</u>

<u>\$</u>	<u>2,098,580.02</u>
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<u>\$</u>	<u>2,098,580.02</u>
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BILLS FOR APPROVAL SUMMARY
January 21, 2022

Computer Bill Lists

Regular Bills 1/21/22	\$ 804,163.32
Special CK 1/18/22	310.80
Payroll Vendor Checks 1/7/22	19,880.61
Payroll Vendor ACH Payments 1/7/22	96,528.94
Subtotal	\$ 920,883.67

ACH Debit Memo Payments

Wellmark Insurance	Health/Dental Insurance December	\$ 68,000.00
Wellmark Insurance	Health/Dental Insurance January	69,000.00
Wellmark Insurance	Health/Dental Insurance January	69,000.00
Payroll Account	Transfer	427,605.91
IPERS	December Contributions	113,076.38
Treasurer State of Iowa	State Tax Withholding	24,324.58
Internal Revenue Service	Federal Withholding	110,751.49
	Subtotal	\$ 881,758.36

Voucher Program

Various Landlords	Estimated February Rent	\$ 145,000.00
		\$ 145,000.00

Voids

Void Checks 1/18/22	Operating	\$ (310.80)
	Subtotal	\$ (310.80)

Total Expenditures	\$ 1,947,331.23
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BILLS FOR APPROVAL SUMMARY
February 4, 2022

Computer Bill Lists

Regular Bills 2/4/22		\$	504,794.28
Special Check Run 1/31/22			400.00
Payroll Vendor Checks 1/21/22			41,150.47
Payroll Vendor ACH Payments 1/21/22			94,548.52
Subtotal		\$	640,893.27

ACH Debit Memo Payments

Payroll Account	Transfer	\$	387,134.73
Wellmark Insurance	Health/Dental January		69,000.00
Wellmark Insurance	Health/Dental January		69,000.00
Internal Revenue Service	Federal Withholding		102,788.81
Treasurer, State of Iowa	State Tax Withholding		22,689.72
Treasurer, State of Iowa	Sales Tax		11,481.83
Treasurer, State of Iowa	QTRLY Sales Tax		40,668.14
Iowa Workforce Development	Unemployment		6,249.75
Subtotal		\$	709,012.98

Voucher Program

Various Landlords	Actual Rent February	\$	(11,532.00)
		\$	(11,532.00)

Voids

Void Check Run 1/31/22	Elderly	\$	(400.00)
.	Subtotal	\$	(400.00)

Total before Journal Entries	\$	1,337,974.25
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Total Expenditures	\$	1,337,974.25
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BILLS FOR APPROVAL SUMMARY
February 18, 2022

Computer Bill Lists

Regular Bills 2/18/22	\$ 1,117,023.63
Payroll Vendor Checks 2/4/22	19,531.50
Payroll Vendor ACH Payments 2/4/22	94,483.47
Subtotal	\$ 1,231,038.60

ACH Debit Memo Payments

Wellmark Insurance	Health/Dental Insurance February	\$ 69,000.00
Wellmark Insurance	Health/Dental Insurance February	69,000.00
Payroll Account	Transfer	397,521.18
IPERS	January Contributions	112,042.24
Treasurer State of Iowa	State Tax Withholding	23,184.76
Treasurer State of Iowa	State Sales Tax	11,481.83
Internal Revenue Service	Federal Withholding	105,712.13
	Subtotal	\$ 787,942.14

Voucher Program

Various Landlords	Estimated March Rent	\$ 140,000.00
		\$ 140,000.00

Voids

Journal Entries-

October 2021	\$ 1,388,194.75
November 2021	1,820,230.81
Total	\$ 3,208,425.56
Total Expenditures	\$ 5,367,406.30

BILLS FOR APPROVAL SUMMARY
March 4, 2022

Computer Bill Lists

Regular Bills 3/4/22		\$	458,876.03
Special Check Run 2/25/22			626.00
Payroll Vendor Checks 2/18/22			41,200.30
Payroll Vendor ACH Payments 2/18/22			95,100.89
Subtotal		\$	595,803.22

ACH Debit Memo Payments

Payroll Account	Transfer	\$	381,817.71
Wellmark Insurance	Health/Dental February		69,000.00
Wellmark Insurance	Health/Dental February		69,000.00
Internal Revenue Service	Federal Withholding		100,813.55
Treasurer, State of Iowa	State Tax Withholding		22,168.33
Treasurer, State of Iowa	Sales Tax		11,481.83
Subtotal		\$	654,281.42

Voucher Program

Various Landlords	Actual Rent March	\$	(9,995.00)
		\$	(9,995.00)

Voids

Void Check Run 2/25/22	Operating	\$	(626.00)
.	Subtotal	\$	(626.00)

Total before Journal Entries \$ 1,239,463.64

Journal Entries - Dec-21 2,096,922.36

Total \$ 2,096,922.36

Total Expenditures \$ 3,336,386.00

BILLS FOR APPROVAL SUMMARY
March 18, 2022

Computer Bill Lists

Regular Bills 3/18/22	\$ 819,187.87
Special CK 3/4/22	5,006.61
Special CK 3/11/22	15,000.00
Payroll Vendor Checks 3/4/22	19,580.21
Payroll Vendor ACH Payments 3/4/22	95,861.06
Subtotal	\$ 954,635.75

ACH Debit Memo Payments

Wellmark Insurance	Health/Dental Insurance March	\$	69,000.00
Wellmark Insurance	Health/Dental Insurance March		69,000.00
Paryoll Account	Transfer		403,046.06
Paryoll Account	Transfer		218.76
Paryoll Account	Transfer		13,562.26
Treasurer State of Iowa	State Tax		2,579.58
Treasurer State of Iowa	State Tax Withholding		879.99
IPERS	February Contributions		108,626.70
Treasurer State of Iowa	State Tax Withholding		23,616.92
Treasurer State of Iowa	State Sales Tax		11,481.83
Internal Revenue Service	Federal Withholding		107,788.47
	Subtotal	\$	809,800.57

Voucher Program

Various Landlords	Estimated April Rent	\$ 137,000.00
		\$ 137,000.00

Voids

Void Checks 3/4/22	Section 8	\$	(5,000.00)
Void Checks 3/4/22	Operating		(6.61)
Void Checks 3/15/22	Operating		(135.00)
	Subtotal	\$	<u>(5,141.61)</u>

Total Expenditures	\$ 1,896,294.71
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BILLS FOR APPROVAL SUMMARY
April 8, 2022

Computer Bill Lists

Regular Bills 4/8/22
Special Check Run 3/29/22
Payroll Vendor Checks 3/18/22
Payroll Vendor Checks 4/1/22
Payroll Vendor Checks 3/18/22
Payroll Vendor Checks 4/1/22

Subtotal

ACH Debit Memo Payments

Payroll Account
Payroll Account
Wellmark Insurance
Wellmark Insurance
Wellmark Insurance
Internal Revenue Service
Internal Revenue Service
Treasurer, State of Iowa
Treasurer, State of Iowa
Treasurer, State of Iowa
IPERS

Transfer
Transfer
Health/Dental March
Health/Dental March
Health/Dental April
Federal Withholding
Federal Withholding
State Tax Withholding
State Tax Withholding
Sales Tax
February
Subtotal

Voucher Program

Various Landlords

Actual Rent April

VOIDS

Void Check Run 3/29/22
.

Operating
Subtotal

Total before Journal Entries

Journal Entries -

Jan-22

Total

Total Expenditures

\$	1,250,252.32
	302.55
	95,960.26
	95,903.81
	38,814.02
	17,651.06
\$	<u>1,498,884.02</u>

\$	398,014.05
	412,253.47
	69,000.00
	69,000.00
	69,000.00
	105,222.88
	109,502.97
	23,186.06
	23,829.07
	15,268.82
	101.59
\$	<u>1,294,378.91</u>

\$	<u>(1,958.00)</u>
\$	<u>(1,958.00)</u>

\$	<u>(402.79)</u>
\$	<u>(402.79)</u>

\$	<u>2,790,902.14</u>
	<u>4,064,901.94</u>
\$	<u>4,064,901.94</u>
\$	<u>6,855,804.08</u>

BILLS FOR APPROVAL SUMMARY
April 22, 2022

Computer Bill Lists

Regular Bills 3/18/22		\$	1,320,975.86
Special CK 4/8/22			1,376.55
Payroll Vendor Checks 4/15/22			39,719.09
Payroll Vendor ACH Payments 4/15/22			96,346.27
	Subtotal	\$	<u>1,458,417.77</u>

ACH Debit Memo Payments

Wellmark Insurance	Health/Dental Insurance April	\$	69,000.00
Wellmark Insurance	Health/Dental Insurance Apri;		69,000.00
Payroll Account	Transfer		396,974.02
IPERS	March Contributions		109,111.23
Treasurer State of Iowa	State Tax Withholding		22,795.25
Iowa Insurance Division	Health Insurance 509A Filing Fee		491.00
Internal Revenue Service	Federal Withholding		104,288.21
	Subtotal	\$	<u>771,659.71</u>

Voucher Program

Various Landlords	Estimated May Rent	\$	143,000.00
		\$	<u>143,000.00</u>

Voids

Void Checks 3/4/22	Operating	\$	(746.55)
	Subtotal	\$	<u>(746.55)</u>

Journal Entries-

Febraruy 2022	\$	1,276,731.60
Total	\$	<u>1,276,731.60</u>
Total Expenditures	\$	<u>3,649,062.53</u>

BILLS FOR APPROVAL SUMMARY
May 6, 2022

Computer Bill Lists

Regular Bills 5/6/22	\$ 1,007,285.48
Special Check Run 4/22/22	2,065.50
Payroll Vendor Checks 4/29/22	9,966.34
Payroll ACH Checks 4/29/22	109,422.94
Subtotal	\$ 1,128,740.26

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 444,517.98
Wellmark Insurance	Health/Dental April	69,000.00
Wellmark Insurance	Health/Dental April	69,000.00
Internal Revenue Service	Federal Withholding	120,855.86
Treasurer, State of Iowa	State Tax Withholding	26,197.60
Iowa Workforce Development	Unemployment	35,335.36
Treasurer, State of Iowa	Sales Tax	15,268.82
Treasurer, State of Iowa	Quarterly Sales Tax	14,753.40
	Subtotal	\$ 794,929.02

Voucher Program

Various Landlords	Actual Rent May	\$ (8,834.00)
		\$ (8,834.00)

Voids

Void Check Run 4/22/22	Operating	\$ (4,022.00)
Void Check Run 4/22/22	Hershey	(158.00)
.	Subtotal	\$ (4,180.00)

Total before Journal Entries \$ 1,910,655.28

Journal Entries -

Jan-22 -

Total \$ -

Total Expenditures \$ 1,910,655.28

BILLS FOR APPROVAL SUMMARY
May 20, 2022

Computer Bill Lists

Regular Bills 5/20/22
Special CK 5/6/22
Payroll Vendor Checks 5/13/22
Payroll Vendor ACH Payments 5/13/22

Subtotal

ACH Debit Memo Payments

Wellmark Insurance
Wellmark Insurance
Payroll Account
IPERS
Treasurer State of Iowa
Treasurer State of Iowa
Internal Revenue Service

Health/Dental Insurance April
Health/Dental Insurance May
Transfer
April Contributions
Sales Tax
State Tax Withholding
Federal Withholding
Subtotal

Voucher Program

Various Landlords Estimated June Rent

Journal Entries-

March 2022
Total

Total Expenditures

\$	1,313,682.60
	244.99
	17,790.26
	103,982.69
\$	<u>1,435,700.54</u>

\$	69,000.00
	69,000.00
	442,235.08
	164,808.13
	15,268.82
	25,685.21
	119,644.56
\$	<u>905,641.80</u>

\$	<u>143,000.00</u>
\$	<u>143,000.00</u>

\$	<u>2,233,617.03</u>
\$	<u>2,233,617.03</u>
\$	<u><u>4,717,959.37</u></u>

BILLS FOR APPROVAL SUMMARY
June 3, 2022

Computer Bill Lists

Regular Bills 6/3/22	\$ 1,096,083.52
Special Check Run 5/20/22	500.00
Special Check Run 5/24/22	786.20
Payroll Vendor Checks 5/27/22	39,977.64
Payroll ACH Checks 5/27/22	97,936.07
Subtotal	\$ 1,235,283.43

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 423,121.09
Wellmark Insurance	Health/Dental May	69,000.00
Wellmark Insurance	Health/Dental May	69,000.00
Internal Revenue Service	Federal Withholding	109,939.49
Treasurer, State of Iowa	State Tax Withholding	23,682.35
UMB	Bonds/Interest Due June 1	2,728,018.75
Treasurer, State of Iowa	Sales Tax	15,268.82
Iowa Finance Authority	SRF Principal/Interest Due June 1	855,990.00
	Subtotal	\$ 4,294,020.50

Voucher Program

Various Landlords	Actual Rent June	\$ (11,584.00)
		\$ (11,584.00)

Voids

Void Check Run 5/24/22	Operating	\$ (1,667.10)
Void Check Run 5/24/22	Elderly	(670.00)
.	Subtotal	\$ (2,337.10)

Total Expenditures	\$ 5,515,382.83
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BILLS FOR APPROVAL SUMMARY
June 17, 2022

Computer Bill Lists

Regular Bills 6/17/22	\$ 1,058,613.47
Payroll Vendor Checks 6/10/22	17,826.41
Payroll Vendor ACH Payments 6/10/22	92,673.22
Subtotal	\$ 1,169,113.10

ACH Debit Memo Payments

Wellmark Insurance	Health/Dental Insurance June	\$ 69,000.00
Wellmark Insurance	Health/Dental Insurance June	69,000.00
Payroll Account	Transfer	449,313.78
UMB	New Issue Bank Fee	300.00
IPERS	May Contributions	111,577.54
Treasurer State of Iowa	Sales Tax	15,268.82
Treasurer State of Iowa	State Tax Withholding	24,881.76
Internal Revenue Service	Federal Withholding	117,060.33
	Subtotal	\$ 856,402.23

Voucher Program

Various Landlords	Estimated July Rent	\$ 138,000.00
		\$ 138,000.00

Voids

Void Checks 6/14/22	Operating	\$ (403.95)
	Subtotal	\$ (403.95)

Total before Journal Entries	\$ 2,163,111.38
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Total Expenditures	\$ 2,163,111.38
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BILLS FOR APPROVAL SUMMARY
July 8, 2022

Computer Bill Lists

Regular Bills /8/22	\$ 2,601,803.13
Special Check Run 6/17/22	112,367.72
Special Check Run 6/27/22	71.85
Payroll Vendor Checks 6/24/22	39,761.24
Payroll ACH Checks 6/24/22	98,629.89
Subtotal	\$ 2,852,633.83

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 454,957.00
Wellmark Insurance	Health/Dental June	69,000.00
Wellmark Insurance	Health/Dental June	69,000.00
Wellmark Insurance	Health/Dental July	69,000.00
Internal Revenue Service	Federal Withholding	119,060.95
Treasurer, State of Iowa	State Tax Withholding	24,654.25
	Subtotal	\$ 805,672.20

Voucher Program

Various Landlords	Actual Rent July	\$ (1,726.00)
		\$ (1,726.00)

Voids

Void Check Run 6/17/22	Operating	\$ (109,995.52)
Void Check Run 6/27/22	Elderly	(26.95)
Void Check Run 6/27/22	Operating	(71.85)
.	Subtotal	\$ (110,094.32)

Total Expenditures	\$ 3,546,485.71
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BILLS FOR APPROVAL SUMMARY
July 22, 2022

Computer Bill Lists

Regular Bills 7/22/22	\$ 1,066,551.42
Special CK 7/8/22	1,100.38
Special CK 7/12/22	2,091.98
Special CK 7/19/22	75.00
Payroll Vendor Checks 7/10/22	18,058.17
Payroll Vendor ACH Payments 7/10/22	94,037.79
Subtotal	\$ 1,181,914.74

ACH Debit Memo Payments

Wellmark Insurance	Health/Dental Insurance July	\$ 69,000.00
Wellmark Insurance	Health/Dental Insurance July	69,000.00
Payroll Account	Transfer	532,642.26
Internal Revenue Service	Federal Withholding	121.05
IPERS	June Contributions	113,430.35
Treasurer State of Iowa	Sales Tax	15,096.63
Treasurer State of Iowa	State Tax Withholding	25,603.20
Internal Revenue Service	Federal Withholding	150,000.00
	Subtotal	\$ 974,893.49

Voucher Program

Various Landlords	Estimated August Rent	\$ 140,000.00
		\$ 140,000.00

Voids

Void Checks 7/8/22	Operating	\$ (597.38)
Void Checks 7/7/22	Section 8	(503.00)
Void Checks 7/12/22	Operating	(2,091.98)
Void Checks 7/19/22	Section 8	(366.00)
Void Checks 7/19/22	Operating	(75.00)
	Subtotal	\$ (3,633.36)

Total Expenditures	\$ 2,293,174.87
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BILLS FOR APPROVAL SUMMARY
August 5, 2022

Computer Bill Lists

Regular Bills 8/5/22		\$	1,455,758.72
Payroll Vendor Checks 7/22/22			39,493.00
Payroll ACH Checks 7/22/22			96,371.02
Subtotal		\$	<u>1,591,622.74</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	454,423.76
Wellmark Insurance	Health/Dental July		69,000.00
Wellmark Insurance	Health/Dental August		69,000.00
Internal Revenue Service	Federal Withholding		117,889.37
Treasurer, State of Iowa	State Tax Withholding		24,889.20
IPERS	July Contributions		113,533.33
Internal Revenue Service	PCORI Fee		1,752.12
Treasurer, State of Iowa	QTRLY Sales Tax		14,051.61
Iowa Workforce Development	Unemployment		36,791.31
Subtotal		\$	<u>901,330.70</u>

Voucher Program

Various Landlords	Actual Rent August	\$	1,007.00
		\$	<u>1,007.00</u>

Voids

Void Check Run 8/2/22	Operating	\$	(352.50)
.	Subtotal	\$	<u>(352.50)</u>

Total before Journal Entries	\$	<u>2,493,607.94</u>
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Journal Entries -	Apr-22	\$	<u>1,370,911.15</u>
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Total	\$	<u>1,370,911.15</u>
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Total Expenditures	\$	<u><u>3,864,519.09</u></u>
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BILLS FOR APPROVAL SUMMARY
August 19, 2022

Computer Bill Lists

Regular Bills 8/19/22	\$ 1,049,570.37
Special CK 8/9/22	3,866.97
Payroll Vendor Checks 8/5/22	17,684.64
Payroll Vendor ACH Payments 8/5/22	95,098.60
Subtotal	\$ 1,166,220.58

ACH Debit Memo Payments

Wellmark Insurance	Health/Dental Insurance August	\$ 69,000.00
Wellmark Insurance	Health/Dental Insurance August	69,000.00
Payroll Account	Transfer	469,892.20
Treasurer State of Iowa	State Tax Withholding	26,170.92
Internal Revenue Service	Federal Withholding	123,580.69
	Subtotal	\$ 757,643.81

Voucher Program

Various Landlords	Estimated September Rent	\$ 147,000.00
		\$ 147,000.00

Voids

Void Checks 8/9/22	Operating	\$ (3,866.97)
	Subtotal	\$ (3,866.97)

Journal Entries-

April 2022	\$ 1,370,911.15
May 2022	1,308,782.23
Total	\$ 2,679,693.38
Total Expenditures	\$ 4,746,690.80

BILLS FOR APPROVAL SUMMARY
September 2, 2022

Computer Bill Lists

Regular Bills 9/2/22		\$	1,392,089.50
Payroll Vendor Checks 8/19/22			38,760.72
Payroll ACH Checks 8/19/22			96,616.94
	Subtotal	\$	<u>1,527,467.16</u>

ACH Debit Memo Payments

Payroll Account	Transfer	\$	444,479.86
Wellmark Insurance	Health/Dental August		69,000.00
Wellmark Insurance	Health/Dental August		69,000.00
Internal Revenue Service	Federal Withholding		115,154.38
Treasurer, State of Iowa	State Tax Withholding		24,494.75
	Subtotal	\$	<u>722,128.99</u>

Additional Invoice

Gribble, Boels, Stewart, & Witosky Law Firm	Legal Settlement Varela	\$	17,500.00
	Subtotal	\$	<u>17,500.00</u>

Voucher Program

Various Landlords	Actual Rent September	\$	(8,900.00)
		\$	<u>(8,900.00)</u>

Voids

Void Check Run 8/26/22	Operating	\$	(1,377.65)
.	Subtotal	\$	<u>(1,377.65)</u>

Total Expenditures	\$	<u><u>2,256,818.50</u></u>
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BILLS FOR APPROVAL SUMMARY
September 16, 2022

Computer Bill Lists

Regular Bills 9/16/22	\$	958,055.21
Payroll Vendor Checks 9/2/22		17,644.94
Payroll Vendor ACH Payments 9/2/22		96,946.80
Subtotal	\$	1,072,646.95

ACH Debit Memo Payments

Wellmark Insurance	Health/Dental Insurance September	\$	69,000.00
Wellmark Insurance	Health/Dental Insurance September		69,000.00
Payroll Account	Transfer		456,548.97
Payroll Account	Transfer		461.06
IPERS	August Contributions		112,764.94
Internal Revenue Service	Federal Withholding		84.44
Treasurer State of Iowa	State Tax Withholding		26,095.66
Internal Revenue Service	Federal Withholding		120,631.15
	Subtotal	\$	854,586.22

Voucher Program

Various Landlords	Estimated October Rent	\$	147,000.00
		\$	147,000.00

Total Expenditures	\$	2,074,233.17
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BILLS FOR APPROVAL SUMMARY
October 7, 2022

Computer Bill Lists

Regular Bills 10/7/22	\$ 1,309,139.73
Special CK 9/16/22	590.00
Special CK 9/22/22	1,841.62
Payroll Vendor Checks 9/16/22	38,945.11
Payroll Vendor Checks 9/30/22	9,764.48
Payroll ACH Checks 9/16/22	97,029.81
Payroll ACH Checks 9/30/22	96,495.31
Subtotal	\$ 1,553,806.06

ACH Debit Memo Payments

Payroll Account	Transfer	\$ 428,457.83
Payroll Account	Transfer	448,392.62
Wellmark Insurance	Health/Dental September	69,000.00
Wellmark Insurance	Health/Dental September	69,000.00
Wellmark Insurance	Health/Dental October	69,000.00
Internal Revenue Service	Federal Withholding	112,675.27
Internal Revenue Service	Federal Withholding	119,267.31
Treasurer, State of Iowa	State Tax Withholding	24,594.04
Treasurer, State of Iowa	State Tax Withholding	26,241.79
Treasurer, State of Iowa	State Tax Withholding	22,267.75
Treasurer, State of Iowa	State Tax Withholding	14.00
Subtotal		\$ 1,388,910.61

Voucher Program

Various Landlords	Actual Rent October	\$ (12,125.00)
		\$ (12,125.00)

Voids

Void Check Run 9/16/22	Operating	\$ (18,090.00)
.	Subtotal	\$ (18,090.00)

Total before Journal Entries	\$ 2,912,501.67
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Journal Entries -	Jun-21 \$ 5,711,092.88
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Total	\$ 5,711,092.88
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Total Expenditures	\$ 8,623,594.55
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BILLS FOR APPROVAL SUMMARY
October 21, 2022

Computer Bill Lists

Regular Bills 9/16/22	\$ 1,241,448.74
Special Cks 10/7/22	26,058.64
Special Cks 10/18/22	715.88
Payroll Vendor Checks 10/14/22	16,920.45
Payroll Vendor ACH Payments 10/14/22	95,031.51
Subtotal	\$ 1,380,175.22

ACH Debit Memo Payments

Wellmark Insurance	Health/Dental Insurance October	\$ 69,000.00
Wellmark Insurance	Health/Dental Insurance October	69,000.00
Payroll Account	Transfer	452,883.19
Payroll Account	Transfer	888.71
Payroll Account	Transfer	1,269.47
IPERS	September Contributions	169,008.96
Treasurer State of Iowa	State Tax Withholding	25,733.12
Internal Revenue Service	Federal Withholding	119,458.24
	Subtotal	\$ 907,241.69

Voucher Program

Various Landlords	Estimated November Rent	\$ 142,000.00
		\$ 142,000.00

Voids

Void Checks 10/7/22	Operating	\$ (28,002.72)
Void Checks 10/18/22	Operating	(715.88)
	Subtotal	\$ (28,718.60)

Total before Journal Entries	\$ 2,400,698.31
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Total Expenditures	\$ 2,400,698.31
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BILLS FOR APPROVAL SUMMARY
October 7, 2022

Computer Bill Lists

Regular Bills 11/4/22
Special CK 10/26/22
Payroll Vendor Checks 10/28/22
Payroll ACH Checks 10/28/22

Subtotal

ACH Debit Memo Payments

Payroll Account
Wellmark Insurance
Wellmark Insurance
Internal Revenue Service
Treasurer, State of Iowa
Treasurer, State of Iowa
Iowa Workforce Development

Transfer
Health/Dental October
Health/Dental October
Federal Withholding
State Tax Withholding
State Tax Withholding
Unemployment

Subtotal

Voucher Program

Various Landlords

Actual Rent November

Voids

Void Check Run 10/26/22
Void Check Run 11/1/22
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Operating
Operating
Subtotal

Total Expenditures

\$	1,693,786.88
	17,413.76
	38,869.76
	94,726.37
<u>\$</u>	<u>1,844,796.77</u>

\$	427,289.62
	69,000.00
	69,000.00
	113,718.87
	24,695.79
	26,694.96
	16,723.82
<u>\$</u>	<u>747,123.06</u>

\$	(9,662.00)
<u>\$</u>	<u>(9,662.00)</u>

\$	(17,413.76)
	(5,136.00)
<u>\$</u>	<u>(22,549.76)</u>

<u>\$</u>	<u>2,559,708.07</u>
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BILLS FOR APPROVAL SUMMARY
November 15, 2022

Computer Bill Lists

Regular Bills 9/18/22	\$	925,122.78
Payroll Vendor Checks 11/11/22		17,474.90
Payroll Vendor ACH Payments 11/11/22		94,969.54
Subtotal	\$	1,037,567.22

ACH Debit Memo Payments

Wellmark Insurance	Health/Dental Insurance November	\$	69,000.00
Wellmark Insurance	Health/Dental Insurance November		69,000.00
Payroll Account	Transfer		442,415.65
IPERS	October Contributions		114,389.00
Treasurer State of Iowa	State Tax Withholding		26,117.67
Internal Revenue Service	Federal Withholding		118,600.68
	Subtotal	\$	839,523.00

Voucher Program

Various Landlords	Estimated December Rent	\$	140,000.00
		\$	140,000.00

Voids

Void Checks 10/7/22	Operating	\$	(17,021.00)
	Subtotal	\$	(17,021.00)

Total before Journal Entries **\$ 2,000,069.22**

Total Expenditures **\$ 2,000,069.22**

BILLS FOR APPROVAL SUMMARY
December 2, 2022

Computer Bill Lists

Regular Bills 12/2/22		\$	631,245.37
Payroll Vendor Checks 12/2/22			39,540.65
Payroll Vendor ACH Payments 12/2/22			166,453.87
	Subtotal	\$	837,239.89

ACH Debit Memo Payments

Wellmark Insurance	Health/Dental Insurance November	\$	69,000.00
Wellmark Insurance	Health/Dental Insurance November		69,000.00
Payroll Account	Transfer		571,640.47
UMB	Interest Payments		258,183.58
Iowa Finance Authority	SRF Interest		78,233.75
Treasurer State of Iowa	Sales Tax		21,892.17
Treasurer State of Iowa	State Tax Withholding		34,554.10
Internal Revenue Service	Federal Withholding		149,490.64
	Subtotal	\$	1,251,994.71

Voucher Program

Various Landlords	Actual December Rent	\$	(3,903.00)
		\$	(3,903.00)

Voids

Void Checks 11/29/22	Operating	\$	(65.00)
	Subtotal	\$	(65.00)

Total Expenditures	\$	2,085,266.60
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BILLS FOR APPROVAL SUMMARY
December 16, 2022

Computer Bill Lists

Regular Bills 12/16/22	\$ 1,355,373.01
Special Cks 12/2/22	120.00
Special Cks 12/13/22	75.00
Payroll Vendor Checks 12/9/22	17,617.32
Payroll Vendor ACH Payments 12/9/22	95,581.90
Subtotal	\$ 1,468,767.23

ACH Debit Memo Payments

Wellmark Insurance	Health/Dental Insurance December	\$ 69,000.00
Wellmark Insurance	Health/Dental Insurance December	69,000.00
Payroll Account	Transfer	452,969.76
IPERS	November Contributions	119,151.05
Treasurer State of Iowa	State Tax Withholding	26,330.24
Internal Revenue Service	Federal Withholding	118,643.90
	Subtotal	\$ 855,094.95

Voucher Program

Various Landlords	Estimated December Rent	\$ 142,000.00
		\$ 142,000.00

Voids

Void Checks 12/2/22	Operating	\$ (120.00)
Void Checks 12/9/22	Section 8	(562.00)
	Subtotal	\$ (682.00)
	Total before Journal Entries	\$ 2,465,180.18

Journal Entries-

July 2022	\$ 1,321,646.99
August 2022	1,526,139.80
September 2022	2,138,081.87
Total	\$ 4,985,868.66

Total Expenditures	\$ 7,451,048.84
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12/9/2022	PAYROLL CHECKS	AFA FLEX BILLING	5,481.42
12/9/2022	PAYROLL CHECKS	AFLAC	687.28
12/9/2022	PAYROLL CHECKS	ALLSTATE	39.14
12/9/2022	PAYROLL CHECKS	AMERICAN FIDELITY	2,835.83
12/9/2022	PAYROLL CHECKS	CITY OF MUSCATINE	8,123.71
12/9/2022	PAYROLL CHECKS	CLERK OF COURT	150.00
12/9/2022	PAYROLL CHECKS	POLICE & FIRE INS	194.94
12/9/2022	PAYROLL CHECKS	UNITED WAY	105.00
12/9/2022	ACH PAYROLL	MISSION SQUARE ICMA	11,617.16
12/9/2022	ACH PAYROLL	MISSION SQUARE ICMA/RC	1,077.53
12/9/2022	ACH PAYROLL	MUNICIPAL FIRE & POLICE	78,472.21
12/9/2022	ACH PAYROLL	NATIONWIDE	4,415.00
12/2/2022	SPECIAL CK	MIDWEST ALARMS	120.00
12/13/2022	SPECIAL CK	MUSCATINE CO SHERIFF	75.00

Journal Entries - July, 2022

July Health Insurance Cost Distribution	301197.5
July Dental Insurance Cost Distribution	6568.62
July Fuel and Maintenance Charges	115053.3
CHECK J/E'S FOR APPROVALS	
July Office Supply Charges	114.54
July Engineering Service Charges	
July Housing, Parking & Library Postage Charges	610.48
City CVB Allocation 1st Quarter	37079
July Transfer Station Charges to City Departments	45523.87
Employee Benefits Funds for July Police and Fire Pension Contributions	121611.1
Employee Benefits Funds for July FICA, IPERS and Unemployment	71677.54
Employee Benefits Funds for July Employee Insurance Costs	182498.4
Road Use Tax Funds for Street Expenditures	164978.8
Police Aquatic Center Security	
WPCP Lab Fees for Golf Course	
WPCP Lab Fees for Aquatic Center	12.5
WPCP Lab Fees for Mississippi Mist	12.5
WPCP Lab Testing for Transfer Station	
WPCP Funds to Replacement Reserve	33333.33
Collection & Drainage Funds to Sewer Extension & Improvement Reserve	29166.67
WPCP Funds to West Hill Sewer Reserve	16666.67
Collection & Drainage Funds to West Hill Sewer Reserve	16666.67
Sewer Revenue Bond Sinking Fund Transfer-Interest & Principal	79151.67
July Golf Course Refuse Collection Charges	242
July Airport Refuse Collection Charges	75
July WPCP Refuse Collection Charges	92
July Papoose Lift Station Refuse Collection Charges	102
July Transfer Station Landfill Charges	92105.15
Transfer Station Building Rental-July	5000
Reimbursement from Transfer Station to WPCP for Diesel Fuel	1507.66
Library Operations Funds to IT for Google Workspace Subscription	
HIDTA Vehicle Lease-July	600
Total July Journal Entries	1321647

Journal Entries - August, 2022

August Health Insurance Cost Distribution	297986.4
August Dental Insurance Cost Distribution	6440.7
August Fuel and Maintenance Charges	123149.8
CHECK J/E'S FOR APPROVALS	
August Office Supply Charges	61.15
August Housing, Parking & Library Postage Charges	752.1
August Engineering Service Charges	

August Transfer Station Charges to City Departments	55735.74
Employee Benefits Funds for August Police and Fire Pension Contributions	111949.1
Employee Benefits Funds for August FICA, IPERS and Unemployment	64300.63
Employee Benefits Funds for August Employee Insurance Costs	180447.8
Road Use Tax Funds for Street Expenditures	296910.7
WPCP Lab Fees for Golf Course	
WPCP Lab Fees for Aquatic Center	12.5
WPCP Lab Fees for Mississippi Mist	12.5
WPCP Funds to Replacement Reserve	33333.33
WPCP Funds to West Hill Sewer Reserve	16666.67
Collection & Drainage Funds to Sewer Extension & Improvement Reserve	29166.67
Collection & Drainage Funds to West Hill Sewer Reserve	16666.67
Sewer Revenue Bond Sinking Fund Transfer-Interest & Principal	79151.67
August Golf Course Refuse Collection Charges	242
August Airport Refuse Collection Charges	75
August WPCP Refuse Collection Charges	92
August Papoose Lift Station Refuse Collection Charges	102
August Transfer Station Landfill Charges	205959
Transfer Station Building Rental-August	5000
Reimbursement from Transfer Station to WPCP for Diesel Fuel	1325.68
Employee Benefits for RHS Plan Contributions FY 2022	
WPCP Lab Fees for Stormwater Operations	
Handicapped Signs - Golf Course	
Mississippi Drive Project	
Library Google Apps Annual License	
Library Operations Funds to Aquatic Center for Summer Reading Pool Party	
HIDTA Vehicle Lease-August	600
College Search Kickoff Event Facility Usage to Parks Department	
Total August Journal Entries	1526140

Journal Entries - September, 2022

September Health Insurance Cost Distribution	296086.1
September Dental Insurance Cost Distribution	6505.16
September Fuel and Maintenance Charges	111449.1
CHECK J/E'S FOR APPROVALS	
September Office Supply Charges	69.29
September Housing, Parking & Library Postage Charges	988.97
City CVB Subsidy 1st Quarter	
CVB Funds for Pearl City Station Rental	
July Engineering Service Charges	
August Engineering Service Charges	
September Engineering Service Charges	
September Transfer Station Charges to City Departments	49432.52
Employee Benefits Funds for September Police and Fire Pension Contributions	112047

Employee Benefits Funds for September FICA, IPERS and Unemployment	60915.55
Employee Benefits Funds for September Employee Insurance Costs	181433.8
Employee Benefits Funds for Fire Retiree Medical Costs	15663.45
Employee Benefits Funds - RHS Retirement Contribution	
Health Insurance Funds for Wellness Program	11066.89
Transit Tax Levy Collections to Transit - September	
Employee Benefits Funds for FY 2018 Police/Fire Medical Insurance	
Employee Benefits Funds for FY 2023 Workers Compensation	42105
Workers Compensation Allocation FY 2022/2023	158869
Emergency Tax Levy Collections to General Fund-September	28616.87
Levee Tax Collections to Project-September	
Road Use Tax Funds for Street Expenditures	177025.2
WPCP Lab Fees for Golf Course	12.5
WPCP Lab Fees for Aquatic Center	
WPCP Lab Fees for Mississippi Mist	12.5
WPCP Funds to Replacement Reserve	33333.33
WPCP Funds to West Hill Sewer Reserve	16666.67
WPCP Lab Fees for Stormwater Operations	
Collection & Drainage Funds to Sewer Extension & Improvement Reserve	29166.67
Collection & Drainage Funds to West Hill Sewer Reserve	16666.67
Sewer Revenue Bond Sinking Fund Transfer-Interest & Principal	79151.67
Local Option for Sewer Capital Projects	
September Golf Course Refuse Collection Charges	242
September Airport Refuse Collection Charges	75
September WPCP Refuse Collection Charges	92
September Papoose Lift Station Refuse Collection Charges	102
September Transfer Station Landfill Charges	103161.2
Transfer Station Building Rental-September	5000
Reimbursement from Transfer Station to WPCP for Diesel Fuel	1325.68
CD Staff Services for Capital Projects - September	
Police 2nd Saturday Security	
Perpetual Care Interest for Cemetery Operations	
Employee Benefits for RHS Plan Contributions FY 2020	
1st Quarter Administrative Fees-Enterprise Funds	527700
1st Quarter Equipment Replacement Allocation	62500
2nd - 4th Quarter Equipment Replacement Allocation	
1st Quarter Computer Replacement Allocation	10000
HIDTA Vehicle Lease-September	600
College Search Kickoff Event Facility Usage to Parks Department	
Total September Journal Entries	2138082

City of Muscatine Receipts
For the Month of July 2022

Department Receipts:	
Finance	\$ 519,348.70
Parks	16,007.65
Public Works	18,020.40
Fire & Ambulance	107,190.22
Building & Zoning	21,108.50
Police	522.37
Art Center	198.00
Library	4,016.30
Cemetery	6,188.17
Golf Course	123,270.10
Aquatic Center	32,567.40
Marina	4,362.10
Transfer Station	57,653.40
Parking Meters	5,142.87
Parking Fines	2,370.00
Transit Fares	5,317.33
Sewer & Sanitation - Collected by MPW	747,532.17
Direct Deposits:	
ATE Fines	70,630.79
Franchise Fees	29,797.59
Property Tax	141,003.88
Road Use Tax	251,811.75
Local Option Tax	298,929.53
Grants and Reimbursements	134,921.12
Interest	8,550.00
Housing Reimbursements	55,799.15
Subtotal	\$ 2,662,259.49
Housing Programs:	
Voucher Program:	
HUD Grant	\$ 183,791.71
Interest	155.22
Reimbursements	63.48
Clark House:	
HUD Grant	35,653.13
Interest	257.05
Tenant Payments	26,654.57
Other	17,529.33
Sunset Park:	
HUD Grant	18,921.70
Tenant Payments	13,716.00
Subtotal	\$ 296,742.19
Interdepartmental Receipts	1,321,646.99
TOTAL	\$ 4,280,648.67

City of Muscatine Receipts
For the Month of July 2022

City of Muscatine Receipts
For the Month of August 2022

Department Receipts:	
Finance	\$ 1,029,362.01
Parks	33,331.79
Public Works	180.00
Fire & Ambulance	172,544.98
Building & Zoning	44,143.25
Police	1,675.25
Art Center	115.50
Library	8,263.83
Cemetery	11,788.17
Golf Course	158,390.49
Aquatic Center	15,675.90
Marina	1,146.89
Transfer Station	34,713.65
Parking Meters	8,096.18
Parking Fines	2,730.00
Transit Fares	10,551.80
Sewer & Sanitation - Collected by MPW	533,898.12
Direct Deposits:	
ATE Fines	82,841.14
Franchise Fees	74,931.28
Road Use Tax	242,789.56
Local Option Tax	278,950.31
Hotel/Motel Tax	215,491.91
Grants and Reimbursements	2,082,165.34
Interest	27,574.15
Housing Reimbursements	55,334.29
Subtotal	\$ 5,126,685.79
Housing Programs:	
Voucher Program:	
HUD Grant	\$ 175,568.02
Interest	235.29
Reimbursements	200.00
Clark House:	
HUD Grant	14,525.00
Interest	974.51
Tenant Payments	28,594.23
Other	2,961.50
Sunset Park:	
HUD Grant	18,884.57
Tenant Payments	14,703.00
Subtotal	\$ 256,646.12
Interdepartmental Receipts	\$ 1,526,139.80
TOTAL	\$ 6,909,471.71

City of Muscatine Receipts
For the Month of August 2022

City of Muscatine Receipts
For the Month of September 2022

Department Receipts:		
Finance	\$	449,838.12
Parks		11,414.25
Fire & Ambulance		192,937.49
Building & Zoning		23,114.40
Police		3,117.06
Art Center		1,214.83
Library		1,335.58
Cemetery		8,015.96
Golf Course		101,001.25
Aquatic Center		915.75
Marina		908.09
WPCP		451.00
Transfer Station		35,242.01
Parking Meters		6,340.35
Parking Fines		3,155.00
Transit Fares		6,122.17
Sewer & Sanitation - Collected by MPW		721,142.18
Direct Deposits:		
ATE Fines		57,941.09
Property Tax		2,313,570.73
Road Use Tax		373,203.73
Local Option Tax		560,400.61
Grants and Reimbursements		82,918.24
Interest		28,223.56
Housing Reimbursements		56,296.67
Subtotal	\$	5,038,820.12
Housing Programs:		
Voucher Program:		
HUD Grant	\$	175,029.84
Interest		275.15
Reimbursements		106.97
Clark House:		
HUD Grant		31,930.27
Interest		1,096.58
Tenant Payments		28,556.94
Other		1,336.00
Sunset Park:		
HUD Grant		17,609.20
Tenant Payments		14,583.18
Interest		2.01
Subtotal	\$	270,526.14
Interdepartmental Receipts		2,138,081.87
TOTAL	\$	7,447,428.13

City of Muscatine Receipts
For the Month of September 2022



City of Muscatine

ITEM NUMBER 2022-0487

AGENDA ITEM SUMMARY

DATE: 12/15/2022

STAFF

Jon Koch

SUBJECT

Resolution Accepting Completed Work under the Papoose Creek Pump Stations Platform Project and Authorizing Final Payment

EXECUTIVE SUMMARY

The Papoose Creek Pump Station Platform Project has been completed and the City is ready to issue final payment to the contractor in the amount of \$167,984.56.

STAFF RECOMMENDATION

Staff recommends approval of the resolution.

BACKGROUND/DISCUSSION

The Papoose Pump Station Platform Project was completed on time and on budget with one change order of \$1,204.56. The change order was approved by the Council in May of 2022. The project was budgeted and approved. These platforms will allow workers to safely access critical equipment in the dry well of the pump station.

CITY FINANCIAL IMPACT

This was a budgeted item.

ATTACHMENTS

1. Resolution Closing Project and Final Payment.221206

RESOLUTION NO. _____

**RESOLUTION ACCEPTING COMPLETED WORK PERFORMED UNDER
THE PAPOOSE PUMP STATION PLATFORM PROJECT
AND AUTHORIZING FINAL PAYMENT**

WHEREAS, the City of Muscatine approved the Plans, Specifications, and Form of Contract for the Papoose Pump Station Platform Project; and

WHEREAS, the City of Muscatine entered into a contract for said project with Tricon General Construction with one (1) change order totaling an additional \$1,204.56, for a total contract amount of \$167,984.56; and

WHEREAS, all work under the contract has been completed by Tricon General Construction and approved and accepted by the Water Pollution Control Plant Director and appears to meet the requirements of the Plans and Specifications heretofore adopted by this Council; and

WHEREAS, a balance of \$167,984.56 for the project remains due and payable to Tricon General Construction;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MUSCATINE, IOWA, that the City of Muscatine accept the completed work under the Papoose Pump Station Platform Project and make a payment of \$167,984.56 which represents the balance including retainage.

PASSED, APPROVED, AND ADOPTED THIS 15TH DAY OF DECEMBER, 2022.

CITY COUNCIL OF THE CITY OF MUSCATINE, IOWA

BY: _____
Bradley Bark, Mayor

ATTEST:

Carol Webb, City Administrator



City of Muscatine

ITEM NUMBER 2022-0488

AGENDA ITEM SUMMARY

DATE: 12/15/2022

STAFF

Zack Etzel, Sewer Department Supervisor

SUBJECT

Resolution Setting Public Hearing on January 5, 2023, for the Sewer Lining Project

EXECUTIVE SUMMARY

Presented for City Council's consideration is a Resolution to set a Public Hearing for the Sewer Lining Project.

STAFF RECOMMENDATION

Staff recommends City Council approve a Resolution to set a Public Hearing for the Sewer Lining Project. The requested date for the Public Hearing is January 5, 2023 at 6:00 pm in the City Hall Council Chambers during the regularly scheduled City Council meeting that evening.

BACKGROUND/DISCUSSION

Due to aging sanitary sewer mains throughout the city, Public Works staff has been researching alternatives from replacement to rehabilitation. With the current state of the economy, construction costs have essentially prohibited the replacement option. Therefore, staff have been considering rehabilitation methods.

One method that stands out from the rest is Cured-in-Place liners. This is a process where a resin-impregnated flexible tube is inverted into the original pipe and expanded to fit tightly against said pipe by the use of water or air pressure. The resin system is then cured by elevating the temperature of the water or air used for inflation to a level sufficient for the initiators in the resin to effect a thermosetting reaction. This is a cost-effective way to add 50 years to the life of the current sewer system at a fraction of the cost of replacement.

CITY FINANCIAL IMPACT

The budget is available to complete this project from the Collection and Drainage Capital Improvement budget. The cost of this project is estimated to be \$100,000.

ATTACHMENTS

1. PUBLIC NOTICE Jan 5 2023
2. Public Hearing Dec 15 2022
3. Sewer Lining Locations 22.23

PUBLIC NOTICE

NOTICE OF TIME AND PLACE OF PUBLIC HEARING ON THE SEWER LINING PROJECT

Public Notice is hereby given that the City Council of the City of Muscatine, Iowa will hold a Public Hearing to hear objections to the plans, specifications, form of contract, and cost estimate for the proposed Sewer Lining Project. Said hearing will be held in the City Council Chambers, City Hall, Muscatine, Iowa on January 5, 2023 at 6:00 p.m. All interested persons are invited to attend and will be given an opportunity to be heard relative to this matter.

Carol Webb, City Administrator

RESOLUTION NO. _____

**SET TIME AND PLACE FOR PUBLIC HEARING ON THE
SEWER LINING PROJECT**

WHEREAS, the City Council of the City of Muscatine, Iowa has heretofore granted preliminary approval of the plans, specifications, form of contract, and cost estimates for the proposed Sewer Lining Project; and

WHEREAS, the proposed project is to be paid for out of funds legally available for that purpose;

NOW, THEREFORE, be it resolved by this Council that:

SECTION I: On January 5, 2023 at 6:00 p.m. in the City Council Chambers at City Hall, Muscatine, Iowa, this Council shall hold a public hearing of the plans, specifications, form of contract, and cost estimates for this proposed project.

SECTION II: The City Clerk shall give notice of such public hearing by publication of a notice in the Muscatine Journal not less than four (4) nor more than twenty (20) days prior to the date set for the hearing. The notice shall be in the following form:

(NOTICE OF PUBLIC HEARING ATTACHED)

PASSED, APPROVED, AND ADOPTED THIS 15th DAY OF DECEMBER, 2022.

CITY COUNCIL OF THE CITY OF MUSCATINE, IOWA

Brad Bark, Mayor

ATTEST:

Carol Webb, City Administrator

Lining 22/23

GM1603	8"	385'	1500 block Washington St.
GM4984	8"	381'	100 block Sherman St.
GM3566	8"	147'	1700 block Meadow Ln.
GM3291	8"	284'	1200 block Sunrise Cir.
GM3434	8"	219'	800 block Wier St.
GM2378	15"	105'	1000 block Stone St.
GM6040	10"	364'	1400 block Lincoln Blvd.
GM6041	10"	359'	1400 block Lincoln Blvd.



City of Muscatine

ITEM NUMBER 2022-0489

AGENDA ITEM SUMMARY

DATE: 12/15/2022

STAFF

Jodi Royal-Goodwin, Community Development Director

SUBJECT

Resolution Authorizing Special Assessments to Private Properties

EXECUTIVE SUMMARY

Presented for City Council's consideration is a resolution authorizing the assessment of unpaid abatement service fees to private properties. The abatement costs total \$11,058.46, the administrative fees are \$2,525.00, and the assessment fees are \$5,050.00. The total amount being requested for assessment at this time totals \$18,633.46.

STAFF RECOMMENDATION

Staff recommends approval of the resolution to assess the unpaid abatement service fees to their respective properties.

BACKGROUND/DISCUSSION

The City's contractor has provided abatement services for nuisance and vegetation violations at the properties listed on the attachment. Dates of service are from June 2022 to October 2022. The City was billed for these services and has subsequently paid the contractor. Assessing the outstanding bills to the property taxes will help the City recoup its costs.

Many of these properties are vacant and are routinely maintained by the City Contractor to avoid nuisance, vegetation and substandard building violations where applicable. Assessing the fees allows the City the opportunity to be reimbursed at the time the property is sold or a tax certificate is claimed. Other properties are occupied, in which case the owner was billed for the services provided. If the initial invoice to the property owner is not paid a late notice is sent prior to requesting assessment.

A \$50.00 assessment fee has been added to each property for each abatement instance to cover processing costs. Adding an assessment fee for each abatement instance is a new process as the recently implemented program now used for violation abatements does not group all the abatement instances for a single property together, rather it records them

separately. This is to allow a better means to track repeat offenders and as such this change only affects properties that the City is required to abate multiple times. Additional fees are charged by the County for each assessment.

CITY FINANCIAL IMPACT

Fees are to reimburse the City for expenses associated with unabated nuisance and vegetation violations services. If assessments are not approved or are reduced, payments to the City's contractor without charge will impact the general fund.

ATTACHMENTS

1. Council Special Assessments Report 12.15.2022
2. Council Resolution Special Assessments 12.15.2022

Special Assessments Report 12/15/2022

Parcel ID	Property Address	Owner	Date of Work	Service Type	Service Fee	Admin Fee	Assessment Fee	Total Fee
0835154008	108 W Fulliam Ave	Heather K Carter	10/12/2022	Nuisance - Junk/Trash	\$332.60	\$25.00	\$50.00	\$407.60
1303180016	109 Grover St	RTI Investments LLC	9/22/2022	Nuisance - Junk/Trash	\$181.60	\$25.00	\$50.00	\$256.60
1302154004	1112 W 3rd St	Courtney Salek	8/26/2022	Vegetation - Weeds	\$102.90	\$25.00	\$50.00	\$177.90
1310233009	1114 Nebraska St	Mary F Morse	8/2/2022	Vegetation - Weeds	\$60.40	\$25.00	\$50.00	\$135.40
1310233009	1114 Nebraska St	Mary F Morse	8/15/2022	Vegetation - Weeds	\$60.40	\$25.00	\$50.00	\$135.40
1310233009	1114 Nebraska St	Mary F Morse	8/29/2022	Vegetation - Weeds	\$91.40	\$25.00	\$50.00	\$166.40
1310233009	1114 Nebraska St	Mary F Morse	9/12/2022	Vegetation - Weeds	\$31.00	\$25.00	\$50.00	\$106.00
1310233009	1114 Nebraska St	Mary F Morse	9/26/2022	Vegetation - Weeds	\$60.40	\$25.00	\$50.00	\$135.40
1310233009	1114 Nebraska St	Mary F Morse	10/10/2022	Vegetation - Weeds	\$60.40	\$25.00	\$50.00	\$135.40
0835352005	112 Roscoe Ave	Christina Marie Reid Sluts & Alan James Reid	8/8/2022	Vegetation - Weeds	\$31.00	\$25.00	\$50.00	\$106.00
0835352005	112 Roscoe Ave	Christina Marie Reid Sluts & Alan James Reid	8/17/2022	Vegetation - Weeds	\$59.40	\$25.00	\$50.00	\$134.40
0835352005	112 Roscoe Ave	Christina Marie Reid Sluts & Alan James Reid	9/6/2022	Vegetation - Weeds	\$31.00	\$25.00	\$50.00	\$106.00
0835352005	112 Roscoe Ave	Christina Marie Reid Sluts & Alan James Reid	9/30/2022	Vegetation - Weeds	\$60.40	\$25.00	\$50.00	\$135.40
0835352005	112 Roscoe Ave	Christina Marie Reid Sluts & Alan James Reid	10/12/2022	Vegetation - Weeds	\$31.00	\$25.00	\$50.00	\$106.00
0836203017	112 Sheridan St	Luann Kerr	8/31/2022	Nuisance - Junk/Trash	\$253.60	\$25.00	\$50.00	\$328.60
0835329002	114 W 10th St	Jeremy or Jennifer Green	10/6/2022	Nuisance - Junk/Trash	\$59.80	\$25.00	\$50.00	\$134.80
0836327016	117 Brook St	RTI Investments LLC	9/22/2022	Vegetation - Weeds	\$134.20	\$25.00	\$50.00	\$209.20
0836187011	1216 E 2nd St	Rachael Tapia	8/9/2022	Nuisance - Junk/Trash	\$126.80	\$25.00	\$50.00	\$201.80
0836187011	1216 E 2nd St	Rachael Tapia	10/10/2022	Vegetation - Weeds	\$29.40	\$25.00	\$50.00	\$104.40
0836327017	1220 Smalley St	Dylan N King	9/6/2022	Vegetation - Weeds	\$209.00	\$25.00	\$50.00	\$284.00
0825327009	1414 Lincoln Blvd	Kassandra L Lopez	7/28/2022	Vegetation - Trees/Shrubs	\$750.00	\$25.00	\$50.00	\$825.00
0825327009	1414 Lincoln Blvd	Kassandra L Lopez	8/31/2022	Vegetation - Weeds	\$93.00	\$25.00	\$50.00	\$168.00

Special Assessments Report 12/15/2022

Parcel ID	Property Address	Owner	Date of Work	Service Type	Service Fee	Admin Fee	Assessment Fee	Total Fee
0825327007	1416 Lincoln Blvd	Cathy E Reichert	8/31/2022	Vegetation - Weeds	\$88.20	\$25.00	\$50.00	\$163.20
1302101019	1503 Lucas St	Kayla J Kirby	8/30/2022	Vegetation - Weeds	\$93.00	\$25.00	\$50.00	\$168.00
1302101019	1503 Lucas St	Kayla J Kirby	9/12/2022	Vegetation - Weeds	\$31.00	\$25.00	\$50.00	\$106.00
1302101019	1503 Lucas St	Kayla J Kirby	9/28/2022	Vegetation - Weeds	\$62.00	\$25.00	\$50.00	\$137.00
1302101019	1503 Lucas St	Kayla J Kirby	10/12/2022	Vegetation - Weeds	\$45.70	\$25.00	\$50.00	\$120.70
1302156016	1513 New Hampshire	Micheal Rind	9/7/2022	Nuisance - Junk/Trash	\$59.80	\$25.00	\$50.00	\$134.80
1310261006	1605 Indiana St	Jordan Rubio	10/11/2022	Vegetation - Weeds	\$193.00	\$25.00	\$50.00	\$268.00
1310262005	1610 Indiana St	Gary Ingalls	10/13/2022	Vegetation - Weeds	\$57.80	\$25.00	\$50.00	\$132.80
0834176009	1632 Beach Cir	Mendi Jenkins	8/16/2022	Vegetation - Weeds	\$60.40	\$25.00	\$50.00	\$135.40
0834176009	1632 Beach Cir	Mendi Jenkins	8/30/2022	Vegetation - Weeds	\$89.80	\$25.00	\$50.00	\$164.80
0834176009	1632 Beach Cir	Mendi Jenkins	9/12/2022	Vegetation - Weeds	\$31.00	\$25.00	\$50.00	\$106.00
0834176009	1632 Beach Cir	Mendi Jenkins	9/26/2022	Vegetation - Weeds	\$89.80	\$25.00	\$50.00	\$164.80
0834176009	1632 Beach Cir	Mendi Jenkins	10/10/2022	Vegetation - Weeds	\$60.40	\$25.00	\$50.00	\$135.40
0825176037	1807 1st Ave	Michael D Crose	9/22/2022	Vegetation - Weeds	\$176.40	\$25.00	\$50.00	\$251.40
1310276009	1815 Schley Ave	Timothy M or Mindy S McCormick	8/1/2022	Vegetation - Weeds	\$60.40	\$25.00	\$50.00	\$135.40
1310276009	1815 Schley Ave	Timothy M or Mindy S McCormick	8/15/2022	Vegetation - Weeds	\$60.40	\$25.00	\$50.00	\$135.40
1310276009	1815 Schley Ave	Timothy M or Mindy S McCormick	8/26/2022	Vegetation - Weeds	\$34.20	\$25.00	\$50.00	\$109.20
1310276009	1815 Schley Ave	Timothy M or Mindy S McCormick	9/12/2022	Vegetation - Weeds	\$31.00	\$25.00	\$50.00	\$106.00
1310276009	1815 Schley Ave	Timothy M or Mindy S McCormick	9/26/2022	Vegetation - Weeds	\$31.00	\$25.00	\$50.00	\$106.00
0834201011	1818 Logan St	B2 Properties LLC	10/12/2022	Vegetation - Weeds	\$213.90	\$25.00	\$50.00	\$288.90
0834201011	1818 Logan St	B2 Properties LLC	10/12/2022	Vegetation - Trees/Shrubs	\$104.80	\$25.00	\$50.00	\$179.80
1303452007	2003 Breese Ave	Residential Equity Partners LLC	8/1/2022	Vegetation - Weeds	\$60.40	\$25.00	\$50.00	\$135.40

Special Assessments Report 12/15/2022

Parcel ID	Property Address	Owner	Date of Work	Service Type	Service Fee	Admin Fee	Assessment Fee	Total Fee
1303452007	2003 Breese Ave	Residential Equity Partners LLC	8/15/2022	Vegetation - Weeds	\$107.70	\$25.00	\$50.00	\$182.70
1303452007	2003 Breese Ave	Residential Equity Partners LLC	8/26/2022	Vegetation - Weeds	\$34.20	\$25.00	\$50.00	\$109.20
1303452007	2003 Breese Ave	Residential Equity Partners LLC	9/9/2022	Vegetation - Weeds	\$32.60	\$25.00	\$50.00	\$107.60
1303452007	2003 Breese Ave	Residential Equity Partners LLC	9/26/2022	Vegetation - Weeds	\$62.00	\$25.00	\$50.00	\$137.00
1303452007	2003 Breese Ave	Residential Equity Partners LLC	10/10/2022	Vegetation - Weeds	\$60.40	\$25.00	\$50.00	\$135.40
1303403002	201 Clinton St	RTI Investments LLC	9/26/2022	Nuisance - Junk/Trash	\$280.00	\$25.00	\$50.00	\$355.00
1302157009	210 Roselawn Ave	RTI Investments LLC	10/5/2022	Nuisance - Junk/Trash	\$167.90	\$25.00	\$50.00	\$242.90
1303403011	217 Clinton St	Allyson P Beemblossom & Lois E Riggan	9/22/2022	Vegetation - Weeds	\$193.00	\$25.00	\$50.00	\$268.00
0834454022	2203 Lucas St	Glenn M Epperly	8/8/2022	Vegetation - Weeds	\$77.00	\$25.00	\$50.00	\$152.00
0834454022	2203 Lucas St	Glenn M Epperly	8/17/2022	Vegetation - Weeds	\$45.70	\$25.00	\$50.00	\$120.70
0834454022	2203 Lucas St	Glenn M Epperly	9/6/2022	Vegetation - Weeds	\$31.00	\$25.00	\$50.00	\$106.00
0834454022	2203 Lucas St	Glenn M Epperly	9/13/2022	Vegetation - Weeds	\$60.40	\$25.00	\$50.00	\$135.40
0834454022	2203 Lucas St	Glenn M Epperly	9/29/2022	Vegetation - Weeds	\$60.40	\$25.00	\$50.00	\$135.40
0834454022	2203 Lucas St	Glenn M Epperly	10/10/2022	Vegetation - Weeds	\$31.00	\$25.00	\$50.00	\$106.00
1303180007	2206 Hershey Ave	Steven E or Sherri L Todd	9/22/2022	Nuisance - Junk/Trash	\$167.20	\$25.00	\$50.00	\$242.20
0835483019	227 E 2nd St	MTMM LLC	9/26/2022	Nuisance - Junk/Trash	\$92.40	\$25.00	\$50.00	\$167.40
1302204006	306 W 3rd St	Josiah M or Stephanie K Anderson	9/13/2022	Vegetation - Weeds	\$193.90	\$25.00	\$50.00	\$268.90
1302132004	311 Broadway St	Robert P Trevino	10/3/2022	Vegetation - Trees/Shrubs	\$104.80	\$25.00	\$50.00	\$179.80
1302109011	320 Main St	Austin Bridgford	9/1/2022	Vegetation - Weeds	\$205.80	\$25.00	\$50.00	\$280.80
1302109008	322 Main St	Melissa D Rhodes	9/8/2022	Vegetation - Weeds	\$29.40	\$25.00	\$50.00	\$104.40
0835153003	328 W Fulliam Ave	Barry J Corder	8/17/2022	Nuisance - Secure Property	\$142.56	\$25.00	\$50.00	\$217.56
0835153003	328 W Fulliam Ave	Barry J Corder	8/23/2022	Vegetation - Weeds	\$154.35	\$25.00	\$50.00	\$229.35

Special Assessments Report 12/15/2022

Parcel ID	Property Address	Owner	Date of Work	Service Type	Service Fee	Admin Fee	Assessment Fee	Total Fee
1302206016	419 W 2nd St	Josiah M or Stephanie K Anderson	9/27/2022	Vegetation - Trees/Shrubs	\$75.00	\$25.00	\$50.00	\$150.00
0835381024	419 W 6th St	Larry E Truitt	10/6/2022	Vegetation - Weeds	\$243.30	\$25.00	\$50.00	\$318.30
1302151010	420 Green St	Lacey Marler	10/10/2022	Nuisance - Junk/Trash	\$106.80	\$25.00	\$50.00	\$181.80
0835454022	512 Iowa Ave	Josiah M or Stephanie K Anderson	9/7/2022	Vegetation - Weeds	\$161.70	\$25.00	\$50.00	\$236.70
0835382016	514 Pine St	Tracy Krise or Derek or Justin Sloat	10/14/2022	Vegetation - Weeds	\$75.40	\$25.00	\$50.00	\$150.40
1302154013	515 Main St	RTI Investments LLC	10/4/2022	Nuisance - Junk/Trash	\$109.80	\$25.00	\$50.00	\$184.80
0835430009	515 Orange St	RTI Investments LLC	9/22/2022	Vegetation - Weeds	\$117.60	\$25.00	\$50.00	\$192.60
0835430009	515 Orange St	RTI Investments LLC	10/6/2022	Nuisance - Junk/Trash	\$196.70	\$25.00	\$50.00	\$271.70
1302134001	518 W 3rd St	Kira or Lucas Reed	9/2/2022	Vegetation - Weeds	\$147.00	\$25.00	\$50.00	\$222.00
1302134001	518 W 3rd St	Kira or Lucas Reed	9/27/2022	Vegetation - Trees/Shrubs	\$75.00	\$25.00	\$50.00	\$150.00
0835129007	538 Woodlawn Ave	Matthew C Degner	8/23/2022	Nuisance - Junk/Trash	\$321.15	\$25.00	\$50.00	\$396.15
0835377022	606 Chestnut St	Kim Fowler or Constance Fischer	8/8/2022	Vegetation - Weeds	\$58.80	\$25.00	\$50.00	\$133.80
0835377022	606 Chestnut St	Kim Fowler or Constance Fischer	8/17/2022	Vegetation - Weeds	\$29.40	\$25.00	\$50.00	\$104.40
0835377022	606 Chestnut St	Kim Fowler or Constance Fischer	8/30/2022	Vegetation - Weeds	\$29.40	\$25.00	\$50.00	\$104.40
0835377022	606 Chestnut St	Kim Fowler or Constance Fischer	9/12/2022	Vegetation - Weeds	\$14.70	\$25.00	\$50.00	\$89.70
0835377022	606 Chestnut St	Kim Fowler or Constance Fischer	9/28/2022	Vegetation - Weeds	\$58.80	\$25.00	\$50.00	\$133.80
0835254002	608 E 10th St	Basulto Properties LLC	9/12/2022	Vegetation - Weeds	\$40.20	\$25.00	\$50.00	\$115.20
1302129005	608 W 5th St	Troy A or Bridgette M Holliday	8/16/2022	Vegetation - Trees/Shrubs	\$310.80	\$25.00	\$50.00	\$385.80
0835254011	617 E 9th St	Heather R France	9/15/2022	Vegetation - Weeds	\$228.60	\$25.00	\$50.00	\$303.60
1319377002	6904 Cheryl St	Amanda Elshoff	10/3/2022	Nuisance - Junk/Trash	\$77.40	\$25.00	\$50.00	\$152.40
0835376018	706 Pine St	Liquidator LLC	6/28/2022	Vegetation - Weeds	\$91.40	\$25.00	\$50.00	\$166.40
0835335008	709 Pine St	Robert C or Rebeca L Enriquez	8/4/2022	Vegetation - Weeds	\$102.90	\$25.00	\$50.00	\$177.90

Special Assessments Report 12/15/2022

Parcel ID	Property Address	Owner	Date of Work	Service Type	Service Fee	Admin Fee	Assessment Fee	Total Fee
0835287005	710 E 7th St	Robert W Honea Jr	10/10/2022	Vegetation - Weeds	\$251.80	\$25.00	\$50.00	\$326.80
0835288011	713 Mulberry Ave	Melissa Walker	8/8/2022	Vegetation - Weeds	\$58.80	\$25.00	\$50.00	\$133.80
0835288011	713 Mulberry Ave	Melissa Walker	9/6/2022	Vegetation - Weeds	\$29.40	\$25.00	\$50.00	\$104.40
0835288011	713 Mulberry Ave	Melissa Walker	9/30/2022	Vegetation - Weeds	\$29.40	\$25.00	\$50.00	\$104.40
0835401024	818 Cedar St	Skuaed Properties LLC	8/4/2022	Nuisance - Junk/Trash	\$89.20	\$25.00	\$50.00	\$164.20
0835401024	818 Cedar St	Skuaed Properties LLC	8/12/2022	Nuisance - Junk/Trash	\$77.40	\$25.00	\$50.00	\$152.40
0835226017	906 Woodlawn Ave	Cedar Street Investments LLC	9/22/2022	Nuisance - Junk/Trash	\$126.50	\$25.00	\$50.00	\$201.50
0836155005	916 E 7th St	ACC 408 LLC	7/25/2022	Vegetation - Weeds	\$60.40	\$25.00	\$50.00	\$135.40
0835230001	918 Colver St	RCN LLC	8/25/2022	Vegetation - Trees/Shrubs	\$134.20	\$25.00	\$50.00	\$209.20
0835230023	922 Colver St	Susan Morgan	9/15/2022	Vegetation - Weeds	\$163.60	\$25.00	\$50.00	\$238.60
0834328017		Brian M or Lisa Causse	8/12/2022	Vegetation - Weeds	\$115.70	\$25.00	\$50.00	\$190.70
0834328017		Brian M or Lisa Causse	9/14/2022	Vegetation - Weeds	\$166.20	\$25.00	\$50.00	\$241.20
0834328017		Brian M or Lisa Causse	9/27/2022	Vegetation - Weeds	\$166.20	\$25.00	\$50.00	\$241.20

Grand Totals by Fee Type: \$11,058.46 \$2,525.00 \$5,050.00 \$18,633.46

Grand Totals by Service Type: Nuisance Services: \$4,394.21

Vegetation Services: \$14,239.25

RESOLUTION NO. _____

RESOLUTION AUTHORIZING THE ASSESSMENT OF UNPAID ABATEMENT
SERVICE FEES TO PRIVATE PROPERTIES

WHEREAS, the City of Muscatine has incurred costs for
Nuisance abatements according to City Code Section 9-3-9;
Vegetation abatements according to City Code Section 16-8-9; and

WHEREAS, proper notice was given before such action according to provisions of
City Code Section 9-3-5 for nuisance abatements;
City Code Section 16-8-10 for vegetation abatements; and

WHEREAS, the City Council of the City of Muscatine is allowed to assess such costs according to
City Code Section 9-3-11 for nuisance abatements;
City Code Section 16-8-12 for vegetation abatements;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL FOR THE CITY OF MUSCATINE, IOWA,
that the abatement service fees of the following property owner(s) be assessed to the
described properties in the amount(s) noted and reflected on the attached property tax bills.

PASSED AND APPROVED THIS _____ DAY OF _____.

Brad Bark, Mayor

ATTEST:

Carol Webb, City Administrator



City of Muscatine

ITEM NUMBER 2022-0490

AGENDA ITEM SUMMARY

DATE: 12/15/2022

STAFF

Pat Lynch, City Engineer

SUBJECT

Resolution Awarding the Contract for the Transfer Station Tipping Floor Resurfacing Project to KE Flatwork, Inc.

EXECUTIVE SUMMARY

Presented for City Council's consideration is a Resolution to award the contract for the Transfer Station Tipping Floor Resurfacing Project to KE Flatwork, Inc. for the amount of \$301,947.00, which includes the Base Bid and Alternate A.

STAFF RECOMMENDATION

Staff recommends City Council approve the resolution to award the contract for the Transfer Station Tipping Floor Resurfacing Project to KE Flatwork, Inc. for the amount of \$301,947.00.

BACKGROUND/DISCUSSION

Due to wear from the daily operations of receiving and processing municipal and commercial waste, the top surface of the concrete tipping floor is in need of a high strength concrete resurfacing. The top ten (10) inches of the main area of the tipping floor has been worn down to a point of disrepair and needs to be restored to its original elevation.

Bolton & Menk was hired to assist the Solid Waste Division of Public Works develop a plan to restore the surface of the tipping floor. This plan included a high strength Portland Cement Concrete (PCC) mix that contained standard limestone. As an alternate, contractors were required to provide a price to change the rock from limestone to granite. The granite is a denser stone that would provide a more durable wearing surface. Plans and specifications were released for bid on November 4, 2022 and bids were received, opened and read aloud on December 6, 2022. Three (3) bids were received with KE Flatwork being the lowest responsible, responsive bidder. A bid tab, along with a letter of recommendation from Bolton & Menk, are provided as attachments.

After award of the contract, a pre-construction meeting will be scheduled and held to determine the plan of action for closing the Transfer Station floor and alternatives for solid waste handling during the construction phase of this project. Council and the public will be informed of the alternative methods for solid waste disposal.

CITY FINANCIAL IMPACT

The budget is available to complete this project from identified sources. The cost for this project was estimated to be between \$800,000 and \$850,000. The Transfer Station Reserve Budget will cover \$200,000 with the remaining \$101,947.00 coming from the 2022 Bond Issue.

ATTACHMENTS

1. Bid Tabulation
2. 2022-12-07 Letter of Recommendation - Award
3. Award RES

City of Muscatine
Tipping Floor Resurface



Real People. Real Solutions.

401 1st St SE
Suite 201
Cedar Rapids, IA 52401

Ph: (319) 362-3219
Bolton-Menk.com

TABULATION OF BIDS

Bid Letting Date: Tuesday, December 6, 2022 @ 3:00 PM CST

BASE BID				Apparent Low Bidder							
Line No.	Description	Unit	Quantity	Engineer's Opinion of Probable Cost		KE Flatwork, Inc. Eldridge, Iowa		Heuer Construction, Inc. Muscatine, Iowa		Hy-Brand Industrial Contractors, Ltd. Muscatine, Iowa	
				Unit Price	Amount	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
1	LUMP SUM PRICE, ALL LABOR AND ALL MATERIALS EXCEPT PCC AND STEEL REINFORCEMENT	LS	1	\$ 250,000.00	\$ 250,000.00	\$ 172,000.00	\$ 172,000.00	\$ 130,000.00	\$ 130,000.00	\$ 667,813.00	\$ 667,813.00
2	PCC, FURNISH ONLY	CY	248	\$ 375.00	\$ 93,000.00	\$ 300.00	\$ 74,400.00	\$ 372.50	\$ 92,380.00	\$ 300.00	\$ 74,400.00
3	STEEL REINFORCEMENT, FURNISH ONLY	LBS	25,787	\$ 2.00	\$ 51,574.00	\$ 1.00	\$ 25,787.00	\$ 0.89	\$ 22,950.43	\$ 1.00	\$ 25,787.00
TOTAL - BASE BID				\$ 394,574.00		\$ 272,187.00		\$ 245,330.43		\$ 768,000.00	

ALTERNATE A				Apparent Low Bidder							
Line No.	Description	Unit	Quantity	Engineer's Opinion of Probable Cost		KE Flatwork, Inc. Eldridge, Iowa					
				Unit Price	Amount	Unit Price	Amount	Unit Price	Amount	Unit Price	Amount
A1	REPLACE PCC AGGREGATE WITH GRANITE TRAP ROCK	CY	248	\$ 600.00	\$ 148,800.00	\$ 120.00	\$ 29,760.00	\$ 511.25	\$ 126,790.00	\$ 100.00	\$ 24,800.00
TOTAL - ALTERNATE A				\$ 148,800.00		\$ 29,760.00		\$ 126,790.00		\$ 24,800.00	

GRAND TOTAL - BASE BID and ALTERNATE A				\$ 543,374.00		\$ 301,947.00		\$ 372,120.43		\$ 792,800.00	
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I hereby certify that this is a true and correct tabulation of bids received and opened on December 6, for the Tipping Floor Resurface project for the City of Muscatine, Iowa.

Adrian L. Holmes, P.E. Iowa Reg. No. 17935



**BOLTON
& MENK**

Real People. Real Solutions.

401 1st St SE
Suite 201
Cedar Rapids, IA 52401

Ph: (319) 362-3219
Bolton-Menk.com

December 7, 2022

Mr. Pat Lynch
City of Muscatine
1459 Washington Street
Muscatine, IA 52761

RE: Tipping Floor Resurface – Solid Waste Transfer Station
Recommendation of Award
Bolton & Menk Project No.: OT4.128499

Dear Mr. Lynch:

At 3:00 P.M on December 6, 2022, bids were received for the Solid Waste Transfer Station Tipping Floor Resurface project. The Engineer's Opinion of Probable Cost for Base Bid was \$350,000. The Engineer's Opinion of Probable Cost for Bid Alternate 'A' was \$150,000. The Engineer's Opinion of Probable Cost for the Base Bid and Bid Alternate 'A' was \$500,000. Three bids were received for the project and all bidders were responsive. Bids received are summarized as follows:

Bidder	Base Bid	Bid Alternate A	Total – Base Bid and Bid Alternate 'A'
KE Flatwork, Inc.	\$272,187.00	\$29,760.00	\$301,947.00
Heuer Construction, Inc.	\$245,330.43	\$126,790.00	\$372,120.43
Hy-Brand Industrial Contractors, Ltd.	\$768,000.00	\$24,800.00	\$792,800.00

The Base Bid and Bid Alternate 'A' received from KE Flatwork, Inc. was 40% below the Engineer's Opinion of Probable Cost for the project. The bid received from KE Flatwork, Inc. was determined to be the lowest responsive, responsible bidder. Bolton & Menk, Inc. has reviewed the bid documents submitted and checked references on this bidder and is satisfied with responses given.

Therefore, Bolton & Menk, Inc. recommends award of the Solid Waste Transfer Station Tipping Floor Resurface project to KE Flatwork, Inc. of Eldridge, Iowa, for the total amount of \$301,947.00 (Three Hundred and One Thousand, Nine Hundred Forty-Seven and 00/100 Dollars), which includes the Base Bid and Bid Alternate 'A'. The bid tabulation is attached for your use.

Feel free to contact me should there be any questions related to this project.

Sincerely,

Adrian Holmes, P.E., CFM
Project Manager

Attachment: Bid Tabulation

\\cedarrapids4\h\MUSCATIN_CI_IA\OT4128499\6_Plans-Specs\C_Bids Received\2022-12-07 Letter of Recommendation - Award.docx

RESOLUTION NO. _____

**AWARD CONTRACT FOR
TRANSFER STATION TIPPING FLOOR
RESURFACING PROJECT**

It is resolved that the following bid is determined to be the lowest responsible bid for the Transfer Station Tipping Floor Resurfacing Project.

<u>NAME & ADDRESS CONTRACTOR</u>	<u>AMOUNT OF BID</u>
KE Flatwork, Inc.	\$301,947.00

It is further resolved that the Transfer Station Tipping Floor Resurfacing Project is awarded to the above named contractor for \$301,947.00, and the Mayor and City Clerk are authorized and directed to enter into a written contract with said contractor covering the furnishing of material for, and construction of the Transfer Station Tipping Floor Resurfacing Project, such contract not to be binding until approved by resolution of this Council.

It is further resolved that the amount of the contractor's bond is fixed at \$301,947.00, which is one hundred percent of the contract price.

PASSED, APPROVED, AND ADOPTED THIS 15TH DAY OF DECEMBER, 2022.

Brad Bark, Mayor

ATTEST:

Carol Webb, City Administrator

City of Muscatine Tax Increment Financing (TIF) Policy

The City of Muscatine is committed to creating a positive environment for economic development in the Muscatine community. The City offers economic development programs that promote a broad mix of housing and business programs to ensure a vibrant community where residents and businesses thrive. The City utilizes Tax Increment Financing to support residential, commercial, and industrial growth within the Muscatine Community.

The goals of Muscatine's TIF program include:

- Ensure that the City provides economic support to strategic projects that accomplish a public purpose.
- Support City goals as outlined in the City's Strategic Plan through new construction and rehabilitation of existing properties in strategic locations throughout the community.
- Promote quality development of residential, commercial, and industrial properties and add or retain high quality jobs.
- Improve overall economic conditions and meet community housing needs.
- Continue to increase the taxable valuation of properties in the City of Muscatine.
- Drive future development through strategic public infrastructure projects in lieu of increasing general obligation debt.
- Provide a guide to developers seeking economic incentives from the City.
- Where applicable, alleviating conditions of blight and deterioration in the City and/or preventing the spread of such conditions.

The City of Muscatine developed this policy to document the goals of the TIF program and to establish structure and objectivity for evaluating economic development projects. Establishing a policy framework for TIF incentives ensures that the City's financial resources are used as efficiently and effectively as possible while accomplishing key City goals.

TIF Program Policies

The following are the policies for Muscatine's TIF program:

1. The City may provide TIF funds for projects that meet City goals, align with the City's comprehensive plan, and comply with the City's development standards and zoning ordinances.
2. The City may provide TIF funds for projects that are in the best interests of the overall community and do not deter from quality of life or environment.
3. The City may provide TIF funds for projects that improve property designated as "blighted" in the City's Urban Renewal Plan.

4. Any applicant seeking TIF funds must demonstrate the extent and importance of requested TIF funding relative to the timing, scope and feasibility of the proposed project. The greater the demonstrated importance of TIF funding, the greater the likelihood of approval.
5. The City may provide TIF funding to residential, commercial and/or industrial projects.
6. The amount and structure of TIF funding is dependent on whether the project meets certain goals such as meeting affordable housing needs, whether there is a need for public infrastructure to serve the project, or if the project is located within strategic areas of the City.
7. Meeting policy guidelines or other criteria does not guarantee the award of financial assistance. City Council may also consider other factors not listed in this policy when determining if a project will receive TIF funding.
8. Situationally, the City may request all manner of private participation from the applicant as a condition to any award of TIF funding, including, but not limited to, sharing in initiation and set up fees, minimum assessment agreements, guarantees or other sureties, claw-back rights, mortgages and other securities.

TIF Funding Calculations and Definitions

TIF funding is exclusively sourced from incremental property tax revenues to be received by the City. Incremental property tax revenues are derived from new property taxes generated from valuation increases on real estate resulting from constructed improvements to the private property. The increased property valuations are multiplied by each year's TIF tax rate which is determined by subtracting any protected levies (e.g. the debt service levies) from the consolidated tax rate of the property. This calculation determines the amount of TIF funding available to a project.

Property valuations are independently determined by the Muscatine County Assessor unless otherwise fixed by a minimum assessment agreement.

Funding Mechanism

TIF rebates are the City's standard mechanism for providing TIF funding support. These rebates are provided under a contract between the City and the business/developer, called a Development Agreement. The Development Agreement will set forth the situationally required (subject to negotiation) performance measures of both the business/developer and the City. TIF rebate payments are routinely made subject to business/developer compliance with the terms of the Development Agreement and to annual appropriation determinations by the City Council under these development agreements, and will not be guaranteed. In a typical scenario, the developer/business constructs the improvements to the property and makes their annual property tax payments when they are due. The City receives much of the property tax payment as TIF revenues and then (subject to annual appropriation) rebates a portion of the TIF revenues back to the developer/business. The amount of rebate and the number of years for the rebate is established in a Development Agreement approved by the City Council and the developer/business prior to the start of construction.

The City may situationally consider other TIF funding mechanisms, such as direct provision of infrastructure improvements to support projects, if warranted under the facts and circumstances.

Standard TIF Program

In order to maintain appropriate and consistent tax revenues for all taxing entities, TIF rebates will generally not exceed 50% of the available TIF increment created by the TIF property for a maximum of 10 years. This limitation is set to realize the needs and obligations of the general fund, the County and school districts and to ensure that the utilization of TIF will have minimal impact to their ongoing operations.

A project may be eligible for standard TIF funding if it can be demonstrated to align with the TIF program goals and policies outlined above.

Expanded TIF Program

The City may consider TIF rebates larger than 50% and up to a maximum of 20 years if the project provides significant urban renewal benefits as determined by the City. Criteria the City may consider for expanded TIF assistance include:

1. The degree to which a project alleviates blight by rehabilitating existing properties and/or buildings or adapting current buildings for a new use.
2. Projects that fill a critical unmet need in the community (e.g. housing, retail, etc.).
3. Projects that provide for a significant expansion of the City's property tax base.
4. Projects that create a significant number of new, quality jobs.
5. Any other considerations as determined by City Council.

TIF Application Process

The following is the general process for projects requesting TIF Assistance:

1. Consultation Meeting

The City Administrator and Finance Director will schedule a consultation meeting to discuss the potential project upon request of the applicant and to determine if the project may be eligible for TIF. The applicant must submit a written request for TIF funding assistance demonstrating the amount of assistance being asked for and the reason why such assistance is needed under the circumstances.

2. Information Gathering

If the project is determined to be eligible, City staff will gather information from the applicant regarding the project and discuss key development agreement terms to be brought before City Council for an endorsement of the project concept.

3. City Council Concept Endorsement

City Council may/may not endorse a project concept based on the recommended development agreement terms. If Council supports the project, it may proceed to the next step.

4. **Amendments to the Urban Renewal Area, the Urban Renewal Plan, and/or creation of a Tax Increment District (if needed)**

Any TIF project must be located within the City's Urban Renewal Area (the City limits), be included in the City's Urban Renewal Plan and be in a new or existing Tax Increment District. Staff will assist you in ensuring these criteria are met. The process to meet these criteria includes public notices, public hearings, and consideration by City Council at several meetings and can take several months depending on the steps required.

5. **Development Agreement** – the Development Agreement is the formal document outlining the TIF funding mechanism and timeline as well as any other key terms associated with the development. A public hearing is required prior to approval by the City Council and must also be signed by the applicant. The Development agreement is prepared by the City's bond counsel based on information provided by City staff and the developer.

6. **Development Review Process**

Once a development agreement has been approved, the project may proceed through the City's standard development review process.

Other Economic Development Programs

Other funding alternatives may be available through the City, including tax abatement and Small Business Forgivable Loans. The City provides general information about these programs on the City's website.

RESOLUTION NO. _____

**A RESOLUTION ADOPTING A TAX INCREMENT FINANCING
POLICY**

WHEREAS, the Muscatine City Council is an elected legislative and deliberative public body, serving the citizens of the City of Muscatine, Iowa; and

WHEREAS, the City of Muscatine, Iowa (the “City”) pursuant to and in strict compliance with all laws applicable to the City, and in particular the provisions of Chapter 403 of the Code of Iowa, has adopted an Urban Renewal Plan for the Consolidated Muscatine Urban Renewal Area (the “Urban Renewal Area”); and

WHEREAS, the rehabilitation, conservation, redevelopment, development or a combination thereof, of the Urban Renewal Area is necessary and appropriate to facilitate the proper growth and development of the City and is in the interest of the public health, safety, or welfare of the residents of the City; and

WHEREAS, the Urban Renewal Plan states the City’s urban renewal objectives for development within the Urban Renewal Area including but not limited to stimulating private investment in new commercial and industrial development using tax increment financing (“TIF”), helping finance the costs of public improvements for new residential, commercial, and industrial development, creating job opportunities in the City, increasing the number of affordable housing units in the City that are safe, attractive, and comfortable, strengthening the City’s property tax base, and alleviating conditions of blight and deterioration and/or preventing the spread of such conditions; and

WHEREAS, the City has a long history of utilizing TIF to meet its urban renewal objectives and prioritizing projects that demonstrate the extent and importance of TIF funding relative to the timing, scope, and feasibility of a proposed project; and

WHEREAS, the Muscatine City Council desires to adopt a formal, written TIF policy to document the goals of the TIF Program, establish structure and objectivity for evaluating economic development projects for TIF funding and ensure that the City’s financial resources are used as effectively and efficiently as possible while accomplishing key City goals; and

WHEREAS, the Muscatine City Council discussed the proposed TIF policy at its December 8, 2022 in-depth meeting and supported consideration of formal approval of the policy.

NOW, THEREFORE, BE IT RESOLVED, that this policy shall become effective immediately upon adoption by the City Council.

PASSED, APPROVED, AND ADOPTED by the City Council for the City of Muscatine, Iowa, on this, the 15th day of December 2022.

Brad Bark, Mayor

ATTEST:

Carol Webb, City Clerk



City of Muscatine

ITEM NUMBER 2022-617

AGENDA ITEM SUMMARY

DATE: 12/15/2022

STAFF

Carol Webb, City Administrator
Nancy Lueck, Finance Director
Richard Klimes, Parks and Recreation Director
Nick Gow, Superintendent of Parks

SUBJECT

Resolution Authorizing an Application to the Iowa Economic Development Authority's Destination Iowa Grant Program and allocating \$600,000 of Local Funding for the Design and Construction of the Muscatine Indoor Sports Complex

EXECUTIVE SUMMARY

Presented for Council consideration is a resolution authorizing a grant application to the Iowa Economic Development Authority's Destination Iowa Grant Program and allocating \$600,000 in 2024 bond proceeds as matching funds.

City staff presented the concept of an indoor sports complex to City Council at the December 1, 2022 regular Council meeting. The City Council supported the indoor sports complex concept and endorsed the use of \$600,000 in 2024 bond proceeds for design and construction of the facility. Since that time, the City has received funding commitments from Muscatine County and two private donors.

City staff is requesting that Council adopt a formal resolution to approve the submittal of a Destination Iowa grant application and allocate \$600,000 of 2024 bond proceeds as matching funds. The recommended resolution is a requirement of the grant application.

STAFF RECOMMENDATION

Staff recommends adoption of the resolution.

BACKGROUND/DISCUSSION

Project Goal And Purpose

The primary goal of constructing an indoor facility and new turf fields is to provide a high-

quality facility to benefit residents' lives, attract new visitors to the community, and generate additional tax revenue in Muscatine. The facility will benefit Muscatine residents and visitors by meeting the following objectives:

- Increasing residents' physical activity year-round by providing a safe space to participate in a variety of sports and activities, regardless of income.
- Providing ample no/low cost opportunities for youth to engage in physical activity in inclement weather as well as during late fall, early spring, and winter months.
- Maintaining Muscatine's positive reputation of providing high-quality parks and recreation experiences for residents and visitors.
- Increasing tourism in Muscatine to support local businesses, grow the local economy, generate new tax revenue and build the public perception of Muscatine.

Direct Project Costs and Funding

The estimated cost of designing and constructing the Indoor Sports Complex is \$4 million (based on a conceptual estimate). This estimate includes \$1,660,000 for the dome structure, \$940,000 for the synthetic field, \$400,000 in professional engineering services, and \$1,000,000 in construction costs. Muscatine County has committed to \$400,000 in funding and the City has received official confirmation of a portion of private donations. The City has also submitted an application for \$1 million in funds from the Carver Trust. Any use of City funds is contingent on receiving commitments from other funding sources. A preliminary design is currently under development.

Operations and Maintenance Costs

The City Parks and Recreation Department will operate and maintain the Indoor Sports Complex. City staff completed a cost analysis and determined that the estimated annual operating budget for the complex is \$279,327. This cost includes personnel, contractual services, operating supplies, utilities, insurance, and other necessary services and commodities.

Estimated Revenue and Economic Benefits

The project will provide direct revenue from facility usage. Facility usage revenue is estimated between \$103,643 (at 25% facility utilization) to \$414,570 (at 100% facility utilization). Staff's probable estimate for revenue is \$207,285 (50% utilization). Note this utilization may increase as the facility is marketed and revenue stabilizes. City staff recommends that \$50,000 of hotel/motel tax revenue be dedicated to funding operations and maintenance of the complex as hotel/motel tax revenue is currently exceeding estimates and is likely to increase due to overnight visits by facility users. Additional revenue from concessions and sponsorships is also anticipated.

In addition, the Muscatine community will benefit from the economic activity generated by the facility including:

- Direct spending by visitors, spectators, attendees, participants, event staff, and visiting facility users on lodging, food and beverage, retail, entertainment, and other such items in connection with their visit to the area (an annual economic output of \$3.8M)
- Additional City Hotel/Motel Tax Revenue (estimated at \$30,000)
- One-time construction spending on materials, labor, design and professional fees, and other soft cost spending are generated during the planning and construction of the Complex.

Qualitative Project Benefits include:

- Quality of Life for Residents - New/enhanced athletic and recreation facilities provide diversified activities for local residents and families, which can make Muscatine a more attractive and enjoyable place to reside. This may assist with retaining and attracting an educated workforce, particularly younger adults who often desire quality athletic, fitness, leisure and recreational amenities.
- New Visitation - New visitors will be attracted to the area because of activity hosted at the new complex. These attendees, in turn, may elect to return to the area later with their families after visiting the area for the first time.
- Anchor for Revitalization - Indoor Youth Sports Complex development can often serve as an anchor for other revitalization efforts. Youth sports facilities can attract thousands of athletes, coaches and spectators annually. This added visitation can be critical to the health and vitality of existing businesses as well as providing an incentive for future investment by the private sector.
- Spin Off Development - New retail/business typically develops near major event or athletic facility projects, spurred by the operations and activities associated with the facility, representing additions to the local tax base.
- Economic Growth - Enhanced economic growth and ancillary private sector development (or improvement) surrounding a new Indoor Sports Complex in Muscatine may be spurred by investment in the project.
- Tourism - Increased synergy with the other athletic, event, hospitality and entertainment facilities can lead to increased tourism activity in Muscatine.

Project Timeline

The Destination Iowa grant application is due by December 31, 2022. Should the City be awarded a grant and if other formal funding commitments are confirmed, the estimated project timeline is as follows:

1. December 2022 - Consultant (Farley Group) provides a complete set of concept drawings and specifications to obtain cost estimates on the dome structure including a complete site evaluation.
2. January/February 2023 - Receive Notice of Destination Iowa Grant Award, if awarded.

3. Spring/Summer 2023 - Solicit RFP for professional design services and develop design plans and specs for bid documents.
4. Summer 2023 - Council approval of plans and specs, contract, and performance bond. Bid and award contract
5. Spring/Summer 2024 - Construction
6. Autumn/Winter 2024 - Facility Opening

Next Steps

The community grant writer will complete the Destination Iowa Grant application for submittal by December 31. Fundraising for private donations will continue and will need to be secured prior to submitting the Destination Iowa Grant as documentation of commitment of all funds must be submitted with the application.

CITY FINANCIAL IMPACT

The City's portion of the capital costs is currently estimated at \$600,000. The annual operating and maintenance costs are estimated at \$279,327. Facility usage revenue, \$50,000 annual hotel/motel tax revenue, and other revenue sources are likely to fund the annual costs of operation based on staff's financial assumptions.

ATTACHMENTS

1. Resolution Authorizing IEDA Grant Submittal and funds for indoor sports complex

RESOLUTION NO. _____

**A RESOLUTION AUTHORIZING AN APPLICATION TO THE
IOWA ECONOMIC DEVELOPMENT AUTHORITY FOR
DESTINATION IOWA GRANT FUNDING AND ALLOCATING A
LOCAL MATCH FOR THE MUSCATINE INDOOR SPORTS
COMPLEX**

WHEREAS, the State of Iowa, through the Iowa Economic Development Authority (the “IEDA”), has funded the Destination Iowa Grant Program to assist communities with funding new quality of life and expanded tourism opportunities throughout Iowa; and

WHEREAS, the Muscatine Indoor Sports Complex (the “Complex”) in Muscatine, Iowa, requires Destination Iowa Grant funding in order to complete the construction of an indoor sports complex as described in the grant application; and

WHEREAS, the City of Muscatine (the “City”) is known around the Midwest for its excellent sports facilities and attracts annually nearly 250,000 visitors to its soccer complex and 400,000 visitors to its Kent-Stein Park baseball/softball fields; and

WHEREAS, the City supports the Complex as it will provide opportunities to improve quality of life in the Muscatine community and will attract new visitors to the region and to Iowa to the benefit of the regional and state economy, particularly between October and April; and

WHEREAS, an application has been prepared requesting Destination Iowa Grant Program funds.

NOW, THEREFORE, BE IT RESOLVED, that the application to the IEDA for Destination Iowa Grant funding for the Muscatine Indoor Sports Complex is hereby approved as to form and content.

BE IT FURTHER RESOLVED, that the Mayor is hereby authorized to execute and file the application on behalf of the City of Muscatine, with the IEDA Destination Iowa Grant Program.

BE IT FURTHER RESOLVED, that the City commits \$600,000 of City funds for the design and construction of the Complex and also commits to its ongoing operation and maintenance.

PASSED, APPROVED, AND ADOPTED by the City Council for the City of Muscatine, Iowa, on this, the 15th day of December 2022.

Brad Bark, Mayor

ATTEST:

Carol Webb, City Clerk



City of Muscatine

ITEM NUMBER 2022-0492

AGENDA ITEM SUMMARY

DATE: 12/15/2022

STAFF

Randy Moeller, Vehicle and Equipment Maintenance Supervisor

SUBJECT

Request to Approve Declaration of City Vehicles as Surplus and to Authorize Said Vehicles to be Sold Through the Public Surplus Auction

EXECUTIVE SUMMARY

Staff is recommending the following vehicles be declared as surplus so they can be disposed of through the City's Public Surplus Auction. Two pickup trucks, unit #637 and unit #54.

STAFF RECOMMENDATION

Staff is recommending approval of items as surplus.

BACKGROUND/DISCUSSION

These two vehicles have been replaced with new ones. They both have known maintenance issues and it would be best to dispose of them now.

CITY FINANCIAL IMPACT

Income from sale of surplus items.

ATTACHMENTS



City of Muscatine

ITEM NUMBER 2022-0493

AGENDA ITEM SUMMARY

DATE: 12/15/2022

STAFF

Brett Talkington, Police Chief
Anthony Kies, Captain

SUBJECT

Request to Approve Renewal of the School Resource Officer (SRO) Agreement with Muscatine Community School District

EXECUTIVE SUMMARY

The City of Muscatine Police Department and the Muscatine Community School District have had an agreement in place to have two (2) School Resource Officers in the school district over the last three years. This agreement needs to be renewed for the next three school years.

STAFF RECOMMENDATION

Staff recommends the approval of the renewal agreement.

BACKGROUND/DISCUSSION

The Police Department has two (2) School Resource Officers in the Muscatine Schools, one (1) in the Middle School, and one (1) in the High School. The current agreement expires after the 2022/2023 school year. The agreement needs to be renewed for the next three school years; 2023/2024, 2024/2025, and 2025/2026.

CITY FINANCIAL IMPACT

The city pays 25% and the school pays 75% of total wages and benefits.

ATTACHMENTS

1. SRO Agreement 2023

MUSCATINE POLICE DEPARTMENT
SCHOOL RESOURCE OFFICER AGREEMENT

THIS AGREEMENT made the 30th day of January, 2023 by and between the Muscatine Police Department and the Muscatine Community School District provides for two School Resource Officers for the 2023/2024, 2024/2025 and the 2025/2026 school years.

A. The Muscatine Police Department agrees to:

1. Provide the Muscatine Community School District with two School Resource Officers.
2. Collaborate with the Muscatine Community School District to provide a safe and healthy school environment for students, staff, faculty, and visitors.
3. Commit to providing appropriate programs and services to prevent children from becoming at risk and to intervene when possible with children already in the juvenile justice system.
4. Coordinate with schools to improve training in order to deter incidents of school violence.
5. Attempt to reduce and deter criminal offenses occurring on school property.
6. Promote positive attitudes regarding the police role in society.
7. Assist the superintendent, principals, faculty, and staff in developing plans and strategies to prevent and /or minimize dangerous situations that may occur on school grounds.
8. Be a resource for students, which enable them to be associated with a law enforcement figure in the students' environment.
9. To be a resource for teachers, parents, administrators and students for conferences on an individual basis dealing with issues and questions, particularly in the area of substance abuse and bully/harassment.
10. Coordinate investigative procedures between police and school administrators.
11. Attend school events as necessary or requested.
12. Take appropriate cases action with respect to on-site occurrences, including but not limited to, fights, vandalism, theft, accidents, traffic violations, disorderly conduct, narcotics offenses, weapons, unauthorized persons on school property, and other occurrences as appropriate.
13. Inform school officials and staff of current police involvement with students and/or student's families.
14. Conduct other duties as approved or assigned by the Chief of Police.

B. Financial Agreement between both parties:

The City of Muscatine (City) will provide two officers to work in the Muscatine Community School District (District). The officers will be employees of the City. The District will provide for 75% and the City will provide for 25% for funding of the officers wages and benefits.

C. Records of services performed will be maintained by the Muscatine Police Dept.

The Muscatine Police Department agrees to maintain records regarding the performance of the School Resource Officers. The Muscatine Police Department will maintain any other records regarding the School Resource Officers. The Muscatine Police Department will maintain all arrest and incident reports generated by the officers.

D. Duration Modification, and Termination of the Agreement:

This agreement covers the next three school years, including 2023/2024, 2024/2025, and 2025/2026. At any time, either party may request that the agreement be modified. Both parties may negotiate any issue. Either party may terminate the Agreement with 30 day written notice to the other party. This agreement constitutes the entire understanding between both parties regarding this subject and no other agreement, oral, or otherwise is in existence or shall be deemed binding upon both parties. This agreement may be amended by written instrument executed by both parties. This agreement will be reviewed December 2025, unless modifications are needed.

E. Legal Contingencies:

It is understood and agreed that this agreement is entered into solely for the benefit of the parties hereto and gives no right to any other party. Each party agrees to be responsible and assumes liability for its own actions and omissions and those of its officers, teachers, or staff for any incident arising out of or in conjunction with this agreement, to the fullest extent required by the law and agrees to save, indemnify, defend, and hold the other party harmless from such liability.

F. Provider Maintains Control Over its Personnel:

Members of the Muscatine Police Department assigned, as School Resource Officers will not be penalized from exercising the same rights and benefits of other members of the Muscatine Police Department. Employment rights of personnel assigned under a contract for law enforcement services will not be abridged by the provider agency.

G. Use of Equipment and Facilities:

The Muscatine School District will provide officer space, office furniture, phone, and access to office equipment. The city will provide training, uniforms, vehicle, and related equipment.

H. Review and Revision of the Agreement, if needed:

This agreement is subject to review and revision at the request of either party, if such party given advance written notice to the other party. Upon receipt of the written notice, both parties agree to endeavor towards a mutually beneficial agreement. The Muscatine Police Department will forward

a written copy of the new Agreement to the school for review. Any new Agreement becomes effective upon mutual receipt of an Agreement endorsed by the City of Muscatine and the Superintendent of the Muscatine Community School District, or at a date specified within the Agreement.

City of Muscatine

Muscatine Community School District

City Clerk

President MCSD Board

Carol Webb

John Dabeet

Mayor of Muscatine

Brad Bark



City of Muscatine

ITEM NUMBER 2022-0494

AGENDA ITEM SUMMARY

DATE: 12/15/2022

STAFF

Pat Lynch, City Engineer

SUBJECT

Request for Approval of Change Order #2 for the 891 West 8th Street House Relocation Project.

EXECUTIVE SUMMARY

Presented for City Council's consideration is a request to approve change order #2 to the 891 W. 8th Street House Relocation Project. The change for Change Order #2 consists of material and labor increases due to inflation as well as additional items needed to bring the house up to current code. This project was scheduled to occur last year, but due to the WHSSP PH 5A Project being behind schedule, this project had to be pushed to this year. A previous change order was processed on May 19, 2023 at the regularly scheduled Council Meeting, but was based on an estimate provided by the contractor. This change order includes actual costs associated with the work completed and will increase the Purchase Order amount by \$8,925.00 to a total of \$140,939.50.

STAFF RECOMMENDATION

Staff recommends City Council approve Change Order #2 to the 891 W. 8th Street House Relocation Project for the increased cost of materials in labor as well as additional items to bring the house up to current codes.

BACKGROUND/DISCUSSION

Phase 5 of the West Hill Sewer Separation Project (WHSSP) involved reconstructing the trunk sewer line that passed under the corner of the house located at 891 W. 8th Street. It was determined that it would be more cost effective, and easier to maintain, if the house were moved away from the sewer. The house was purchased on March 10, 2021 and has been temporarily relocated to the front of the lot to allow for sewer construction. Now that sewer construction is through the property, the house can now be moved back and reset on a new foundation away from the sewer easement. The original schedule had this happening May/June of 2021, but due to the WHSSP PH5A being behind schedule, this work has been delayed for 12 months. Also, after a meeting with the City's Building Inspector, it was

discovered that there were a few items in the home that did not meet City Code that need to be addressed before the home can be resold.

CITY FINANCIAL IMPACT

The budget is available to complete this project from identified sources. The cost for this project was estimated to be between \$70,000 and \$100,000. The original purchase order amount was \$109,946.00. The revised total after approval of Change Order #1 was \$132,014.50. Upon approval of Change Order #2, the Project Amount will be \$140,939.50. The cost of this project is a budgeted expense of the WHSSP PH 5 and will come from the Local Option Sales Tax.

ATTACHMENTS

1. 2022-11-21 Hackett Invoice
2. 2022-05-19 Hackett Extra

Todd Hackett Construction Co.

2925 Cedar St. Suite 1
P.O. Box 481
Muscatine, IA 52761-0481

INVOICE

Invoice Number: 8th Street House
Invoice Date: Nov 21, 2022
Page: 1

Duplicate

Voice: 563-264-1539

Fax: 563-288-2553

Bill To:
City of Muscatine 215 Sycamore St. Muscatine, IA 52761

Ship to:
City of Muscatine-8th Street 891 W 8th Street Musatine, IA 52761

Customer ID	Customer PO	Payment Terms	
MUSCIT		Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
			12/1/22

Quantity	Description	Unit Price	Amount
1.00	Digging Basement Foundation	2,300.00	2,300.00
1.00	Poured Concrete walls	17,825.00	17,825.00
1.00	4" Washed Rock	1,932.00	1,932.00
1.00	4" Floor Slab	7,245.00	7,245.00
1.00	Grading and Backfilling	2,875.00	2,875.00
1.00	Foundation Coating and Drain Tile	2,875.00	2,875.00
1.00	12' X 12' Patio	1,150.00	1,150.00
1.00	12' X 12' Treated Lumber Deck - Material & Labor	6,325.00	6,325.00
1.00	2" X 6" Framing, sheathing, Insulation - Material & Labor	5,267.00	5,267.00
1.00	Vinyl Siding - Material & Labor	3,220.00	3,220.00
1.00	Vinyl Sliding Glass Door - Material & Labor	966.00	966.00
1.00	Stairs	1,127.00	1,127.00
1.00	Replacement AC & Furnace - Material & Labor	10,925.00	10,925.00
1.00	Plumbing	17,250.00	17,250.00
1.00	Frame & Finish New Bathroom - Material & Labor	4,019.00	4,019.00
1.00	Electrical	17,515.00	17,515.00
1.00	Electrical-Prepping Home to be Moved	2,530.00	2,530.00
1.00	Supervision	4,600.00	4,600.00
1.00	CO 1 - Material & labor increases, mechanical & electrical scope of work changes, and unsuitable soil	22,068.50	22,068.50
1.00	CO 2 - R11 Insulation on wall - 26ft, 1 new window, fix wall studs, rpair soffit & fascia, new door & lock, and new siding	8,475.00	8,475.00

Thank You for your Business!

Check/Credit Memo No:

Subtotal	Continued
Sales Tax	Continued
Total Invoice Amount	Continued
Payment/Credit Applied	
TOTAL	Continued



City of
MUSCATINE

City Hall
215 Sycamore St
Muscatine, Iowa www.muscatineiowa.gov
52761 (563) 264-1550

PURCHASE ORDER
No. 0000017904

VENDOR:

TODD HACKETT CONSTRUCTION CO
2925 CEDAR STREET SUITE 1

MUSCATINE, IA 52761

SHIP TO:

City of Muscatine

1459 Washington St.

Muscatine, IA 52761-3839

BILL TO:

City of Muscatine
215 Sycamore Street

Muscatine, IA 52761-3839

VENDOR NO.		VENDOR PHONE NUMBER		TERMS	DATE		REQUIRED DELIVERY DATE	
4383				0	04/05/2021			
SHIPPING INSTRUCTIONS								
(none)								
ITEM	QTY	U/M	DESCRIPTION/TASK	PRD CODE	ACCOUNT	UNIT PRICE	AMOUNT	
1	1.00		Digging Basement foundation at 891 W. 8th Street House Relocation		4276-40-4276-62530	109,946.00	109,946.00	

SUBTOTAL: 109,946.00

TAX: 0.00

SHIPPING: 0.00

TOTAL: 109,946.00

TAXABLE: No

CONFIRMING:

SPECIAL INSTRUCTIONS

Confirming

Work will start in Sept.

IMPORTANT: OUR ORDER NUMBER MUST APPEAR ON EVERY INVOICE AND PACKAGE



Change Order #1

Date: 5/6/2022

Project: 8th Street House

Owner: City of Muscatine

Prime Contractor:

Todd Hackett Construction Co
2925 Cedar St., Ste 1
PO Box 481
Muscatine, IA 52761

Architect:

CHANGE ORDER DESCRIPTION

Subcontractor: Jeff Hackett Electric

Fix open taps for floor and supply up to 4 GFCI protect receptacles on first floor per Nick Morgan, city inspector.

\$ 2,600.00

Service disconnect, additional wire, conduit and labor for service due to house location distance being approximately 100' farther than original estimate cost.

\$ 1,900.00

Deduct for electrical not prepping the home to be moved.

\$ (2,530.00)

Total

\$ 1,970.00

Subcontractor: R & P Service Company

Original scope of work was based on ducts to remain in the basement when the house moved. During the move process all ducts were removed. This cost includes the labor and material to install all duct work - supply and return as well as run new gas line.

\$ 3,825.00

Subcontractor: Perry Othmer Plumbing

Labor and material costs for running copper water service approximately 100' farther than original estimate cost.

\$ 4,300.00

Subcontractor: Team Services

Costs for soil testing needed due to concerns with soil fill after sewer work was completed.

\$ 500.00

Subcontractor: Sulzburger Excavating

Cost to overexcavate as identified and calculated by Team Services to put the foundation on.

\$ 1,875.00

Subcontractor: Duwa Quality Walls

Cost arising from the additional overexcavating causing deeper foundation walls from 8' as planned to 12' as needed for an approximate length of 20'.

\$ 1,500.00

Project Scheduling

Costs associated with the project being delayed from the original schedule of work to occur in the summer of 2021. During this period of delay nearly all building materials had multiple price increases as well as labor rate increases.

Below are the areas where costs were increased due to the delay:

Cost Increase - Foundations	\$	1,120.00
Cost Increase - Deck Material	\$	1,100.00
Cost Increase - Floor Slab	\$	250.00
Cost Increase - Vinyl Sliding Glass Door	\$	325.00
Cost Increase - Framing Material and Labor	\$	950.00
Vinyl Siding Material and Labor	\$	650.00
Basement Stair - Material and Labor Increase	\$	425.00
Supervision	\$	400.00
Total		\$ 5,220.00
Subtotal	\$	19,190.00
Overhead & Profit @ 15%	\$	2,878.50
TOTAL	\$	22,068.50

ORIGINAL CONTRACT SUM	\$	109,946.00
PREVIOUS CHANGE ORDERS		
CONTRACT SUM PRIOR TO THIS CHANGE ORDER		109,946.00
CONTRACT PRICE WILL BE INCREASED OR (DECREASED) BY	\$	22,068.50
NEW CONTRACT PRICE INCLUDING THIS CHANGE ORDER	\$	132,014.50



Authorized Contractor Signature

Owner(s) Signature

Date

December 5, 2022

City of Muscatine
Pat Lynch, City Engineer
1459 Washington Street
Muscatine, IA 52761

Re: Offer of City Bridge Funding - Federal FY 2024

Dear Mr. Lynch:

Each year, the Iowa Department of Transportation (Iowa DOT) uses the City Bridge Candidate List to offer funds for the replacement or rehabilitation of city bridges. Cities are limited to one bridge per city, per fiscal year. I am pleased to inform you that the below bridge in your city is ranked high enough on the City Bridge Candidate List to receive funding for replacement or rehabilitation as noted.

<u>FHWA #</u>	<u>City Street</u>	<u>Feature Crossed</u>	<u>Qualified for</u>
603440	Park Ave W	Mad Creek	Replacement or Rehabilitation

Bridges funded with either Federal-aid City Bridge funds or State City Bridge funds are eligible for 100% reimbursement of all eligible and properly documented construction costs. Engineering design and development, right-of-way, and inspection costs are not eligible for reimbursement. Federal-aid funds are eligible for up to \$1,500,000 in reimbursement. State City Bridge funds are eligible for up to \$500,000 in reimbursement. The Iowa DOT will make final determination of whether a project will receive Federal-aid City Bridge funds or State City Bridge funds after reviewing construction estimates. Typically, replacement or rehabilitation projects with estimated construction costs of less than \$500,000 are assigned State City Bridge funds to maximize program impact. Please refer to [I.M. 1.100 \(Highway Bridge Programs for Cities and Counties\)](#) for additional information.

Accepting this Offer:

If the city accepts this offer of funding, the city must:

- Send a letter or email confirming the city's acceptance by January 5, 2023 to my attention, along with a completed version of the "Attachment to Offer of City Bridge Funding" for each qualifying bridge.
 - If the timing of your city council meetings will not allow a response by this date, please contact me in advance to let me know when I can expect confirmation.

- Sign the project funding agreement with the Iowa DOT within 90 days of receipt. The funding agreement will be sent to the provided City contact after receipt of the acceptance letter.
- Develop the project to a successful construction contract letting within three years of signing the project agreement, but no earlier than October 1, 2023.

Declining this Offer:

If the city decides not to accept funding at this time, please:

- Send a letter or email declining the funding offer by January 5, 2023 to my attention, along with the completed version of the "Attachment to Offer of City Bridge Funding" for each qualifying bridge.

If a City chooses to decline City Bridge Funding at this time, there is no penalty. The bridge will remain on the Candidate List for future consideration and may be offered future funding. However, each year new bridges are added to the Candidate List and bridges already on the list continue to deteriorate. These factors impact priority point calculations, and combined with variations in funding levels, make it impossible to predict with certainty when this bridge may rank high enough to be offered funding again.

Thank you in advance for a timely response. If you have any questions about this program or the offered funding, please let me know.

Respectfully,



Jenifer J. Bates, P.E.
Local Systems Urban Engineer
Jenifer.Bates@IowaDOT.us

cc: Christy Vanbuskirk, P.E., Local Systems Development Engineer
Dillon Feldmann, P.E. Eastern Region Local Systems Field Engineer
Sam Shea, District Planner
Brian Horesowsky, P.E., Muscatine County Engineer

Attachment



SMARTER | SIMPLER | CUSTOMER DRIVEN

www.iowadot.gov

Attachment to Offer of City Bridge Funding - Federal FY 2024
Return to Jenifer Bates (Jenifer.Bates@iowadot.us) by January 5, 2023

City Name: Muscatine

FHWA Bridge Number: 603440 (Park Ave W over Mad Creek)

Accept: _____ Decline: _____ Date This Form Completed: _____

If Accept, Funding Preference: Federal-aid: _____ State: _____ Either: _____

Who will be administering the project (Check one)? City: _____ County: _____

If County administering, have cost sharing arrangements been determined? Yes: _____ No: _____

Type of Project (Check one): Reconstruction: _____ Rehabilitation: _____

City Contact information

County Contact Information (if applicable)

Name: _____ Name: _____

Title: _____ Title: _____

Phone no.: _____ Phone no.: _____

Email: _____ Email: _____

Address: _____ Address: _____

Are there any apparent reasons this project cannot be let within 3 years of signing the agreement?

No: _____ Yes: _____ If Yes, explain _____

Current estimated preliminary engineering (P.E.) costs (if known*) \$ _____

Current estimated right-of-way (ROW) costs (if known*) \$ _____

Current estimated construction engineering (C.E.) costs (if known*) \$ _____

Current estimated construction costs (REQUIRED) \$ _____

Total estimated project cost \$ _____

*For Information Only

Do you have any other known funding sources or anticipate applying for any other funding sources? *This does not change eligibility for the City Bridge Program or limit other funding source options. It does help when drafting the Funding Agreement and working through project development.*

Yes: _____ No: _____ If Yes, please specify: _____

Structure Inventory and Appraisal

Bridge ID: CO 19 139-603440

FHWA No.: 603440

SR: 65.0

SD/FO: Structurally Deficient

IDENTIFICATION

7 Facility Carried:	PARK AVE W
5B Rte. Signing Prefix:	5
5C Level of Service:	1 - MAINLINE
5D Inventory Route:	00000
City:	Muscatine
3 County:	070 - Muscatine
9 Location:	000000000
5E Directional Suffix:	0 - NOT APPLICABLE
6 Feature Intersected:	MAD CREEK
2 District:	0
Garage:	000
98 Border Bridge Code:	
% Responsibility:	0
99 Border Bridge No.:	

INSPECTION

90 Inspection Date:	11/04/2021	Inspection Type:	In-Depth and Routine
Next Routine Insp Date:	11/04/2023	91 Frequency:	24
		Next Insp Type:	Regular
Inspection Agency:	5 - Consultant	Inspection Group:	Veenstra & Kimm, Inc.
93A FC Inspection Date:			
92A FC Frequency:	0	Next FC Insp.:	NA
93B UW Inspection Date:			
92B UW Frequency:	0	Next UW Insp.:	NA
93C SI Date:			
92C SI Frequency:	0	Next Spec. Insp.:	NA
Other Non-NBI Date:			
Other Non-NBI Freq.:		Next Other Insp.:	NA

STRUCTURE TYPE AND MATERIALS

43A Main Span Material: 1 - Concrete

43B Main Span Design: 11 - Arch - Deck

45 No. Spans Main Unit: 1

44A Appr. Span 000 - NA

44B Appr. Span Design: 000 - NA

46 No. of Appr. Spans: Near 0 Far 0

107 Deck Type: N - Not Applicable

108A Wearing Surface: N - Not Applicable (Applies Only To Structures With No Deck)

108B Membrane: N - Not Applicable (applies only to structures with no deck)

108C Deck Protection: N - Not Applicable (applies only to structures with no deck)

CONDITION

58 Deck:	5 - Fair Condition (minor section loss)
59 Super:	4 - Poor Condition (advanced deterioration)
60 Sub:	5 - Fair Condition (minor section loss)
61 Channel/Channel Prot.:	7 - Bank protection needs minor repairs
62 Culvert:	N - Not Applicable

APPRAISAL

67 Str. Evaluation:	4 - Meets minimum tolerable limits
68 Deck Geometry:	5 - Somewhat better than minimum adequacy
69 Underclear Vert & Horiz:	N - Not applicable
71 Waterway Adequacy:	7 - Slight Chance of Overtopping Bridge
72 Approach Alignment:	7 - Better than present minimum criteria
36A Bridge Rail:	0 - DOES NOT MEET CURRENT SAFETY STANDARDS, OR IS NOT THERE AND IS NEEDED.
36B Transition:	0 - DOES NOT MEET CURRENT SAFETY STANDARDS, OR IS NOT THERE AND IS NEEDED
36C Approach Rail:	0 - DOES NOT MEET CURRENT SAFETY STANDARDS, OR IS NOT THERE AND IS NEEDED
36D Approach Rail Ends:	0 - DOES NOT MEET CURRENT SAFETY STANDARDS, OR IS NOT THERE AND IS NEEDED
113 Scour Critical:	8 - Stable - Excellent Condition

GEOMETRIC DATA

48 Length Max Span:	40 ft.
49 Structure Length:	40 ft.
34 Skew:	0°
Deck Area:	1124.0 sq. ft.
50B Curb/Sdwk Width R:	0 ft.
50A Curb/Sdwk Width L:	0 ft.
51 Width Curb to Curb:	24.7 ft.
52 Width Out to Out:	28.1 ft.
32 Appr. Roadway width: (w/ Shoulders)	18 ft.
33 Median:	0 - No median
35 Structure Flared:	01 - Yes, flared
10 Vertical Clearance:	99'99"
47 Horiz. Clearance:	24'08"
53 Min. Vert. Clearance Over:	99'99"
54B Min. Vert. Underclearance:	00'00"
55 Min. Lat. Underclearance R:	00'00"
56 Min. Lat. Underclearance L:	00'00"

LOAD RATING AND POSTING

31 Design Load:	0 - Unknown
63 Rating Method:	2 - Allowable Stress (AS) reported in english tons using HS-20 loading.
64 Operating Rating:	36.0 Tons
65 Rating Method:	2 - Allowable Stress (AS) reported in english tons using HS-20 loading.
66 Inventory Rating:	36.0 Tons
70 Posting:	5 - Equal to or above legal loads
41 Posting Status:	A - Open

AGE AND SERVICE

27 Year Built:	1924	Design No.:	0
106 Year Reconstructed:	0		
42A Type of Service on:	1 - Highway		
42B Type of Service Under:	5 - Waterway		
28A Lanes on:	2	28B Lanes under:	0
29 ADT:	190	30 Year of ADT:	2014
109 Truck ADT:	0 %	Speed Limit:	25
19 Detour Length:	2 mi.		

NAVIGATION DATA

38 Navigation Control: 0 - No navigation control on waterway (bridge permit not required)

111 Pier Protection:

39 Vertical Clearance: 00'00"

40 Horiz. Clearance: 000'00"

CLASSIFICATION

112 NBIS Length:	Y
26 Functional Class:	19 - Urban - Local
100 STRAHNET:	0 - Not a defense highway
101 Parallel Structure:	N - No parallel structure
102 Direction of Traffic:	2 - 2-way traffic
22 Owner:	04 - City or Municipal Highway Agency
21 Custodian:	04 - City or Municipal Highway Agency
37 Historical Significance:	3 - May be eligible for National Register
75A Type of Work Proposed:	
75B Work Done by:	

16 Latitude: 41.4591986 17 Longitude: -91.03437212

FRA No. (if RR Bridge):
Mile Post:

Bridge Data Tab New

Bridge Name:

Bridge ID: CO 19 139-603440

43. Main Structure Type (A): 11 - Arch - Deck

43. Main Structure Type (B): 1 - Concrete

8. FHWA No. 603440

90. Inspection Date: 11/04/2021

Report Type In-Depth and Routine

Inspector Name: Lawrence Spellerberg

3. County: 070 - Muscatine

City: Muscatine

45 No. Spans Main Unit 1

9. Location: 000000000

Scour Critical 8 - Stable - Excellent Condition

41 Open, Posted Or Closed A

22. Owner: 04 - City or Municipal Highway Agency

Est. Remaining Life: 10 Yrs.

27. Year Built: 1924

106. Yr. Reconst.: 0

Lat.: 41.4591986

Long.: -91.03437212

29 ADT: 190

28. Lanes On: 2

Consulting Firm: Veenstra & Kimm, Inc.

LOAD POSTING TABLE

Type	Recommended Tons	Actual Tons	REMARKS
Straight Truck or Gross Weight Limit			
Truck - Semi-trailer			
Truck - Full- trailer			
Emergency Vehicle			
Implement of Husbandry			

SIGNING

Type	Legibility	Visibility	REMARKS
Advanced Posting			
Posted Loads			
Narrow			
One Lane			
Object Markers	Good	Good	

APPROACH

	CONDITION RATING	REMARKS
1. Approach Slab	<u>7</u>	CRACKED ASPHALT
2. Relief Joints		
3. Approach - Guardrail		
Embankment	<u>7</u>	
ITEM 72 APPROACH ROADWAY ALIGNMENT	<u>7</u>	

Deck Tab

Bridge ID: CO 19 139-603440

NBI 8. FHWA No. 603440

NBI 9. Location: 000000000

DECK ITEM	CONDITION RATING	REMARKS
1. Wearing Surface	7	CRACKED HMA (ONE SMALL SPALL)
2. Deck - Structural Condition	5	CRACKING
3. Curbs	7	WEST BURIED IN ASPHALT
4. Median		
5. Sidewalks		
6. Railings	6	SPALLS, EXPOSED REBAR
7. Paint		
8. Drains		
9. Utility Connections		
10. Joint leakage		
11. Expansion Joints and Devices		
General Comments	Asphalt overlay	
(Remark required for NBI rating of 5 or less)		
ITEM 58 DECK CONDITION RATING	5	CRACKING

Superstructure Tab

Bridge ID: CO 19 139-603440

NBI 8. FHWA No. 603440

NBI 9. Location: 000000000

SUPERSTRUCTURE	CONDITION RATING	REMARKS
1. Bearing Devices		
2. Stringers		
Lateral Support ()		
3. Girders/Beams	4	CRACKS, SPALLS, EXPOSED REBAR ON UNDERSIDE
Lateral Support ()	ARCH	
4. Floor Beams		
Lateral Support ()		
5. Trusses - General		
Portals		
Bracing		
6. Paint		
7. Rivets or Bolts		
8. Welds - Cracks		
9. Rust		
10. Timber Decay		
11. Concrete Cracking	4	SPALLING WITH EXPOSED REBAR, LARGE CRACKS
12. Collision Damage		
13. Deflection Under Load	8	
14. Alignment of Members	8	
15. Vibration Under Load	8	
General Comments		
(Remark required for NBI rating of 5 or less)		
ITEM 59 SUPERSTRUCTURE CONDITION RATING	4	SPALLING WITH EXPOSED REBAR, LARGE CRACKS

Substructure Tab

Bridge ID: CO 19 139-603440

NBI 8. FHWA No. 603440

NBI 9. Location: 0000000000

SUBSTRUCTURE	CONDITION RATING	REMARKS
1. Abutments - Caps		
Wings	6	
Backwall	5	LARGE CRACKS
Footing	5	SCOUR AT NE
Piles		
Erosion	5	ALONG N ABUTMENT
Settlement		
2. Piers or Bents - Caps		
Columns		
Footings		
Piles		
Scour		
Settlement		
3. Concrete Cracking	5	LARGE CRACKS
4. Steel Corrosion		
5. Timber Decay		
6. Debris on Seats		
7. Paint		
8. Collision Damage		
General Comments		
(Remark required for NBI rating of 5 or less)		
ITEM 60 SUBSTRUCTURE CONDITION RATING	5	LARGE CRACKS ON ABUTMENTS

Culverts Tab

Bridge ID: CO 19 139-603440

NBI 8. FHWA No. 603440

NBI 9. Location: 000000000

CULVERTS	CONDITION RATING	REMARKS
1. Barrel - Concrete		
Steel		
Timber		
2. Headwall		
3. Cut-off Wall		
4. Adequacy		
5. Debris		
General Comments		
(Remark required for NBI rating of 5 or less)		
Item 62 Culvert Condition Rating	N	
☐ Culvert With No Fill		

Channel Protection Tab

Bridge ID: CO 19 139-603440

NBI 8. FHWA No. 603440

NBI 9. Location: 000000000

CHANNEL AND CHANNEL PROTECTION	CONDITION RATING	REMARKS
1. Channel Scour	7	
2. Embankment Erosion	7	
3. Drift		
4. Vegetation	6	BRUSH
5. Channel Change	6	FLows ALONG N ABUTMENT
6. Fender System		
7. Spur Dikes and Jetties		
8. Riprap	6	BROKEN CONCRETE AT WINGS
9. Adequacy of Opening	7	
General Comments	Post-flood inspection performed on 07/18/2019. No recent flood related damages were observed.	

ITEM 61 CHANNEL / CHANNEL PROTECTION CONDITION RATING 7 (Remark required for NBI rating of 5 or less)

Drainage Area square miles

Item 113 Scour Critical Bridges 8

Scour Critical Bridge

Scour Plan of Action (POA) Implemented for Bridges with Item 113 coded 0, 1, 2, or 3 (Upload POA):

Scour Analysis (Upload Analysis PDF): ☒ Level A ☐ Level B ☐ Level C

Bridge with Unknown Foundation

Unknown Foundation Analysis (Upload Analysis PDF): ☐ Level A ☐ Level B

Unknown Foundation Risk Level:

Plan of Action (POA) Implemented for Unknown Foundation determined to be Moderate or High Risk (Upload POA):

Pictures

NBI Number: 603440
Facility Carried: PARK AVE W

Bridge ID: CO 19 139-603440
Feature(s) Intersected: MAD CREEK



Photo Number: 1

Photo Taken: 11/04/2021

Road View Looking South



Photo Number: 2

Photo Taken: 11/04/2021

Side View Looking South

Pictures

NBI Number: 603440
Facility Carried: PARK AVE W

Bridge ID: CO 19 139-603440
Feature(s) Intersected: MAD CREEK



Photo Number: 3

Photo Taken: 11/04/2021

Under View Looking North



Photo Number: 4

Photo Taken: 11/04/2021

Crack Spall Underside of Arch

Pictures

NBI Number: 603440
Facility Carried: PARK AVE W

Bridge ID: CO 19 139-603440
Feature(s) Intersected: MAD CREEK



Photo Number: 5

Photo Taken: 11/04/2021

Scour at E End of N Footing



Photo Number: 6

Photo Taken: 11/04/2021

Exposed Bar on SE Rail

Pictures

NBI Number: 603440
Facility Carried: PARK AVE W

Bridge ID: CO 19 139-603440
Feature(s) Intersected: MAD CREEK



Photo Number: 7

Photo Taken: 11/04/2021

Exposed Bar Underside of Arch



City of Muscatine

ITEM NUMBER 2022-0497

AGENDA ITEM SUMMARY

DATE: 12/15/2022

STAFF

Pat Lynch, City Engineer

SUBJECT

Request for approval of Change Order #1 for the West Hill Sewer Separation Project Phase 5 (WHSSP PH5).

EXECUTIVE SUMMARY

Presented for City Council's consideration is a request to approve change order #1 to the West Hill Sewer Separation Project Phase 5 (WHSSP PH5). Change Order #1 includes additional work added to the contract as well as a change to the Substantial Completion dates for both Phase 5A and 5B.

STAFF RECOMMENDATION

Staff recommends City Council approve Change Order #1 adding the additional work to the scope of the contract and modifying the schedule as shown in the Background/Discussion section of this memo.

BACKGROUND/DISCUSSION

The addition of storm sewer installation and sanitary sewer installation not originally included in the project at the time the bid was submitted has increased the cost of this project as well as affected the schedule. It was anticipated that the existing combination sewer would be in a condition to reuse as storm sewer in an attempt to reduce cost of the project. However, when the pipe was excavated, it was determined to be in worse condition than expected and needed to be replaced. The table below shows the modified schedule:

<u>Date Description</u>	<u>Original Contract</u>	<u>Modified Date</u>
Phase 5A Substantial Completion Date:	10/29/2021	06/30/23
Phase 5A Final Completion Date:	11/30/2021	08/30/23
Phase 5B Substantial Completion Date:	10/28/2022	06/30/23
Phase 5B Final Completion Date:	11/30/2022	08/30/23

CITY FINANCIAL IMPACT

The budget is available to complete this project from identified sources. The cost for this project was estimated to be \$8,169,767.15. The awarded contract amount was \$6,029,957.45. Upon approval of Change Order #1, the revised Project Amount will be \$6,364,766.45. A portion of this project will be reimbursed by MP&W for water main work in this area.

ATTACHMENTS

1. CO 1 FINAL 12-8-22 SIGNED
2. 2022-12-08 Hagerty Ltr Time Ext

CONTRACT MODIFICATION

No: WH5A/B CO 1

	Part	Non-
Non-Substantial	☐	Part
Substantial	☐	☐

Concurrence Date _____

Contract ID: WHAS&SSSP-5A/B

County: Muscatine

Accounting ID: _____

Project No: SCI 1766050

Kind of Work: Sanitary/Storm Sewer Separation Project

Date Prepared: 12-05-2022

Contractor: Hagerly Earthworks, LLC

You are hereby authorized to make the following changes to the contract documents.

Description of changes to be made or extra work to be done:

1. Replace approximately 268' of existing 8" sanitary sewer with 8" Truss Pipe between Climer Street and Broadway. See ITC #2 for specific details. See ITC #1, Para. 1.
2. Install approximately 171' of new 15" storm sewer Class IV RCP between Existing 3517 and ST6. Install 207' between ST 6 and ST 7. See ITC #2 for specific details.
3. Install new 128' of 15" storm between 3517 and new ST 16. Install new 213' of 15" storm between ST 16 and ST10. Install new 416' of 15" between ST 10 and New MH 3491. See ITC #1, Para. 4 for details.
4. The Contractor is to replace the manhole, tie-in two existing sanitary laterals, and connect back into the existing sanitary main running to the west from the manhole. See ITC #4.
5. The Contractor is to provide an intermediate manhole between the new ST 10 at Whicher and the new ST 3491, approximately at Station 256+79. See new Dwg. M.12 and ITC #5 for details.
6. Install 1348' new 15" RCP between MH ST 13, new MH ST 3737, MH ST 9, MH ST 3728, and MH ST 3723. See ITC #9 for details. [or 'proposal is to drain the sanitary flow toward the alley following the grade of the street']
7. The Contractor suggested replacement of the existing combined sewer on Logan from the alley to Climer.
8. The Contractor has located cast iron subdrain outlets designed to be installed permanently into the concrete curb when the new paving is poured after all of the underground sewer work is completed.
9. The Contractor suggested the replacement of the existing combined sewer on Logan with new storm sewer pipe between the Climer alley and Logan.
10. The estimated quantities for the number of lead/galvanized water services was lower than what was found on Climer Street, Phase 5A.
11. The estimated quantities for the number of lead/galvanized water services was lower than what was found on Lucas Street, Phase 5B.
12. The Contractor was asked to do extra grading of dirt in the ravine that was beyond the scope of the Contract provisions for Ravine Fill Site - Grading and Compaction, Pay Item #9.
13. Item #12, Modified Subbase availability was not anticipated during Phase 5b so the quantity was zero. Subsequently, it became available and is now being used on Phase 5B. Item #11 needs to be reduced to zero and Item #12 increased to 17,505 SY.
14. Change the Unit Price of Item #12 from \$3.25 per SY to \$3.75 per SY.

Reasons for change or extra work:

1. Due to condition of the existing sanitary sewer between Climer Street and Broadway the City of Muscatine is requesting that the existing sanitary be replaced. See ITC #1, Para. 1.
2. The existing combined sewer between Climer and existing MH 3517 is planned to be reused for storm sewer. The City has televised the pipe and would like to replace the pipe due to its condition and age. See ITC #2 for details.
3. The City has decided to replace the existing combined sewer between existing MH 3517 and MH ST 3491 at Lucas St. due to condition, age, pavement replacement, and proximity of sanitary stub to LWBS at MH 9152. See ITC #1, Para. 4 for details.

4. An existing sanitary manhole on Climer Street near the W. 8th Street intersection collapsed during the pavement removal process. It was a brick manhole, not originally identified in the plans for removal/replacement. See ITC #4 for details.
5. The Contractor recommended that a new storm manhole be installed on W. 8th Street near the intersection with Lucas Street. The intent was to provide an intermediate manhole prior to entering the Lucas/8th intersection with the new 15" RCP storm sewer approved in ITC 001-4.
6. Contractor suggested replacement of the existing combined with a new storm sewer at Climer and Logan locations that could be installed at a shallower elevation rather than replacing the existing combined with new storm at the same elevation as existing. See ITC #9 for details.
7. The proposal is to drain the sanitary flow toward the alley from new MH SS #37A on Logan near Climer following the grade of the street south to the alley intersection (to MH SS #54 and MH SS #45) then east down the alley to the new sanitary main toward High Street.
8. There are a limited number of residences where the roof drains must be routed to the street. The homes are on lots where rainwater drained into the yard ponds instead of running away from the houses. The City does not allow those roof drains to be tied into the municipal storm sewer system. The curb boxes drain the water into the street.
9. The Contractor recommended the abandonment of the existing combined through the alley at Logan and its replacement with new storm sewer from the alley to Lucas. Additional changes are made at High Street and the alley.
10. The contract quantity for Pay Item #47, Water Service Pipe, on Climer Street was based on a MPW estimate. The number of water services replace was more than anticipated.
11. The contract quantity for Pay Item #47, Water Service Pipe, on Lucas Street was based on a MPW estimate. The number of water services replace was more than anticipated.
12. The City has been using the ravine fill site for its own purposes but does not own the equipment necessary to grade and compact it. The Contractor for Phase 5 was asked and agreed to do the work on a time-and-materials basis.
13. Item #12, Modified Subbase availability was not anticipated during Phase 5B so the quantity was zero. Subsequently, it became available and is now being used on Phase 5B. Item #11 needs to be reduced to zero and Item #12 increased to 17,505 SY.
14. The Unit Price of Item #12, Modified Subbase was \$3.25 per SY. The price of diesel fuel for the trucks delivering the Modified Subbase has increase significantly. \$3.75 per SY was requested by the Contractor for Phase 5B.

Substantial Completion Phase 5A: June 30, 2023

Substantial Completion Phase 5B: June 30, 2023

Approved:  City Engineer 12/18/22 Date

Approved:  Public Works Director 12/18/22 Date

Federal Participation ☐ Approved ☒ Not Eligible City of Muscatine Mayor (if required) Date

Accounting ID: _____

C-1 – Settlement for cost of work to be made as follows:

Contract Modification No: WH 5A/B CO 3

The costs for items #1-7, #9-11, and #13 are for items included in the Phase 5 Contract.

Items #8 & 12 is a new item being added to the Contract.

Item #14 is for a change to the unit price of an item in the existing Contract.

C-2 – Justification for cost(s):

The costs for items #1-7, #9-11, and #13 will be paid at the current Unit Prices included in the Phase 5 Contract.

Items #8 & 12 is a new item being added to the Contract and will be paid at a Unit Price negotiated with the Contractor.

Item #14 is for a change to the Unit Price of an item in the existing Phase 5B Contract negotiated with the Contractor

D – ITEMS INCLUDED IN CONTRACT

Change No.	Line Item Number – Description	Unit Price .xxx	Quantity .xxx	Amount .xx
7001	Item #24 - Sanitary Sewer, 8" Composite truss pipe, Depth <14'	\$ 85.000	270.000	\$ 22,950.00
7002	Item #38 - Storm Sewer Mainline Pipe, 15" Class IV RCP	\$ 80.500	2,687.000	\$ 216,303.50
7003	Item #47 - Water Service Pipe	\$ 100.000	1,302.000	\$ 130,200.00
7004	Item #9 - Ravine Fill Site Grading and Compaction	\$ 2.000	15,937.500	\$ 31,875.00
7005	Item #11 - Modified Subbase - Contractor Provided	\$ 7.400	-17,505.000	-\$ 129,537.00
7006	Item #12 - Modified Subbase - City Provided	\$ 3.250	17,505.000	\$ 56,891.25
7007	Item #12 - Modified Subbase - Unit Price Increase	\$ 0.250	17,505.000	\$ 4,376.25
7008				
TOTAL				\$ 333,059.00

E – ITEMS NOT INCLUDED IN CONTRACT

Change No.	Item Description	Item Number	Function Code	Unit Price .xxx	Quantity .xxx	Amount .xx
8002	Cast Iron Subdrain Outlets			\$ 350.000	5.000	\$ 1,750.00
8						
8						
8						
8						
8						
8						
8						
TOTAL						\$ 1,750.00



City of Muscatine

ITEM NUMBER 2022-0498

AGENDA ITEM SUMMARY

DATE: 12/15/2022

STAFF

SUBJECT

Request to Approve and Accept the Annual Comprehensive Financial Report and Audit for the Year Ended June 30, 2022

EXECUTIVE SUMMARY

The annual comprehensive financial report and audit for the City of Muscatine for the year ended June 30, 2022 was completed mid-November, 2022. The City's Audit Committee met with Sarah Bohnsack of Bohnsack & Frommelt LLP, the City's auditing firm, on December 7th. At this meeting, Ms. Bohnsack reviewed the City's Annual Comprehensive Financial Report (ACFR), the management letter, and summary report. She reported that the City received an unmodified ("clean") opinion and that there were no audit findings again this year.

STAFF RECOMMENDATION

Staff recommends the Annual Comprehensive Financial Report be accepted by the City Council.

BACKGROUND/DISCUSSION

The City is required by the State of Iowa and federal granting agencies to have an audit of the City's financial statements each year. Upon approval, this report will be posted on the City's website and submitted to the various federal granting agencies, the State Auditor's Office, the City's financial advisor, Moody's Investor Services, the Government Finance Officers Association Certificate Program, and various other interested individuals or entities.

CITY FINANCIAL IMPACT

None

ATTACHMENTS

1. Financial Report FY22 - E-file 11-29-22 (2)

City of Muscatine, Iowa



Annual Comprehensive Financial Report

For the Year Ended June 30, 2022

CITY OF MUSCATINE, IOWA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022

SUBMITTED BY:

FINANCE DEPARTMENT
CITY OF MUSCATINE, IOWA

Nancy A. Lueck
Finance Director

LeAnna McCullough
Accounting Supervisor

COVER:

The American Queen, the largest passenger steamboat in the world, docking in Muscatine on October 22, 2022

CITY OF MUSCATINE, IOWA

**Comprehensive Annual Financial Report
For the Year Ended June 30, 2022**

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Muscatine, IA 52761-3899
(563) 264-1550
Fax (563) 264-0750

FINANCE & RECORDS

TO: Honorable Mayor and City Council

DATE: November 18, 2022

Iowa law requires that all cities publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the annual comprehensive financial report of the City of Muscatine for the fiscal year ended June 30, 2022.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Bohnsack & Frommelt LLP, Certified Public Accountants, have issued an unmodified (“clean”) opinion on the City of Muscatine’s financial statements for the year ended June 30, 2022. The independent auditor’s report is located at the front of the financial section of this report.

Management’s discussion and analysis (MD&A) immediately follows the independent auditor’s report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

The independent audit of the financial statements of the City was part of a broader, federally mandated “Single Audit” designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the City’s internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are included in the compliance section of this report.

Profile of the Government

The City of Muscatine was incorporated in 1851 by a special act of the Iowa State Legislature and is located on the Mississippi River, which is the eastern boundary of the state of Iowa. The City is located 160 miles east of Des Moines, 200 miles west of Chicago, and is the county seat of Muscatine County. The City occupies a land area of approximately 18.5 square miles and serves a population of 23,797 (2020 Census population). The City is empowered to levy a tax on all property located within its boundaries.

The City operates under the mayor-council form of government and has a City Administrator. Policy-making and legislative authority are vested in a mayor and seven council members. The city council is

**"I remember Muscatine for its sunsets. I have never seen any
on either side of the ocean that equaled them" — Mark Twain**

responsible, among other things, for passing ordinances and resolutions, adopting the budget, appointing board, commission, and committee members, and hiring both the City Administrator and the City Attorney. The City Administrator is responsible for carrying out the policies and ordinances of the city council, for overseeing the day-to-day operations of the government, and for appointing the heads of various departments. The council is elected on a non-partisan basis. Council members serve four-year staggered terms and the mayor is elected to serve a two-year term. Five of the council members are elected by district. The mayor and the two remaining council members are elected at large.

The City provides a full range of services including police and fire protection; roadway maintenance; water pollution control; solid waste management; recreational and cultural activities and facilities; and a general aviation airport.

The City Council is required to hold two public hearings on and adopt a budget for each fiscal year no later than March 31 of the preceding year. The first public hearing is on the maximum property tax rate for certain tax levies. The final public hearing is on the final proposed tax rate and total revenues and appropriations. The annual budget serves as the foundation for the City's financial planning and control. The budget is prepared by function, fund, and department. The legal level of control is at the function level. The budget may be amended by resolution of City Council following a required public hearing.

The City's government-wide financial statements for fiscal year 2021/2022 include two discretely presented component units. These component units are those entities for which the City is considered to be financially accountable. These entities are the Muscatine County Solid Waste Management Agency (Agency) and Muscatine Power and Water (MP&W). The Agency is comprised of eight governmental entities in Muscatine County and based on the City of Muscatine population, the City accounts for 59% of the board's voting authority. The City Council also approves the Agency's budget, sets its rates, and approves any debt issuance. MP&W is a municipal utility which provides water, electric, and communications services within the City of Muscatine and in other areas within Muscatine County. MP&W's governing board is appointed by the City Council. MP&W provides a financial benefit by providing electricity for City buildings and all street and traffic lighting free of charge to the City. These entities are reported in separate columns in the government-wide statements to emphasize that they are legally separate from the City.

Local Economy

The City of Muscatine has a history of business and industrial development equal to cities of much larger size. Muscatine is the corporate headquarters of HNI Corporation, makers of office furniture. Other major employers located in the Muscatine area include Kraft-Heinz, food processing; Bridgestone-Bandag, makers of pre-cured tire tread rubber; Bayer (formerly Monsanto Company), herbicides and plastics; Raymond-Muscatine, front-end loaders, etc.; Grain Processing Corporation/Kent Feeds, corn distillates and feed; Stanley Consultants Inc., consulting engineers and architects; and Musco Sports Lighting LLC, sports lighting systems. The presence of many diverse companies has provided the Muscatine economy with economic stability and employment security for many years. Average annual unemployment rates over the past ten calendar years ranged from 2.6% to 5.8% with the rate for 2021 at 4.7%. The unemployment rate for 2020 was 5.8% and was impacted by the COVID-19 pandemic. Prior to 2020, the rates were 2.7% in 2019, 2.6% in 2018, 3.2% in 2017, and 3.8% in 2016.

While the City normally reports only average annual unemployment rates, the COVID-19 pandemic impacted the Muscatine County monthly unemployment rates beginning in April of 2020. In mid-March of 2020, the Governor of Iowa ordered all food and beverage facilities to suspend their indoor food and beverage services, and other non-essential businesses were mandated to be closed to the public in an effort to reduce the spread of the coronavirus. Muscatine County's unemployment rate increased to 11.1% in April of 2020 and was 11.3% in May. Businesses began re-opening in June, with some restrictions, and the

unemployment rate for June decreased to 7.7%. The monthly unemployment rates for July through December of 2020 decreased to 5.8%, 4.9%, 4.6%, 4.0%, 4.7%, and 5.4%, respectively. The monthly unemployment rates for January through June of 2021 were 6.8%, 5.9%, 5.1%, 5.1%, 4.7%, and 5.0%, respectively. The unemployment rates for July through December of 2021 were 4.3%, 4.4%, 3.8%, 3.7%, 3.4%, and 4.0%, respectively. The unemployment rates for January through August of 2022 were 4.9%, 4.0%, 3.7%, 2.4%, 2.5%, 2.9%, 2.9%, and 3.1%, respectively (an average of 3.3% for these eight months).

Muscatine Power and Water (MP&W), is the City of Muscatine's municipal light, water, and communications utility. In the past few years, the MP&W communications division completed a 100% fiber optic network and Muscatine is now among the elite cities with gigabit connectivity to every address. The City's Water Pollution Control Plant has undergone renovation over the years and currently has the capacity to triple the volume of wastewater it treats with only marginal increases in operating expenses. The City operates a general aviation airport and has excellent railroad service provided by the Canadian Pacific Railroad.

All of these elements provide an excellent atmosphere for continued economic stability and growth.

Long-term Financial Planning

Local Option Sales Tax. On May 10, 1994, the citizens of Muscatine first voted to implement a 1% local option sales tax for the purpose of funding storm and sanitary sewer renovation and extension projects. The tax was imposed effective July 1, 1994, for a five-year period. Voters approved continuation of the local option sales tax for two subsequent 5-year periods through June 30, 2009. This tax was used primarily for storm and sanitary sewer projects with the exception of 10% that was allocated to the Pearl of the Mississippi project from May 1, 2003 through June 30, 2009.

In 2008 the City held an election for the continuation of this tax and it again received strong support by voters. The ballot question approved extending this tax for an additional ten years (through June 30, 2019) with up to 20% of the proceeds to be used for the City's Pavement Management Program with the remaining 80% to be used for storm and sanitary sewer improvement projects. Future sewer projects have been identified including those required by an Order for Compliance on Consent issued by the United States Environmental Protection Agency (E.P.A.). Provisions of the Order require the City to complete separation of the combined sewers in the Hershey Avenue area by December 31, 2011, and separation of the remaining combined portions of the sewer system including the West Hill area by December 31, 2028. The Hershey Avenue Sewer Separation project was completed in 2011/2012. The first phase of the West Hill Sewer Separation project was completed in the fall of 2013 and the second phase was completed in the fall of 2014. The phase 3 contract provided that this work be done over three calendar years (2015, 2016, and 2017) and this phase was substantially completed in 2017. This timing corresponded to the timing of the local option sales tax receipts that funded this project. The phase 4 contract also provided that the work be done over three calendar years (2018, 2019, and 2020) and this phase was substantially completed in 2020. The phase 5 contract provides that this work be done over 2-3 years. Construction on phase 5 began in the spring of 2021 and is scheduled to be completed by the end of the 2023 calendar year.

The previous 10-year local option sales tax period was scheduled to end on June 30, 2019 and a referendum was held on March 6, 2018 on the proposal to extend this tax for an additional 15 years (through June 30, 2034) to fund future sewer (80%) and street (20%) improvement projects. The extension of this tax was again approved by voters with 88% voting in favor of the extension. The 80% allocation of the local option sales tax for sewer improvements will fund project costs and anticipated debt service costs for the remaining phases of the West Hill Sewer Separation project mandated by the Consent Order. The 1% local option sales tax generated over \$3.8 million in the most recent year.

Annual Pavement Management Program. The City began a comprehensive Pavement Management Program in 2007. Allocations totaling over \$5 million funded the initial upgrade of streets throughout the City. These improvements were substantially completed by June 30, 2010. The initial costs of this program were funded with general obligation bond proceeds. Annual allocations to maintain all streets at this higher level began in 2010/2011 with funding from the 20% allocation of local option sales tax and road use tax funds. The 20% allocation of local option taxes was \$774,940 in 2021/2022. In 2021/2022, a total of \$934,329 was expended for pavement management projects with \$774,940 funded from local option sales tax and \$159,389 funded from road use tax funds.

Mississippi Drive/Grandview Avenue Corridor Reconstruction Project. Engineering design began in July of 2015 and was completed in early 2017 on the first phase of the reconstruction of the Mississippi Drive/Grandview Avenue corridor from the Mississippi River bridge to the intersection of Grandview Avenue and the Highway 61 Bypass. This corridor is a portion of the Highway 61 business route which runs through the downtown area of the City. Project construction began in May of 2017 and was substantially completed in the fall of 2018 on phase one of the project from the Mississippi River bridge to Broadway, excluding the intersection at Mulberry Avenue. Phase one of this project was funded with a portion of the \$13 million in Transfer of Jurisdiction funds the City received from the State in August of 2014 as well as a \$4 million contribution from the Canadian Pacific Railroad. The next phase of the project, the 2nd Street and Mulberry Avenue roundabout, was completed in the 2020/2021 fiscal year. Construction began in 2020/2021 on the Grandview Avenue phase of the project, which is the final phase of the Corridor project. The Grandview Avenue reconstruction continued in 2021/2022 and is scheduled to be completed in the spring of 2023.

Airport Long-Range Plan. The City continues to complete improvements at the municipal airport as part of the long-range plan for this facility. An update to the Airport Layout Plan was completed in 2018/2019 that identifies future year improvements for the airport. Engineering design was completed in 2019/2020 for the reconstruction of Taxiway A, and construction began in fiscal year 2020/2021 and was completed in 2021/2022 for this project. Federal Aviation Administration (FAA) funding was originally set at 90% of project costs. After the original project budget was adopted, the City received notification that the 10% local share would be waived due to increased FAA funding related to the COVID-19 pandemic. Engineering design was underway in 2021/2022 for the taxiway widening project; construction on this project is scheduled to be completed in 2022/2023.

Utility Franchise Fee. In recent years, the City has made operational changes to address funding limitations to the General Fund. A key issue in the development of the 2010/2011 budget was the consideration of and ultimate adoption of a Utility Franchise Fee on Alliant Energy, the provider of natural gas to the community. The ordinance change adopting this fee provides that the fee may be up to 5% on natural gas sales by Alliant in the community. The initial rate was set at 2%, which was effective July 1, 2010. Implementation of this fee allowed for a reduction in the City's property tax rate for 2010/2011 and future years. The establishment of this fee also allowed the City to diversify funding sources used for the provision of General Fund services. With this franchise fee in place for up to 5% of gas sales, this has allowed flexibility for the City Council to modify this rate as needed to continue to provide expected levels of City services to residents. This rate can be modified by giving a 90-day notice to Alliant Energy.

The 2019/2020 budget included an increase in the Utility Franchise Fee from the previous 2% to the maximum rate allowed of 5%. This increase was recommended in order for the City to maintain its current level of services and provide the necessary capital equipment to departments. The 5% rate continued in 2020/2021 and in the original budget for 2021/2022. This assisted in maintaining the current service levels to residents while there were other revenue reductions due to the COVID-19 pandemic.

Beginning in the fall of 2021, there were multiple news articles and news releases concerning projected increased prices for major home heating fuels for the coming winter. An Alliant Energy News Center report referenced a U.S. Energy Information Administration report which “projects natural gas expenditures in the Midwest will rise by nearly 50% compared to last winter”.

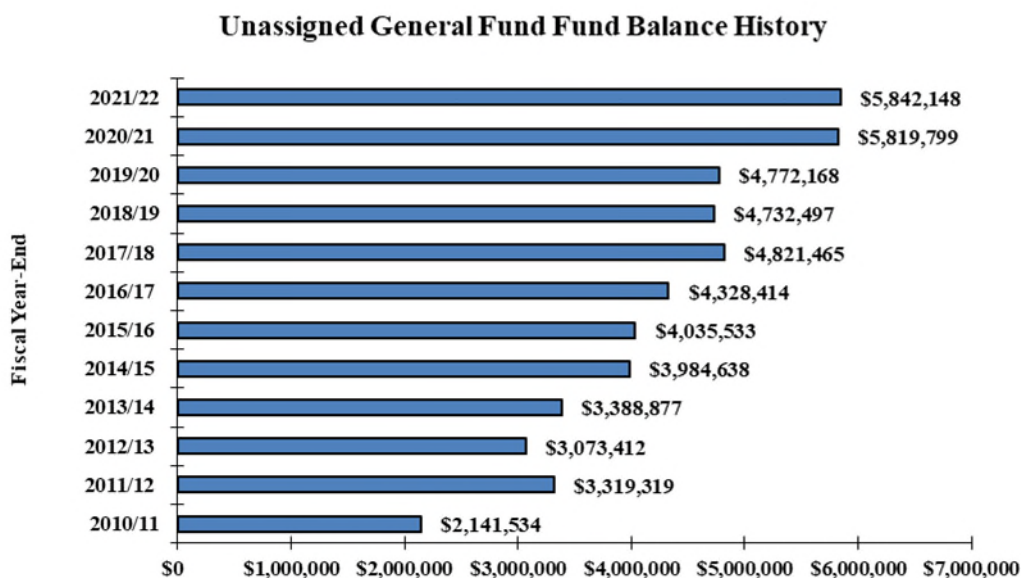
The Alliant Energy’s News Center report further stated that “it is extremely difficult to accurately predict a realistic impact for customers” which directly correlates to the Utility Franchise Fees collected by the City. Projecting customer heating bills is further impacted since “customer heating bills are based on two elements - cost of energy itself and the amount of energy customers use”.

City Council members indicated a desire to reduce the City’s Utility Franchise Fee rate to lessen the impact to residents from the projected increase in natural gas prices and in December began the process to reduce the Utility Franchise Fee rate from 5% to 3%. After a required public hearing and consideration of the ordinance, this fee reduction was implemented effective February 1, 2022.

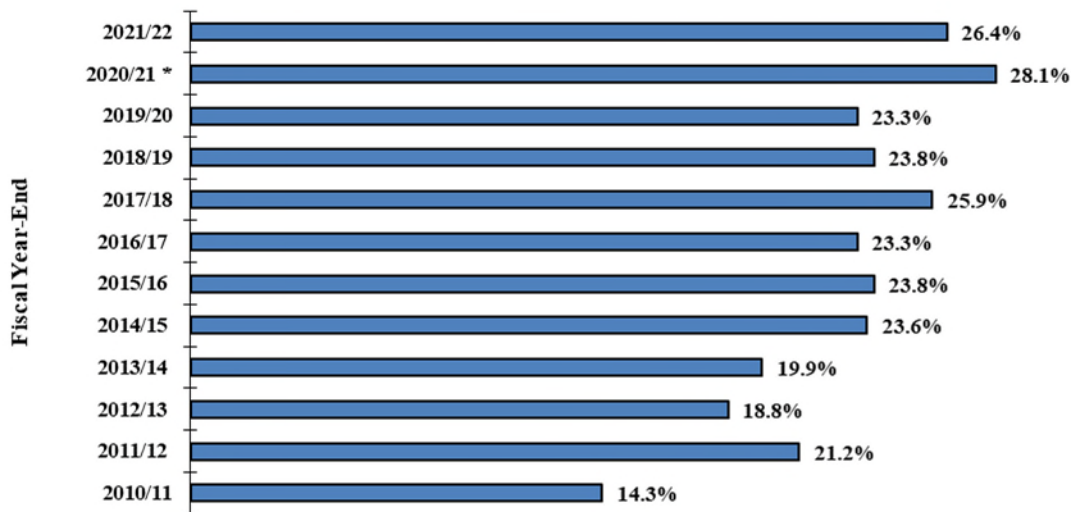
Relevant Financial Policies and State Legislation

General Fund Balance Policy. In November of 2013 the City’s minimum General Fund balance policy was updated from the previous 10% of General Fund expenditures level to two months of General Fund expenditures, which is equivalent to 16.7%. The updated policy also addresses conditions for use of reserves, authority over reserves, and replenishment of reserves. The City Council has made efforts in recent years to incrementally increase the General Fund balance and the updated policy reflects the City Council’s formal commitment to this goal.

The City implemented Governmental Accounting Standards Board (GASB) Statement No. 54 in 2010/2011. This Statement provided for the following classifications of governmental fund balances: nonspendable, restricted, committed, assigned, and unassigned. The following charts show twelve-year histories of unassigned General Fund balances.



Unassigned General Fund Balances as a Percent of Expenditures



The unassigned General Fund balance at June 30, 2011 was \$2,141,534, which was 14.3% of General Fund expenditures. Since that year the unassigned General Fund balance has increased as shown in the above graphs. The unassigned General Fund balance on June 30, 2020 was \$4,772,168, which was 23.3% of General Fund expenditures.

For June 30, 2021 the unassigned General Fund balance increased by \$1,047,631 to \$5,819,799 which was 28.1% of General Fund expenditures. In response to the COVID-19 pandemic, the City Council took a number of actions to reduce the impact of projected revenue reductions on the General Fund balance. Two of the most significant were to defer the hiring of four new fulltime positions added in the original 2020/2021 budget and not opening the Aquatic Center in the summer of 2020. While significant reductions in several revenue sources were projected (hotel/motel taxes, construction permits, interest, etc.), the actual reductions in most revenues were less than projected. The City also received CARES (Coronavirus Aid, Relief, and Economic Security) Act funding which assisted in maintaining General Fund services. The CARES Act funding included \$561,628 in COVID Relief funds from the State of Iowa, which was included in the June 30, 2021 General Fund balance.

For June 30, 2022 the unassigned General Fund balance increased by \$22,349 to \$5,842,148 which was 26.4% of General Fund expenditures. The amended budget for 2021/2022 was “balanced” by using \$300,000 of the State COVID Relief funds receiving in the prior year and \$222,000 of American Rescue Plan Act (ARPA) funds. Actual revenue and expenditure results for the year, however, were more favorable than anticipated which resulted in not needing to use those one-time funds to maintain service levels to residents. The most significant revenue increases included (1) hotel/motel taxes were \$228,300 over the budget estimate, (2) building permits and related revenues were \$91,800 over budget, and (3) the utility franchise fee was \$168,900 over the budget estimate. General fund department expenditures were also less than allowed for in the amended budget.

The budget for the upcoming 2022/2023 fiscal year was also “balanced” by using \$261,600 of the State COVID Relief funds and \$324,200 of the ARPA funds in order to maintain service levels to our residents. As was the case in 2021/2022, if it is found that the full amount of these one-time funds is not needed, they

will remain in their respective funds. The recent General Fund actual and budgeted ending balances have all exceeded the 16.7% minimum fund balance requirement in the City's General Fund Balance Policy.

Having the General Fund balance policy in place, as well as receiving the State COVID Relief funds and the ARPA funding, assisted the City in addressing the impacts of the pandemic while continuing to provide the current level of services to our residents.

State Legislation. In 2013 State legislation for property tax reform implemented a 10% rollback at 5% per year over two years (2014/2015 and 2015/2016), on commercial, industrial, and railroad property, after which this property will be taxed at 90%. This legislation included some backfill funding for local governments. There was no further change to the rollback factor on commercial, industrial, or railroad valuations for the 2016/2017 through 2022/2023 budgets. This legislation also created a new "multi-residential" property class which will be rolled back to residential levels by January 1, 2022, without backfill to local governments. This is being phased in beginning in the 2016/2017 fiscal year. The rollback factor for these properties was 86.25% in 2016/2017, 82.50% for 2017/2018, 78.75% for 2018/2019, 75.00% for 2019/2020, 71.25% for 2020/2021, 67.50% for 2021/2022, and will be 63.75% for 2022/2023. Beginning in 2023/2024, the rollback on multi-residential properties will be equivalent to the residential rollback in place at that time.

In the 2021 legislative session, Senate File 619 was enacted which will phase out the backfill funding for the commercial, industrial, and railroad property rollback included in the 2013 property tax reform legislation discussed above. The City of Muscatine's base backfill amount totals \$610,325. Based on the City's 18.68% increase in taxable valuation between fiscal years 2013/2014 and 2020/2021, the City qualifies for the 8-year phase-out of the backfill reimbursement. This calculates to a 12.5% annual reduction in the reimbursement beginning in fiscal year 2022/2023. The estimated backfill for 2022/2023 will decrease to \$538,792, then to \$461,821, to \$384,851, to \$307,881, to \$230,911, to \$153,940, and to \$76,970, for the following six years. The backfill funding will be fully eliminated beginning in the 2029/2030 budget year.

Utility Franchise Fee. As noted in the previous section, beginning in 2010/2011 the City implemented a 2% utility franchise fee on the provider of natural gas services in the community and this percentage has varied since this fee was implemented. This fee was reduced from the maximum rate of 5% to 3% effective February 1, 2022 due to the significant increase in the cost of natural gas. Since revenues from this fee can vary due to both on the cost of natural gas and gas usage by residents and businesses, the City will continue to monitor the revenues received from this fee in upcoming years.

Tax Increment Financing Funds. The City continues to claim less than the full amount of incremental taxes available from the Downtown and Southend Tax Increment Financing (TIF) areas. As growth in valuations in these areas has exceeded original projections, balances have been accumulating in these funds in advance of the debt schedules in effect. Not claiming the full amounts allows a portion of the increased values in each area to go back onto regular taxable valuations of all taxing entities. Approximately \$720,700 of incremental taxes were not claimed by the City for 2021/2022 and this amount is estimated at \$1,045,500 for 2022/2023. This results in increased regular taxable values and increased taxes generated by the \$8.10 General Fund levy.

Major Initiatives

The City continues to strive to make significant capital improvements to the City's infrastructure and facilities. Major budget initiatives for 2022/2023 include (1) completing the reconstruction of the Grandview Avenue portion (final phase) of the Mississippi Drive Corridor project, (2) continuing the construction on phase 5 of the multi-year, multi-phase West Hill Sewer Separation project, (3) completing

the construction of the downtown streetscaping project, (4) completing construction of the Southend Neighborhood improvement projects, (5) continuing the annual pavement management and new sidewalk construction projects, and (6) continuation of improvements at the airport.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Muscatine for its annual comprehensive financial report for the fiscal year ended June 30, 2021. This was the 28th consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, the City published an easily readable and efficiently organized annual comprehensive financial report. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, the City also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for fiscal year 2022/2023. In order to qualify for the Distinguished Budget Presentation Award, the City's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device. The award for the 2022/2023 budget was the 38th consecutive year that the City of Muscatine has received the GFOA's Award for Distinguished Budget Presentation. The GFOA's Distinguished Budget Presentation Award is good for a period of one year. The City of Muscatine plans to submit its budget document for the 2023/2024 fiscal year to the GFOA to again be considered for this award.

In regard to the preparation of this report and the accounting activity throughout the year in the Finance Department, we would like to express our appreciation to all members of this department for their assistance and contributions to this endeavor. Also appreciated is the continued interest and support by the members of the City Council and City departments in planning and conducting the financial operations of the city in a responsible and prudent manner in these times of limited resources and ever-increasing demands. Lastly, we would extend our appreciation to Bohnsack & Frommelt LLP, Certified Public Accountants, for their assistance and suggestions in regard to the preparation of the Annual Comprehensive Financial Report.

Respectfully submitted,

/s/ Carol Webb
City Administrator

/s/ Nancy A. Lueck
Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

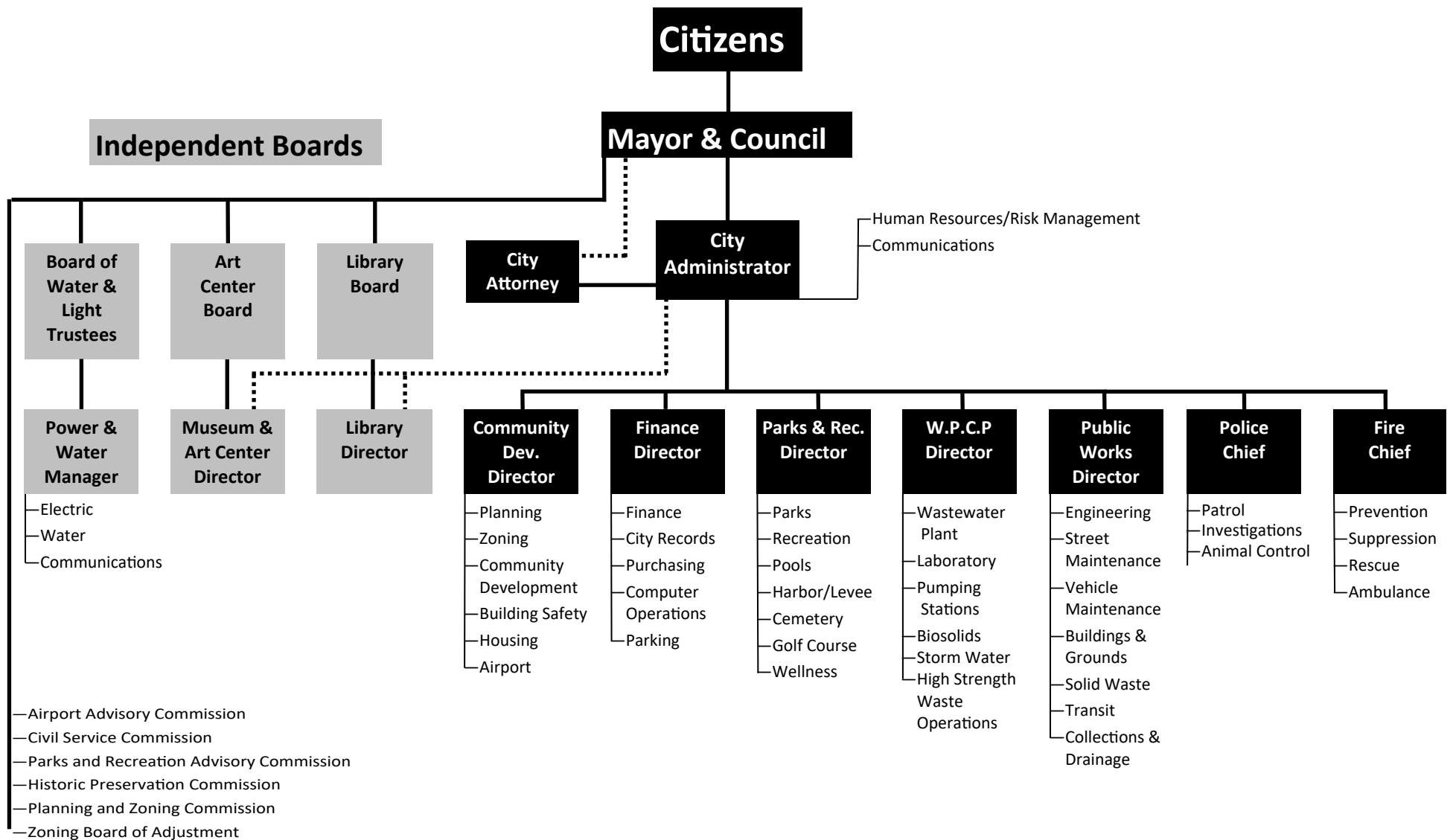
**City of Muscatine
Iowa**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Christopher P. Morill

Executive Director/CEO



City of Muscatine Organizational Structure

CITY OF MUSCATINE, IOWA

**List of Principal Officials
June 30, 2022**

Dr. Brad Bark, Mayor

CITY COUNCIL

DeWayne Hopkins
At Large

Angie Lewis
At Large

Dennis Froelich
First Ward

Jeff Osborne
Second Ward

Peggy Gordon
Third Ward

Nadine Brockert
Fourth Ward

John Jindrich
Fifth Ward

COUNCIL APPOINTED OFFICIALS

City Administrator
City Attorney

Carol Webb
Brent Hinders

DEPARTMENT DIRECTORS

Art Center Director
Finance Director
Fire Chief
Library Director
Parks & Recreation Director
Community Development Director
Police Chief
Public Works Director
Water Pollution Control Director

Melanie Alexander
Nancy A. Lueck
Jerry Ewers
Robert Fiedler
Richard Klimes
Jodi Royal-Goodwin
Brett Talkington
Brian Stineman
Jon Koch



Independent Auditor's Report

To the Honorable Mayor
and Members of City Council
City of Muscatine, Iowa
Muscatine, Iowa

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of the City of Muscatine, Iowa (City) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of the City, as of June 30, 2022, 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.

We did not audit the financial statements of Muscatine Power & Water which represents 89 percent, 90 percent and 88 percent respectively, of the assets, net position, and revenues of the aggregate discretely presented component units and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and in our opinion, insofar as it relates to the amounts included for Muscatine Power & Water, is based solely on the report of other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 16 to the financial statements, the City adopted new accounting guidance related to Governmental Accounting Standards Board Statement No. 87, *Leases*. As a result, June 30, 2021 governmental activities and business-type activities net position is restated by \$72,501 and \$17,826, respectively. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information; schedule of changes in the City's total OPEB liability and related ratios, schedule of changes in Muscatine Power & Water's net OPEB liability and related ratios, schedules of the City's proportionate share of the net pension liabilities for pension retirement systems, and schedules of the City's contributions for pension retirement systems, and Muscatine Power & Water schedule of changes in net pension liability and schedule of employer contributions on pages 18-34 and 98-122 be presented to supplement the basic financial statements.

Such information is the responsibility of management and, 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 and other auditors 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 because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary 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 supplementary information, including the Schedule of Expenditures of Federal Awards required by Title 2, *U.S. Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 by us and other auditors. In our opinion, based on our audit and the report of the other auditors, the supplementary information and Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2022, on our consideration of the 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Bohnsack & Frommelt LLP

Moline, Illinois

November 18, 2022

Management's Discussion and Analysis

As management of the City of Muscatine, we present this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2022. This narrative is intended to supplement the letter of transmittal and the financial statements and should provide the reader with contextual information that will advance our goal of full disclosure.

Financial Highlights

- The assets and deferred outflows of resources of the City of Muscatine exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$183,220,601 (net position). Of this amount, \$12,482,322 (unrestricted net position), may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's total net position increased by \$10,504,406 during the year. This overall increase includes a \$4,951,380 increase in the governmental activities and a \$5,553,026 increase in the business-type activities.
- At the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$14,215,617, a decrease of \$1,914,759 in comparison with the prior year. There were decreases of \$3,037,182 in the Other Street Improvements fund and \$70,976 in the Employee Benefits fund. These decreases were partially offset by increases of \$338,231 in the General fund, \$387,999 in the Local Option Sales Tax fund, \$41,579 in the Road Use Tax fund, \$7,458 in the Debt Service fund, and \$418,132 in Other Governmental funds. Of the ending balance, approximately 9% (\$1,261,816) was nonspendable, 53% (\$7,495,775) was restricted, 4% (\$589,038) was assigned, and 34% (\$4,868,988) was unassigned. Restricted, committed, assigned, and unassigned funds are available for spending within the statutory guidelines pertaining to each fund at the City's discretion.
- At the end of the current fiscal year, the City's unassigned fund balance for the general fund was \$5,842,148, which was 26.4% of total general fund expenditures.
- The City's total bonded debt increased by \$3,077,233 (13.3%) during the current fiscal year. During the year, \$6,190,000 in new general obligation debt was issued and \$2,555,000 in general obligation debt was retired. Sewer revenue loans outstanding decreased by \$747,000 during the year.
- The City implemented Governmental Accounting Standards Board Statement (GASBS) No. 87, *Leases*, during fiscal year 2022. The implementation of this standard revised certain asset and liability accounts related to leases and resulted in the restatement of the beginning net position for both governmental and business-type activities.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains 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's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between these four categories reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the 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 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 future fiscal periods (e.g., earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the 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 include Public Safety, Public Works, Health and Social Service, Culture and Recreation, Community and Economic Development, General Government, and Interest and Fees on Long-term Debt. The business-type activities of the City include Water Pollution Control, Transfer Station, Refuse Collection, Airport, Parking, Transit, Golf Course, Boat Harbor, Marina, Convention and Visitors Bureau, Ambulance, Soccer Events, and Public Housing.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also two legally separate entities, Muscatine Power and Water and the Muscatine County Solid Waste Agency, for which the City of Muscatine is considered to be financially accountable. Financial information for these *component units* is reported separately from the financial information presented for the primary government itself. Muscatine Power and Water issues separate financial statements. The Solid Waste Agency does not issue separate financial statements.

The government-wide financial statements can be found on pages 35-38 of this report.

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, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary 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 *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. This information is useful in evaluating the City's near-term financing requirements and is typically the basis that is used for developing the next annual budget.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. 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.

The City has six major governmental funds: the General Fund, the Employee Benefits Fund, the Local Option Sales Tax Fund, the Road Use Tax Fund, the Debt Service Fund, and the Other Street Improvements Fund. 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 these major funds. Data from all other non-major governmental funds are combined into a single aggregated presentation and are referenced under a single column as Other Governmental Funds. Individual fund data for each of the non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The basic governmental fund financial statements can be found on pages 39-44 of this report.

Proprietary funds. The City maintains two different types of proprietary funds. They are the enterprise funds and the internal service funds. While both types of proprietary funds are run in a business-like manner, enterprise funds are included in business-type activities since they serve the entire community, while internal service funds are included in *governmental activities* since they predominantly benefit the City's governmental functions.

Enterprise funds are used to report the functions presented as business-type activities in the government-wide financial statements. The City has thirteen (13) enterprise funds. Four of the enterprise funds, the Water Pollution Control Fund, Transfer Station Fund, Refuse Collection Fund, and Airport Fund are considered major funds and are reported individually throughout the report. The other nine (9) non-major enterprise funds are grouped together for reporting purposes and listed under a single heading, Other Enterprise Funds. Detail information for each of the nine (9) non-major enterprise funds is provided in combining statements elsewhere in this report.

Internal service funds are an accounting tool used to accumulate and allocate costs internally among the City's various functions. The City has four internal service funds: Equipment Services, Central Supplies, Health Insurance, and Dental Insurance. Individual fund data for the Internal Service Funds is provided in the form of combining statements in the latter section of this report.

The basic proprietary fund financial statements can be found on pages 45-49 of this report.

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. The notes to the financial statements can be found on pages 50-97.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Required supplementary information includes (1) a budgetary comparison schedule on the aggregate basis for the City's budgeted governmental and proprietary funds, (2) the schedule of changes in the City's other post-employment benefits plan liability and related schedules, (3) the Muscatine Power & Water schedule of changes in the other post-employment benefits plan liability and related schedules, (4) the City's proportionate share of net pension liability and related pension contributions, (5) required supplementary information for Muscatine Power & Water's single-employer defined benefit pension plan, and (6) Muscatine Power & Water's proportionate share of net pension liability and related pension contributions.

The combining statements referred to earlier in connection with non-major governmental funds, non-major enterprise funds, and internal service funds are presented immediately following the required supplementary information.

Government-wide Financial Analysis

As stated earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$183,220,601 at the close of the fiscal year ended June 30, 2022.

By far the largest portion of the City's net position (89.4%) reflects its investment in capital assets (e.g., land, infrastructure, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment 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.

City of Muscatine's Net Position

	Governmental activities		Business-type activities		Total	
	2022	Restated 2021	2022	Restated 2021	2022	Restated 2021
Current and other assets	\$ 44,783,294	\$ 41,821,903	\$ 19,515,941	\$ 17,749,189	\$ 64,299,235	\$ 59,571,092
Capital assets	94,741,781	88,543,021	92,923,963	90,975,962	187,665,744	179,518,983
Total assets	139,525,075	130,364,924	112,439,904	108,725,151	251,964,979	239,090,075
Deferred outflows of resources	3,607,057	5,569,552	634,316	823,703	4,241,373	6,393,255
Long-term liabilities outstanding	23,521,733	33,644,830	10,428,430	14,286,424	33,950,163	47,931,254
Other liabilities	5,326,742	2,959,975	1,759,032	2,108,227	7,085,774	5,068,202
Total liabilities	28,848,475	36,604,805	12,187,462	16,394,651	41,035,937	52,999,456
Deferred inflows of resources	28,930,660	18,928,054	3,019,154	839,625	31,949,814	19,767,679
Net position:						
Net investment in capital assets	80,298,038	77,447,711	83,454,376	80,664,102	163,752,414	158,111,813
Restricted	6,855,840	5,922,058	130,025	128,687	6,985,865	6,050,745
Unrestricted	(1,800,881)	(2,968,152)	14,283,203	11,521,789	12,482,322	8,553,637
Total net position	\$ 85,352,997	\$ 80,401,617	\$ 97,867,604	\$ 92,314,578	\$ 183,220,601	\$ 172,716,195

A portion of the City's net position (3.8%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$12,482,322) may be used to meet the City's ongoing obligation to citizens and creditors.

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

Net investment in capital assets increased by \$5,640,601 during the year. Restricted net position increased by \$935,120. Unrestricted net position increased by \$3,928,685 during the year with the unrestricted net position of business-type activities increasing by \$2,761,414 and the unrestricted net position of governmental activities increasing by \$1,167,271.

CITY OF MUSCATINE CHANGES IN NET POSITION

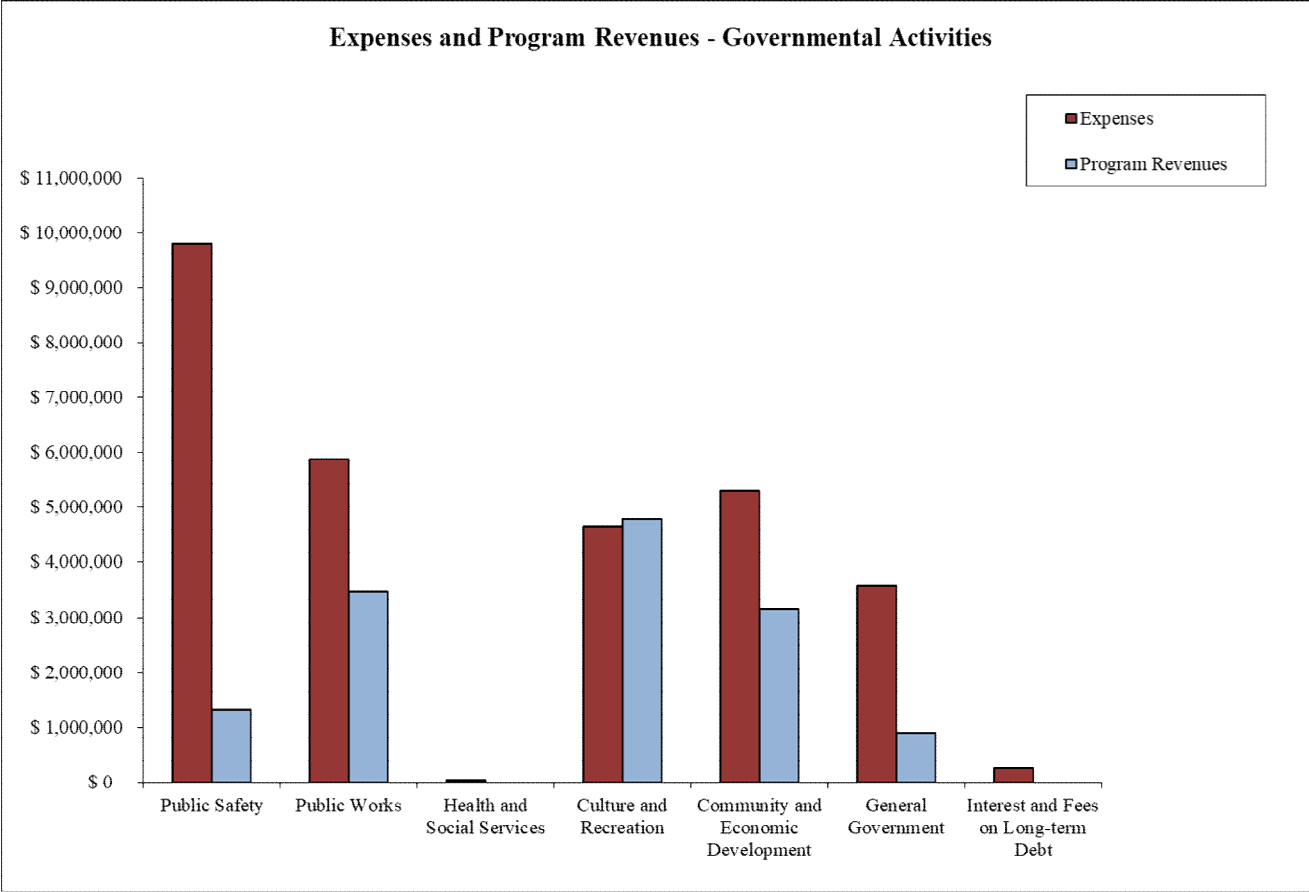
	Governmental activities		Business-type activities		Total	
	Not Restated		Not Restated		Not Restated	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 3,298,492	\$ 3,080,738	\$ 15,933,266	\$ 15,704,914	\$ 19,231,758	\$ 18,785,652
Operating grants, contributions and restricted interest	7,707,340	6,287,586	1,907,013	1,570,900	9,614,353	7,858,486
Capital grants and contributions	2,664,159	4,325,984	1,714,621	2,053,828	4,378,780	6,379,812
General revenues:						
Property taxes	17,316,897	16,783,749	-	-	17,316,897	16,783,749
Utility taxes	55,053	62,736	-	-	55,053	62,736
Local option sales tax	3,869,916	3,693,591	-	-	3,869,916	3,693,591
Hotel/motel tax	593,267	374,449	-	-	593,267	374,449
Cable franchise tax	124,022	132,287	-	-	124,022	132,287
Utility franchise fees	518,879	456,312	-	-	518,879	456,312
Intergovernmental, not restricted to specific programs	654,374	1,208,683	-	-	654,374	1,208,683
Unrestricted investment earnings	20,952	42,870	26,521	28,672	47,473	71,542
Other	26,533	162,644	15,201	-	41,734	162,644
Total revenues	36,849,884	36,611,629	19,596,622	19,358,314	56,446,506	55,969,943
Expenses:						
Public safety	9,809,415	11,679,594	-	-	9,809,415	11,679,594
Public works	5,875,054	5,632,893	-	-	5,875,054	5,632,893
Health and social service	37,500	50,000	-	-	37,500	50,000
Culture and recreation	4,642,656	5,697,526	-	-	4,642,656	5,697,526
Community and economic development	5,294,571	4,438,422	-	-	5,294,571	4,438,422
General government	3,573,570	3,270,926	-	-	3,573,570	3,270,926
Interest and fees on long-term debt	250,580	280,124	-	-	250,580	280,124
Water pollution control	-	-	7,345,101	8,083,096	7,345,101	8,083,096
Transfer station	-	-	2,429,057	2,271,398	2,429,057	2,271,398
Refuse collection	-	-	2,257,853	2,307,720	2,257,853	2,307,720
Airport	-	-	414,563	437,402	414,563	437,402
Parking	-	-	187,405	217,051	187,405	217,051
Transit	-	-	1,067,608	1,071,837	1,067,608	1,071,837
Golf course	-	-	763,183	819,126	763,183	819,126
Boat harbor	-	-	43,152	37,997	43,152	37,997
Marina	-	-	6,193	11,408	6,193	11,408
Convention & visitors bureau	-	-	128,900	128,800	128,900	128,800
Ambulance	-	-	780,329	734,058	780,329	734,058
Soccer events	-	-	35,883	19,954	35,883	19,954
Public housing	-	-	999,527	944,046	999,527	944,046
Total expenses	29,483,346	31,049,485	16,458,754	17,083,893	45,942,100	48,133,378
Increase (decrease) in net position before transfers	7,366,538	5,562,144	3,137,868	2,274,421	10,504,406	7,836,565
Transfers in (out)	(2,415,158)	(984,916)	2,415,158	984,916	-	-
Increase (decrease) in net position	4,951,380	4,577,228	5,553,026	3,259,337	10,504,406	7,836,565
Net position, beginning of year, as restated	80,401,617	75,751,888	92,314,578	89,037,415	172,716,195	164,789,303
Net position, end of year	\$ 85,352,997	\$ 80,329,116	\$ 97,867,604	\$ 92,296,752	\$ 183,220,601	\$ 172,625,868

Governmental activities. Governmental activities increased the City's net position by \$4,951,380 during the year. This overall increase was due to the following:

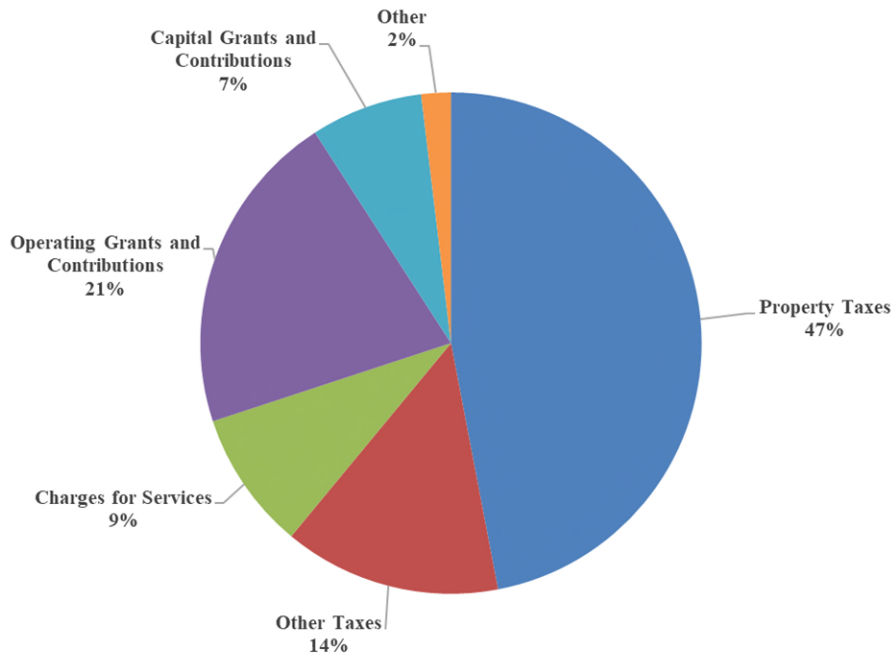
- Revenues for governmental activities increased in total by \$238,255 or .7% from the previous year. This overall increase is due to increases in property taxes (\$533,148), utility franchise fees

(\$62,567), charges for services (\$217,754), operating grants, contributions, and restricted interest (\$1,419,754), local option sales tax (\$176,325), and hotel/motel tax \$218,818. These increases were partially offset by decreases in capital grants and contributions (\$1,661,825), utility taxes (\$7,683), cable franchise fees (\$8,265), intergovernmental not restricted to specific programs (\$554,309), unrestricted investment earnings (\$21,918), and other revenues (\$136,111).

- Property taxes increased by \$533,148 (3.2%). The City's property tax rate remained the same in fiscal year 2021/2022 as it was in 2020/2021. The increase in property tax revenue is due to the growth in taxable valuations.
- Local option sales tax revenue increased by \$176,325 (4.8%). This increase may partially be due to more online sales with goods delivered directly to residents.
- Charges for services for governmental activities increased by \$217,754 (7.1%) compared to the prior year. Public safety charges for services decreased by \$40,798, public works charges decreased by \$153,028, culture and recreation decreased by \$54,867, community development charges increased by \$379,588, and general government charges increased by \$86,859. The decrease in public safety charges is due to a \$90,570 decrease in revenue from automated traffic enforcement (ATE) camera fines and the net effect of various other increases and decreases in police and fire department revenues. The decrease in public works is primarily due to a decrease in capital project cost reimbursements. The decrease in culture and recreation is primarily due to decreases in various park facility and program revenues. The increase in community development charges for services is primarily due to increases in construction permit fees and nuisance abatement reimbursements. The general government charges for services fluctuate from year to year.
- Operating grants, contributions, and restricted interest increased by \$1,419,754. There were increases of \$23,570 in public safety, \$1,474,946 in culture and recreation, \$399,005 in community and economic development, and \$18,917 in general government. These increases were partially offset by a decrease of \$496,684 in public works.
- Capital grants and contributions decreased by \$1,661,825 (to \$2,664,159) compared to the previous year. Capital grants and contributions fluctuate from year to year based on construction schedules for capital projects with grant funding.
- Unrestricted investment earnings decreased by \$21,918 due to the significant decrease in interest rates until the last few months of the fiscal year.
- Expenses for governmental activities decreased by \$1,566,139 (5.0%) from the previous year.
- There was a \$2,221,673 decrease in unfunded pension liabilities (expense decrease) in the current year compared to the \$1,156,710 unfunded pension liabilities increase (expense increase) in the prior year.
- Governmental expenses decreased in the public safety function (\$1,870,179), increased in public works (\$242,161), decreased in health and social service (\$12,500), decreased in culture and recreation (\$1,054,870), increased in community and economic development (\$856,149), increased in general government (\$302,644), and decreased in interest and fees on long-term debt (\$29,544).



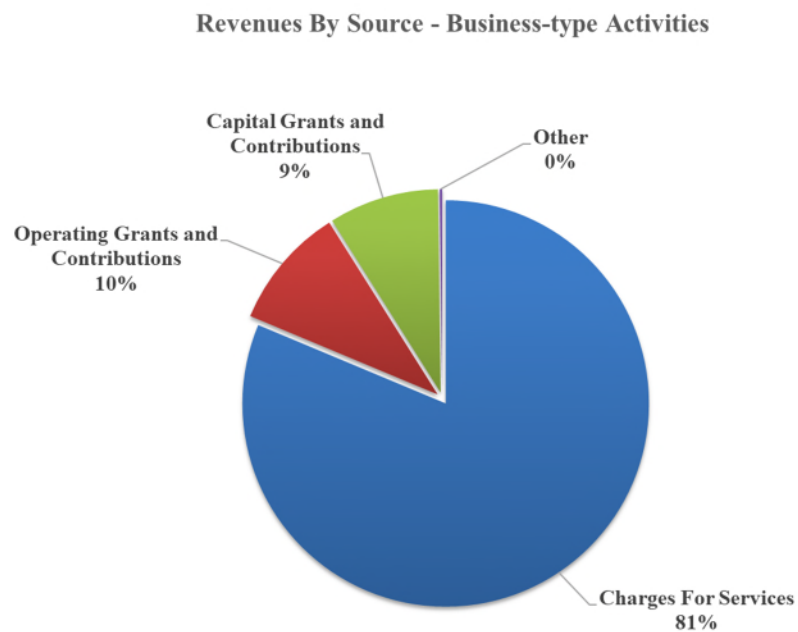
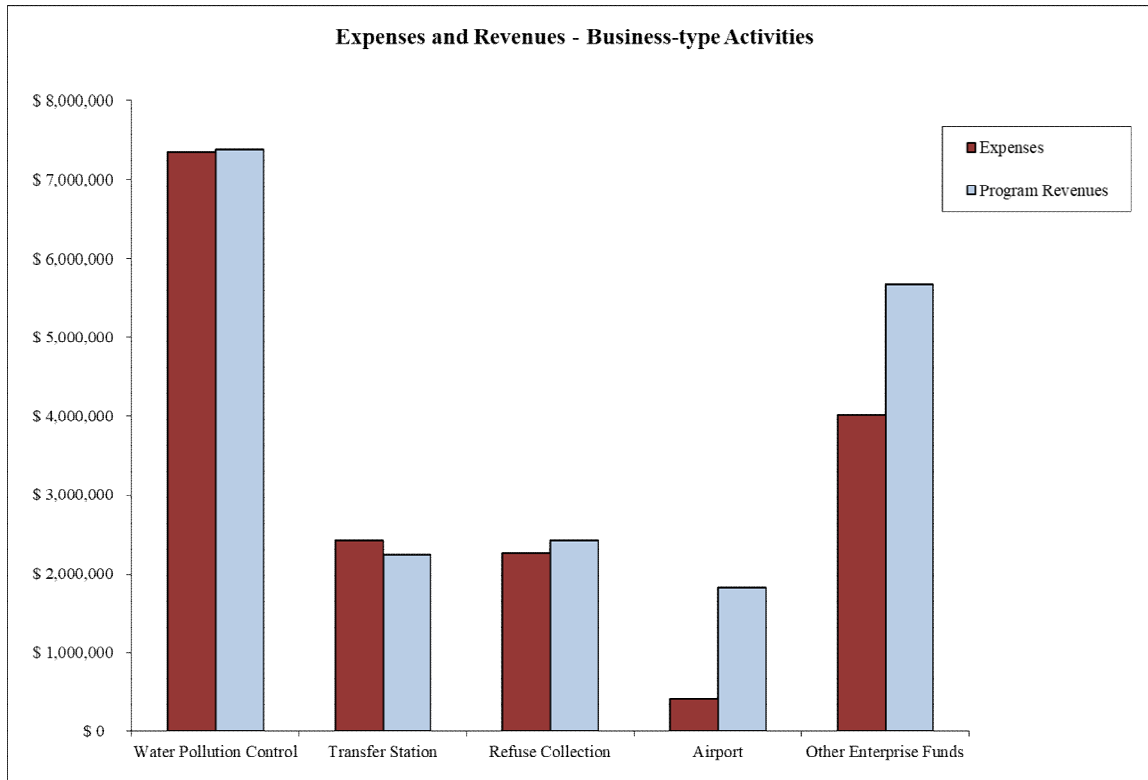
Revenues By Source - Governmental Activities



Business-type activities. Business-type activities increased the City's total net position by \$5,553,026 during the year. Increases in net position were reported in the Water Pollution Control, Transfer Station, Refuse Collection, Airport, Transit, Golf Course, Marina, Ambulance, and Public Housing funds. Decreases in net position were reported in the Parking, Boat Harbor, Convention and Visitors Bureau, and Soccer Events funds. Key elements of these changes are as follows:

- Net position of the Water Pollution Control fund increased by \$2,705,498 during the year. Transfers from the Local Option Sales Tax fund funded \$2,709,151 of sewer-related capital project costs during the year.
- Net position of the Transfer Station fund increased by \$313,657 during the year.
- Net position of the Refuse Collection fund increased by \$127,839 during the year.
- Net position of the Airport fund increased by \$1,419,780 during the year.
- Net position of the non-major enterprise funds increased by \$902,893 during the year due to increases in the Transit (\$537,529), Golf Course (\$104,259), Marina (\$2,425), Ambulance (\$263,381), and Public Housing (\$67,525) funds. These increases were partially offset by decreases in the Parking (\$1,989), Boat Harbor (\$19,383), Convention and Visitors Bureau (\$35,175), and Soccer Events (\$15,679) funds.
- Revenues for the business-type activities increased in total by \$238,308 (1.2%).

- Charges for services increased in total by \$228,352 (1.5%). Water pollution control charges for services decreased by \$2,938, transfer station charges increased by \$45,883, refuse collection charges increased by \$14,084, airport charges increased by \$910, and non-major business type fund charges increased in total by \$170,413.
- For non-major business-type activities, there were increases of \$13,418 in parking charges, \$29,162 in transit, \$24,978 in golf course charges, \$429 in marina charges, \$99,517 in ambulance charges, and \$26,070 in public housing charges. There were decreases of \$6,641 in boat harbor charges and \$16,520 in soccer events charges.
- Operating grants and contributions increased by \$336,113 (21.4%). Operating grants and contributions increased by \$367,938 in the transit fund and \$69,744 in the public housing fund. Operating grants and contributions decreased by \$1,822 in the water pollution control fund, by \$644 in the Transfer Station fund, by \$39,318 in the refuse collection fund, by \$135 in the golf course fund, by \$59,600 in the boat harbor fund, and by \$50 in the marina fund.
- Capital grants and contributions decreased by \$339,207. Airport capital grants increased by \$575,180 and transit capital grants increased by \$19,948. Water pollution control capital contributions decreased by \$809,235 and boat harbor capital contributions decreased by \$125,100. The water pollution control capital contribution decrease is due to the prior year capital contribution including the dedication of sewers and a lift station to the City by the developers of a new subdivision.
- Expenses for the business-type activities decreased \$625,139 (3.7%). Expenses decreased by \$737,995 in the water pollution control fund; increased by \$157,659 in the transfer station fund; decreased by \$49,867 in the refuse collection fund; decreased by \$22,839 in the airport fund; decreased by \$29,646 in the parking fund; decreased by \$4,229 in the transit fund; decreased by \$55,943 in the golf course fund; increased by \$5,155 in the boat harbor fund; decreased by \$5,215 in the marina fund; increased by \$100 in the convention and visitors bureau fund; increased by \$46,271 in the ambulance fund; increased by \$15,929 in the soccer events fund; and increased by \$55,481 in the public housing fund.



Financial Analysis of the Government's Funds

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

Governmental funds. The focus of the 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's financing requirements.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$14,215,617, a decrease of \$1,914,759 (11.9%) in comparison with the prior year. There were increases in fund balance of \$338,231 in the general fund, \$387,999 in the local option sales tax fund, \$41,579 in the road use tax fund, \$7,458 in the debt service fund, and \$418,132 in the other governmental funds. These increases were offset by decreases of \$70,976 in the employee benefits fund and \$3,037,182 in the other street improvements fund.

Of the combined \$14,215,617 governmental fund balances at year-end, 8.9% (\$1,261,816) is classified as nonspendable and includes prepaid items, advances to other funds and permanent fund principal. A total of \$7,495,775 (52.7%) is classified as restricted by grantors, state or federal laws, or enabling legislation. Assigned fund balances total \$589,038 (4.1%) with these funds assigned for purchases on order and future equipment purchases. The remaining \$4,868,988 is classified as unassigned (34.3%). By definition unassigned balances include all deficit balances. There was a deficit fund balance in the other street improvements fund due to the timing of the receipt of grant funds for two street projects. The remaining governmental funds had positive fund balances at the end of the fiscal year.

The general fund is the chief operating fund of the City of Muscatine. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$5,842,148, while the total fund balance was \$6,649,075. The General Fund balance includes a total of \$217,889 classified as nonspendable for prepaid items and advances to other funds. The assigned portion of the balance totals \$589,038 which includes \$472,227 for purchases on order and \$116,811 for future equipment purchases. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. The unassigned and total general fund balances at the end of the fiscal year represent 26.4% and 30.0%, respectively, of total general fund expenditures. These percentages decreased slightly from the prior year computation of unassigned and total fund balances of 28.1% and 30.1%, respectively. The City of Muscatine's general fund balance increased by \$338,231 (5.4%) during the current fiscal year.

The Employee Benefits fund balance decreased during the year by \$70,976. Taxes are levied in this fund for employee benefits for general fund employees. This fund is generally budgeted to have a zero balance each year. Any balance in this fund is due to savings from vacancies and changes in insurance coverages in prior fiscal years. The decrease in fund balance was due to the budgeted use of prior year vacancy savings funds during the current year.

The Local Option Sales Tax fund balance increased during the fiscal year by \$387,999. Funds are transferred to the sewer capital project funds as needed to fund project costs. The fund balance of \$1,399,006 at year-end will be used to fund the ongoing multi-phase West Hill Sewer Separation project required by an E.P.A. Consent Order to be completed by 2028. The increase in fund balance was directly related to actual costs incurred through the end of the current fiscal year on the current phase of the West Hill sewer project.

The Road Use Tax fund balance increased by \$41,579 during the year. Actual Road Use Tax revenues exceeded the budget estimate for the year. The fund balance of \$1,769,027 at year-end will be used for future street maintenance and capital project costs.

The Debt Service fund balance increased by \$7,458 during the year due to increased property tax collections. The ending fund balance of \$111,601 will be used for future year bond principal and interest payments.

The Other Street Improvements Fund balance decreased by \$3,037,182 during the year to a deficit of \$973,160. This decrease reflects the use of funds received in prior years for the Mississippi Drive Corridor Reconstruction project. In the 2014/2015 fiscal year the city received \$13 million from the State from the transfer of jurisdiction of the Mississippi Drive/Grandview Avenue corridor. These funds were assigned to be used to reconstruct this major business route, which runs through downtown Muscatine. This overall project is being done in phases with phase one from the Mississippi River Bridge to Broadway completed in 2018. The next phase for the 2nd and Mulberry Avenue roundabout was completed in 2020/2021. The Grandview Avenue phase (the final phase) began in 2021 and is scheduled to be completed in the spring of 2023. The deficit balance at year-end is due to the timing of the receipt of grant funds that are providing supplemental funding for this project.

The fund balances in the Other Governmental Funds increased by \$418,132. Fund balances increased by \$310,554 in the non-major special revenue funds, increased by \$99,124 in the non-major capital projects funds, and increased by \$8,454 in the non-major permanent funds. The increase in the non-major special revenues funds is primarily due to the increase of \$361,793 in the Parks special revenue fund from a bequest received during the year.

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

Total net position for the City's enterprise funds as of June 30, 2022 was \$97,142,758, an increase of \$5,469,667 (6.0%) from the previous fiscal year's net position. Of the net position of the enterprise funds, \$83,454,376 is the net investment in capital assets of the enterprise funds. Restricted net position totaled \$130,025. Unrestricted net position totaled \$13,558,357, an increase of \$2,695,881 compared to the previous year.

The City's internal service funds include Equipment Services, Central Supplies, Health Insurance, and Dental Insurance. Net position for the internal service funds totaled \$2,071,281 as of June 30, 2022, a decrease of \$149,606 from the previous year. Net position increased by \$21,858 in the Dental Insurance fund. Net position decreased by \$28,853 in the Equipment Services fund, by \$137 in the Central Supplies fund, and by \$142,474 in the Health Insurance fund.

General Fund Budgetary Highlights

During the year there was a \$604,300 increase in General Fund appropriations between the original General Fund budget and the final amended budget. Budgeted revenues and transfers in to the General Fund increased by \$575,997 from the original to the amended budget.

When the original fiscal year 2021/2022 budget was being prepared in January and February of 2021, City Council and staff were taking a conservative and cautious approach for estimating revenues. At that time COVID vaccinations were not yet available to most age groups, there were numerous individuals working from home, and businesses had not returned to more normal operations.

The first amendment to the 2021/2022 budget was prepared in January and February of 2022 as part of the development of the fiscal year 2022/2023 City budget. While it appeared that the local economy was starting to recover from the COVID-19 pandemic, City Council and staff continued to take a cautious approach for estimating revenues. The first budget amendment, however, included increased expenditures totaling \$531,300 which included (1) the last two firefighter positions originally deferred for hiring in 2020/2021 were authorized to be filled midway through the 2021/2022 year, (2) the half-time Community Development Inspector II position was increased to fulltime effective April 1, 2022, (3) a new seasonal Pay plan with higher hourly rates was implemented effective April 1, 2022, (3) select capital outlay items not included in the original budget due to funding restrictions were added back in the amended budget (total of \$348,100), and (4) the amended budget was balanced by using \$222,000 of American Rescue Plan Act (ARPA) funds.

Following are the main components of the overall budget appropriation increase during the year:

- There was a \$129,000 increase in the public safety function budgets. This included an increase of \$5,100 in the police department budget, a decrease of \$18,000 in the animal control budget, and an increase of \$141,900 in the fire department budget.
- Public works function budgeted expenditures were increased in total by \$261,700. This overall increase included an increase in the roadway maintenance budget of \$323,300, a decrease of \$48,900 in the snow and ice control budget, and a net \$12,700 decrease in the other public works activity budgets. The roadway maintenance increase included an increased allocation for capital outlay and increased street maintenance supplies and services. The capital outlay increase was for a new dump truck that was originally requested in the 2022/2023 budget for \$196,000, but was moved to the 2021/2022 amended budget. Due to supply chain issues, large vehicles were in scarce supply and Public Works staff were told that dealers will not have any large trucks available for purchase until early 2024. There were, however, several dealers that had dump trucks available at that time, which prompted amending the budget to allow for this purchase in 2021/2022.
- The culture and recreation function appropriation increased in total by \$208,000. The library budget was increased by \$38,100 for retirement pay for two staff members. There were increases in most park and recreation activity budgets which totaled \$49,300 due to implementation of the new seasonal pay plan in March of 2022. Other increases included (1) \$60,300 in the park maintenance budget for various playground repairs, building repairs, and operating supplies, (2) the Kent-Stein park and soccer complex budgets were increased by \$26,400 due to increased operating and capital outlay costs, and (3) the aquatic center budget was increased by \$10,400 which included \$10,000 for caulking of the pool deck.
- The community and economic development function appropriation increased by \$12,900. This overall increase is due to increased nuisance abatement costs. These costs are billed to the property owners, and if not paid, are assessed to the properties.
- There was an \$7,300 decrease in the general government function appropriation from the original budget to the amended budget. There was an increase of \$37,000 in the legal services budget due to increased hours for the city attorney and a \$32,100 increase in the building and grounds budget due to increased costs for building maintenance supplies and services. Reductions in other general government activities more than offset these increases.

Capital Asset and Debt Administration

Capital assets. The City of Muscatine's investment in capital assets for its governmental and business-type activities as of June 30, 2022, amounts to \$187,665,744 (net of accumulated depreciation), an increase of \$8,146,761 compared to the prior year. This investment in capital assets includes land, buildings and building improvements, machinery and equipment, park facilities, streets, and bridges. The City of Muscatine's investment in capital assets for the current fiscal year increased by \$6,198,760 for governmental activities compared to the prior year and increased by \$1,948,001 for business-type activities.

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

- Additions to capital assets (net of asset retirements) totaled \$15,661,605.
- Major asset additions included \$7,554,097 in street improvements; \$837,038 in downtown streetscaping improvements; \$2,751,898 in sewer system improvements; \$1,696,608 in airport improvements; \$631,172 in park improvements; \$657,433 for a new fire engine; and \$420,247 for two new ambulances.
- Depreciation expense totaled \$8,701,240 for the year with \$4,766,900 in the governmental activities and \$3,934,340 in the business-type activities.

City of Muscatine Capital Assets (Net of Depreciation)

	Governmental activities		Business-type activities		Total	
	2022	Restated 2021	2022	Restated 2021	2022	Restated 2021
Land, art work, and construction in progress, not being depreciated	\$ 29,804,172	\$ 26,455,435	\$ 6,610,535	\$ 5,272,796	\$ 36,414,707	\$ 31,728,231
Other capital assets net of accumulated depreciation	64,937,609	62,087,586	86,313,428	85,703,166	151,251,037	147,790,752
Total capital assets	<u>\$ 94,741,781</u>	<u>\$ 88,543,021</u>	<u>\$ 92,923,963</u>	<u>\$ 90,975,962</u>	<u>\$ 187,665,744</u>	<u>\$ 179,518,983</u>

Additional information on the City of Muscatine's capital assets can be found in note 5 on pages 65-67 of this report.

Long-term debt. At the end of the current fiscal year, the City had total bonded debt outstanding of \$26,254,729. Of this amount, \$17,313,729 is general obligation debt backed by the full faith and credit of the City with \$16,801,255 of this debt reflected as debt of the governmental activities and \$512,474 reflected as debt of the business-type activities. The remainder of the City of Muscatine's debt represents revenue bonds secured solely by specific revenue sources.

**City of Muscatine Outstanding Debt
General Obligation and Revenue Bonds**

	Governmental activities		Business-type activities		Total	
	2022	2021	2022	2021	2022	2021
General obligation bonds	\$ 16,801,255	\$ 12,899,183	\$ 512,474	\$ 590,313	\$ 17,313,729	\$ 13,489,496
Revenue bonds	-	-	8,941,000	9,688,000	8,941,000	9,688,000
Total	\$ 16,801,255	\$ 12,899,183	\$ 9,453,474	\$ 10,278,313	\$ 26,254,729	\$ 23,177,496

The City's total bonded debt increased in total by \$3,077,233 during the year. The City issued \$6,190,000 in new general obligation bonds during the year. There was no additional revenue debt issued during the year. Debt retired totaled \$3,302,000, which included \$2,555,000 in general obligation bonds and \$747,000 in sewer revenue bonds.

State statutes limit the amount of general obligation debt to 5% of the total actual valuation of property in the City of Muscatine. The current debt limit of the City of Muscatine is \$75,808,910. The face value of the bonded debt applicable to the debt limit totals \$16,760,000. The City also has Tax Increment Financing rebate agreements that total to a maximum obligation of \$2,650,544 and lease obligations of \$24,153 as of the end of the year. The bonded debt, rebate agreements, and lease obligations total to \$19,434,697. Although tax increment rebate agreements are required to be included in the computation of debt subject to the debt limit, these obligations are totally financed by incremental taxes received from the benefitted properties. The City's debt, including the rebate agreement obligations, is significantly less than the maximum debt limit allowed.

The City was assigned an Aa2 rating from Moody's Investor Services for the City's most recent general obligation bond issue in June of 2022. This rating was the same rating as that assigned for the May 2020 bond issue.

Additional information on the City's long-term debt can be found in note 6 on pages 68-73 of this report.

Economic Factors and Next Year's Budgets and Rates

- The average annual unemployment rate for Muscatine County was 4.7% for calendar year 2021 compared to 5.8% for calendar year 2020, and 2.7% for calendar year 2019. Separate unemployment figures are not maintained for the City of Muscatine.
- While the City normally reports only average annual unemployment rates, the COVID-19 pandemic impacted the Muscatine County monthly unemployment rates beginning in April of 2020. In mid-March of 2020, the Governor of Iowa ordered all food and beverage facilities to suspend their indoor food and beverage services, and other non-essential businesses were mandated to be closed to the public in an effort to reduce the spread of the coronavirus. Muscatine County's unemployment rate increased to 11.1% in April of 2020 and was 11.3% in May. Businesses began re-opening in June, with some restrictions, and the unemployment rate for June decreased to 7.7%. The monthly unemployment rates for July through December of 2020 decreased to 5.8%, 4.9%, 4.6%, 4.0%, 4.7%, and 5.4%, respectively. The monthly unemployment rates for January through June of 2021 were 6.8%, 5.9%, 5.1%, 5.1%, 4.7%, and 5.0%, respectively. The unemployment rates for July through December of 2021 were 4.3%, 4.4%, 3.8%, 3.7%, 3.4%, and 4.0%, respectively. The unemployment rates for January through August of 2022 were 4.9%, 4.0%, 3.7%, 2.4%, 2.5%, 2.9%, 2.9%, and 3.1%, respectively (an average of 3.3% for these eight months).

- The City's taxable value increased by 4.88% for the 2021/2022 year and remained relatively flat with a .04% increase for the upcoming 2022/2023 fiscal year.
- In 2013 State legislation for property tax reform implemented a 10% rollback at 5% per year over two years (2014/2015 and 2015/2016), on commercial, industrial, and railroad property, after which this property will be taxed at 90%. This legislation included some backfill funding for local governments. There was no further change to the rollback factor on commercial, industrial, or railroad valuations for the 2016/2017 through 2022/2023 budgets. This legislation also created a new "multi-residential" property class which will be rolled back to residential levels by January 1, 2022, without backfill to local governments. This is being phased in beginning in the 2016/2017 fiscal year. The rollback factor for these properties was 86.25% in 2016/2017, 82.50% for 2017/2018, 78.75% for 2018/2019, 75.00% for 2019/2020, 71.25% for 2020/2021, 67.50% for 2021/2022, and will be 63.75% for 2022/2023. The Beginning in 2023/2024, the rollback will be equivalent to the residential rollback in place at that time.
- In the 2021 legislative session, Senate File 619 was enacted which will phase out the backfill funding for the commercial, industrial, and railroad property rollback included in the 2013 property tax reform legislation discussed above. The City of Muscatine's base backfill amount totals \$610,325. Based on the City's 18.68% increase in taxable valuation (without gas and electric) between fiscal years 2013/2014 and 2020/2021, the City qualifies for the 8-year phase-out of the backfill reimbursement. This calculates to a 12.5% annual reduction in the reimbursement beginning in fiscal year 2022/2023. The estimated backfill for 2022/2023 will decrease to \$538,792, then to \$461,821, to \$384,851, to \$307,881, to \$230,911, to \$153,940, and to \$76,970, for the following six years. The backfill funding will be fully eliminated beginning in the 2029/2030 budget year.
- The upcoming budget provides funding for capital improvement projects to continue. Local option sales tax funds will continue to be used to fund sanitary and storm sewer projects in the City (80%) and also ongoing costs of the City's pavement management program (20%). On March 6, 2018, voters approved a 15-year extension (to June 30, 2034) to the local option sales tax which was previously scheduled to end on June 30, 2019.
- Construction began in the spring of 2017 and the contract was closed out in May of 2019 on phase one of the Mississippi Drive Corridor reconstruction project. The first phase of this project was from the Mississippi River bridge to Broadway except for the intersection at Mulberry Avenue. Construction began in the fall of 2019 and was completed in the fall of 2020 on phase two of the project, which was the roundabout at the 2nd and Mulberry intersection. Construction began in 2020/2021 on the Grandview Avenue phase of the project, which is the final phase of the Corridor project. The Grandview Avenue reconstruction is scheduled to continue in 2021/2022 and to be completed by the spring of 2023. The Corridor project is being funded from the \$13 million in Transfer of Jurisdiction funds the City received from the State in August of 2014, \$4 million in contributions from the Canadian Pacific Railroad (for phase one), federal grant funding of \$3,550,000 to assist in funding the Grandview Avenue phase of this project, and general obligation bonds as needed to complete the financing of this project.
- Several other capital projects were underway in 2021/2022 and are scheduled to be completed in 2022/2023. These include phases 5-A and 5-B of the West Hill Sewer Separation project funded from local option sales tax, the Airport Taxilane Widening project with 85% funding from the State, and the Southend Community Improvements projects funded 100% by a grant from the Community Foundation.
- In 2022/2023, the City will continue the ongoing maintenance portion of the Comprehensive Pavement Management Program. Prior year funding allocations totaling over \$5 million were used to complete

the initial upgrade of the City's streets. Annual allocations to maintain streets at this higher level will continue to be funded from the 20% allocation of local option sales tax and road use taxes.

- In 2007, the City signed a Consent Order with the Environmental Protection Agency (E.P.A.) that requires the City to complete specific major sewer separation projects by 2028. The West Hill Sewer Separation project is the remaining project mandated by this Consent Order. This is a multi-year, multi-phase project estimated to reach or exceed \$54 million in total costs. Local option sales tax funds will fund a significant portion of the cost of this project. The local option sales tax funds, however, will need to be supplemented with future sewer revenue bonds or other funds to complete the financing for this project. The City is setting aside annual allocations from the Water Pollution Control fund operating budget so these funds will also be available to assist with financing this project.
- The 2022/2023 budget provides for an increase in sewer, refuse collection, and golf course fees. No fee increases are budgeted for the transfer station, parking, transit, or boat harbor.

Requests for Information

This financial report is designed to provide a general overview of the City of Muscatine's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, 215 Sycamore Street, Muscatine, Iowa, 52761.

City of Muscatine, Iowa
Statement of Net Position
June 30, 2022

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Muscatine County Solid Waste Agency	Muscatine Power & Water
ASSETS					
Cash and pooled investments	\$ 17,895,433	\$ 14,178,597	\$ 32,074,030	\$ 1,972,453	\$ 40,625,295
Investments	853,551	853,637	1,707,188	-	40,467,006
Receivables (net of allowance for uncollectibles):					
Interest	5,277	2,826	8,103	1,094	17,135
Taxes	18,281,236	-	18,281,236	-	-
Accounts	981,345	2,106,006	3,087,351	-	10,602,833
Intergovernmental	6,235,623	658,144	6,893,767	-	-
Lease receivables	911,537	603,728	1,515,265	-	-
Internal balances	(724,846)	724,846	-	-	-
Inventories	126,758	43,532	170,290	-	12,663,517
Prepays	217,380	8,258	225,638	-	1,196,603
Restricted assets:					
Temporarily restricted:					
Cash and pooled investments	-	163,698	163,698	2,800,585	945,250
Restricted accrued interest	-	152	152	-	-
Assets held for resale	-	172,517	172,517	-	-
Capital assets:					
Land, art work and construction in progress, not being depreciated	29,804,172	6,610,535	36,414,707	1,080,608	15,684,451
Other capital assets net of accumulated depreciation	64,937,609	86,313,428	151,251,037	628,666	-
Utility plant in service	-	-	-	-	106,441,543
Joint venture rights	-	-	-	-	129,216
Total assets	139,525,075	112,439,904	251,964,979	6,483,406	228,772,849
DEFERRED OUTFLOWS OF RESOURCES					
Pension related deferred outflows	3,330,630	554,760	3,885,390	-	9,443,136
OPEB related deferred outflows	276,427	79,556	355,983	-	337,185
Total deferred outflows of resources	3,607,057	634,316	4,241,373	-	9,780,321
LIABILITIES					
Accounts payable and accruals	3,214,622	1,530,521	4,745,143	88,858	10,256,910
Retainages payable	267,594	120,879	388,473	-	-
Deposits	-	48,417	48,417	-	1,218,483
Accrued interest payable	41,406	16,581	57,987	-	-
Escrow liability	46,310	-	46,310	-	-
Unearned revenue	1,756,810	42,634	1,799,444	-	28,329,586
Liabilities payable from restricted assets:					
Current installment of long-term debt	-	-	-	-	1,800,901
Accrued interest payable	-	-	-	-	44,604
Noncurrent liabilities:					
Due within one year	3,159,756	1,119,843	4,279,599	1,642	-
Due in more than one year	20,361,977	9,308,587	29,670,564	4,428,009	30,367,431
Total liabilities	28,848,475	12,187,462	41,035,937	4,518,509	72,017,915
DEFERRED INFLOWS OF RESOURCES					
Pension related deferred inflows	10,434,773	2,408,348	12,843,121	-	11,392,593
OPEB related deferred inflows	112,446	32,365	144,811	-	110,774
Deferred inflow - property taxes	17,539,562	-	17,539,562	-	-
Deferred inflow - leases	843,879	578,441	1,422,320	-	-
Total deferred inflows of resources	28,930,660	3,019,154	31,949,814	-	11,503,367

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NET POSITION

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Muscatine County Solid Waste Agency	Muscatine Power & Water
Net investment in capital assets	80,298,038	83,454,376	163,752,414	1,709,274	99,490,176
Restricted for:					
Debt service	111,601	130,025	241,626	-	900,646
Public works	3,193,033	-	3,193,033	-	-
Community and economic development	422,839	-	422,839	-	-
Public safety	13,439	-	13,439	-	-
Employee benefits	142,089	-	142,089	-	-
Tax increment financing projects	920,711	-	920,711	-	-
Capital projects	341,709	-	341,709	-	-
Perpetual care, nonexpendable	911,927	-	911,927	-	-
Endowments:					
Nonexpendable	132,000	-	132,000	-	-
Expendable	666,492	-	666,492	-	-
Unrestricted	(1,800,881)	14,283,203	12,482,322	255,623	54,641,066
Total net position	\$ 85,352,997	\$ 97,867,604	\$ 183,220,601	\$ 1,964,897	\$ 155,031,888

The notes to the financial statements are an integral part of this statement.

City of Muscatine, Iowa
Statement of Activities
For the Year Ended June 30, 2022

Functions:	Net (Expense) Revenue and Changes in Net Position							Component Units	
	Expenses	Program Revenues			Primary Government			Muscatine County Solid Waste Agency	Muscatine Power & Water
		Charges for Services	Operating Grants, Contributions and Restricted Interest	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total		
Primary Government:									
Governmental activities:									
Public safety	\$ 9,809,415	\$ 865,153	\$ 405,791	\$ 59,188	\$ (8,479,283)	\$ -	\$ (8,479,283)		
Public works	5,875,054	267,821	3,216,461	-	(2,390,772)	-	(2,390,772)		
Health and social services	37,500	-	-	-	(37,500)	-	(37,500)		
Culture and recreation	4,642,656	496,754	1,691,131	2,604,971	150,200	-	150,200		
Community and economic development	5,294,571	793,403	2,369,868	-	(2,131,300)	-	(2,131,300)		
General government	3,573,570	875,361	24,089	-	(2,674,120)	-	(2,674,120)		
Interest and fees on long-term debt	250,580	-	-	-	(250,580)	-	(250,580)		
Total governmental activities	29,483,346	3,298,492	7,707,340	2,664,159	(15,813,355)	-	(15,813,355)		
Business-type activities:									
Water pollution control	7,345,101	7,379,228	583	1,500	-	36,210	36,210		
Transfer station	2,429,057	2,241,707	-	-	-	(187,350)	(187,350)		
Refuse collection	2,257,853	2,380,759	44,277	-	-	167,183	167,183		
Airport	414,563	88,250	46,500	1,693,173	-	1,413,360	1,413,360		
Parking	187,405	187,904	-	-	-	499	499		
Transit	1,067,608	126,654	1,253,592	19,948	-	332,586	332,586		
Golf course	763,183	872,180	-	-	-	108,997	108,997		
Boat harbor	43,152	13,873	-	-	-	(29,279)	(29,279)		
Marina	6,193	8,618	-	-	-	2,425	2,425		
Convention and visitors bureau	128,900	-	-	-	-	(128,900)	(128,900)		
Ambulance	780,329	2,104,064	-	-	-	1,323,735	1,323,735		
Soccer Events	35,883	20,152	-	-	-	(15,731)	(15,731)		
Public housing	999,527	509,877	562,061	-	-	72,411	72,411		
Total business-type activities	16,458,754	15,933,266	1,907,013	1,714,621	-	3,096,146	3,096,146		
Total primary government	\$ 45,942,100	\$ 19,231,758	\$ 9,614,353	\$ 4,378,780	(15,813,355)	3,096,146	(12,717,209)		
Component Units:									
Muscatine County Solid Waste Agency	1,355,870	1,209,822	117,177	-				\$ (28,871)	\$ -
Muscatine Power & Water	132,229,601	135,966,651	-	61,379				-	3,798,429
Total component units	\$ 133,585,471	\$ 137,176,473	\$ 117,177	\$ 61,379				(28,871)	3,798,429

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Net (Expense) Revenue and Changes in Net Position					
	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Muscatine County Solid Waste Agency	Muscatine Power & Water
General revenues:					
Property taxes	17,316,897	-	17,316,897	-	-
Utility taxes	55,053	-	55,053	-	-
Local option sales tax	3,869,916	-	3,869,916	-	-
Hotel/motel taxes	593,267	-	593,267	-	-
Cable franchise taxes	124,022	-	124,022	-	-
Utility franchise fees	518,879	-	518,879	-	-
Intergovernmental, unrestricted	654,374	-	654,374	-	-
Unrestricted investment income	20,952	26,521	47,473	4,591	102,479
Gain on sale of capital assets	18,290	15,201	33,491	-	-
Contributions to endowments	8,243	-	8,243	-	-
Transfers	(2,415,158)	2,415,158	-	-	-
Total general revenues, contributions to endowments and transfers	20,764,735	2,456,880	23,221,615	4,591	102,479
Change in net position	4,951,380	5,553,026	10,504,406	(24,280)	3,900,908
Net position, June 30, 2021, as restated	80,401,617	92,314,578	172,716,195	1,989,177	151,130,980
Net position, June 30, 2022	<u>\$ 85,352,997</u>	<u>\$ 97,867,604</u>	<u>\$ 183,220,601</u>	<u>\$ 1,964,897</u>	<u>\$ 155,031,888</u>

The notes to the financial statements are an integral part of this statement.

City of Muscatine, Iowa

**Balance Sheet
Governmental Funds
June 30, 2022**

	General	Employee Benefits	Local Option Sales Tax	Road Use Tax	Debt Service	Other Street Improvements
ASSETS						
Cash and pooled investments	\$ 6,510,607	\$ 105,619	\$ 1,099,581	\$ 1,274,426	\$ 93,105	\$ -
Investments	-	-	-	-	-	-
Receivables (net of allowance for uncollectibles):						
Interest	2,473	-	495	-	234	-
Taxes	8,304,818	4,787,157	323,930	-	2,249,392	-
Accounts	333,886	-	-	-	-	-
Intergovernmental	426,989	-	-	494,601	-	4,975,792
Lease receivables	911,537	-	-	-	-	-
Prepaid items	217,380	-	-	-	-	-
Advances to other funds	509	-	-	-	-	-
Total assets	<u>16,708,199</u>	<u>4,892,776</u>	<u>1,424,006</u>	<u>1,769,027</u>	<u>2,342,731</u>	<u>4,975,792</u>
LIABILITIES						
Accounts payable and accruals	\$ 1,007,417	\$ -	\$ -	\$ -	\$ -	\$ 330,946
Retainages payable	-	-	-	-	-	60,000
Escrow liability	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	582,214
Unearned revenue	829	-	-	-	-	-
Total liabilities	<u>1,008,246</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>973,160</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	7,949,836	4,750,687	-	-	2,231,130	-
Unavailable revenue - other taxes	-	-	25,000	-	-	-
Unavailable revenue - intergovernmental	257,163	-	-	-	-	4,975,792
Deferred inflows - leases	843,879	-	-	-	-	-
Total deferred inflows of resources	<u>9,050,878</u>	<u>4,750,687</u>	<u>25,000</u>	<u>-</u>	<u>2,231,130</u>	<u>4,975,792</u>
FUND BALANCES						
Nonspendable						
Prepaid items	217,380	-	-	-	-	-
Advances to other funds	509	-	-	-	-	-
Permanent fund principal	-	-	-	-	-	-
Restricted for:						
Grant purposes	-	-	-	-	-	-
Streets and sidewalks	-	-	-	1,769,027	-	-
Law enforcement	-	-	-	-	-	-
Building improvements	-	-	-	-	-	-
Park improvements	-	-	-	-	-	-
Tax levy purposes	-	142,089	-	-	-	-
Sewer and street projects	-	-	1,399,006	-	-	-
Debt service	-	-	-	-	111,601	-
Housing and community development	-	-	-	-	-	-
Art center	-	-	-	-	-	-
Library	-	-	-	-	-	-
Levee improvement projects	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Assigned to:						
Purchases on order - public safety	164,371	-	-	-	-	-
Purchases on order - public works	204,037	-	-	-	-	-
Purchases on order - culture and recreation	86,953	-	-	-	-	-
Purchases on order - general government	16,866	-	-	-	-	-
Future equipment purchases	116,811	-	-	-	-	-
Unassigned	<u>5,842,148</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(973,160)</u>
Total fund balances	<u>6,649,075</u>	<u>142,089</u>	<u>1,399,006</u>	<u>1,769,027</u>	<u>111,601</u>	<u>(973,160)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 16,708,199</u>	<u>\$ 4,892,776</u>	<u>\$ 1,424,006</u>	<u>\$ 1,769,027</u>	<u>\$ 2,342,731</u>	<u>\$ 4,975,792</u>

The notes to the financial statements are an integral part of this statement.

Other Governmental Funds	Total Governmental Funds
\$ 6,249,751 853,551	\$ 15,333,089 853,551
1,466	4,668
2,615,939	18,281,236
635,245	969,131
338,241	6,235,623
-	911,537
-	217,380
583,302	583,811
<u>11,277,495</u>	<u>43,390,026</u>
\$ 1,340,370	\$ 2,678,733
207,594	267,594
46,310	46,310
1,597	583,811
<u>1,753,835</u>	<u>1,754,664</u>
<u>3,349,706</u>	<u>5,331,112</u>
2,607,909	17,539,562
-	25,000
201,901	5,434,856
-	843,879
<u>2,809,810</u>	<u>23,843,297</u>
-	217,380
-	509
1,043,927	1,043,927
189,467	189,467
310,570	2,079,597
68,272	68,272
758,677	758,677
676,676	676,676
645,138	787,227
-	1,399,006
-	111,601
611,655	611,655
687,362	687,362
53,138	53,138
53,148	53,148
19,949	19,949
-	164,371
-	204,037
-	86,953
-	16,866
-	116,811
-	4,868,988
<u>5,117,979</u>	<u>14,215,617</u>
<u>\$ 11,277,495</u>	<u>\$ 43,390,026</u>

City of Muscatine, Iowa

**Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2022**

Total governmental fund balances		\$ 14,215,617
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		94,634,594
Other long-term assets are not available to pay for current period expenditures and, therefore are reported as a deferred inflow of resources in the funds:		5,459,856
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:		
Pensions:		
Deferred outflows of resources	\$ 3,295,729	
Deferred inflows of resources	<u>(10,282,015)</u>	(6,986,286)
Other post-employment benefits:		
Deferred outflows of resources	\$ 269,710	
Deferred inflows of resources	<u>(109,714)</u>	159,996
Internal service funds are used by management to charge the costs of equipment services, central supplies and health insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		2,071,281
Internal service fund allocations to business-type activities		(724,846)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Bonds payable		(16,801,255)
Accrued interest payable		(41,406)
Compensated absences		(1,729,212)
Other post-employment benefits		(952,381)
Pension liability		(3,944,921)
Lease liability		<u>(8,040)</u>
Net position of governmental activities		<u><u>\$ 85,352,997</u></u>

The notes to the financial statements are an integral part of this statement.

City of Muscatine, Iowa

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds**

For the Year Ended June 30, 2022

	<u>General</u>	<u>Employee Benefits</u>	<u>Local Option Sales Tax</u>	<u>Road Use Tax</u>	<u>Debt Service</u>	<u>Other Street Improvements</u>
REVENUES						
Taxes:						
Property	\$ 7,962,862	\$ 4,498,446	\$ -	\$ -	\$ 2,362,274	\$ -
Utility	29,640	16,755	-	-	8,158	-
Hotel/motel	593,267	-	-	-	-	-
Cable franchise	124,022	-	-	-	-	-
Utility franchise	518,879	-	-	-	-	-
Local option sales	-	-	3,869,916	-	-	-
Licenses and permits	429,861	-	-	-	-	-
Fines and forfeitures	664,939	-	-	-	-	-
Intergovernmental	1,011,760	186,425	-	3,190,810	90,987	-
Charges for services	585,097	-	-	-	-	-
Use of money and property	87,348	-	2,174	-	927	3,142
Other	1,051,540	-	-	-	-	-
Total revenues	<u>13,059,215</u>	<u>4,701,626</u>	<u>3,872,090</u>	<u>3,190,810</u>	<u>2,462,346</u>	<u>3,142</u>
EXPENDITURES						
Current:						
Public safety	10,686,790	-	-	-	-	-
Public works	2,701,893	-	-	-	-	-
Health and social services	37,500	-	-	-	-	-
Culture and recreation	3,590,712	-	-	-	-	-
Community and economic development	993,803	-	-	-	-	-
General government	2,961,681	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	2,485,000	-
Interest	-	-	-	-	319,788	-
Paying agent	-	-	-	-	3,000	-
Capital outlay:						
Public safety	228,073	-	-	-	-	-
Public works	306,211	-	-	-	-	6,702,361
Culture and recreation	278,517	-	-	-	-	-
Community and economic development	101,089	-	-	-	-	-
General government	266,267	-	-	-	-	-
Total expenditures	<u>22,152,536</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,807,788</u>	<u>6,702,361</u>
Revenues over (under) expenditures	<u>(9,093,321)</u>	<u>4,701,626</u>	<u>3,872,090</u>	<u>3,190,810</u>	<u>(345,442)</u>	<u>(6,699,219)</u>
OTHER FINANCING SOURCES (USES)						
General obligation bonds issued	-	-	-	-	-	3,278,000
General obligation bond premium	-	-	-	-	-	284,037
Transfers in	9,535,060	-	-	-	352,900	100,000
Transfers out	(103,508)	(4,772,602)	(3,484,091)	(3,149,231)	-	-
Total other financing sources (uses)	<u>9,431,552</u>	<u>(4,772,602)</u>	<u>(3,484,091)</u>	<u>(3,149,231)</u>	<u>352,900</u>	<u>3,662,037</u>
Net change in fund balances	338,231	(70,976)	387,999	41,579	7,458	(3,037,182)
Fund balances, June 30, 2021, as restated	<u>6,310,844</u>	<u>213,065</u>	<u>1,011,007</u>	<u>1,727,448</u>	<u>104,143</u>	<u>2,064,022</u>
Fund balances, June 30, 2022	<u>\$ 6,649,075</u>	<u>\$ 142,089</u>	<u>\$ 1,399,006</u>	<u>\$ 1,769,027</u>	<u>\$ 111,601</u>	<u>\$ (973,160)</u>

The notes to the financial statements are an integral part of this statement.

Other Governmental Funds	Total Governmental Funds
\$ 2,493,315	\$ 17,316,897
500	55,053
-	593,267
-	124,022
-	518,879
-	3,869,916
-	429,861
-	664,939
2,615,139	7,095,121
-	585,097
9,938	103,529
<u>1,624,770</u>	<u>2,676,310</u>
 6,743,662	 34,032,891
 278	 10,687,068
-	2,701,893
-	37,500
416,531	4,007,243
 4,241,332	 5,235,135
-	2,961,681
-	2,485,000
-	319,788
-	3,000
 777,825	 1,005,898
1,794,464	8,803,036
776,044	1,054,561
 143,132	 244,221
<u>250,016</u>	<u>516,283</u>
 8,399,622	 40,062,307
 <u>(1,655,960)</u>	 <u>(6,029,416)</u>
 2,912,000	 6,190,000
-	284,037
1,308,578	11,296,538
<u>(2,146,486)</u>	<u>(13,655,918)</u>
 2,074,092	 4,114,657
 418,132	 (1,914,759)
 4,699,847	 16,130,376
<u>\$ 5,117,979</u>	<u>\$ 14,215,617</u>

City of Muscatine, Iowa

Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities

Year Ended June 30, 2022

Net change in fund balances - total governmental funds \$ (1,914,759)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the estimated useful lives of the assets:

Capital asset purchases capitalized	10,869,326
Depreciation and amortization expense	(4,758,427)

The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is to increase net position:

Capital contributions - art	97,834
Capital assets transferred to business-type fund	(1,500)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	4,234,924
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Revenues in the governmental funds not reflected as revenue in the statement of activities since recognized in prior years	(1,668,393)
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The issuance of long-term debt (i.e. bonds, leases) 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. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities:

General obligation bond proceeds	(6,474,037)
General obligation bond principal payments	2,485,000
Net effects of bond premiums and discounts	86,965
Lease principal payments	3,547

Some 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:

Change in compensated absences	(652)
Change in other post-employment benefits	17,601
Pension expense	2,221,673
Change in accrued interest payable	(14,757)

Internal service funds are used by management to charge the costs of equipment services, central office supplies, health and dental insurance to individual funds. The net revenue (expense) of internal service funds is allocated between governmental and business-type activities in the Statement of Activities:

Net revenue (expense) of internal service funds	(149,606)
Allocation of net revenue (expense) to business-type activities	(83,359)

Change in net position of governmental activities	<u>\$ 4,951,380</u>
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The notes to the financial statements are an integral part of this statement.

City of Muscatine, Iowa

Statement of Net Position
Proprietary Funds
June 30, 2022

	Business-type Activities - Enterprise Funds						
	Water Pollution Control	Transfer Station	Refuse Collection	Airport	Other Enterprise Funds	Total	Internal Service Funds
ASSETS							
Current assets:							
Cash and pooled investments	\$ 11,861,237	\$ 910,156	\$ 19,273	\$ -	\$ 1,387,931	\$ 14,178,597	\$ 2,562,344
Investments	-	-	-	-	853,637	853,637	-
Receivables (net of allowance for uncollectibles):							
Interest	2,708	-	-	-	118	2,826	609
Accounts	1,015,125	330,672	355,755	1,581	402,873	2,106,006	12,214
Lease receivable	-	-	-	283,140	320,588	603,728	-
Intergovernmental:							
Federal	-	-	-	308,738	284,222	592,960	-
State	2,099	-	-	35,459	27,626	65,184	-
Advances to other funds	231,019	-	-	-	-	231,019	8,580
Inventories	-	-	-	-	43,532	43,532	126,758
Prepaid items	-	-	-	-	8,258	8,258	-
Total current assets	13,112,188	1,240,828	375,028	628,918	3,328,785	18,685,747	2,710,505
Noncurrent assets:							
Restricted cash and pooled investments	129,873	33,825	-	-	-	163,698	-
Restricted accrued interest	152	-	-	-	-	152	-
Assets held for resale	172,517	-	-	-	-	172,517	-
Capital assets:							
Land	553,951	175,000	-	1,408,973	764,686	2,902,610	-
Land improvements	210,988	1,019,897	-	16,647,268	3,322,608	21,200,761	-
Buildings and building improvements	52,666,992	7,532,273	1,312,083	2,448,931	9,129,400	73,089,679	-
Equipment	5,721,930	737,932	110,477	585,795	1,203,434	8,359,568	238,244
Vehicles	1,276,445	673,236	1,201,900	117,342	2,173,628	5,442,551	76,723
Right-to-use leased assets	-	-	-	-	111,824	111,824	-
Infrastructure	70,884,582	-	-	-	-	70,884,582	-
Construction in progress	3,652,985	-	-	22,815	32,125	3,707,925	-
Less accumulated depreciation/ amortization	(60,332,178)	(6,866,757)	(1,534,995)	(11,103,738)	(12,937,869)	(92,775,537)	(207,780)
Total capital assets net of accumulated depreciation/amortization	74,635,695	3,271,581	1,089,465	10,127,386	3,799,836	92,923,963	107,187
Total noncurrent assets	74,938,237	3,305,406	1,089,465	10,127,386	3,799,836	93,260,330	107,187
Total assets	88,050,425	4,546,234	1,464,493	10,756,304	7,128,621	111,946,077	2,817,692
DEFERRED OUTFLOWS OF RESOURCES							
Pension related deferred outflows	234,829	28,264	80,989	-	210,678	554,760	34,901
OPEB related deferred outflows	42,432	6,180	11,888	-	19,056	79,556	6,717
Total deferred outflows of resources	277,261	34,444	92,877	-	229,734	634,316	41,618
LIABILITIES							
Current liabilities:							
Accounts payable and accruals	739,488	299,229	88,233	17,618	385,953	1,530,521	535,889
Retainages payable	113,879	-	-	7,000	-	120,879	-
Compensated absences payable	139,037	12,603	49,088	-	57,002	257,730	17,048
Advance from other funds	-	-	-	231,019	-	231,019	8,580
Deposits	-	-	-	-	48,417	48,417	-
Accrued interest payable	16,581	-	-	-	-	16,581	-
Unearned revenue	-	-	366	5,133	37,135	42,634	2,146
State revolving fund loan	771,000	-	-	-	-	771,000	-
General obligation bonds	75,000	-	-	-	-	75,000	-
Lease liability - current	-	-	-	-	16,113	16,113	-
Total current liabilities	1,854,985	311,832	137,687	260,770	544,620	3,109,894	563,663
Noncurrent liabilities:							
General obligation bonds	437,474	-	-	-	-	437,474	-
State revolving fund loan	8,170,000	-	-	-	-	8,170,000	-
Compensated absences	95,242	22,015	29,942	-	46,573	193,772	27,462
Other post-employment benefits	149,836	21,820	41,980	-	67,300	280,936	23,717
Net pension liability	31,822	292	29,692	-	130,774	192,580	17,697
Transfer station closure obligation	-	33,825	-	-	-	33,825	-
Total noncurrent liabilities	8,884,374	77,952	101,614	-	244,647	9,308,587	68,876
Total liabilities	10,739,359	389,784	239,301	260,770	789,267	12,418,481	632,539
DEFERRED INFLOWS OF RESOURCES							
Pension related deferred inflows	1,091,599	133,822	353,488	-	829,439	2,408,348	152,758
OPEB related deferred inflows	17,261	2,514	4,836	-	7,754	32,365	2,732
Deferred inflows from leases	-	-	-	274,981	303,460	578,441	-
Total deferred inflows of resources	1,108,860	136,336	358,324	274,981	1,140,653	3,019,154	155,490
NET POSITION							
Net investment in capital assets	65,182,221	3,271,581	1,089,465	10,127,386	3,783,723	83,454,376	107,187
Restricted for:							
Debt service	130,025	-	-	-	-	130,025	-
Unrestricted	11,167,221	782,977	(129,720)	93,167	1,644,712	13,558,357	1,964,094
Total net position	\$ 76,479,467	\$ 4,054,558	\$ 959,745	\$ 10,220,553	\$ 5,428,435	\$ 97,142,758	\$ 2,071,281

The notes to the financial statements are an integral part of this statement.

City of Muscatine, Iowa

**Reconciliation of Enterprise Funds Net Position
to the Net Position of Business-Type Activities**

June 30, 2022

Total enterprise fund net position	\$ 97,142,758
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Amounts reported for proprietary activities in the statement of net position are different because:

Internal service funds are used by management to charge the costs of certain services to individual funds. Internal service fund net position decreased during the year. A portion of this decrease has been allocated to business-type activities in the statement of net position

724,846

Net position of business-type activities
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<u>\$ 97,867,604</u>

The notes to the financial statements are an integral part of this statement.

City of Muscatine, Iowa

Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2022

	Business-type Activities - Enterprise Funds						
	Water Pollution Control	Transfer Station	Refuse Collection	Airport	Other Enterprise Funds	Total	Internal Service Funds
Operating revenues:							
Charges for sales and services	\$ 7,191,556	\$ 2,227,343	\$ 2,373,821	\$ 78,872	\$ 3,692,399	\$ 15,563,991	\$ 1,228,566
Employer contributions	-	-	-	-	-	-	3,400,352
Employee contributions	-	-	-	-	-	-	441,937
Other contributions	-	-	-	-	-	-	149,966
Other	187,672	14,364	6,938	9,378	150,923	369,275	1,085
Total operating revenues	7,379,228	2,241,707	2,380,759	88,250	3,843,322	15,933,266	5,221,906
Operating expenses:							
Cost of sales and services:							
Personal services	2,239,503	284,700	677,721	-	1,636,510	4,838,434	335,747
Commodities	437,030	40,758	84,162	1,503	547,908	1,111,361	660,090
Contractual services	1,569,771	1,797,880	1,269,861	91,457	1,225,631	5,954,600	4,291,086
Administration	251,900	4,100	97,100	10,600	122,900	486,600	23,000
Depreciation	2,690,692	294,467	139,353	311,003	498,825	3,934,340	8,473
Total operating expenses	7,188,896	2,421,905	2,268,197	414,563	4,031,774	16,325,335	5,318,396
Operating income (loss)	190,332	(180,198)	112,562	(326,313)	(188,452)	(392,069)	(96,490)
Non-operating revenues (expenses):							
Intergovernmental	-	-	44,277	46,500	1,815,653	1,906,430	-
Interest revenue	11,325	466	76	6,420	8,234	26,521	2,662
Interest revenue - restricted	583	-	-	-	-	583	-
Interest expense	(207,393)	-	-	-	(1,097)	(208,490)	-
Gain (loss) on sale of capital assets	-	(8,288)	15,201	-	-	6,913	-
Non-operating revenues (expenses), net	(195,485)	(7,822)	59,554	52,920	1,822,790	1,731,957	2,662
Income (loss) before capital contributions and transfers	(5,153)	(188,020)	172,116	(273,393)	1,634,338	1,339,888	(93,828)
Capital contributions - grants	-	-	-	1,693,173	19,948	1,713,121	-
Capital contributions - government	1,500	-	-	-	-	1,500	-
Transfers in	2,709,151	501,677	-	-	734,207	3,945,035	-
Transfers out	-	-	(44,277)	-	(1,485,600)	(1,529,877)	(55,778)
Change in net position	2,705,498	313,657	127,839	1,419,780	902,893	5,469,667	(149,606)
Net position, June 30, 2021, as restated	73,773,969	3,740,901	831,906	8,800,773	4,525,542	91,673,091	2,220,887
Net position, June 30, 2022	\$ 76,479,467	\$ 4,054,558	\$ 959,745	\$ 10,220,553	\$ 5,428,435	\$ 97,142,758	\$ 2,071,281

The notes to the financial statements are an integral part of this statement.

City of Muscatine, Iowa

**Reconciliation of the Change in Net Position of Enterprise Funds
to the Statement of Activities**

For the Year Ended June 30, 2022

Change in net position in enterprise funds	\$ 5,469,667
Amounts reported for proprietary activities in the statement of activities are different because:	
Internal service funds are used by management to charge the costs of various activities internally to individual funds. Internal service fund net position decreased during the year. A portion of this decrease has been allocated to business-type activities in the statement of net position	<u>83,359</u>
Change in net position of business-type activities	<u><u>\$ 5,553,026</u></u>

The notes to the financial statements are an integral part of this statement.

City of Muscatine, Iowa

Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2022

	Business-type Activities - Enterprise Funds						
	Water Pollution Control	Transfer Station	Refuse Collection	Airport Operations	Other Enterprise Funds	Total	Internal Service Funds
Cash flows from operating activities							
Receipts from customers and users	\$ 7,342,372	\$ 2,057,711	\$ 2,343,844	\$ 86,796	\$ 3,930,805	\$ 15,761,528	\$ -
Receipts from interfund services provided	-	-	-	-	-	-	5,222,527
Payments to suppliers	(1,927,593)	(1,601,963)	(1,306,831)	(90,299)	(1,467,979)	(6,394,665)	(4,736,778)
Payments to employees	(1,715,601)	(210,559)	(515,619)	-	(1,383,964)	(3,825,743)	(239,645)
Payments for employee benefits	(751,982)	(97,678)	(237,878)	-	(470,483)	(1,558,021)	(136,785)
Payments for interfund services used	(271,392)	(20,762)	(155,416)	(10,600)	(365,084)	(823,254)	(23,000)
Net cash provided (used) by operating activities	2,675,804	126,749	128,100	(14,103)	243,295	3,159,845	86,319
Cash flows from noncapital financing activities							
Transfers to other funds	-	-	(44,277)	-	(1,485,600)	(1,529,877)	(55,778)
Transfers from other funds	2,709,151	44,277	-	-	734,207	3,487,635	-
Advances from other funds	-	-	-	231,019	-	231,019	8,580
Advances to other funds	(231,019)	-	-	-	-	(231,019)	(8,580)
Repayment of advances from other funds	-	-	-	-	(1,080)	(1,080)	(2,030)
Repayment of advances to other funds	-	-	-	-	1,080	1,080	2,030
Subsidies from federal, state and local grants	-	-	44,277	46,500	1,872,983	1,963,760	-
Net cash provided (used) by noncapital financing activities	2,478,132	44,277	-	277,519	1,121,590	3,921,518	(55,778)
Cash flows from capital and related financing activities							
Capital contributions	-	457,400	-	2,074,487	-	2,531,887	-
Purchase of capital assets	(3,176,887)	(154,992)	(175,400)	(2,374,063)	(736,987)	(6,618,329)	-
Principal paid on capital debt	(817,000)	-	-	-	-	(817,000)	-
Interest paid on capital debt	(216,710)	-	-	-	-	(216,710)	-
Principal paid on leases	-	-	-	-	(23,417)	(23,417)	-
Interest paid on leases	-	-	-	-	(1,097)	(1,097)	-
Interest received from leases	-	-	-	6,397	-	6,397	-
Insurance reimbursement	-	-	21,005	-	6,732	27,737	-
Net cash provided (used) by capital and related financing activities	(4,210,597)	302,408	(154,395)	(293,179)	(754,769)	(5,110,532)	-
Cash flows from investing activities							
Proceeds from sales and maturities of investments	-	-	-	-	531,906	531,906	-
Purchase of investments	-	-	-	-	(680,912)	(680,912)	-
Interest received	9,696	466	76	23	1,385	11,646	2,195
Net cash provided (used) by investing activities	9,696	466	76	23	(147,621)	(137,360)	2,195
Net increase (decrease) in cash and pooled investments	953,035	473,900	(26,219)	(29,740)	462,495	1,833,471	32,736
Cash and pooled investments, June 30, 2021	11,038,227	470,081	45,492	29,740	925,436	12,508,976	2,529,608
Cash and pooled investments, June 30, 2022	\$ 11,991,262	\$ 943,981	\$ 19,273	\$ -	\$ 1,387,931	\$ 14,342,447	\$ 2,562,344
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Cash flows from operating activities:							
Operating income (loss)	\$ 190,332	\$ (180,198)	\$ 112,562	\$ (326,313)	\$ (188,452)	\$ (392,069)	\$ (96,490)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Depreciation	2,690,692	294,467	139,353	311,003	498,825	3,934,340	8,473
Changes in assets and liabilities:							
(Increase) decrease in:							
Accounts receivable	(36,856)	(183,997)	(36,934)	(1,044)	78,451	(180,380)	621
Lease Receivable	-	-	-	40,143	20,990	61,133	-
Prepaid expenses	-	-	-	-	2,358	2,358	-
Inventories	-	-	-	-	(395)	(395)	445
Pension related deferred outflows	78,919	22,996	19,367	-	84,097	205,379	11,456
OPEB related deferred outflows	(6,074)	(885)	(1,702)	-	(3,878)	(12,539)	(962)
Increase (decrease) in:							
Accounts payable and accruals	74,290	228,404	(6,700)	2,661	79,964	378,619	215,261
Escrow liability payable	-	-	-	-	(2,192)	(2,192)	-
Compensated absences payable	25,925	2,103	6,629	-	(28,020)	6,637	(5,513)
Other post-employment benefits	(13,656)	(1,989)	(3,826)	-	(957)	(20,428)	(2,162)
Deferred revenue	-	-	18	(152)	(412)	(546)	(633)
Deposits	-	-	-	-	(200)	(200)	-
Net pension liability	(1,351,720)	(165,370)	(431,400)	-	(1,047,457)	(2,995,947)	(186,940)
Pension related deferred inflows	1,010,411	109,246	326,939	-	766,583	2,213,179	140,620
OPEB related deferred inflows	13,541	1,972	3,794	-	6,200	25,507	2,143
Deferred inflows from leases	-	-	-	(40,401)	(22,210)	(62,611)	-
Total adjustments	2,485,472	306,947	15,538	312,210	431,747	3,551,914	182,809
Net cash provided (used) by operating activities	\$ 2,675,804	\$ 126,749	\$ 128,100	\$ (14,103)	\$ 243,295	\$ 3,159,845	\$ 86,319
Non-cash capital and related financing activities:							
Transfer of capital assets from governmental activities	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -

The notes to the financial statements are an integral part of this statement.

CITY OF MUSCATINE, IOWA

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

The notes to the financial statements contain a summary of significant accounting policies and other information considered necessary for an understanding of the financial statements of the City and are an integral part of this report. The index to the notes is as follows:

1. Summary of Significant Accounting Policies
2. Deposits and Investments
3. Lease Receivables
4. Interfund Receivables, Payables, and Transfers
5. Capital Assets
6. Long-Term Debt
7. Landfill Closure and Postclosure Care Cost
8. Retirement Systems
9. Deficit Fund Equity
10. Post-Employment Benefits Other than Pensions (OPEB)
11. Industrial Revenue Bonds
12. Risk Management
13. Commitments and Contingencies
14. Urban Renewal Development Agreements and Tax Abatements
15. Pending Governmental Accounting Standards Board (GASB) Standards
16. Restatements

CITY OF MUSCATINE, IOWA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Muscatine, Iowa, was chartered in 1851 under the laws of the state of Iowa, later amended in July 1975 under the Home Rule City Act. The City operates under a Mayor/Council/City Administrator form of government and provides a broad range of services to its residents, including general government, public safety, public works, community development, and cultural and park facilities. The City also operates an airport, parking facilities, public housing facilities, transit system, sewer and sanitation utilities, a municipal golf course, public library, and a municipal museum and art center.

As required by accounting principles generally accepted in the United States of America, these financial statements present the City of Muscatine and its component units, entities for which the City is considered to be financially accountable. The City has no blended component units. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the City.

Discretely Presented Component Units

Muscatine County Solid Waste Agency (Agency). The Agency has been organized as a joint venture under Chapter 28E of the Code of Iowa between the City of Muscatine; Muscatine County; and the municipalities of Fruitland, Stockton, West Liberty, Nichols, Conesville, and Atalissa, Iowa. The Agency is responsible for the disposal of all solid waste for member municipalities and unincorporated portions of Muscatine County.

The City of Muscatine appoints a representative to the Agency's governing board whose vote (based on the City's population) accounts for 59% of the board's voting authority. A two-thirds vote is required for board action; therefore, the City does not appoint a voting majority of the Agency's governing board. Nonetheless, the Agency is considered a component unit of the City because of its fiscal dependence on the City, the financial benefit/burden relationship, and the City's ability to impose its will on the Agency. The City is financially accountable for the Agency and can significantly influence the Agency. The City Council approves the Agency's budget, sets its rates, and approves any debt issuances. See also note to landfill closure and postclosure care costs regarding the City's ongoing financial relationship.

The Agency has a June 30 year-end. Separate financial statements are not issued for the Agency, and the Agency accounts for all of its financial transactions in a single fund.

Muscatine Power & Water (MP&W). MP&W is a municipal utility which provides water, electric, and communication service to users within the City of Muscatine and in other urban and rural areas within Muscatine County. MP&W's governing board is appointed by the City Council. MP&W provides a financial benefit to the City by providing electricity for City buildings and all street and traffic lighting free of charge to the City.

MP&W has a December 31 year-end. Complete financial statements for MP&W may be obtained at its administrative offices at Muscatine Power & Water, 3205 Cedar Street, Muscatine, Iowa 52761.

Joint Venture

The City is a member organization along with Muscatine County and Muscatine Power and Water in a joint venture organized under Chapter 28E of the Iowa Code to develop and operate the Muscatine Area Geographic Information Consortium (MAGIC). The purpose of MAGIC is to improve the efficiency and effectiveness of its member organizations through the coordinated development of geographic and land information systems technology and data. A six-member board composed of two appointees from each member organization governs MAGIC. Each member organization has one vote on all matters. Each member organization is responsible for one-third of the operating expenses incurred by MAGIC. In the event MAGIC is terminated, the material benefits realized from the liquidation of any and all of its assets shall be divided among the participating organizations on a pro rata basis after any and all claims against MAGIC have been satisfied. The intent of the organization is not to accumulate excess funds and based upon the balance at year end the future contributions are adjusted accordingly. In accordance with the Governmental Accounting Standards Board's *Codification*, a claim to assets upon the joint venture's dissolution is not considered to be an equity interest. Therefore no investment in the joint venture is reported on the face of the financial statements of the City. There are no separately issued financial statements for this joint venture.

Jointly Governed Organizations

The City also participates in several jointly governed organizations that provide goods or services to the citizenry of the City but do not meet the criteria of a joint venture since there is no ongoing financial interest or responsibility by the participating governments. City officials are members of the following boards and commissions: Muscatine County Joint Communications Commission; Muscatine County/Municipal Disaster Services Board; Muscatine Island Flood Control Commission; Muscatine County Assessor's Conference Board; and Muscatine County Drug Task Force.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., 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 normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The Statement of Net Position presents the City's nonfiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, 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.

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 or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants, contributions, and interest that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement focus, basis of accounting, and financial statement presentation

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

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 government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period and all other revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. The City has determined that there are various revenues, except for property tax revenues, including reimbursement of expenditures that are received between 60 and 90 days and therefore have adopted a 90 day availability period in order to keep the revenues and expenditures in the same current period.

However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes are recognized as revenue in the year for which taxes have been levied and budgeted for, provided they are collected within 60 days after year-end. Sales taxes are considered measurable and available at the time the underlying transaction occurs provided they are collected within 90 days after year-end. Income and other taxes are considered measurable and available when they have been collected by the state or other levying authority. Special assessments receivable are recognized at the time of their levy. The related revenue is recognized at the time the assessment is due or collected. Licenses and permits, fines and forfeitures, and miscellaneous revenue are recognized as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recognized as earned.

The government reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *employee benefits fund* accounts for property taxes levied for police and fire retirement contributions, FICA and IPERS, and other employee benefits, as provided in Section 384.6 of the Code of Iowa.

The *local option sales tax fund* accounts for revenue from the 1% local option tax. Effective July 1, 2009, voters approved using up to 20% of future local option tax for the City's pavement management program with the remaining funds to be used for storm and sanitary sewer improvements.

The *road use tax fund* accounts for road use tax allocated to the city to be used to maintain and improve the City's street system.

The *debt service fund* accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

The *other street improvements fund* accounts for major street reconstruction or improvement projects.

The government reports the following major proprietary funds:

The *water pollution control fund* accounts for the operation of a municipally owned sewer treatment plant which provides services to the City. All activities necessary for such services are provided for in this fund as well as plant and various sewer system improvement projects.

The *transfer station fund* accounts for the operation of the refuse transfer station and recycling center.

The *refuse collection fund* accounts for the collection of solid waste from residential property in the City as well as from some commercial customers.

The *airport fund* accounts for the activities of the Municipal Airport. This activity is supported by user charges and a subsidy from the general fund.

Additionally, the government reports the following fund type:

Internal service funds account for equipment services, central supply distribution, and employee health and dental benefits provided to other departments of the government on a cost reimbursement basis.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's sewer and transfer station functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* 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 the enterprise funds and of the government's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the 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 Equity

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

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

The City is authorized by the City Council to invest in obligations of the United States government and its agencies and instrumentalities; in certificates of deposit or other evidences of deposit at federally insured depository institutions; and investments in joint investment trusts authorized by resolution of the City Council.

Investments of the City, the Agency, and Muscatine Power & Water are stated at fair value with the exception of the investment in the Iowa Public Agency Investment Trust which is stated at amortized cost, which approximates fair value.

2. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "advances to/from other funds" to indicate the non-current nature of the interfund loans. All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance nonspendable amount in the General Fund to indicate they are not available for appropriation and are not available financial resources.

The County Treasurer bills and collects taxes for the City. Taxes for the year ended June 30, 2022, were certified with the County during the preceding fiscal year and were due in two equal installments by September 30, 2021 and March 31, 2022. Any County collections on the 2021-2022 tax levy remitted to the City within sixty days subsequent to June 30, 2022, are recorded as property tax revenues in the governmental fund statements. Taxes not collected and remitted to the City within sixty days subsequent to June 30, 2022, are delinquent and have been recorded as receivables and deferred inflows of resources in the governmental fund statements. By statute, the City is required to certify its budget in March 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 reported as a deferred inflow of resources and will not be recognized as revenue until the year for which it is levied and budgeted for in both the governmental fund statements and the government-wide statements.

3. Inventories and Prepaid Items

Inventories of proprietary funds are recorded as expenditures when consumed rather than when purchased. The City's inventories are valued at cost using the weighted average cost method. MP&W's inventories are also valued at their weighted average cost.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

4. Restricted Assets

Restricted assets of the Transfer Station fund represents amounts set aside under law to provide for Transfer Station closure costs. Transfer Station assets of \$33,825 at June 30, 2022 are classified as restricted because their use is restricted to provide for Transfer Station closure costs.

Restricted assets of the Water Pollution Control fund represents amounts set aside as required under the State Revolving Fund loan to pay interest and principal of the bonds and any parity obligations. Water Pollution Control assets of \$130,025 at June 30, 2022 are classified as restricted because their use is restricted under the State Revolving Fund loan.

Restricted assets of the Muscatine County Solid Waste Agency represent amounts set aside under law to provide for the cost of future landfill closure and post-closure costs. Solid Waste Agency assets of \$2,800,585, at June 30, 2022 are classified as restricted because their use is restricted to provide for the cost of future landfill closure and post-closure costs.

Muscatine Power & Water's restricted assets represent amounts set aside under the terms of the water loan agreement. In accordance with the covenants of the bond resolutions, the amounts have been segregated into a bond sinking fund. In accordance with the loan agreement, the sinking fund is used solely for the purpose of paying the interest on and principal of the outstanding loan. The composition of the restricted assets at December 31, 2021 relates to the water utility sinking fund of \$945,250.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), 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 defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the primary government, as well as the component units, is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land improvements	10-50
Buildings	15-40
Building improvements	5-40
Equipment	4-20
Vehicles	4-15
Sewer system	50
Infrastructure	7-75

MP&W's utility plant is stated at original cost, which includes the cost of contracted services, material, labor, overhead, and on significant projects, an allowance for borrowed funds used during construction. Capital assets are generally defined by the utility as assets with an initial individual cost of more than \$2,000 and an estimated useful life in excess of one year.

6. Leases

Lessee: The City of Muscatine is a lessee for three noncancellable leases of equipment in governmental funds and one noncancellable lease in the golf course enterprise fund. The City of Muscatine recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The lease liability and the intangible right-to-use lease asset is also reflected in the enterprise fund statements.

At the commencement of a lease, the City of Muscatine initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City of Muscatine determines (1) the discount rate if used to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City of Muscatine uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City of Muscatine generally uses its estimated incremental borrowing rate as the discount rates for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City of Muscatine is reasonably certain to exercise.

The City of Muscatine monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease assets and liabilities if certain changes occur that are expected to significantly affect the amount of the lease liabilities.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor: The City of Muscatine is a lessor for nine noncancellable leases with five in governmental funds and four in enterprise funds. The City of Muscatine recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements or business-type enterprise fund financial statements, respectively.

At the commencement of a lease, the City of Muscatine initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City of Muscatine determines (1) the discount rate it used to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City of Muscatine uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City of Muscatine monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

7. Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has two items that qualify for reporting in this category: the pension related deferred outflows and OPEB related deferred outflows.

8. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Vacation pay is payable to employees upon retirement or termination. Sick pay is payable upon retirement, in which event employees are paid for 40% of all eligible hours. Beginning July 1, 2000, retirement sick pay for non-union employees is paid to a post-employment health plan to be used for health care cost of the retirees. Beginning July 1, 2001, retirement sick pay for Fire bargaining unit and Blue/White Collar bargaining unit employees is also paid to the post employment health plan. For the Blue/White Collar bargaining unit, accrued vacation pay at retirement is also paid to the post employment health plan. A liability for those amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

9. Long-Term Obligations

In the government-wide financial statements, and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest rate method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time the debt is incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

10. Deferred Inflows of Resources and Unearned Revenue

Deferred Inflows of Resources: In addition to liabilities, the statement of net position and balance sheets will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report unavailable revenues from four sources: property taxes, other taxes, intergovernmental grants and leases. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In the City's government-wide statements, the City reports deferred amounts for property taxes, leases, pension, and OPEB inflows.

Unearned Revenues: Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. The Muscatine Power & Water electric utility's unearned revenue is a result of prepayments for a land lease, capacity sales, and renewable energy credits. MP&W's water utility's unearned revenue is deposits received for future construction projects. MP&W's communications utility's unearned revenue is a result of a 20-year contract to lease dark fiber to Iowa Health System, and a contract for municipal area network service.

11. Pensions

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/deductions from the Systems' fiduciary net position have been determined on the same basis as they are reported by the 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.

12. Fund Equity

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

Nonspendable – Amounts which cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.

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

Committed – Amounts which can be used only for specific purposes pursuant to constraints formally imposed by the City Council through resolutions approved prior to year-end. Those committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same action it employed to commit those amounts.

Assigned – Amounts constrained by the City's intent to use them for a specific purpose. The City's fund balance policy dated November 7, 2013 provides that assigned uses of fund balances can be established by the City Council, City Administrator, or Finance Director.

Unassigned – All amounts not included in other spendable classifications. The General fund is the only fund that would report a positive amount in unassigned fund balance. Residual deficit amounts of other governmental funds would also be reported as unassigned.

When an expenditure is incurred in governmental funds which can be paid using either restricted or unrestricted resources, the City policy is to pay the expenditure from restricted fund balance and then from less-restrictive classifications – committed, assigned, then unassigned.

13. Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net investment in capital assets excludes unspent bond proceeds. As of June 30, 2022, there were unspent bond proceeds totaling \$2,365,552 in governmental activities. Net position is reported as restricted when there are limitations imposed on its use through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Net position restricted through enabling legislation consists of \$3,193,033 for public works, \$142,089 for employee benefits, \$13,439 for public safety, and \$920,711 for tax increment financing projects.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as they are needed.

NOTE 2. DEPOSITS AND INVESTMENTS

The deposits and investments of the Solid Waste Agency are pooled with those of the City. Disclosures referring to deposits and investments of the City include the pooled amounts belonging to the Agency.

As of June 30, 2022, the deposits and investments of the City consist of the following:

Petty cash and undeposited cash	\$ 71,709
Cash in bank	573,462
Savings accounts	49,982
Money market accounts	8,147,333
Iowa Public Agency Investment Trust	24,872,196
Certificates of deposit	5,003,272
	<u>\$ 38,717,954</u>

The City invests in the Diversified portfolio of the Iowa Public Agency Investment Trust (IPAIT). IPAIT was created pursuant to Iowa Code Chapter 28E in 1987 to enable eligible Iowa public agencies to safely and effectively invest their available operating and reserve funds. The Diversified portfolio has followed established money market mutual fund investment parameters designed to maintain a \$1 per unit net asset value since inception and was registered with the Securities and Exchange Commission (SEC) in accordance with 17 C.F.R. Section 270.2a-7 in May 1993. The Diversified Fund was among the first local government investment pools in the country to do so and has been formally regulated by the SEC since that time. The City has investments in IPAIT which were valued at an amortized cost of \$24,872,196 pursuant to Rule 2 a-7 under the Investment Company Act of 1940. There were no limitations or restrictions on withdrawals of the IPAIT investments.

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

Credit risk – The City's investment policy provides that City funds may be invested in interest bearing money market accounts, interest bearing checking accounts, and certificates of deposit at any approved bank in the State of Iowa. Approved banks must be on the list of banks approved for public investments by the Treasurer of the State of Iowa and investments must be entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. City funds may also be invested in obligations of the United States government, its agencies and instrumentalities, and in the Iowa Public Agency Investment Trust (IPAIT). The City's investment in IPAIT is unrated.

Concentration of credit risk – The City's investment policy is to diversify its investment portfolio. Assets shall be diversified, where possible, to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer, or a specific class of securities.

Custodial credit risk – deposits – In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. As of June 30, 2022 the carrying amount of the City's deposits with financial institutions totaled \$38,645,245 and the bank balances were \$38,812,950. These bank balances were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

Custodial credit risk – investments – For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City had no custodially-held investments during the year.

Muscatine Power and Water

As of December 31, 2021 MP&W's deposits were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

It is the policy of Muscatine Power & Water to maintain all deposits and investments in authorized investment vehicles that are insured or registered or which are collateralized by or evidenced by securities held by the utility or its agent in the utility's name.

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the utility will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All investments held at December 31, 2021 were considered to be in risk category one (investments held in trust on behalf of the utility), therefore, not subject to custodial credit risk.

It is the policy of the utility to maintain all deposits and investments in authorized investment vehicles that are insured or registered in the utility's name or which are collateralized by or evidenced by securities held by the utility or its agent in the utility's name.

Credit Risk – Credit risk is the risk an issuer or other counterparty to an investment will not fulfill its obligations. It is the policy of the utility to have securities held by the utility or a third party custodian and rated within the highest or second highest rating category of a nationally recognized rating agency. As of December 31, 2021, the utility had no investments subject to credit risk.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. It is the policy of the utility to diversify its investment portfolio. Assets are diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. At December 31, 2021, the utilities had no investments subject to concentration of credit risk.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. At December 31, 2021, the utility had no investments subject to interest rate risk.

The utility's investment policy addresses maturity limitations by requiring operating funds to be invested in instruments that mature within 397 days. Non-operating funds may be invested in instruments with maturities longer than 397 days as long as the maturities are consistent with the needs and use of the utility. One of the investment policy's primary objectives is to maintain the necessary liquidity to match expected liabilities.

NOTE 3. LEASE RECEIVABLES

Governmental Activities:

On October, 15, 2000, the City entered into an agreement to lease cemetery land for a cellular tower. The initial term of the lease was for a five-year term with extensions of up to 4 additional 5-year terms. The City believes it is more likely than not the term will be for twenty-five years. Annual rent is \$15,232.44. The City recognized \$12,147 in lease revenue and \$1,130 in interest revenue during the current fiscal year related to this lease. As of June 30, 2022, the City's receivable for lease payments was \$48,713. The City has a deferred inflow of resources associated with this lease of \$39,641 that will be recognized as revenue over the lease term.

The City entered into an agreement to lease cemetery land for a cellular tower which commences October 1, 2025. The initial term of the lease was for a five-year term with extensions of up to 6 additional 5-year terms. The City believes it is more likely than not the term will be for twenty years. Monthly rental is \$1,529 with a 3% escalation annually. The City recognized \$0 in lease revenue and \$0 in interest revenue during the current fiscal year related to this lease. As of June 30, 2022, the City's receivable for lease payments was \$398,942. The City has a deferred inflow of resources associated with this lease of \$398,942 that will be recognized as revenue over the lease term.

On August 20, 1998, the City entered into an agreement to lease cemetery land for a cellular tower. The initial term of the lease was for a five-year term with extensions of up to 5 additional 5-year terms. The City believes it is more likely than not the term will be for thirty years. Monthly rent is currently \$732.05. The City recognized \$6,587 in lease revenue and \$1,169 in interest revenue during the current fiscal year related to this lease. As of June 30, 2022, the City's receivable for lease payments was \$54,364. The City has a deferred inflow of resources associated with this lease of \$43,385 that will be recognized as revenue over the lease term.

The City entered into an agreement to lease cemetery land for a cellular tower which commences August 20, 2028. The initial term of the lease was for three additional five-year terms. The City believes it is more likely than not the term will be for fifteen years. Monthly rental is \$886 for the first three-year term, \$974 for the second three-year term and \$1,072 for the third three-year term. The City recognized \$0 in lease revenue and \$0 in interest revenue during the current fiscal year related to this lease. As of June 30, 2022, the City's receivable for lease payments was \$151,165. The City has a deferred inflow of resources associated with this lease of \$151,165 that will be recognized as revenue over the lease term.

On November 20, 2000, the City entered into an agreement for a public safety cell tower lease. The initial term of the lease was for a five-year term with extensions of up to 5 additional 5-year terms. The City believes it is more likely than not the term will be for thirty years. Monthly rent is \$2,582. The City recognized \$23,192 in lease revenue and \$5,441 in interest revenue during the current fiscal year related to this lease. As of June 30, 2022, the City's receivable for lease payments was \$258,353. The City has a deferred inflow of resources associated with this lease of \$210,746 that will be recognized as revenue over the lease term.

Business-type Activities:

On January 1, 2012, the City entered into a lease agreement to lease approximately 250 acres of airport farm land. The term of the lease was for a term of eleven years at an annual base rent of \$34,000. The City recognized \$32,680 in lease revenue and \$1,320 in interest revenue during the current fiscal year related to this lease. As of June 30, 2022, the City's receivable for lease payments was \$33,333. The City has a deferred inflow of resources associated with this lease of \$30,250 that will be recognized as revenue over the lease term.

On July 1, 2020, the City entered into an airport fixed operator lease. The initial term of the lease was for a term of twenty years at an annual base rent starting at \$12,540.25 with a 3% escalation each year thereafter. The City recognized \$10,148 in lease revenue and \$5,077 in interest revenue during the current fiscal year related to this lease. As of June 30, 2022, the City's receivable for lease payments was \$249,807. The City has a deferred inflow of resources associated with this lease of \$244,731 that will be recognized as revenue over the lease term.

On July 3, 2018, the City entered into an agreement to lease the Clark House rooftop for a cellular tower. The initial term of the lease was for a five-year term with extensions of up to 5 additional 5-year terms. The City believes it is more likely than not the term will be for twenty years. The first four years annual base rent started at \$15,721.68 with a 3% escalation each year thereafter. The City recognized \$12,757 in lease revenue and \$5,673 in interest revenue during the current fiscal year related to this lease. As of June 30, 2022, the City's receivable for lease payments was \$273,573. The City has a deferred inflow of resources associated with this lease of \$264,862 that will be recognized as revenue over the lease term.

On August 1, 2001, the City entered into another agreement to lease the Clark House rooftop for a cellular tower. The initial term of the lease was for a five-year term with extensions of up to 4 additional 5-year terms. The City believes it is more likely than not the term will be for twenty-five years. Rent is \$1,000 per month. The City recognized \$9,453 in lease revenue and \$1,059 in interest revenue during the current fiscal year related to this lease. As of June 30, 2022, the City's receivable for lease payments was \$47,015. The City has a deferred inflow of resources associated with this lease of \$38,598 that will be recognized as revenue over the lease term.

NOTE 4. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund balances at June 30, 2022 consist of the following:

	Due from/advance to				
	Water				Totals
	Nonmajor		Pollution	Internal	
	General	Governmental	Control	Service	
Other street improvements	\$ -	\$ 582,214	\$ -	\$ -	\$ 582,214
Nonmajor governmental	509	1,088	-	-	1,597
Internal service	-	-	-	8,580	8,580
Airport	-	-	213,019	-	213,019
Total	\$ 509	\$ 583,302	\$ 213,019	\$ 8,580	\$ 805,410

These balances result from (1) working capital for inventory in the enterprise and internal service funds, and (2) the time lag of receipts into various funds.

Interfund transfers for the year are as follows:

	Transfers out								
	General	Employee Benefits	Local Option Sales Tax	Road Use Tax	Nonmajor Governmental	Refuse Collection	Nonmajor Enterprise	Internal Service	Totals
General	\$ -	\$ 4,772,602	\$ -	\$ 2,866,770	\$ 354,310	\$ -	\$ 1,485,600	\$ 55,778	\$ 9,535,060
Debt service	-	-	-	-	352,900	-	-	-	352,900
Other street improvements	-	-	-	-	100,000	-	-	-	100,000
Nonmajor governmental	-	-	774,940	282,461	251,177	-	-	-	1,308,578
Water pollution control	-	-	2,709,151	-	-	-	-	-	2,709,151
Transfer station	-	-	-	-	457,400	44,277	-	-	501,677
Nonmajor enterprise	103,508	-	-	-	630,699	-	-	-	734,207
Total	\$ 103,508	\$ 4,772,602	\$ 3,484,091	\$ 3,149,231	\$ 2,146,486	\$ 44,277	\$ 1,485,600	\$ 55,778	\$ 15,241,573

Transfers are used to move revenues from the fund that State statutes or the budget requires them to be collected in to the fund that State statutes or the budget requires them to be expended.

NOTE 5. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 is as follows:

Primary government

	Restated Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 11,646,919	\$ 142,656	\$ -	\$ 11,789,575
Art work	7,794,526	-	-	7,794,526
Construction in progress	7,013,990	10,336,709	(7,130,628)	10,220,071
Total capital assets, not being depreciated	26,455,435	10,479,365	(7,130,628)	29,804,172
Capital assets, being depreciated:				
Land improvements	22,488,208	3,310,283	-	25,798,491
Buildings	10,355,961	261,143	-	10,617,104
Building improvements	5,742,794	206,937	(257,345)	5,692,386
Equipment	7,429,641	267,184	(170,715)	7,526,110
Vehicles	6,526,519	344,603	(255,096)	6,616,026
Right-to-use leased equipment	17,809	-	-	17,809
Other Assets	42,992	-	-	42,992
Infrastructure	91,596,260	3,232,720	-	94,828,980
Total capital assets, being depreciated	144,200,184	7,622,870	(683,156)	151,139,898
Less accumulated depreciation for:				
Land improvements	(14,306,293)	(844,555)	-	(15,150,848)
Buildings	(6,401,445)	(232,902)	-	(6,634,347)
Building improvements	(2,313,699)	(249,098)	257,345	(2,305,452)
Equipment	(5,352,916)	(370,148)	166,268	(5,556,796)
Vehicles	(4,257,392)	(382,157)	253,596	(4,385,953)
Right-to-use leased equipment	(6,908)	(3,562)	-	(10,470)
Other Assets	(33,985)	(4,004)	-	(37,989)
Infrastructure	(49,439,960)	(2,680,474)	-	(52,120,434)
Total accumulated depreciation	(82,112,598)	(4,766,900)	677,209	(86,202,289)
Total capital assets, being depreciated, net	62,087,586	2,855,970	(5,947)	64,937,609
Governmental activities capital assets, net	\$ 88,543,021	\$ 13,335,335	\$ (7,136,575)	\$ 94,741,781

	Restated Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities:				
Capital assets, not being depreciated:				
Land	\$ 2,899,450	\$ 3,160	\$ -	\$ 2,902,610
Construction in progress	2,373,346	4,458,409	(3,123,830)	3,707,925
Total capital assets, not being depreciated	5,272,796	4,461,569	(3,123,830)	6,610,535
Capital assets, being depreciated:				
Land improvements	18,203,617	2,997,144	-	21,200,761
Buildings	65,542,441	-	-	65,542,441
Building improvements	7,477,988	69,250	-	7,547,238
Equipment	7,990,478	470,681	(101,591)	8,359,568
Vehicles	4,947,508	916,730	(421,687)	5,442,551
Right-to-use leased equipment	111,824	-	-	111,824
Sewer system	70,779,694	104,888	-	70,884,582
Total capital assets, being depreciated	175,053,550	4,558,693	(523,278)	179,088,965
Less accumulated depreciation for:				
Land improvements	(12,750,465)	(321,309)	-	(13,071,774)
Buildings	(40,889,378)	(1,157,936)	-	(42,047,314)
Building improvements	(3,773,435)	(200,720)	-	(3,974,155)
Equipment	(5,542,682)	(439,715)	87,500	(5,894,897)
Vehicles	(3,223,503)	(385,121)	421,687	(3,186,937)
Right-to-use leased equipment	(78,277)	(22,365)	-	(100,642)
Sewer system	(23,092,644)	(1,407,174)	-	(24,499,818)
Total accumulated depreciation	(89,350,384)	(3,934,340)	509,187	(92,775,537)
Total capital assets, being depreciated, net	85,703,166	624,353	(14,091)	86,313,428
Business type activities capital assets, net	\$ 90,975,962	\$ 5,085,922	\$ (3,137,921)	\$ 92,923,963

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

Governmental activities:	
Public safety	\$ 458,197
Public works	3,267,825
Culture and recreation	926,179
Community and economic development	9,376
General government	96,850
Capital assets held by the Government's internal service funds are charged to the various functions based on their usage of the assets	8,473
Total depreciation expense - governmental activities	<u>\$ 4,766,900</u>
Business-type activities:	
Water pollution control	\$ 2,690,692
Refuse collection	139,353
Transfer station	294,467
Airport	311,003
Parking	40,390
Transit	86,862
Golf course	82,516
Boat harbor	19,383
Ambulance	144,887
Public housing	124,787
Total depreciation expense - business-type activities	<u>\$ 3,934,340</u>

Discretely presented component units

Activity for the Solid Waste Agency for the year ended June 30, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 1,080,608	\$ -	\$ -	\$ 1,080,608
Total capital assets, not being depreciated	1,080,608	-	-	1,080,608
Capital assets, being depreciated:				
Land improvements	2,726,364	-	-	2,726,364
Buildings	37,314	-	-	37,314
Building improvements	38,784	-	-	38,784
Equipment	81,566	-	-	81,566
Leachate collection system	663,435	-	-	663,435
Total capital assets, being depreciated	3,547,463	-	-	3,547,463
Less accumulated depreciation for:				
Land improvements	(2,240,470)	(116,123)	-	(2,356,593)
Buildings	(24,722)	(933)	-	(25,655)
Building improvements	(7,541)	(2,154)	-	(9,695)
Equipment	(45,379)	(6,497)	-	(51,876)
Leachate collection system	(453,559)	(21,419)	-	(474,978)
Total accumulated depreciation	(2,771,671)	(147,126)	-	(2,918,797)
Total capital assets, being depreciated, net	775,792	(147,126)	-	628,666
Solid Waste Agency capital assets, net	\$ 1,856,400	\$ (147,126)	\$ -	\$ 1,709,274

Activity for Muscatine Power & Water for the year ended December 31, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land and land rights	\$ 5,656,140	\$ (10,783)	-	\$ 5,645,357
Construction work in progress	10,449,812	10,936,356	(11,347,074)	10,039,094
Total capital assets, not being depreciated	16,105,952	10,925,573	(11,347,074)	15,684,451
Capital assets being depreciated:				
Generation plant	327,250,931	2,074,962	(192,800)	329,133,093
Transmission and distribution plant	75,779,548	7,081,205	(1,292,434)	81,568,319
General plant	31,999,950	1,717,623	(1,252,211)	32,465,362
Source of supply	4,061,729	254,055	(7,838)	4,307,946
Pumping equipment	2,590,943	312,850	(9,339)	2,894,454
Purification equipment	2,985,496	6,045	(26,642)	2,964,899
Distribution system	25,502,483	1,093,172	(178,284)	26,417,371
Network operations plant	46,280,409	909,528	(464,150)	46,725,787
Total capital assets being depreciated	516,451,489	13,449,440	(3,423,698)	526,477,231
Less accumulated depreciation for:				
Generation plant	(289,749,671)	9,121,394	(175,292)	(298,695,773)
Transmission and distribution plant	(58,733,848)	1,038,382	(974,740)	(58,797,490)
General plant	(24,083,387)	934,325	(1,099,471)	(23,918,241)
Source of supply	(1,897,306)	95,386	(7,147)	(1,985,545)
Pumping equipment	(1,058,012)	71,409	(7,093)	(1,122,328)
Purification equipment	(1,039,589)	55,668	(20,813)	(1,074,444)
Distribution system	(6,672,650)	557,386	(126,351)	(7,103,685)
Network operations plant	(25,258,686)	2,354,627	(275,131)	(27,338,182)
Total accumulated depreciation	(408,493,149)	14,228,577	(2,686,038)	(420,035,688)
Total capital assets, being depreciated net	107,958,340	27,678,017	(6,109,736)	106,441,543
Muscatine Power & Water capital assets, net	\$ 124,064,292	\$ 38,603,590	\$ (17,456,810)	\$ 122,125,994

NOTE 6. LONG-TERM DEBT

General Obligation Bonds. The general obligation bonds outstanding as of June 30, 2022 total \$17,313,729. These bonds bear interest at rates ranging from 2.00% to 5.00%.

General obligation bonds as of June 30, 2022 consist of the following individual issues:

	Issue Date	Amount Issued	Interest Rates	Balance 6/30/2022	Governmental Activities	Business-Type Activities
General obligation bonds:						
	6/1/2014	\$ 2,575,000	2.00-2.10	\$ 803,305 (1)	\$ 803,305	\$ -
General corporate	5/26/2016	4,550,000	2.00-2.50	1,865,905 (2)	1,865,905	-
General corporate and refunding	5/23/2018	4,090,000	3.00-5.00	3,199,881 (3)	2,687,407	512,474
General corporate	5/7/2020	6,310,000	2.00	4,970,601 (4)	4,970,601	-
General corporate	6/2/2022	6,190,000	3.25-4.00	6,474,037 (5)	6,474,037	-
Totals				<u>\$ 17,313,729</u>	<u>\$ 16,801,255</u>	<u>\$ 512,474</u>

1. Net of unamortized premium of \$3,305
2. Net of unamortized premium of \$45,905
3. Net of unamortized premium of \$139,881
4. Net of unamortized premium of \$80,601
5. Net of unamortized premium of \$284,037

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending June 30	Governmental		Business-Type	
	Principal	Interest	Principal	Interest
2023	2,220,000	496,874	75,000	20,150
2024	2,300,000	430,831	75,000	16,400
2025	2,010,000	363,126	80,000	12,650
2026	2,075,000	298,476	85,000	8,650
2027	1,710,000	235,213	85,000	5,250
2028-2032	5,955,000	478,515	90,000	2,700
	<u>\$ 16,270,000</u>	<u>\$ 2,303,035</u>	<u>\$ 490,000</u>	<u>\$ 65,800</u>

State Revolving Fund (SRF) Revenue Loan. In November of 2008, the City entered into a State Revolving Fund Loan with the State of Iowa in the amount of \$16,500,000 to finance comprehensive improvements at the City's Water Pollution Control Plant. As of June 30, 2022, the loan balance is \$8,941,000. The original Loan had an interest rate of 3% and a loan servicing fee of .25% per annum of the principal amount of the loan outstanding. Effective December 1, 2018, the interest rate on this loan decreased to 1.75% plus the .25% loan servicing fee. Repayment of this loan is to come from future revenues of the Plant.

State Revolving Fund Loan Revenues Pledged. The City is required to establish, impose, adjust, and provide for the collection of fees to be charged to customers of the Water Pollution Control Plant to produce gross revenues at least sufficient to pay operating and maintenance costs of the plant and to leave a net balance equal to at least 110% of the principal and interest on all of the bonds and any other parity obligations due in such fiscal year as they become due. The City is also required to establish a Sewer Revenue Bond Sinking Fund into which there shall be set aside from net revenues, sufficient funds to pay interest on and principal of all of the bonds and any parity obligations as the same become due.

Annual debt service requirements for the state revolving fund revenue loan are as follows:

Year Ending June 30	Business-Type		
	Principal	Interest	Fees
2023	\$ 771,000	\$ 156,467	\$ 22,353
2024	796,000	142,975	20,425
2025	822,000	129,045	18,435
2026	849,000	114,660	16,380
2027	876,000	99,802	14,258
2028	905,000	84,472	12,068
2029	934,000	68,635	9,805
2030	964,000	52,290	7,470
2031	996,000	35,420	5,060
2032	1,028,000	17,990	2,570
	<u>\$ 8,941,000</u>	<u>\$ 901,756</u>	<u>\$ 128,824</u>

Leases

Governmental Activities:

In fiscal year 2020, the City entered into a 60-month lease agreement as lessee for the use of copier equipment. The initial lease liability was \$6,814. At June 30, 2022 the lease liability is \$3,480. The City is required to make monthly principal and interest payments totaling \$118.55. The lease has an interest rate of 1.70%. The net book value of the asset as of June 30, 2022 was \$3,407. The future principal and interest lease payments as of June 30, 2022 were as follows:

Year ending June 30:	Principal	Interest	Total
2023	\$ 1,375	\$ 48	\$ 1,423
2024	1,397	26	1,423
2025	708	3	711
	<u>\$ 3,480</u>	<u>\$ 77</u>	<u>\$ 3,557</u>

In fiscal year 2021, the City entered into a 60-month lease agreement as lessee for the use of copier equipment. The initial lease liability was \$1,585. At June 30, 2022 the lease liability is \$1,176. The City is required to make monthly principal and interest payments totaling \$27.58. The lease has an interest rate of 1.70%. The net book value of the asset as of June 30, 2022 was \$1,109. The future principal and interest lease payments as of June 30, 2022 were as follows:

Year ending June 30:	Principal	Interest	Total
2023	\$ 314	\$ 17	\$ 331
2024	319	12	331
2025	324	7	331
2026	219	2	221
	<u>\$ 1,176</u>	<u>\$ 38</u>	<u>\$ 1,214</u>

In fiscal year 2020, the City entered into a 60-month lease agreement as lessee for the use of postage equipment. The initial lease liability was \$9,410. At June 30, 2022 the lease liability is \$3,384. The City is required to make monthly principal and interest payments totaling \$163.92. The lease has an interest rate of 1.70%. The net book value of the asset as of June 30, 2022 was \$2,823. The future principal and interest lease payments as of June 30, 2022 were as follows:

Year ending June 30:	Principal	Interest	Total
2023	\$ 1,922	\$ 45	\$ 1,967
2024	1,462	12	1,474
	<u>\$ 3,384</u>	<u>\$ 57</u>	<u>\$ 3,441</u>

Business-type Activities:

In fiscal year 2018, the City entered into a 5-year lease agreement as lessee for the use of golf cart equipment. The initial lease liability was \$111,824. At June 30, 2022 the lease liability is \$16,113. The City is required to make monthly principal and interest payments during May through October each year for \$4,085.73. The lease has an interest rate of 3.80%. The net book value of the asset as of June 30, 2022 was \$11,182. The future principal and interest lease payments as of June 30, 2022 were as follows:

<u>Year ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 16,113	\$ 230	\$ 16,343

Long-term liability activity for the year ended June 30, 2022 was as follows:

Primary government

	<u>Restated Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Bonds payable:					
General obligation bonds	\$ 12,565,000	\$ 6,190,000	\$ (2,485,000)	\$ 16,270,000	\$ 2,220,000
Premiums/discounts	334,183	284,037	(86,965)	531,255	-
Total bonds payable	12,899,183	6,474,037	(2,571,965)	16,801,255	2,220,000
Leases	11,588	-	(3,548)	8,040	3,609
Compensated absences	1,778,584	1,135,544	(1,140,406)	1,773,722	936,146
Net pension liability	17,917,589	-	(13,954,971)	3,962,618	-
Other post-employment benefits liability	1,037,886	-	(61,788)	976,098	-
Governmental activity					
long-term liabilities	<u>\$ 33,644,830</u>	<u>\$ 7,609,581</u>	<u>\$ (17,732,678)</u>	<u>\$ 23,521,733</u>	<u>\$ 3,159,755</u>
Business-type activities:					
Bonds and loans payable:					
General obligation bonds	\$ 560,000	\$ -	\$ (70,000)	\$ 490,000	\$ 75,000
State revolving fund loan	9,688,000	-	(747,000)	8,941,000	771,000
Premiums	30,313	-	(7,839)	22,474	-
Total bonds and loans payable	10,278,313	-	(824,839)	9,453,474	846,000
Leases	39,530	-	(23,417)	16,113	16,113
Compensated absences	444,868	335,891	(329,257)	451,502	257,730
Net pension liability	3,188,527	-	(2,995,947)	192,580	-
Other post-employment benefits liability	301,364	-	(20,428)	280,936	-
Closure/post-closure obligation	33,825	-	-	33,825	-
Business-type activity					
long-term liabilities	<u>\$ 14,286,427</u>	<u>\$ 335,891</u>	<u>\$ (4,193,888)</u>	<u>\$ 10,428,430</u>	<u>\$ 1,119,843</u>

On June 2, 2022, the City issued \$6,190,000 General Obligation Corporate Purpose Bonds Series 2022. The bonds were issued for the purpose of paying the costs of capital projects for streets, infrastructure, parks and recreation improvements, and other capital projects. The bonds require principal payments ranging from \$435,000 to \$765,000 each June 1 commencing June 1, 2023 until maturity June 1, 2032. The interest rates range from 3.250% to 4.000% with interest payments required each December 1 and June 1.

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for these funds are included as part of the above totals for governmental activities. At year-end \$44,510, of internal service funds compensated absences are included in the above amounts. Pension liability and other post-employment benefits liability for the internal service funds of \$17,697 and \$23,717, respectively, have also been included with governmental activities.

The net pension liability and other post-employment benefits liability are generally liquidated by the general fund and employee benefits fund for governmental activities and the respective funds for business-type activities.

Discretely presented component units

Activity for the Solid Waste Agency for the year ended June 30, 2022, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Compensated absences	\$ 3,591	\$ 3,812	\$ (3,591)	\$ 3,812	\$ 1,642
Closure/post-closure obligation	4,092,274	333,564	-	4,425,838	-
Total liabilities	<u>\$ 4,095,865</u>	<u>\$ 337,376</u>	<u>\$ (3,591)</u>	<u>\$ 4,429,650</u>	<u>\$ 1,642</u>

Activity for Muscatine Power & Water for the year ended December 31, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Net pension liability	\$ 10,558,505	\$ 7,853,368	\$ (10,899,912)	\$ 7,511,961
State revolving fund loan	-	-	-	-
Water revenue bonds	13,720,000	-	(400,000)	13,320,000
Unamortized bond premiums	650,652	-	(92,900)	557,752
Note payable to bank	7,760,667	6,300,000	(5,520,698)	8,539,969
Post-employment health benefit provision	909,058	70,594	155,588	1,135,240
Landfill closure and post-closure liability	1,024,122	79,288	-	1,103,410
Total long-term debt	34,623,004	\$ 14,303,250	\$ (16,757,922)	32,168,332
Less current installments	2,953,729			1,800,901
Long-term debt, net of current portion	<u>\$ 31,669,275</u>			<u>\$ 30,367,431</u>

In May 2017, the Board approved the issuance and securing the payment of future obligations for the purposes of borrowing money for constructing water improvements and extensions. The water utility issued \$14,865,000 Water Revenue Bonds, Series 2017 in June 2017 for that purpose. The premium bonds are A&P “A” rated, a non-bank qualified issue, callable June 1, 2027 at par. The effective interest cost is approximately 3.51%. The interest payments that are due each June 1 and December 1 began December 1, 2017. Principal payments are due annually on December 1 and began in 2018. Total outstanding bonds payable at December 31, 2021 was \$13,320,000.

Events of default are defined as either: 1) the non-payment of interest, principal, or premium when the same shall become due and payable, or 2) through a bankruptcy proceeding there is an admission of the inability to pay this debt, or 3) any event of default under any parity obligation or parity obligation issuance document. In the event of default, the principal of and the accrued interest on all bonds then outstanding will be due and payable immediately.

Prior to 2004, the electric utility advanced \$35,327,000 to the communications utility for capital improvements and acquisition of a cable television system. On November 25, 2014, the Board approved an amendment to this loan agreement that included loan forgiveness of \$25,327,000, changing the fixed interest rate from 3.53% to 0.50%, and modifying the amortization of the note from a 30-year period to a 20-year period. These new terms became effective January 1, 2015. Annual principal payments began January 1, 2016; semi-annual payments of interest are due each January 1 and July 1.

On December 14, 2017, the Communications Revenue Bond, Series 2017 (Series 2017 Bond) was signed with a local bank providing \$10,000,000 for telecommunications systems improvements and extensions to the municipal communications utility. Principal bears interest at the rate of 2.95% per annum. Both principal and interest are payable in nineteen equal quarterly installments of \$540,916 each, due on March 31, June 30, September 30, and December 31 in each of the years 2018 to 2022, plus a final payment due December 31, 2022. Upon default of the bond obligations, a proceeding may be brought in law or in equity by suit, action or mandamus to enforce compliance with the bond's terms, or action may be brought to obtain the appointment of a receiver to take possession of and operate the communications utility and to perform the duties required by the bond resolution and the Code of Iowa. The Series 2017 Bond was paid off in January 2021.

On September 8, 2020, the Communications Revenue Bond, Series 2020 was signed with a local bank providing \$3,700,000 for telecommunications systems improvements and extensions to the municipal communications utility. Principal bears interest at the rate of 2.73% per annum. Both principal and interest are payable in twenty-eight equal quarterly installments of \$145,860 each, due on March 30, June 30, September 30, and December 30, which began December 30, 2020; final payment is due September 30, 2027. Upon default of the bond obligations, a proceeding may be brought in law or in equity by suit, action or mandamus to enforce compliance with the bond's terms, or action may be brought to obtain the appointment of a receiver to take possession of and operate the communications utility and to perform the duties required by the bond resolution and the Code of Iowa. This bond was issued as a first step of a refinancing of the Series 2017 Bond.

On January 5, 2021, the communications utility closed on the \$6,300,000 Communications Revenue Bond, Series 2021, issued at a rate of 2.73% per annum. Both principal of and interest on this bond are payable in 26 equal quarterly installments in the amount of \$256,611 each, due on December 30, March 30, June 30, and September 30 in each of the years 2021 to 2027. The final payment is September 30, 2027. Upon breach or default of the bond or parity obligations and the related Board bond resolution, a proceeding may be brought in law or in equity by suit, action, or mandamus to enforce and compel compliance with the bond's terms, or action may be brought to obtain the appointment of a receiver to take possession of and operate the communications utility and to perform the duties required by the bond resolution and the Code of Iowa. The Communications Revenue Bond, Series 2017, was paid off with proceeds from this bond issue.

Annual debt service requirements for the revenue bonds and bank loan are as follows:

Year Ending December 31	Revenue Bonds		Bank Loan	
	Principal Amount	Interest	Principal Amount	Interest
2022	\$410,000	\$535,250	1,393,900.00	236,129.00
2023	425,000	522,950	1,922,863.00	118,304
2024	445,000	501,700	1,964,751.00	65,459
2025	470,000	479,450	2,007,739.00	51,172
2026	490,000	455,950	2,051,857.00	36,492
2027-2031	2,785,000	1,948,450	3,734,152	100,224
2032-2036	3,330,000	1,403,000	2,080,586	20,871
2037-2041	4,055,000	681,000	-	-
2042	910,000	36,400	-	-
Totals	<u>\$ 13,320,000</u>	<u>\$ 6,564,150</u>	<u>\$ 15,155,848</u>	<u>\$ 628,651</u>

Water utility revenues, net of specified operating expenses, are pledged as security of the water debt until fully paid. Principal and interest paid in 2021 and water utility net revenues are as follows:

	<u>Water</u>
Principal and interest paid	\$ 947,250
Net revenues	2,448,746

Annual future principal and interest payments are expected to require 39% of the water utility net revenues.

All MP&W communications utility revenues, net of specified operating expenses, are pledged as security of the communications debt until fully paid. Annual future principal and interest payments are expected to require 35% of communications utility net revenues.

Principal and interest paid in 2021 and communications utility net revenue, are as follows:

	<u>Communications</u>
Principal and interest paid	\$ 5,786,739
Net revenues	4,461,698

Restricted assets represent amounts set aside under the terms of the water bond agreement. In accordance with the covenants of the bond resolutions, the amounts have been segregated into funds. In accordance with the bond agreement, the bond fund is used solely for the purpose of paying the interest on and principal of the outstanding debt. The composition of the restricted assets at December 31, 2021 is as follows:

	<u>Water Utility</u>
Bond Fund	\$ 945,250
Total restricted assets	<u>\$ 945,250</u>

NOTE 7. LANDFILL CLOSURE AND POSTCLOSURE CARE COST

State and federal laws and regulations require the Muscatine County Solid Waste Management Agency to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure.

Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste, the Agency reports a portion of these closure and post closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$4,425,838 reported as landfill closure and post closure care liability at June 30, 2022, represents the cumulative amount reported to date based on the use of 79.6% of the estimated capacity of the current landfill property. The Agency will recognize the remaining estimated cost of closure and post closure care of \$1,130,002 as the remaining estimated capacity is filled over the 12 remaining years.

These amounts are based on what it would cost to perform all closure and post closure care in 2022. The Agency expects the currently-permitted landfill property to reach its capacity in 2034. Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Financial assurances for closure and post-closure care is demonstrated through the Financial Test as specified in IAC 567 Chapter 113.14(6)f. The Agency has begun to accumulate resources to fund these costs in accordance with state and federal requirements.

NOTE 8. RETIREMENT SYSTEMS

Iowa Public Employees Retirement System (IPERS) Pension Plan

Plan Description – IPERS membership is mandatory for employees of the City, except for those covered by another retirement system. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by Iowa Public Employees' Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at 7401 Register Drive, P.O. Box 9117, Des Moines, Iowa 50306-9117 or at www.ipers.org.

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

Pension Benefits – A regular member may retire at normal retirement age and receive monthly benefits without an early-retirement reduction. Normal retirement age is age 65, any time after reaching age 62 with 20 or more years of covered employment, or when the member's years of service plus the member's age at the last birthday equals or exceeds 88, whichever comes first. 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 percent 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 percent for each month that the member receives benefits before 65.

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

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

Contributions – Contribution rates are established by IPERS following the annual actuarial valuation which applies IPERS’ Contribution Rate Funding Policy and Actuarial Amortization Method. State statute limits the amount rates can increase or decrease each year to 1 percentage point. IPERS Contribution Rate Funding Policy requires 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 2022, pursuant to the required rate, Regular members contributed 6.29 percent of covered payroll and the City and MP&W contributed 9.44 percent of covered payroll, for a total rate of 15.73 percent. Protection occupation members contributed 6.21 percent of covered payroll and the City contributed 9.31 percent of covered payroll for a total rate of 15.52 percent.

The City’s contributions to IPERS for the year ended June 30, 2022 were \$866,251. The MP&W contributions for the year ended December 31, 2021 were \$81,504.

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2022, the City reported a liability of \$129,489 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2021, the City’s proportion was -0.0375084 percent, which was a decrease of 0.142042 from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the City recognized pension expense (income) of (\$541,257). At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 116,677	\$ 115,491
Changes of assumptions	99,071	24
Net difference between projected and actual earnings on pension plan investments	-	5,494,966
Changes in proportion and differences between City contributions and proportionate share of contributions	197,233	190,515
City contributions subsequent to the measurement date	866,251	-
Total	<u>\$ 1,279,232</u>	<u>\$ 5,800,996</u>

The \$866,251 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 ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	
2023	\$ (1,346,744)
2024	(1,337,732)
2025	(1,245,040)
2026	(1,480,013)
2027	21,514
Total	<u>\$ (5,388,015)</u>

At December 31, 2021, MP&W reported a liability of \$14,902 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. MP&W's proportion of the net pension liability was based on the utility's share of contributions to the pension plan relative to the contributions of all IPERS participating employers. At June 30, 2021, MP&W's collective proportion was 0.010630 percent, which was an increase of 0.000479 percent from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the utility recognized IPERS expense (income) of (\$22,100). At December 31, 2021, MP&W reported deferred outflows of resources and deferred inflows of resources related to IPERS from the following sources.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 11,339	\$ 11,385
Changes of assumptions	9,747	-
Net difference between projected and actual earnings on pension plan investments	-	539,931
Changes in proportion and differences between MP&W contributions and proportionate share of contributions	156,263	26,714
MP&W contributions subsequent to the measurement date	43,781	-
Total	<u>\$ 221,130</u>	<u>\$ 578,030</u>

The \$43,781 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows and inflows of resources related to IPERS will be recognized in the pension expense as follows:

<u>Year Ended December 31,</u>	
2022	\$ (105,081)
2023	(102,824)
2024	(103,510)
2025	(107,446)
2026	16,023
2027	2,157
Total	<u>\$ (400,681)</u>

There were no non-employer contributing entities at IPERS.

Actuarial Assumptions – The total pension liability in the June 30, 2021 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
Rates of salary increase (effective June 30, 2017)	3.25 percent 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 investment expense, 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

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an economic assumption study dated March 24, 2017 and a demographic assumption study dated June 28, 2018.

Mortality rates used in the 2021 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 pension plan 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:

<u>Asset Class</u>	<u>Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	22.0%	4.43%
International equity	17.5%	6.01%
Global smart beta equity	6.0%	5.10%
Core plus fixed income	28.0%	0.29%
Public credit	3.5%	2.08%
Cash	1.0%	-0.25%
Private equity	11.0%	9.51%
Private real assets	7.5%	4.63%
Private credit	3.0%	2.87%
Total	<u>100%</u>	

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 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 pension plan’s 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 pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City’s and MP&W’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City’s and MP&W’s proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the City’s and MP&W’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 (8.00 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 (asset)	\$ 5,349,817	\$ 129,489	\$ (4,240,397)
	1% Decrease (6.0%)	Discount Rate (7.0%)	1% Increase (8.0%)
MP&W's proportionate share of the net pension liability	\$ 527,438	\$ 14,902	\$ (414,635)

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS’ website at www.ipers.org.

Payables to the Pension Plan – At June 30, 2022, the City reported payables to the defined benefit pension plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to IPERS.

At December 31, 2021, MP&W reported payables to the defined benefit pension plan of \$10,094 for legally required employer contributions and \$6,725 for legally required employee contributions which had been withheld from employee wages but not yet remitted to IPERS.

Municipal Fire and Police Retirement System of Iowa (MFPRSI) Pension Plan

Plan Description – MFPRSI membership is mandatory for fire fighters and police officers covered by the provisions of Chapter 411 of the Code of Iowa. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by 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 Iowa and the administrative rules thereunder. Chapter 411 of the Code of Iowa and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

Pension Benefits - Members with 4 or more years of service are entitled to pension benefits beginning at age 55. Full service retirement benefits are granted to members with 22 years of 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. Additional benefits are available to members who perform more than 22 years of service (2 percent 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. By electing to participate in DROP the member is signing 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.

Disability and Death Benefits - Disability coverage is broken down into two types, 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 percent 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 percent 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 percent 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 (escalated) annually in accordance with Chapter 411.6 of the Code of Iowa which states a standard formula for the increases.

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

Contributions - 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, 2022.

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 26.18 percent for the year ended June 30, 2022.

The City's contributions to MFPSI for the year ended June 30, 2022 were \$1,593,275.

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 Iowa therefore is considered to be a nonemployer contributing entity in accordance with the provisions of the Governmental Accounting Standards Board Statement No. 67 – Financial Reporting for Pension Plans, (GASB 67). There were no state appropriations to MFPRSI during the fiscal year ended June 30, 2022.

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2022, the City reported a liability of \$4,025,709 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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 MFPRSI participating employers. At June 30, 2021, the City's proportion was 1.792597 percent which was an increase of 0.067055 percent from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the City recognized pension expense of \$23,974. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 466,973	\$ 45,305
Changes of assumptions	151,618	-
Net difference between projected and actual earnings on pension plan investments	-	6,726,468
Changes in proportion and differences between City contributions and proportionate share of contributions	394,292	270,352
City contributions subsequent to the measurement date	1,593,275	-
Total	<u>\$ 2,606,158</u>	<u>\$ 7,042,125</u>

The \$1,593,275 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 ending June 30, 2023. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	
2023	\$ (1,224,087)
2024	(1,319,273)
2025	(1,524,240)
2026	(2,001,179)
2027	39,537
Total	<u>\$ (6,029,242)</u>

Actuarial Assumptions The total pension liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of inflation	3.00 percent per annum
Salary increases	3.75 percent to 15.11 percent, including inflation
Investment rate of return	7.50 percent per annum, net of investment expense, including inflation

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period of July 1, 2007 to June 30, 2017.

Mortality rates were based on RP 2014 Blue Collar Healthy Annuitant Table with males set-forward zero years, females set-forward two year, and disabled 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 pension plan 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 target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Large cap	7.4%
Small cap	8.1%
International large cap	7.2%
Emerging markets	7.9%
Global infrastructure	7.5%
Private non-core real estate	11.5%
Private credit	6.4%
Private equity	10.8%
Core plus fixed income	4.0%
Private core real estate	7.2%

Discount Rate - The discount rate used to measure the total pension liability was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that member 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 pension plan'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 pension plan 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 7.50 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.

	1% Decrease (6.5%)	Discount Rate (7.5%)	1% Increase (8.5%)
City's proportionate share of the net pension liability	\$ 11,912,918	\$ 4,025,709	\$ (2,520,219)

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in the separately issued MFPRSI financial report which is available on MFPRSI's website at www.mfprsi.org.

Payables to the Pension Plan - At June 30, 2022, the City reported payables to the defined benefit pension plan of \$0 for legally required employer contributions and \$0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to MFPRSI.

Summary information of all primary government pension plans as of June 30, 2022 is as follows:

	Primary Government IPERS		
	Governmental	Business-type	Total
	Activities	Activities	
Net pension liability (asset)	\$ (90,158)	\$ 219,647	\$ 129,489
Deferred outflows of resources related pensions	751,404	527,828	1,279,232
Deferred inflows of resources related pensions	3,475,958	2,325,038	5,800,996
Pension expense	(328,857)	(212,400)	(541,257)

	Primary Government MFPRSI		
	Governmental	Business-type	Total
	Activities	Activities	
Net pension liability	\$ 4,052,776	\$ (27,067)	\$ 4,025,709
Deferred outflows of resources related pensions	2,579,226	26,932	2,606,158
Deferred inflows of resources related pensions	6,958,815	83,310	7,042,125
Pension expense	23,684	290	23,974

	Primary Government Total All Pension		
	Governmental	Business-type	Total
	Activities	Activities	
Net pension liability	\$ 3,962,618	\$ 192,580	\$ 4,155,198
Deferred outflows of resources related pensions	3,330,630	554,760	3,885,390
Deferred inflows of resources related pensions	10,434,773	2,408,348	12,843,121
Pension expense	(305,173)	(212,110)	(517,283)

Muscatine Power & Water – Single-Employer Defined Benefit Pension Plan

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, the information about the fiduciary net position of the plan and additions to/deductions from Muscatine Water and Electric Employees' Pension Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments in separate accounts held at The Principal Financial Group (the plan administrator) are commingled pools, rather than individual securities; they are valued as of the December 31, 2020 measurement date at fair market value.

General Information About the Pension Plan

The utilities provide and administer a single-employer defined benefit pension plan with benefits to eligible vested full-time utility and part-time utility employees at separation of service. Eligible employees are those who are not participants in the Iowa Public Employees' Retirement System (IPERS). Water utility employees or new employees that were participants of IPERS can choose to participate in either IPERS or the Plan. Total covered valuation payroll for the year ended December 31, 2021 was \$22,755,120. Participants are 100% vested at the completion of five years of service. Benefits are generally equal to 1.5% of the employee's average highest five consecutive years of

compensation (Average Compensation) multiplied by credited years of service. An additional benefit is available in an amount equal to 0.5% of the employee's Average Compensation in excess of Social Security Covered Compensation, if any, multiplied by credited years of service, up to 35 years. Benefit provisions are established under the Plan as adopted by the utility's Board of Trustees. The funding is approved and amended by the utilities' five-member Board Of Trustees, whose members are nominated by a committee consisting of the mayor, two city council members and the City Administrator, then ratified by the city council. There are no non-employer contributing entities, as defined by GASB 67, *Financial Reporting for Pension Plans*, and GASB 68, *Accounting and Financial Reporting for Pensions*, for this plan. There are no special funding situations, as defined by GASB 67 and 68, for the Plan. The Plan currently does not issue a stand-alone financial report.

As of the measurement date, the following plan members were covered by the benefit terms:

	<u>Fiscal year ended December 31, 2021</u>
Active plan members	263
Inactive plan members entitled to but not yet receiving benefits	93
Disabled plan members entitled to benefits	0
Retired plan members or beneficiaries currently receiving benefits	<u>227</u>
Total	<u>583</u>

The pension plan provides for retirement, disability, and death benefits. There have been no changes in plan provisions during the measurement period and between the December 31, 2020 measurement date and the end of the December 31, 2021 reporting period.

The basis for determining contributions is an actuarially determined contribution (ADC) rate that is calculated in the plan's Actuarial Valuation Report dated December 31, 2021. The ADC rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with additional amounts to finance any unfunded accrued liability and plan administrative expenses. The ADC for the measurement period ending December 31, 2021 was \$3,823,002, equal to 16.8% of covered valuation payroll. Employer contributions, for the years ending December 31, 2021, December 31, 2020, and December 31, 2019 equaled \$3,823,002, \$3,124,701, and \$3,345,873, respectively.

Actuarial Assumptions

The entry age actuarial cost method is used for this disclosure. Under this method, the present value of the projected benefits of each individual included in the actuarial valuation is allocated on a level basis over the earnings between entry age and assumed exit age(s). The portion of the present value allocated to a year is the service cost. Projected benefits are based on projected salary and projected service.

A measurement period of December 31, 2019 to December 31, 2020 has been used for the plan year ending December 31, 2021 for GASB 68 reporting. The net pension liability reported for the year ending December 31, 2021 was measured as of December 31, 2020, using the pension liability that was determined by an actuarial valuation as of December 31, 2020. The plan administrator does a comprehensive review of the economic and demographic assumptions. The following was used for the year ending December 31, 2021:

Inflation	2.25%
Investment rate of return	5.75%
Salary increases (age-based)	Age 25-6.18%; Age 40-4.72%; Age 55-3.88%
Retirement rate	25% at age 62; 25% at age 63; 25% at age 64;, 25% at age 65
Wage base	3.25%
Marriage rate	75%

Active and inactive participants are assumed to retire at normal retirement age, or current age if later. This assumption is based on the results of recent experience analysis and anticipated future experience.

Mortality rates are based on Pri-2012 total dataset mortality table projected generationally using the Principal Mortality Improvement Scale (Principal 2016-10).

The expected long-term return on plan assets assumption was developed as a weighted average rate based on the target asset allocation of the plan and the Long-Term Capital Market Assumptions (CMA) 2020. The capital market assumptions were developed with a primary focus on forward-looking valuation models and market indicators. The key fundamental economic inputs for these models are future inflation, economic growth, and interest rate environment. Due to the long-term nature of the pension obligations, the investment horizon for the CMA 2020 is 20 years.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equity - Large Cap	37.45%	7.70%
US Equity - Mid Cap	4.22%	8.00%
US Equity - Small Cap	2.13%	8.55%
Non - US Equity	17.95%	8.00%
REITs	0.18%	7.30%
Real Estate (direct property)	5.86%	5.35%
TIPS	0.27%	1.70%
Core Bond	30.10%	2.60%
High Yield	1.84%	5.45%
Total	<u>100.00%</u>	

The discount rate used to determine the end of period total pension liability is 5.75%. The plan's fiduciary net position and benefit payments were projected to determine if the plan's fiduciary net position was greater than or equal to the expected benefit payments for each period from 2020 to 2118. Benefit payments after 2118 are projected to be \$0. The long-term rate of return of 5.75% is used to calculate the actuarial present value of projected payments for each future period when the projected fiduciary net position is greater than the projected expected benefit payments. Otherwise, a municipal bond rate of 3.09% is used. The municipal bond rate is from Bloomberg Barclays Municipal GO Long Term (17+ Y) Index, which includes 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher securities, as of the 12/31/2020 measurement date. This discount rate is a single rate that incorporates the long-term rate of return and municipal bond rate as described.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2021, the utility recognized pension expense of \$1,934,081. At December 31, 2021, the utility reported deferred outflows of resources and, deferred inflow of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 4,420,914	\$ 1,021,915
Differences between actual and expected experience	1,042,827	265,820
Differences between projected and actual earnings	-	9,602,736
Contributions subsequent to measurement date	3,823,002	-
Total	<u>\$ 9,286,743</u>	<u>\$ 10,890,471</u>

Contributions subsequent to the measurement date were recognized as a reduction of the net pension liability in the year ending December 31, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in the pension expense as follows:

Fiscal Year ending 12/31	Deferred Outflows of Resources	Deferred Inflows of Resources
2022	\$ 1,905,067	\$ 3,499,193
2023	1,564,237	2,208,726
2024	1,455,793	3,585,445
2025	538,644	1,597,107
Total	<u>\$ 5,463,741</u>	<u>\$ 10,890,471</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

	1% Decrease 4.75%	Discount Rate 5.75%	1% Increase 6.75%
Net Pension Liability 12/31/21	\$ 20,572,468	\$ 7,566,178	\$ (3,342,221)

Schedule of Changes in Net Pension Liability

	Measurement Period Ending Fiscal Year Ending	12/31/2020 12/31/2021
<u>Total Pension Liability</u>		
Service cost		\$ 1,578,324
Interest		5,739,672
Benefit payments		(4,331,785)
Difference between expected and actual		831,913
Change in assumptions		5,529,903
Net change in total pension liability		9,348,027
Total pension liability, beginning of year		92,524,646
Total pension liability, end of year		<u>101,872,673</u>
<u>Fiduciary Net Position</u>		
Employer contributions		3,124,701
Net investment income		13,070,517
Benefit payments		(4,331,785)
Administration expenses		(145,574)
Net change in fiduciary net position		11,717,859
Fiduciary net position, beginning of year		82,588,636
Fiduciary net position, end of year		<u>94,306,495</u>
Net pension liability		<u>\$ 7,566,178</u>

	Single Employer Plan	IPERS	Total
Net pension liability	\$ 7,566,178	\$ 14,902	\$ 7,581,080
Deferred outflows of resources	9,286,743	221,131	9,507,874
Deferred inflows of resources	10,890,471	578,029	11,468,500
Pension expense	1,934,081	(22,100)	1,911,981

NOTE 9. DEFICIT FUND EQUITY

Two City funds had fund balance/net position deficits as of June 30, 2022. The funds and the amount of the deficits are as follows:

<u>Fund</u>	<u>Deficit Amount</u>
Other street improvements	\$ 973,160
Internal Service fund:	
Equipment services	69,144

These deficits are not considered violations of any law, and are expected to be eliminated through future operations.

NOTE 10. POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Plan description: The City administers a single employer Other Post-Employment Benefits (OPEB) plan providing medical, prescription drug, and dental benefits to retired employees and their dependents under certain conditions. Under Chapter 509A.13 of the Code of Iowa, "Group Insurance for Public Employees", if a governing body has procured insurance for its employees, the governing body shall allow its employees who retired before the age of sixty-five years of age to continue participation in the group plan at the employee's own expense until the employee attains sixty-five years of age.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75. The plan does not issue a stand-alone financial report

Benefits provided: Individuals who are employed by the City and are eligible to participate in the group health plan are eligible to continue healthcare benefits upon retirement from service with the City. Coverage during retirement continues in the City's group health and dental plans. All employees opting to continue coverage under the City's plans are required to contribute the full premium amounts in order to continue coverage at retirement.

The full monthly premium rates as of January 1, 2022 for each plan are as shown below:

<u>Rates</u>	<u>Health</u>	<u>Dental</u>
Single	\$ 704.19	\$ 33.23
Family	1,873.19	90.04

Employees covered by benefit terms: At June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	14
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	197
	<u>211</u>

Total OPEB liability: The City's total OPEB liability of \$1,257,033 was measured as of June 30, 2022 and was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022.

Actuarial assumptions and other inputs: The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Inflation	3.0% per annum
Salary increases	3.0% per annum
Discount rate	3.54% per annum
Retirees' share of benefit-related costs	100%
Health care cost trend rate	5%

The discount rate was based on the Bond Buyer 20-Bond GO index.

Mortality rates were based on the RP-2014 annuitant distinct mortality table adjusted to 2006 with MP 2020 generational projection of future mortality improvement.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period 2010-2018.

Changes in the total OPEB liability:

	Total OPEB Liability
Balance at July 1, 2021	\$ 1,339,250
Changes for the year:	
Service cost	96,785
Interest	30,849
Changes of benefit terms	-
Differences between expected and actual experience	326,327
Changes in assumptions or other inputs	(129,584)
Benefit payments	(406,594)
Net changes	(82,217)
Balance at June 30, 2022	<u>\$ 1,257,033</u>

There were no changes as a result of changes in benefit terms. Changes of assumptions or other inputs reflect a change in the discount rate from 2.16% per annum in 2021 to 3.54% per annum in 2022.

Sensitivity of the total OPEB liability to changes in the discount rate: 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 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease 2.54%	Discount Rate 3.54%	1% Increase 4.54%
Total OPEB liability	\$ 1,348,811	\$ 1,257,033	\$ 1,171,789

Sensitivity of the 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 healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates.

	1% Decrease 4.00%	Healthcare Cost Trend Rates 5.00%	1% Increase 6.00%
Total OPEB liability	\$ 1,135,221	\$ 1,257,033	\$ 1,399,102

For the year ended June 30, 2022, the City recognized OPEB expense of \$160,795. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 215,650	\$ -
Changes of assumptions or other inputs	140,337	(144,809)
Net difference between projected and actual investments	-	-
Contributions made subsequent to measurement date	-	-
Total	<u>\$ 355,987</u>	<u>\$ (144,809)</u>

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

<u>Year ended June 30:</u>	
2023	\$ 33,161
2024	33,161
2025	33,161
2026	33,161
2027	33,161
Thereafter	<u>33,161</u>
	<u>\$ 198,966</u>

Muscatine Power & Water – Other Post-Employment Benefits:

The utility-administered, single-employer group health insurance defined benefit plan provides coverage to active employees and retirees (or other qualified terminated employees aged 55 with 5 years of service) at blended premium rates. This coverage results in the other-post-employment benefit (OPEB) for the retirees, commonly referred to as an implicit rate subsidy. Spouses are covered until age 65.

Retirees participating in the plan contribute 100% of the blended premium. The utility, by contributing its portion of the blended premium for active employees, in effect contributes the difference between the blended premium and a retiree age adjusted premium. For a small group of grandfathered retirees, the utility pays a \$50 healthcare supplement.

As of the measurement date, the following plan members were covered by the benefit terms.

Measurement date	12/31/2020
Fiscal year end	12/31/2021
Active plan members	263
Inactive plan members entitled to but not yet receiving benefits	-
Retired plan members or beneficiaries currently receiving benefits	<u>25</u>
Total	<u>288</u>

For fiscal years 2021, 2020, and 2019, the utility contributed \$62,135, \$83,079, and \$44,748, respectively, to the plan for claim payments plus administrative costs, net of payments received from employees and retirees for premiums.

The following schedule of changes in the total OPEB liability is based on the actuarial valuation report as of December 31, 2021.

	<u>2021</u>
Service cost	\$ 34,612
Interest on net OPEB obligation	36,517
Adjustment to annual required contribution	-
Difference between expected and actual experience	(22,287)
Change in assumptions	241,127
Benefit payments	<u>(62,135)</u>
Net change in total OPEB obligations	227,834
Total OPEB Obligation - Beginning of Year	<u>916,001</u>
Total OPEB Obligation - End of Year	<u>\$ 1,143,835</u>

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB:
For the year ended December 31, 2021, the utility recognized OPEB expense of \$227,834. At December 31, 2021, the utility reported deferred outflows of resources and deferred inflow of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of assumptions	\$ 213,379	\$ 91,904
Differences between actual and expected experience	64,178	19,722
Contributions subsequent to measurement date	<u>62,135</u>	<u>-</u>
Total	<u>\$ 339,692</u>	<u>\$ 111,626</u>

The \$62,135 reported as deferred outflows of resources related to contributions subsequent to measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022.

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

<u>Fiscal Year ending 12/31</u>	<u>Net Deferred Outflows</u>
2022	\$ 17,377
2023	17,377
2024	17,377
2025	20,708
2026	25,298
Thereafter	<u>67,794</u>
Totals	<u>\$ 165,931</u>

The following deferred outflows and deferred inflows are recognized in OPEB expense:

- 1) Differences between expected and actual experience, over a closed period equal to the average of the expected remaining service lives of all employees (active employees, vested terminated, and retirees).
- 2) Changes in assumptions, over a closed period equal to the average of the expected remaining service lives of all employees (active employees, vested terminated, and retirees).

Sensitivity of the net OPEB liability to changes in the discount rate:

	1% Decrease 2.09%	Discount Rate 3.09%	1% Increase 4.09%
Net OPEB Liability 12/31/21	\$ 1,250,251	\$ 1,143,835	\$ 1,049,001

Sensitivity of the net OPEB liability to changes in the healthcare trend rate:

	1% Decrease	Current Rate	1% Increase
Net OPEB Liability 12/31/21	\$ 1,033,210	\$ 1,143,835	\$ 1,273,640

There are no plan assets under this plan.

Actuarial valuations of an ongoing plan involve estimates for the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the actuarial valuation, the entry age actuarial cost method was used. Under this method, the present value of the projected benefits of each individual included in the actuarial valuation is allocated on a level basis over the earnings between entry age and assumed exit age(s). The portion of the present value allocated to a year is the service cost.

Actuarial assumptions: The total OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount rate	3.09% Barclays Municipal GO Long Term (17+Y) 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 rate	Based on Pri-2012 Total dataset base rate mortality table projected generationally using the Principal 2016-10 scale.
Retirement rates	Ages 62-64 – 25%; Age 65 – 100%
Marriage	75% married; male is 3 years older than female.
Withdrawal	2003 Society of Actuaries Basic Plan Age Table, multiplied by 0.60.
Healthcare cost increases	2021 – 4.3%; 2022 – 7.0% 2023 – 6.5% decreasing by 0.25% per year through 2031; 2032+ 4.50%/year.
Participation rate	75% of future retirees

NOTE 11. INDUSTRIAL REVENUE BONDS

The City has, during recent years, participated in several issues of industrial revenue bonds, issued for the purpose of constructing privately owned manufacturing and other related facilities within the City. These bonds are neither direct nor contingent liabilities of the City. The revenue from property purchased with the bond proceeds is pledged for the full payment of principal and interest on the bonds, and the bondholders can look only to these sources for repayment. The total bonds outstanding for all issues is approximately \$2,085,000 as of June 30, 2022.

NOTE 12. RISK MANAGEMENT

The City and the Muscatine County Solid Waste Agency are exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the government carries commercial insurance. Settled claims have not exceeded commercial coverage in any of the last three fiscal years.

The City has established Health and Dental Insurance Funds for insuring benefits provided to City employees and covered dependents which are included in the Internal Service Funds. Health benefits were self-insured up to a specific stop loss amount of \$120,000, and an aggregate stop loss of 125% of expected paid claims. Coverage from a private insurance company is maintained for losses in excess of the aggregate stop loss amount. All claims handling procedures are performed by a third party claims administrator. Incurred but not reported claims have been accrued as a liability based upon the claims administrator's estimate. The estimated liability does not include any allocated or unallocated claims adjustment expense. Settled claims have not exceeded commercial coverage in any of the last three fiscal years.

All funds of the City participate in the programs and make payments to the Health and Dental Insurance Funds based on actuarial estimates of the amounts needed to pay prior and current year claims. The claims liability of \$434,552 reported as accounts payable and accruals in the Health and Dental Insurance Funds is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in reported liabilities for the fiscal years ended June 30, 2022 and 2021 are summarized as follows:

	<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$ 239,031	\$ 216,351
Claim Expense	4,046,192	3,653,035
Claims Paid	<u>(3,850,671)</u>	<u>(3,630,355)</u>
Balance, end of year	<u>\$ 434,552</u>	<u>\$ 239,031</u>

NOTE 13. COMMITMENTS AND CONTINGENCIES

The City Attorney has reported that as of June 30, 2022, there were claims and losses that are on file against the City. The City has the authority to levy additional taxes outside the regular limit to fund any uninsured judgment against the City. However, it is estimated that the potential settlement of these claims not covered by insurance would not materially affect future financial statements of the City.

The City has various outstanding contracts, which are accounted for in the Capital Projects, Water Pollution Control, and Airport funds. The remaining commitment on these contracts as of June 30, 2022, is \$10,690,158. The Solid Waste Agency has no outstanding contract commitments as of June 30, 2022.

As a member of the Muscatine Area Geographic Information Consortium (MAGIC), the City is responsible for one-third of the operating expenses incurred by MAGIC. The City's contribution for fiscal year 2023 is set at \$110,670.

A power purchase agreement for wind energy was originally entered into by Muscatine Power & Water in December 2013. An amended and restated agreement was executed in June 2016. It is a 20-year agreement that commenced fourth quarter 2016 with the wind farm's December 15, 2016 commercial operation date. The wind farm is located in Jackson County, Minnesota, which is in the utility's MISO local resource zone. Its projected annual output is 51,392 MWh. Terms include a fixed first-year rate for delivered energy, with a 2.2% annual price escalation over the life of the agreement. The utility is subject to market risk up to specified net loss for a 12-month period. The contract also includes a margin sharing provision if the net energy earnings are positive.

The utility has committed to purchasing 800,000 tons of coal in 2022 and 475,000 tons in 2023 under three contracts with one supplier. If additional tons become necessary, they will be purchased on the OTC market or by working directly with the mining company.

The utility has rail transportation agreements with two separate companies for the delivery of coal. The utility's first agreement is for coal shipped from the Powder River Basin (PRB), Wyoming to an interchange with the local delivery carrier. The current contract with the BNSH Railway (originating carrier) expires December 31, 2022. The utility's minimum requirement is 100% of the tons shipped from the PRB up to the utility's annual tonnage nomination. In the event the utility does not meet their nominated tons, the utility has agreed to pay a per ton fee as compensation for lost traffic. A new or extension of the current contract is expected to be in place no later than third quarter 2022.

The agreement with the Canadian Pacific Railway for the shipment of coal from the interchange point to the utility's generating station expires December 31, 2021. A new agreement is expected to be in place prior to expiration of the current agreement. The Canadian Pacific Railway is only offering one-year agreements at this time.

The agreement with the Canadian Pacific Railway for the shipment of coal from the interchange point to the utility's generating station expires December 31, 2022. A new agreement is expected to be in place prior to expiration of the current agreement. The Canadian Pacific Railway is only offering one-year agreements at this time.

In April 2017, the utility contracted to sell steam to a local customer through April 2020; another extension was agreed to in October 2019 to sell steam through December 2022. The agreement includes a minimum flow rate, adjusted as necessary to accommodate operational circumstances.

NOTE 14. URBAN RENEWAL DEVELOPMENT AGREEMENTS AND TAX ABATEMENTS

Governmental Accounting Standards Board (GASB) 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.

The City of Muscatine has two programs that provide tax abatements. These are (1) Urban Renewal Tax Increment Fund (TIF) development/rebate agreements, and (2) qualifying improvements in Urban Revitalization Areas.

The City has entered into various development agreements for urban renewal projects as provided for in Chapters 15A and 403 of the State Code of Iowa. The agreements require the City to rebate portions of the incremental property taxes paid by the developer in exchange for infrastructure improvements, rehabilitation, or development of industrial, commercial, or multi-residential projects. As of June 30, 2022 the City had seventeen development agreements in place. These include agreements for projects currently under construction with rebates to begin in future years. In the current year payments were made to developers for ten projects which totaled \$1,474,691. A detailed listing of these agreements is in the table below.

<u>Developer</u>	<u>Type of Development/Purpose</u>	<u>Fiscal Years of Rebates</u>		<u>Taxes Rebated/</u>
		<u>First Year</u>	<u>Final Year</u>	<u>Abated</u> <u>Current Year</u>
A & E Convenience - 50% for 10 Years	Commercial/Economic Development	2012/2013	2021/2022	\$ 3,081
The Villas at MCC, LLC - 50% for 10 Years	Commercial/Student Housing	2013/2014	2022/2023	14,368
R.L. Fridley Theatres Inc. - 15 Years (Declining Percentages)	Commercial/Economic Development	2015/2016	2029/2030	59,681
Wal-View Developments #1 - 10 Years (Declining Percentages)	Warehousing/Economic Development	2015/2016	2024/2025	310,584
Wal-View Developments #2 - 10 Years (Declining Percentages)	Warehousing/Economic Development	2017/2018	2026/2027	177,816
Riverview Hotel Development - 20 years (Declining Percentages)	Hotel/Economic Development	2019/2020	2038/2039	662,315
Harrison Lofts LLC - 15 years (Varying Percentages)	Commercial/Affordable Housing	2019/2020	2033/2034	27,563
HNI Corporation - 50% for 10 Years	Industrial/Economic Development	2019/2020	2028/2029	76,560
White Distribution & Supply, LLC - 10 Years 50%	Commercial/Economic Development	2020/2021	2029/2030	50,130
TIF Oak Park - 70% for 15 Years	Commercial/Affordable Housing	2022/2023	2036/2037	-
NPSW Enterprises - 75% for 10 Years for each Phase (up to 3 Phases)	New residential housing	2021/2022	2040/2041 (latest year)	-
Bush Developments LLC and Hershey Property LLC - 100% for 10 Years	Multi-Residential and Commercial	2021/2022	2030/2031	92,593
Musco Sports Lighting LLC - 50% for 10 Years	Industrial/Economic Development	2022/2023	2031/2032	-
Colorado Senior Lofts LLC - 100% for 10 Years	Multi-Residential	2024/2025	2033/2034	-
Grandview Senior Lofts LLC - 100% for 10 Years	Multi-Residential	2024/2025	2033/2034	-
JNB Family 1 LP and Ales Foundation (Steamboat Apartments) - 70% for 15 Years	Multi-Residential	2024/2025	2038/2039	-
Loves' Travel Stops and Country Stores Inc. - 50% for 20 Years	Commercial	2025/2026	2044/2045	-
Total				<u>\$ 1,474,691</u>

Actual incremental tax rebates are computed based on the taxable valuations of these properties, the incremental property tax rate each year, and the provisions of the development agreements. Each agreement, however, includes a maximum total amount of rebates that may be paid over the term of the agreement. The maximum total of rebates to be paid by the City under the agreements in effect as of June 30, 2022 is an amount not to exceed \$17,023,897. This amount includes \$2,510,000 for projects still under construction at the end of the current year.

The agreements are not general obligations of the City and, due to their nature, are not recorded as a liability in the City's financial statements. However, the agreements may be subject to the constitutional debt limitation of the City.

Certain agreements include an annual appropriation clause and, accordingly, only the amount payable in the succeeding year on the agreements is subject to the constitutional debt limitation. The entire outstanding principal balance of agreements that do not include an annual appropriation clause is subject to the constitutional debt limitation. Of the \$17,023,897 maximum total of rebates outstanding at the end of the year, \$15,715,306 is subject to annual appropriations, and only the succeeding year's payments on those agreements are subject to the debt limit.

The City has created five Urban Revitalization areas as provided for in Chapter 404 of the State Code of Iowa. The Urban Revitalization Plans for each area provide for full or partial tax abatements for qualifying improvements in each of the areas. In the current year \$113,883 of property taxes were abated for qualifying improvements in the Urban Revitalization areas. A summary of the abatements is in the following table:

<u>Tax Abatement Program</u>	<u>Number of Properties</u>	<u>Taxes Abated</u>
New Residential Homes	25	\$ 71,159
New Multi-Residential Development	6	9,300
Residential Home Improvements	<u>10</u>	<u>33,424</u>
Totals	<u>41</u>	<u>\$ 113,883</u>

The tax rebates and Urban Revitalization Area tax abatements total \$1,588,574 in taxes abated in the current year.

NOTE 15. PENDING GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) STANDARD

The City adopted the following statements during the year ended June 30, 2022.

GASB Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The City restated governmental activities net position from \$80,329,116 to \$80,401,617 and the business-type activities net position from \$92,296,752 to \$92,314,578 as a result of the new statement.

GASB Statement No. 89, *Accounting for Interest Cost before the End of a Construction Period*. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that was previously accounted for in accordance with the requirements of paragraphs 5-22 of Statement No. 62, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction

period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or an enterprise fund. This statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

GASB Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including leases, intra-entity transfers, assets accumulated for postemployment benefits, applicability of Statement No. 84 to postemployment benefit arrangements, measurement of liabilities related to asset retirement obligations in a government acquisition, reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers, nonrecurring fair value measurements of assets or liabilities, and terminology to refer to derivative instruments.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. This statement provides exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variably payment, clarifies the hedge accounting termination provisions when a hedge item is amended to replace the reference rate, clarifies the uncertainty related to the continued availability of IBORS, removes LIBOR as an appropriate benchmark interest rate for qualitative evaluation, identifies a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap, and clarifies the definition of reference rate, as it is used in Statement 53, as amended.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans- an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 3*. The primary objective of this Statement are to 1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; 2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and 3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

Other than the restatement for the implementation of GASB Statement No. 87, the implementation of the above statements did not have a material impact on the City's Financial Statements.

As of June 30, 2022, GASB had issued several statements not yet required to be implemented by the City. The Statements which might impact the City are as follows:

GASB Statement No. 91, *Conduit Debt Obligations*, issued May 2020, will be effective for the City beginning with its fiscal year ending June 30, 2023. This Statement clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary

commitments extended by issuers and arrangements association with conduit debt obligations; and improving required note disclosures. This Statement requires issuers to disclose general information about their conduit debt obligations organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, issued March 2020, will be effective for the City beginning with its fiscal year ending June 30, 2023. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, issued May 2020, will be effective for the City beginning with its fiscal year ending June 30, 2023. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement 1) defines a SBITA; 2) establishes that a SBITA results in a right-to-use subscription assets- an intangible asset- and a corresponding subscription liability; 3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and 4) requires note disclosures regarding a SBITA.

GASB Statement No. 99, *Omnibus 2022*, issued April 2022, will be effective for the City beginning with its fiscal year ending June 30, 2023. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

GASB Statement No. 100, *Accounting Changes and Error Corrections- An Amendment of GASB Statement No. 62*, issued June 2022, will be effective for the City beginning with its fiscal year ending June 30, 2024. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

GASB Statement No. 101, *Compensated Absences*, issued June 2022, will be effective for the City beginning with its fiscal year ending June 30, 2025. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. With

respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. This Statement amends the existing requirements to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

The City's management has not yet determined the effect these Statements will have on the City's financial statements.

NOTE 16. RESTATEMENTS

Governmental Accounting Standards Board Statement No. 87, *Leases*, was implemented as of the beginning of the year ended June 30, 2022. The City is the lessee under four lease agreements. Under these leases, new standards require the reporting of the respective lease assets and liabilities which were previously not reported. The City is the lessor under nine leases. The new standards require reporting of lease receivables and deferred inflows of resources for these leases. The beginning net position has been restated to reflect the implementation of the new standard as shown in the following table:

	Governmental Activities	General Fund
Net position June 30, 2021, as previously reported	\$ 80,329,116	\$ 6,237,656
Right to use lease equipment	17,809	-
Right to use lease equipment accumulated amortization	(6,908)	-
Lease obligations	(11,588)	-
Lease receivables	958,993	958,993
Deferred inflows of resources, leases	(885,805)	(885,805)
Net position June 30, 2021, as restated	<u>\$ 80,401,617</u>	<u>\$ 6,310,844</u>

	Business-type Activities	Business-Type Activities with Restatements		
		Golf Course Fund	Airport Fund	Public Housing Fund
Net position June 30, 2021, as previously reported	\$ 92,296,752	\$ 658,600	\$ 8,792,872	\$ 1,165,223
Right to use lease equipment	111,824	111,824	-	-
Right to use lease equipment accumulated amortization	(78,277)	(78,277)	-	-
Lease obligations	(39,530)	(39,530)	-	-
Lease receivables	664,861	-	323,283	341,578
Deferred inflows of resources, leases	(641,052)	-	(315,382)	(325,670)
Net position June 30, 2021, as restated	<u>\$ 92,314,578</u>	<u>\$ 652,617</u>	<u>\$ 8,800,773</u>	<u>\$ 1,181,131</u>

**REQUIRED
SUPPLEMENTARY
INFORMATION**

City of Muscatine, Iowa

**Budgetary Comparison Schedule of
Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - Budgetary Basis
Budgeted Governmental and Proprietary Funds**

Required Supplementary Information

For the Year Ended June 30, 2022

	Governmental Funds Actual	Proprietary Funds Actual	Total Actual	Budgeted Amounts		Final Budget to Actual Variance
				Original	Final	
Revenues:						
Taxes:						
Property	\$ 14,916,531	\$ -	\$ 14,916,531	\$ 14,909,777	\$ 14,909,777	\$ 6,754
Tax increment financing	2,358,990	-	2,358,990	2,364,400	2,363,900	(4,910)
Other city taxes	5,202,513	-	5,202,513	4,173,998	4,797,736	404,777
Licenses and permits	429,861	14,665	444,526	297,800	356,100	88,426
Use of money and property	103,526	1,026,565	1,130,091	1,163,110	1,105,750	24,341
Intergovernmental	7,095,121	3,724,851	10,819,972	10,813,377	16,208,763	(5,388,791)
Charges for services	585,097	15,491,727	16,076,824	16,125,400	16,374,400	(297,576)
Miscellaneous	3,341,252	4,632,375	7,973,627	8,303,450	8,483,360	(509,733)
Total revenues	<u>34,032,891</u>	<u>24,890,183</u>	<u>58,923,074</u>	<u>58,151,312</u>	<u>64,599,786</u>	<u>(5,676,712)</u>
Expenditures:						
Public safety	11,040,380	-	11,040,380	10,933,900	11,062,900	(22,520)
Public works	3,177,771	-	3,177,771	3,096,900	3,358,600	(180,829)
Health and social service	37,500	-	37,500	50,000	50,000	(12,500)
Culture and recreation	4,323,136	-	4,323,136	3,980,000	4,542,550	(219,414)
Community and economic development	5,313,195	-	5,313,195	5,033,374	5,803,936	(490,741)
General government	3,194,054	-	3,194,054	3,342,900	3,490,824	(296,770)
Debt service	2,900,738	-	2,900,738	2,900,738	2,900,738	-
Capital projects	10,440,344	-	10,440,344	12,321,000	12,722,400	(2,282,056)
Business type activities	-	24,833,318	24,833,318	25,503,700	28,511,995	(3,678,677)
Total expenditures	<u>40,427,118</u>	<u>24,833,318</u>	<u>65,260,436</u>	<u>67,162,512</u>	<u>72,443,943</u>	<u>(7,183,507)</u>
Revenues over (under) expenditures	<u>(6,394,227)</u>	<u>56,865</u>	<u>(6,337,362)</u>	<u>(9,011,200)</u>	<u>(7,844,157)</u>	<u>1,506,795</u>
Other financing sources (uses):						
Proceeds of long term debt	6,190,000	-	6,190,000	5,610,000	6,200,000	(10,000)
Premium on long term debt	284,037	-	284,037	-	-	284,037
Transfers in	8,822,718	6,627,685	15,450,403	18,090,047	21,409,033	(5,958,630)
Transfers out	(11,089,148)	(4,361,255)	(15,450,403)	(18,090,047)	(21,409,033)	5,958,630
Total other financing sources (uses)	<u>4,207,607</u>	<u>2,266,430</u>	<u>6,474,037</u>	<u>5,610,000</u>	<u>6,200,000</u>	<u>274,037</u>
Net change in fund balances	(2,186,620)	2,323,295	136,675	(3,401,200)	(1,644,157)	1,780,832
Fund balances, June 30, 2021	<u>15,856,820</u>	<u>19,696,097</u>	<u>35,552,917</u>	<u>30,118,979</u>	<u>35,538,195</u>	<u>14,722</u>
Fund balances, June 30, 2022	<u>\$ 13,670,200</u>	<u>\$ 22,019,392</u>	<u>\$ 35,689,592</u>	<u>\$ 26,717,779</u>	<u>\$ 33,894,038</u>	<u>\$ 1,795,554</u>

See notes to Required Supplementary Information.

City of Muscatine, Iowa
Budget to GAAP Reconciliation
Required Supplementary Information
For the Year Ended June 30, 2022

	Governmental Funds			Proprietary Funds		
	Budget Basis	Adjustments	GAAP Basis	Enterprise and Budgeted Internal Service Funds Budget Basis	Adjustments	Enterprise and Internal Service Funds GAAP Basis
Revenues	\$ 34,038,421	\$ (5,530)	\$ 34,032,891	\$ 24,890,183	\$ (77,281)	\$ 24,812,902
Expenditures/expenses	40,427,118	(364,811)	40,062,307	24,833,318	(2,981,097)	21,852,221
Net	(6,388,697)	359,281	(6,029,416)	56,865	2,903,816	2,960,681
Other financing sources (uses), net	4,207,607	(92,950)	4,114,657	2,266,430	92,950	2,359,380
Beginning fund balances/net position	15,856,820	273,556	16,130,376	19,696,097	74,197,881	93,893,978
Ending fund balances/net position	<u>\$ 13,675,730</u>	<u>\$ 539,887</u>	<u>\$ 14,215,617</u>	<u>\$ 22,019,392</u>	<u>\$ 77,194,647</u>	<u>\$ 99,214,039</u>

See notes to Required Supplementary Information.

City of Muscatine, Iowa

Required Supplementary Information
Schedule of Changes in the City's Total OPEB
Liability and Related Ratios
Last Four Fiscal Years *

	2022	2021	2020	2019	2018
Total OPEB liability					
Changes for the year:					
Service cost	\$ 96,785	\$ 93,966	\$ 53,542	\$ 51,983	\$ 48,797
Interest	30,849	29,787	44,206	43,914	35,933
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	326,327	154,839	268,036	143,297	-
Changes in assumptions or other inputs	(129,584)	(15,545)	131,331	(22,862)	88,070
Benefit payments	(406,594)	(193,836)	(363,568)	(84,332)	(70,320)
Net changes in total OPEB liability	(82,217)	69,211	133,547	132,000	102,480
Total OPEB liability - beginning	1,339,250	1,270,039	1,136,492	1,004,492	902,012
Total OPEB liability - ending	<u>\$ 1,257,033</u>	<u>\$ 1,339,250</u>	<u>\$ 1,270,039</u>	<u>\$ 1,136,492</u>	<u>\$ 1,004,492</u>
Covered employee payroll	\$ 13,727,833	\$ 13,078,004	\$ 12,412,039	\$ 11,947,438	\$ 11,574,574
Total OPEB liability as a percentage of covered employee payroll	9.16%	10.24%	10.23%	9.51% #	8.68%

Notes to Schedule:

Changes of benefit terms:

There were no changes as a result of changes in benefit terms

Changes of assumption:

The following are the discount rates used in each period:

2022	3.54%
2021	2.21%
2020	2.21%
2019	3.58%
2018	3.87%

The mortality assumption changed to the RP-2014 annuitant distinct mortality table adjusted to 2006 with MP-2018 generational projection of future mortality improvement.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75

* The schedule is intended to present information for ten years. Information prior to 2018 is not available.

Muscatine Power & Water (MP&W)

Required Supplementary Information
Schedule of Changes in MP&W's Net OPEB
Liability and Related Ratios
Last Five Fiscal Years

	Measurement Date	12/31/2020	12/31/2019	12/31/2018	12/31/2017	12/31/2016
	Fiscal Year	12/31/2021	12/31/2020	12/31/2019	12/31/2018	12/31/2017
Total OPEB Liability						
Service cost	\$	34,612	\$ 34,612	\$ 34,071	\$ 35,606	\$ 35,606
Interest		36,517	36,876	37,603	36,710	36,710
Benefit payments		(62,135)	(83,079)	(44,748)	(44,748)	(44,748)
Differences between expected and actual experience		(22,287)	14,418	55,389	14,157	67,861
Changes in assumptions		241,127	(22,224)	(54,416)	-	(135,819)
Net change in total OPEB liability		227,834	(19,397)	27,899	41,725	(40,390)
Total OPEB liability - beginning of period		916,001	935,398	907,499	865,774	906,164
Total OPEB liability - end of period	\$	<u>1,143,835</u>	<u>\$ 916,001</u>	<u>\$ 935,398</u>	<u>\$ 907,499</u>	<u>\$ 865,774</u>
Fiduciary Net Position						
Employer contributions	\$	62,135	\$ 83,079	\$ 44,748	\$ 44,748	\$ 44,748
Net investment income		-	-	-	-	-
Benefit payments		(62,135)	(83,079)	(44,748)	(44,748)	(44,748)
Administration expenses		-	-	-	-	-
Net change in plan fiduciary net position		-	-	-	-	-
Plan fiduciary net position - beginning of year		-	-	-	-	-
Plan fiduciary net position - end of year	\$	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB liability	\$	<u>1,143,835</u>	<u>\$ 916,001</u>	<u>\$ 935,398</u>	<u>\$ 907,499</u>	<u>\$ 865,774</u>
Fiduciary net position as a percentage of the total OPEB liability		0.0%	0.0%	0.0%	0.0%	0.0%
Covered valuation payroll	\$	22,755,120	\$ 21,461,252	\$ 20,860,718	\$ 20,468,578	\$ 20,283,973
Net OPEB liability as a percentage of covered valuation payroll		5.0%	4.3%	4.5%	4.4%	4.3%

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

(Continued)

Muscatine Power & Water (MP&W)

Required Supplementary Information
Schedule of Changes in MP&W's Net OPEB
Liability and Related Ratios
Last Five Fiscal Years (Continued)

	Measurement Date	12/31/2020	12/31/2019	12/31/2018	12/31/2017	12/31/2016
	Fiscal Year	12/31/2021	12/31/2020	12/31/2019	12/31/2018	12/31/2017
<u>Schedule of Employer Contributions</u>						
<u>Contributions</u>						
Employer contributions	\$	62,135	\$ 83,079	\$ 44,748	\$ 44,748	\$ 44,748
Employer contributions received by the plan		62,135	83,079	44,748	44,748	44,748
Contribution deficiency (excess)		-	-	-	-	-
<u>Ratios</u>						
Covered employee payroll	\$	22,755,120	\$ 22,755,120	\$ 21,461,252	\$ 20,802,753	\$ 19,722,272
Total OPEB liability as a percentage of covered employee payroll		5.0%	4.3%	4.5%	4.4%	4.3%
<u>ADC Assumptions</u>						
Long-term rate of return on assets		N/A	N/A	N/A	N/A	N/A
Interest rate		3.09%	3.97%	3.97%	4.09%	4.09%
Salary increase assumption		N/A	N/A	N/A	N/A	N/A
COLA increase assumption		N/A	N/A	N/A	N/A	N/A
Retirement age assumption		Rates	Rates	Rates	Rates	Rates
Plan changes		None	None	None	None	None

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

Methods and Assumptions Used to Determine OPEB Liability

Actuarial cost method	Entry age normal method
Discount rate	3.09%
Mortality rate	Pri-2012. Total dataset base rate mortality table projected generationally using the Principal Mortality Improvement Scale (Principal 2016-10).
Retirement rates	Ages 62-64 - 25%; Age 65 - 100%
Marriage	75% married; male is 3 years older than the female
Healthcare cost increases	2021 - 4.3%; 2022 - 7.0%; 2023 - 6.5% decreasing by 0.25% per year through 2031; 2031 + 4.5%/year
Participation rate	75% of future retirees

No assets are accumulated in a trust that meets the criteria of GASB Statement No. 75, paragraph 4.

City of Muscatine, Iowa

**Required Supplementary Information
Schedule of the City's Proportionate Share of the Net Pension Liability
Iowa Public Employees' Retirement System
Last Eight Fiscal Years**

	2022*	2021*	2020*	2019*
City's proportion of the net pension liability	-0.0375084%	0.1045333%	0.1101200%	0.1069804%
City's proportionate share of the net pension liability	\$ 129,489	\$ 7,343,188	\$ 6,376,670	\$ 6,769,982
City's covered payroll	\$ 8,790,129	\$ 8,332,918	\$ 8,425,706	\$ 8,092,365
City's proportionate share of the net pension liability as a percentage of its covered payroll	1.47%	88.12%	75.68%	83.66%
Plan fiduciary net pension as a percentage of the total pension liability	100.81%	82.90%	85.45%	83.62%

* The amounts presented for each fiscal year were determined as of the prior June 30 year-end.

Note 1: 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.

See Notes to Required Supplementary Information

2018*	2017*	2016*	2015*
0.1083022%	0.1082369%	0.11044860%	0.11542338%
\$ 7,214,294	\$ 6,811,690	\$ 5,456,694	\$ 4,577,583
\$ 8,136,539	\$ 7,817,478	\$ 7,667,711	\$ 7,653,736
88.67%	87.13%	71.16%	59.81%
82.21%	81.82%	85.19%	87.61%

City of Muscatine, Iowa

**Required Supplementary Information
Schedule of City Contributions
Iowa Public Employees' Retirement System
Last Ten Fiscal Years**

	2022	2021	2020	2019	2018
Statutorily required contribution	\$ 866,251	\$ 828,218	\$ 786,739	\$ 795,670	\$ 723,120
Contributions in relation to the statutorily required contribution	(866,251)	(828,218)	(786,739)	(795,670)	(723,120)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 9,199,668	\$ 8,790,129	\$ 8,332,918	\$ 8,425,706	\$ 8,092,365
Contributions as a percentage of covered payroll	9.42%	9.42%	9.44%	9.44%	8.94%

See Notes to Required Supplementary Information

2017	2016	2015	2014	2013
\$ 727,098	\$ 698,589	\$ 685,356	\$ 683,964	\$ 649,682
(727,098)	(698,589)	(685,356)	(683,964)	(649,682)
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 8,136,539	\$ 7,817,478	\$ 7,667,711	\$ 7,653,736	\$ 7,481,151
8.94%	8.94%	8.94%	8.94%	8.68%

City of Muscatine, Iowa

Required Supplementary Information
Schedule of the City's Proportionate Share of the Net Pension Liability
Municipal Fire and Police Retirement System
Last Eight Fiscal Years

	2022*	2021*	2020*	2019*
City's proportion of the net pension liability	1.792597%	1.725542%	1.768136%	1.788944%
City's proportionate share of the net pension liability	\$ (4,025,709)	\$ 13,762,928	\$ 11,597,674	\$ 10,651,435
City's covered payroll	\$ 5,852,382	\$ 5,482,109	\$ 5,368,372	\$ 5,210,779
City's proportionate share of the net pension liability as a percentage of its covered payroll	68.79%	251.05%	216.04%	204.41%
Plan fiduciary net pension as a percentage of the total pension liability	93.62%	76.47%	79.94%	81.07%

* The amounts presented for each fiscal year were determined as of the prior June 30 year-end.

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.

See Notes to Required Supplementary Information

2018*	2017*	2016*	2015*
1.844853%	1.721407%	1.759589%	1.755039%
\$ 10,819,603	\$ 10,763,285	\$ 8,266,801	\$ 6,361,984
\$ 5,028,590	\$ 4,703,400	\$ 4,623,077	\$ 4,500,650
215.16%	228.84%	178.82%	141.36%
80.60%	78.20%	83.04%	86.27%

City of Muscatine

Required Supplementary Information
Schedule of City Contributions
Municipal Fire and Police Retirement System
Last Ten Fiscal Years

	2022	2021	2020	2019	2018
Statutorily required contribution	\$ 1,593,275	\$ 1,474,337	\$ 1,338,183	\$ 1,392,690	\$ 1,335,297
Contributions in relation to the statutorily required contribution	(1,593,275)	(1,474,337)	(1,338,183)	(1,392,690)	(1,335,297)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 6,062,213	\$ 5,852,382	\$ 5,482,109	\$ 5,368,372	\$ 5,210,779
Contributions as a percentage of covered payroll	26.28%	25.19%	24.41%	25.94%	25.63%

See Notes to Required Supplementary Information

2017	2016	2015	2014	2013
\$ 1,354,626	\$ 1,295,439	\$ 1,400,892	\$ 1,356,118	\$ 1,138,474
(1,354,626)	(1,295,439)	(1,400,892)	(1,356,118)	(1,138,474)
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 5,028,590	\$ 4,703,400	\$ 4,623,077	\$ 4,500,650	\$ 4,333,916
26.94%	27.54%	30.30%	30.13%	26.27%

Muscatine Power & Water

Required Supplementary Information - Single Employer Defined Benefit Pension Plan
Schedule of Changes in Net Pension Liability
Last Seven Fiscal Years (Unaudited)

Total Pension Liability

Measurement Date	12/31/2020	12/31/2019	12/31/2018	12/31/2017
Fiscal Year	12/31/2021	12/31/2020	12/31/2019	12/31/2018
Service cost	\$ 1,578,324	\$ 1,557,289	\$ 1,470,422	\$ 1,513,685
Interest	5,739,672	5,552,211	5,411,414	5,196,759
Benefit payments	(4,331,785)	(3,692,986)	(3,443,179)	(3,166,243)
Difference between expected and actual experience	831,913	(413,970)	942,640	450,770
Change in assumptions	5,529,903	(1,597,802)	(201,125)	(347,807)
Net change in total pension liability	9,348,027	1,404,742	4,180,172	3,647,164
Total pension liability, beginning of period	92,524,646	91,119,904	86,939,732	83,292,568
Total pension liability, end of period	<u>101,872,673</u>	<u>92,524,646</u>	<u>91,119,904</u>	<u>86,939,732</u>

Plan Fiduciary Net Position

Employer contributions	\$ 3,124,701	\$ 3,345,873	\$ 3,504,169	\$ 3,233,148
Net investment income	13,070,517	13,147,954	(3,545,522)	9,741,653
Benefit payments	(4,331,785)	(3,692,986)	(3,443,179)	(3,166,243)
Administration expenses	(145,574)	(67,728)	-	-
Net change in plan fiduciary net position	11,717,859	12,733,113	(3,484,532)	9,808,558
Plan fiduciary net position, beginning of period	82,588,636	69,855,523	73,340,055	63,531,497
Plan fiduciary net position, end of period	<u>94,306,495</u>	<u>82,588,636</u>	<u>69,855,523</u>	<u>73,340,055</u>
Net pension liability	<u>\$ 7,566,178</u>	<u>\$ 9,936,010</u>	<u>\$ 21,264,381</u>	<u>\$ 13,599,677</u>
Plan fiduciary net position as a percentage of the total pension liability	92.6%	89.3%	76.7%	84.4%
Covered valuation payroll	\$ 22,755,120	\$ 21,461,252	\$ 20,802,753	\$ 19,722,272
Net pension liability as a percentage of covered valuation payroll	33.3%	46.3%	102.2%	69.0%

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, MP&W will present information for those years for which information is available.

12/31/2016 12/31/2017	12/31/2015 12/31/2016	12/31/2014 12/31/2015
\$ 1,389,645	\$ 1,293,507	\$ 1,397,201
5,128,482	4,857,025	4,743,318
(2,793,981)	(2,672,730)	(2,370,911)
(1,006,283)	652,758	(943,990)
4,507,826	(123,402)	3,959,905
7,225,689	4,007,158	6,785,523
76,066,879	72,059,721	65,274,198
83,292,568	76,066,879	72,059,721
\$ 2,781,411	\$ 2,683,000	\$ 2,619,320
3,529,390	(266,965)	3,183,800
(2,793,981)	(2,672,730)	(2,370,911)
(4,500)	-	(1,950)
3,512,320	(256,695)	3,430,259
60,019,177	60,275,872	56,845,613
63,531,497	60,019,177	60,275,872
\$ 19,761,071	\$ 16,047,702	\$ 11,783,849
76.3%	78.9%	83.6%
\$ 19,812,794	\$ 20,849,573	\$ 19,530,308
99.7%	77.0%	60.3%

Muscatine Power & Water

Required Supplementary Information - Single Employer Defined Benefit Pension Plan For the Year Ended December 31, 2021 (Unaudited)

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial cost method	Entry Age Normal Method
Asset valuation method	Market Value
Investment rate of return	5.75%
Inflation	2.25%
Retirement rate	25% at each age group 62 years through 65 years
Salary increases (age-based)	Age 25 - 6.18%; Age 40 - 4.72%; Age 55 - 3.88%
Wage base	3.25%
Marriage rate	75%
Mortality	Pri-2012 total dataset projected generationally using the Principal Mortality Improvement Scale, Principal 2017-10

Muscatine Power & Water (MP&W)**Required Supplementary Information - Single Employer Defined Benefit Pension Plan
Schedule of Employer Contributions
Last Eight Fiscal Years**

	2021	2020	2019	2018	2017
Annual required contributions	\$ 3,823,002	\$ 3,124,701	\$ 3,345,873	\$ 3,504,169	\$ 3,233,148
Contributions in relation to the annual required contribution	(3,823,002)	(3,124,701)	(3,345,873)	(3,504,169)	(3,233,148)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
MP&W's covered valuation payroll	\$ 21,797,004	\$ 22,755,120	\$ 21,461,252	\$ 20,802,753	\$ 19,722,272
Contributions as a percentage of covered valuation payroll	17.54%	13.73%	15.59%	16.84%	16.39%

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 utility will present information for those years for which information is available.

2016	2015	2014
\$ 2,781,411	\$ 2,683,000	\$ 2,619,320
(2,781,411)	(2,683,000)	(2,619,320)
\$ -	\$ -	\$ -
\$ 19,812,794	\$ 20,849,573	\$ 19,530,308
14.04%	12.87%	13.41%

Muscatine Power & Water**Required Supplementary Information****Schedule of the Muscatine Power & Water's Proportionate Share of the Net Pension Liability****Iowa Public Employees' Retirement System****Last Seven Years**

	2021*	2020*	2019*	2018*
MP&W's proportion of the net pension liability	0.010630%	0.010151%	0.008276%	0.009012%
MP&W's proportionate share of the net pension liability	\$ 14,902	\$ 708,117	\$ 482,470	\$ 570,121
MP&W's covered payroll	\$ 862,746	\$ 799,956	\$ 705,123	\$ 579,595
MP&W's proportionate share of the net pension liability as a percentage of its covered payroll	1.7%	88.5%	68.4%	98.4%
Plan fiduciary net pension as a percentage of the total pension liability	99.6%	81.9%	84.4%	83.6%

* The amounts presented for each year were determined as of the prior June 30 year-end.

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, MP&W will present information for those years for which information is available.

See Notes to Required Supplementary Information

2017*	2016*	2015*
0.007749%	0.006906%	0.009160%
\$ 483,234	\$ 343,338	\$ 363,277
\$ 551,040	\$ 476,102	\$ 595,572
87.7%	72.1%	61.0%
81.8%	85.2%	87.6%

Muscatine Power & Water

Required Supplementary Information

Schedule of Muscatine Power & Water's Contributions

Iowa Public Employees' Retirement System

Last Eight Years

	2021	2020	2019	2018	2017
Statutorily required contribution	\$ 81,504	\$ 82,972	\$ 66,922	\$ 59,468	\$ 56,861
Contributions in relation to the statutorily required contribution	(81,504)	(82,972)	(66,922)	(59,468)	(56,861)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
MP&W's covered payroll	\$ 863,394	\$ 878,943	\$ 708,921	\$ 648,271	\$ 636,745
Contributions as a percentage of covered payroll	9.44%	9.44%	9.44%	9.17%	8.93%

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, MP&W will present information for those years for which information is available.

See Notes to Required Supplementary Information

2016	2015	2014
\$ 49,963	\$ 46,930	\$ 45,186
(49,963)	(46,930)	(45,186)
\$ -	\$ -	\$ -
\$ 559,496	\$ 525,532	\$ 506,004
8.93%	8.93%	8.93%

CITY OF MUSCATINE, IOWA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

JUNE 30, 2022

NOTE 1. Budget Preparation and Adoption

The State of Iowa requires the annual budgets for the year beginning July 1 be certified to the County Auditor no later than March 31 preceding the beginning of the fiscal year. The budget must include the amount to be raised by property taxation, income from sources other than property taxation, and expenditures for each of the functional areas described in Note 3.

Preliminary budget review of all operating department requests is conducted by the City Administrator. The budget proposal as presented to the City Council by the City Administrator is a complete financial plan for the upcoming fiscal year. The proposal is submitted on or before the first Monday of February. The City Council holds various budget meetings with the City Administrator, Finance Director, department heads, and boards and commissions, as well as holding two public hearings prior to adopting the budget. The Council adopts the budget by resolution and certifies it to the County Auditor by the 31st day of March preceding the beginning of the fiscal year. This budget becomes the appropriation for the operations of the City.

After the initial annual budget is adopted, it may be amended for specified purposes. Budget amendments must be prepared and adopted in the same manner as the original budget. Management is not authorized to amend the budget or to make budgetary transfers between functions without the approval of the City Council.

The City Council also approves a five-year capital improvement program. This capital improvement program is reviewed and revised annually by the City Council; a public hearing also is held in regard to proposed capital improvements for the City.

NOTE 2. Basis of Budgeting

Annual budgets are adopted following required public notice and hearings for all funds with the exception of certain internal service and permanent funds, on a basis consistent with accounting principles generally accepted in the United States of America (GAAP), except that encumbrances are also recognized as a valid and proper charge against the budget appropriations in the year in which the commitment was issued. Encumbrances represent purchases on order related to unperformed contracts for goods or services with the exception of capital projects fund contracts. For budgetary purposes, encumbrances are recognized as a valid and proper charge against the budget appropriation in the year in which the commitment was issued. Encumbrances do not lapse at year-end and provide authorization for expenditure the following year. In the preceding budget schedules, expenditures include current fiscal year encumbrances and exclude the payment of prior year encumbrances.

NOTE 3. Budget Functions

Formal and legal budgetary control is based upon nine major classes of expenditures known as functions, not by fund or fund type. These nine functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects, and business type activities. Function disbursements required to be budgeted include disbursements for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Funds, Enterprise Funds and certain Permanent and Internal Service Funds. Although the City's budget document presents expenditures by fund, the legal level of control is at the aggregated

function level, not by fund. During the year, two budget amendments increased budgeted disbursements in total by \$5,281,431, which includes a \$2,273,136 increase in governmental funds and a \$3,008,295 increase in proprietary funds. The governmental funds increase includes \$1,871,736 in increases in the various functions and a \$401,400 increase in capital projects due to changes in capital projects construction schedules. The proprietary funds budget increase includes \$1,742,200 due to changes in proprietary fund capital project construction schedules. The increases in functional appropriations and in proprietary fund operating budgets are in part due to impacts from the COVID-19 pandemic on various revenue sources not being as significant as allowed for when the original 2021/2022 budget was adopted. The budget amendments are reflected in the final budgeted amounts

During the year ended June 30, 2022, expenditures did not exceed the budgeted amounts in any of the nine functions.

NOTE 4. Pension Liability

IPERS

Changes of benefit terms:

There were no significant changes of 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 the 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 percent to 2.60 percent.
- Decreased the assumed rate of interest on member accounts from 3.75 percent to 3.50 percent per year.
- Decreased the discount rate from 7.50 percent to 7.00 percent.
- Decreased the wage growth assumption from 4.00 percent to 3.25 percent.
- Decreased the payroll growth assumption from 4.00 percent to 3.25 percent.

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.

MFPRSI

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 Health 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 Health Mortality Table with males set-back two years, females set-forward one year, and disabled individuals set-forward one year (male only rate), 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.

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are utilized to account for revenues derived from specific sources which are accounted for as separate funds. These funds are as follows:

COMMUNITY DEVELOPMENT BLOCK GRANT - Accounts for community development block grant funds awarded to the City.

1ST TIME HOME OWNERS PROGRAM - Accounts for funds received to provide education and counseling services to assist persons interested in purchasing their own homes.

EMERGENCY TAX FUND – Accounts for proceeds from the emergency tax levy.

SECTION 8 HOUSING PROGRAM - Accounts for the operations of the City's Section 8 Housing Choice Voucher Program which provides rental assistance to low-income individuals and families in the City.

SUNSET PARK EDUCATION PROGRAM - Accounts for children's education programs at the Sunset Park public housing apartment complex.

POLICE FORFEITURES - Accounts for funds received by the police department from seized and forfeited properties under guidelines established by the U.S. Department of Justice and the State of Iowa and must be expended for police department programs.

DOWNTOWN TAX INCREMENT - Accounts for the incremental taxes from the expanded Downtown Urban Renewal Area.

SOUTHEND TAX INCREMENT - Accounts for the incremental taxes from the Southend Urban Renewal Area which funded economic development incentives for expanding businesses in this area, other improvements in the southend area, and the debt requirements on tax increment revenue bonds or general obligation bonds which funded improvements in the urban renewal area.

CEDAR DEVELOPMENT TAX INCREMENT - Accounts for incremental taxes from the Cedar Development Urban Renewal Area.

HIGHWAY 38 NORTHEAST TAX INCREMENT - Accounts for incremental taxes from the expanded Highway 38 Northeast Urban Renewal Area.

HEINZ TAX INCREMENT - Accounts for incremental taxes from the Industrial/Heinz Urban Renewal Area.

FRIDLEY THEATER TAX INCREMENT - Accounts for incremental taxes which funded economic development incentives for this ten-plex movie theater and related developments in that area.

RIVERVIEW HOTEL TAX INCREMENT - Accounts for incremental taxes from the district that includes the new Merrill Hotel and Conference Center.

NORTH UNIVERSITY TAX INCREMENT - Accounts for incremental taxes from the district that includes the HNI Corporation facility on North University Avenue.

WHITE DISTRIBUTION TAX INCREMENT - Accounts for incremental taxes from the district that includes the White Distribution & Supply LLC facility.

HERSHEY BUILDING TAX INCREMENT - Accounts for incremental taxes from the district that includes the Hershey Building in downtown Muscatine.

OAK PARK TAX INCREMENT – Accounts for incremental taxes from the 48-unit Oak Park senior living complex.

SMALL BUSINESS FORGIVABLE LOAN PROGRAMS - These programs provides for forgivable loans to private businesses for the promotion of in-fill, redevelopment, and facilities enhancements in designated areas of the community.

RIVERVIEW REINVESTMENT DISTRICT - Accounts for Reinvestment District revenues from the State of Iowa and economic development payments of those funds to the Riverview Hotel Development for the Merrill Hotel and Conference Center located in downtown Muscatine overlooking the Mississippi River. The Merrill Hotel opened in March of 2018.

ART CENTER SPECIAL FUNDS - Accounts for the Alice Dodge Schaeffer Trust, the principal and interest of which is used for the conservation of furnishings, which accompanied this trust, and the General Donations Trust which is used for cash donations to the Art Center either for specific purchases or general donations to be used to fund acquisitions designated by the Board of Trustees of the Art Center. Also accounts for funds received from the estate of Brad Burns which must be used for art center purchases.

PARKS DONATIONS – Accounts for funds from the estate of Dr. J. Donald McPike to be used for the Weed Park Rose Garden and other park improvements.

LIBRARY SPECIAL FUND - Accounts for the Library Gift and Memorial Trust used for general donations to the Musser Public Library.

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are utilized to account for financial resources to be used for the acquisition or construction of capital facilities and other major capital assets, with the exception of those that are financed by Enterprise and Internal Service Funds. The project funds reflect the nature of the capital projects and are as follows:

COMMUNITY DEVELOPMENT IMPROVEMENTS FUND - Accounts for urban renewal improvements, housing rehabilitation, and building demolition projects in designated areas of the City.

STREET AND SIDEWALK IMPROVEMENTS FUND - Accounts for the City's pavement management program including ongoing maintenance of the improved streets.

RIVERFRONT IMPROVEMENT PROJECTS FUND - Accounts for riverfront and levee improvement projects.

OTHER PUBLIC IMPROVEMENTS FUND - Accounts for construction and improvements to City buildings, improvements of City park facilities, and equipment and technology acquisitions.

PERMANENT FUNDS

Permanent Funds are used to account for resources that are legally restricted to the extent that only earnings and not principal may be used for purposes that benefit the City's programs and services.

MCWHIRTER-GILMORE TRUST - Accounts for funds received which accompanied the gift of the Musser Mansion museum facility. Interest earnings on this trust are used for the maintenance of the museum building.

PERPETUAL CARE TRUST - Accounts for the portion of cemetery lot sales designated for perpetual care.

PERPETUAL CARE INTEREST TRUST - Accounts for interest earned on cemetery perpetual care funds which is required to be used for the operation and maintenance of the cemetery facility.

CEMETERY SPECIAL TRUSTS - Accounts for funds received, the interest earnings of which are designated to be used to maintain specific cemetery lots or to provide floral arrangements for these lots.

City of Muscatine, Iowa

Non-Major Governmental Funds
Combining Balance Sheet
June 30, 2022

	Special Revenue	Capital Projects	Permanent	Totals
ASSETS				
Cash and pooled investments	\$ 3,594,738	\$ 2,239,222	\$ 415,791	\$ 6,249,751
Investments	200,178	-	653,373	853,551
Receivables (net of allowance for uncollectibles):				
Interest	642	142	682	1,466
Taxes	2,615,939	-	-	2,615,939
Intergovernmental	127,475	210,766	-	338,241
Accounts	37,083	597,942	220	635,245
Advances to other funds	1,088	582,214	-	583,302
Total assets	6,577,143	3,630,286	1,070,066	11,277,495
LIABILITIES				
Accounts payable and accruals	170,150	1,170,220	-	1,340,370
Retainages payable	-	207,594	-	207,594
Escrow liability	46,310	-	-	46,310
Unearned revenue	1,753,835	-	-	1,753,835
Advances from other funds	1,088	-	509	1,597
Total liabilities	1,971,383	1,377,814	509	3,349,706
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	2,607,909	-	-	2,607,909
Unavailable revenue - intergovernmental	-	201,901	-	201,901
Total deferred inflows of resources	2,607,909	201,901	-	2,809,810
FUND BALANCES				
Nonspendable:				
Permanent fund principal	-	-	1,043,927	1,043,927
Restricted for:				
Grant purposes	189,467	-	-	189,467
Tax levy purposes	645,138	-	-	645,138
Housing and community development	508,945	102,710	-	611,655
Law enforcement	13,439	54,833	-	68,272
Art center	587,724	-	5,681	593,405
Library	53,138	-	-	53,138
Cemetery	-	-	19,949	19,949
Street and sidewalk projects	-	310,570	-	310,570
Levee improvement projects	-	53,148	-	53,148
Building improvement projects	-	758,677	-	758,677
Parks and recreation projects	-	676,676	-	676,676
Art center projects	-	93,957	-	93,957
Unassigned	-	-	-	-
Total fund balances	1,997,851	2,050,571	1,069,557	5,117,979
Total liabilities, deferred inflows of resources, and fund balances	\$ 6,577,143	\$ 3,630,286	\$ 1,070,066	\$ 11,277,495

City of Muscatine, Iowa

Non-Major Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended June 30, 2022

	Special Revenue	Capital Projects	Permanent	Totals
REVENUES				
Taxes:				
Property	\$ 2,493,315	\$ -	\$ -	\$ 2,493,315
Utility	500	-	-	500
Intergovernmental	2,483,394	131,745	-	2,615,139
Use of money and property	5,429	1,949	2,560	9,938
Other	745,593	870,934	8,243	1,624,770
Total revenues	5,728,231	1,004,628	10,803	6,743,662
EXPENDITURES				
Current:				
Public safety	278	-	-	278
Culture and recreation	416,012	-	519	416,531
Community and economic development	4,241,332	-	-	4,241,332
Capital outlay:				
Public safety	-	777,825	-	777,825
Public works	-	1,794,464	-	1,794,464
Culture and recreation	-	776,044	-	776,044
Community and economic development	-	143,132	-	143,132
General government	3,498	246,518	-	250,016
Total expenditures	4,661,120	3,737,983	519	8,399,622
Revenues over (under) expenditures	1,067,111	(2,733,355)	10,284	(1,655,960)
OTHER FINANCING SOURCES (USES)				
General obligation bonds issued	-	2,912,000	-	2,912,000
Transfers in	300,000	1,008,578	-	1,308,578
Transfers out	(1,056,557)	(1,088,099)	(1,830)	(2,146,486)
Total other financing sources (uses)	(756,557)	2,832,479	(1,830)	2,074,092
Net change in fund balances	310,554	99,124	8,454	418,132
Fund balances, June 30, 2021	1,687,297	1,951,447	1,061,103	4,699,847
Fund balances, June 30, 2022	<u>\$ 1,997,851</u>	<u>\$ 2,050,571</u>	<u>\$ 1,069,557</u>	<u>\$ 5,117,979</u>

City of Muscatine, Iowa

Non-Major Special Revenue Funds
Combining Balance Sheet
June 30, 2022

	Community Development Block Grant	1st Time Home Owners Program	Emergency Tax Levy	Section 8 Housing Program	Sunset Park Education Program	Public Hsg Legal Settlement	American Rescue Plan Act
ASSETS							
Cash and pooled investments	\$ 31,226	\$ 14,221	\$ -	\$ 64,261	\$ 6,922	\$ 147,422	\$ 1,764,463
Investments	-	-	-	200,178	-	-	-
Receivables (net of allowance for uncollectibles):							
Interest	-	-	-	-	-	-	415
Taxes	-	-	254,997	-	-	-	-
Accounts	-	11,920	-	163	-	-	-
Intergovernmental	-	-	-	16,436	-	-	-
Advances to other funds	-	1,088	-	-	-	-	-
Total assets	31,226	27,229	254,997	281,038	6,922	147,422	1,764,878
LIABILITIES							
Accounts payable and accruals	-	1,267	-	25,109	-	-	9,355
Advances from other funds	-	-	1,088	-	-	-	-
Escrow liability	-	-	-	46,310	-	-	-
Unearned revenue	-	-	-	-	-	-	1,753,835
Total liabilities	-	1,267	1,088	71,419	-	-	1,763,190
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	-	-	253,909	-	-	-	-
Total deferred inflows of resources	-	-	253,909	-	-	-	-
FUND BALANCES							
Restricted for:							
Grant purposes	-	-	-	187,779	-	-	1,688
Housing assistance payments	-	-	-	21,840	-	-	-
Streets	-	-	-	-	-	-	-
Tax levy purposes	-	-	-	-	-	-	-
Housing and community development	31,226	25,962	-	-	6,922	147,422	-
Law enforcement	-	-	-	-	-	-	-
Art center	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-
Total fund balances	31,226	25,962	-	209,619	6,922	147,422	1,688
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 31,226</u>	<u>\$ 27,229</u>	<u>\$ 254,997</u>	<u>\$ 281,038</u>	<u>\$ 6,922</u>	<u>\$ 147,422</u>	<u>\$ 1,764,878</u>

Police Forfeitures	Tax Increment Fund Summary	Small Business Forgivable Loan Program	Small Business Forgivable Loan Code Comp.	Small Business Forgivable Loan 2nd St Facades	Riverview Reinvestment District	Art Center Special Funds	Parks Special Funds	Library Special Funds	Total
\$ 13,439	\$ 642,704	\$ 37,736	\$ 25,180	\$ 196,623	\$ -	\$ 228,149	\$ 361,793	\$ 60,599	\$ 3,594,738
-	-	-	-	-	-	-	-	-	200,178
-	227	-	-	-	-	-	-	-	642
-	2,360,942	-	-	-	-	-	-	-	2,615,939
-	-	25,000	-	-	-	-	-	-	37,083
-	-	-	-	-	111,039	-	-	-	127,475
-	-	-	-	-	-	-	-	-	1,088
13,439	3,003,873	62,736	25,180	196,623	111,039	228,149	361,793	60,599	6,577,143
-	4,735	-	-	8,966	111,039	2,218	-	7,461	170,150
-	-	-	-	-	-	-	-	-	1,088
-	-	-	-	-	-	-	-	-	46,310
-	-	-	-	-	-	-	-	-	1,753,835
-	4,735	-	-	8,966	111,039	2,218	-	7,461	1,971,383
-	2,354,000	-	-	-	-	-	-	-	2,607,909
-	2,354,000	-	-	-	-	-	-	-	2,607,909
-	-	-	-	-	-	-	-	-	189,467
-	-	-	-	-	-	-	-	-	21,840
-	-	-	-	-	-	-	-	-	-
-	645,138	-	-	-	-	-	-	-	645,138
-	-	62,736	25,180	187,657	-	-	-	-	487,105
13,439	-	-	-	-	-	-	-	-	13,439
-	-	-	-	-	-	225,931	361,793	-	587,724
-	-	-	-	-	-	-	-	53,138	53,138
13,439	645,138	62,736	25,180	187,657	-	225,931	361,793	53,138	1,997,851
<u>\$ 13,439</u>	<u>\$ 3,003,873</u>	<u>\$ 62,736</u>	<u>\$ 25,180</u>	<u>\$ 196,623</u>	<u>\$ 111,039</u>	<u>\$ 228,149</u>	<u>\$ 361,793</u>	<u>\$ 60,599</u>	<u>\$ 6,577,143</u>

City of Muscatine, Iowa
Non-Major Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended June 30, 2022

	Community Development Block Grant	1st Time Home Owners Program	Emergency Tax Levy	Section 8 Housing Program	Sunset Park Education Program	Public Housing Legal Settlement	American Rescue Plan Act	Police Forfeitures
REVENUES								
Taxes:								
Property	\$ -	\$ -	\$ 134,195	\$ -	\$ -	\$ -	\$ -	\$ -
Utility	-	-	500	-	-	-	-	-
Intergovernmental:								
HUD grants	-	18,119	-	2,122,579	-	-	-	-
Federal grants	-	-	-	-	-	-	12,853	-
State grants	-	-	-	-	-	-	-	-
Local grants	-	4,302	-	-	-	-	-	-
Commercial and industrial state reimbursement	-	-	5,562	-	-	-	-	-
Interest	31	20	-	197	7	19	1,688	6
Other:								
Donations	-	-	-	-	234	-	-	-
Miscellaneous	-	-	-	13,034	-	147,403	-	2,776
Total revenues	<u>31</u>	<u>22,441</u>	<u>140,257</u>	<u>2,135,810</u>	<u>241</u>	<u>147,422</u>	<u>14,541</u>	<u>2,782</u>
EXPENDITURES								
Current:								
Public safety	-	-	-	-	-	-	-	278
Culture and recreation	-	-	-	-	-	-	-	-
Community and economic development	-	34,991	-	2,058,345	-	-	9,355	-
Capital outlay:								
General government	-	-	-	-	-	-	3,498	-
Total expenditures	<u>-</u>	<u>34,991</u>	<u>-</u>	<u>2,058,345</u>	<u>-</u>	<u>-</u>	<u>12,853</u>	<u>278</u>
Revenues over (under) expenditures	<u>31</u>	<u>(12,550)</u>	<u>140,257</u>	<u>77,465</u>	<u>241</u>	<u>147,422</u>	<u>1,688</u>	<u>2,504</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	(140,257)	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(140,257)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	31	(12,550)	-	77,465	241	147,422	1,688	2,504
Fund balances, June 30, 2021	<u>31,195</u>	<u>38,512</u>	<u>-</u>	<u>132,154</u>	<u>6,681</u>	<u>-</u>	<u>-</u>	<u>10,935</u>
Fund balances, June 30, 2022	<u>\$ 31,226</u>	<u>\$ 25,962</u>	<u>\$ -</u>	<u>\$ 209,619</u>	<u>\$ 6,922</u>	<u>\$ 147,422</u>	<u>\$ 1,688</u>	<u>\$ 13,439</u>

<u>Tax Increment Fund Summary</u>	<u>Small Business Forgivable Loan Program</u>	<u>Small Business Forgivable Loan Code Comp.</u>	<u>Small Business Forgivable Loan 2nd St Facades</u>	<u>Riverview Reinvestment District</u>	<u>Art Center Special Funds</u>	<u>Parks Special Funds</u>	<u>Library Special Funds</u>	<u>Total</u>
\$ 2,359,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,493,315
-	-	-	-	-	-	-	-	500
-	-	-	-	-	-	-	-	2,140,698
-	-	-	-	-	15,500	-	4,945	33,298
-	-	-	-	246,584	24,200	-	25,747	296,531
-	-	-	-	-	-	-	-	4,302
3,003	-	-	-	-	-	-	-	8,565
1,252	18	95	23	-	1,958	46	69	5,429
-	-	-	-	-	161,809	361,747	14,665	538,455
-	31,190	-	-	-	9,981	-	2,754	207,138
<u>2,363,375</u>	<u>31,208</u>	<u>95</u>	<u>23</u>	<u>246,584</u>	<u>213,448</u>	<u>361,793</u>	<u>48,180</u>	<u>5,728,231</u>
-	-	-	-	-	-	-	-	278
-	-	-	-	-	366,213	-	49,799	416,012
1,474,691	320,000	85,000	12,366	246,584	-	-	-	4,241,332
-	-	-	-	-	-	-	-	3,498
<u>1,474,691</u>	<u>320,000</u>	<u>85,000</u>	<u>12,366</u>	<u>246,584</u>	<u>366,213</u>	<u>-</u>	<u>49,799</u>	<u>4,661,120</u>
<u>888,684</u>	<u>(288,792)</u>	<u>(84,905)</u>	<u>(12,343)</u>	<u>-</u>	<u>(152,765)</u>	<u>361,793</u>	<u>(1,619)</u>	<u>1,067,111</u>
-	150,000	50,000	100,000	-	-	-	-	300,000
(916,300)	-	-	-	-	-	-	-	(1,056,557)
<u>(916,300)</u>	<u>150,000</u>	<u>50,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(756,557)</u>
(27,616)	(138,792)	(34,905)	87,657	-	(152,765)	361,793	(1,619)	310,554
672,754	201,528	60,085	100,000	-	378,696	-	54,757	1,687,297
<u>\$ 645,138</u>	<u>\$ 62,736</u>	<u>\$ 25,180</u>	<u>\$ 187,657</u>	<u>\$ -</u>	<u>\$ 225,931</u>	<u>\$ 361,793</u>	<u>\$ 53,138</u>	<u>\$ 1,997,851</u>

City of Muscatine, Iowa

Non-Major Special Revenue Funds - Tax Increment Funds
Combining Balance Sheet
June 30, 2022

	Downtown Tax Increment	Southend Tax Increment	Cedar Development Tax Increment	Highway 38 Northeast Tax Increment	Heinz Tax Increment
ASSETS					
Cash and pooled investments	\$ 9,448	\$ 474,682	\$ 66,369	\$ 17,043	\$ 4,895
Receivables (net of allowance for uncollectibles):					
Interest	-	227	-	-	-
Taxes	217,500	1,262,207	-	50,500	-
Total assets	226,948	1,737,116	66,369	67,543	4,895
LIABILITIES					
Accounts payable and accruals	-	-	-	-	-
Total liabilities	-	-	-	-	-
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	217,500	1,260,000	-	50,500	-
Total deferred inflows of resources	217,500	1,260,000	-	50,500	-
FUND BALANCES					
Restricted for:					
Tax levy purposes	9,448	477,116	66,369	17,043	4,895
Total fund balances	9,448	477,116	66,369	17,043	4,895
Total liabilities, deferred inflows of resources, and fund balances	\$ 226,948	\$ 1,737,116	\$ 66,369	\$ 67,543	\$ 4,895

Fridley Theater Tax Increment	Riverview Hotel Tax Increment	N. University Tax Increment	White Dist. Tax Increment	Hershey Bldg Tax Increment	Oak Park Tax Increment	Total
\$ 45,761	\$ 1,289	\$ 11,281	\$ 8,933	\$ 3,003	\$ -	\$ 642,704
-	-	-	-	-	-	227
68,000	524,735	80,000	54,000	76,000	28,000	2,360,942
113,761	526,024	91,281	62,933	79,003	28,000	3,003,873
-	4,735	-	-	-	-	4,735
-	4,735	-	-	-	-	4,735
68,000	520,000	80,000	54,000	76,000	28,000	2,354,000
68,000	520,000	80,000	54,000	76,000	28,000	2,354,000
45,761	1,289	11,281	8,933	3,003	-	645,138
45,761	1,289	11,281	8,933	3,003	-	645,138
<u>\$ 113,761</u>	<u>\$ 526,024</u>	<u>\$ 91,281</u>	<u>\$ 62,933</u>	<u>\$ 79,003</u>	<u>\$ 28,000</u>	<u>\$ 3,003,873</u>

City of Muscatine, Iowa

Non-Major Special Revenue Funds - Tax Increment Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended June 30, 2022

	Downtown	Southend	Cedar	Highway 38	Heinz	Fridley
	Tax	Tax	Development	Northeast Tax	Tax	Tax
	Increment	Increment	Tax Increment	Increment	Increment	Increment
REVENUES						
Taxes:						
Property	\$ 212,849	\$ 1,145,999	\$ -	\$ 43,886	\$ -	\$ 67,825
Intergovernmental:						
Commercial and industrial state reimbursement	-	-	-	-	-	-
Interest	121	908	66	43	5	24
Total revenues	212,970	1,146,907	66	43,929	5	67,849
EXPENDITURES						
Current:						
Community and economic development	-	491,481	-	41,932	-	59,681
Total expenditures	-	491,481	-	41,932	-	59,681
Revenues over (under) expenditures	212,970	655,426	66	1,997	5	8,168
OTHER FINANCING SOURCES (USES)						
Transfers out	(213,400)	(702,900)	-	-	-	-
Total other financing sources (uses)	(213,400)	(702,900)	-	-	-	-
Net change in fund balances	(430)	(47,474)	66	1,997	5	8,168
Fund balances, June 30, 2021	9,878	524,590	66,303	15,046	4,890	37,593
Fund balances, June 30, 2022	\$ 9,448	\$ 477,116	\$ 66,369	\$ 17,043	\$ 4,895	\$ 45,761

Riverview Hotel Tax Increment	North University Tax Increment	Northeast WDS Tax Increment	Hershey Building Tax Increment	Total
\$ 662,315	\$ 79,793	\$ 53,860	\$ 92,593	\$ 2,359,120
-	-	-	3,003	3,003
56	14	15	-	1,252
662,371	79,807	53,875	95,596	2,363,375
662,315	76,560	50,129	92,593	1,474,691
662,315	76,560	50,129	92,593	1,474,691
56	3,247	3,746	3,003	888,684
-	-	-	-	(916,300)
-	-	-	-	(916,300)
56	3,247	3,746	3,003	(27,616)
1,233	8,034	5,187	-	672,754
<u>\$ 1,289</u>	<u>\$ 11,281</u>	<u>\$ 8,933</u>	<u>\$ 3,003</u>	<u>\$ 645,138</u>

City of Muscatine, Iowa

**Non-Major Capital Projects Funds
Combining Balance Sheet
June 30, 2022**

	Community Development Improvements	Street and Sidewalk Improvements	Riverfront Improvement Projects	Other Public Improvements	Total
ASSETS					
Cash and pooled investments	\$ 104,401	\$ 1,083,336	\$ 59,148	\$ 992,337	\$ 2,239,222
Receivables:					
Interest	-	142	-	-	142
Intergovernmental	-	-	-	210,766	210,766
Accounts	-	-	-	597,942	597,942
Advances to other funds	-	-	-	582,214	582,214
Total assets	<u>104,401</u>	<u>1,083,478</u>	<u>59,148</u>	<u>2,383,259</u>	<u>3,630,286</u>
LIABILITIES					
Accounts payable	1,691	589,469	6,000	573,060	1,170,220
Retainages payable	-	183,439	-	24,155	207,594
Total liabilities	<u>1,691</u>	<u>772,908</u>	<u>6,000</u>	<u>597,215</u>	<u>1,377,814</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - intergovernmental	-	-	-	201,901	201,901
FUND BALANCES					
Restricted for:					
Community development projects	102,710	-	-	-	102,710
Public safety projects	-	-	-	54,833	54,833
Street and sidewalk projects	-	310,570	-	-	310,570
Building improvement projects	-	-	-	758,677	758,677
Levee improvement projects	-	-	53,148	-	53,148
Parks and recreation projects	-	-	-	676,676	676,676
Art center project projects	-	-	-	93,957	93,957
Total fund balances	<u>102,710</u>	<u>310,570</u>	<u>53,148</u>	<u>1,584,143</u>	<u>2,050,571</u>
Total liabilities and fund balances	<u>\$ 104,401</u>	<u>\$ 1,083,478</u>	<u>\$ 59,148</u>	<u>\$ 2,383,259</u>	<u>\$ 3,630,286</u>

City of Muscatine, Iowa

**Non-Major Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended June 30, 2022**

	Community Development Improvements	Street and Sidewalk Improvements	Riverfront Improvement Projects	Other Public Improvements	Total
REVENUES					
Intergovernmental:					
Federal grants	\$ -	\$ -	\$ -	\$ 108,859	\$ 108,859
State grants	-	-	-	22,886	22,886
Interest	-	666	63	1,220	1,949
Other:					
Sale of property	17,500	-	-	-	17,500
Contributions	-	-	5,000	772,304	777,304
Reimbursement of costs	21,820	-	-	54,310	76,130
Total revenues	<u>39,320</u>	<u>666</u>	<u>5,063</u>	<u>959,579</u>	<u>1,004,628</u>
EXPENDITURES					
Capital outlay:					
Public safety	-	-	-	777,825	777,825
Public works	-	1,794,464	-	-	1,794,464
Culture and recreation	-	-	60,973	715,071	776,044
Community and economic development	143,132	-	-	-	143,132
General government	-	-	-	246,518	246,518
Total expenditures	<u>143,132</u>	<u>1,794,464</u>	<u>60,973</u>	<u>1,739,414</u>	<u>3,737,983</u>
Revenues over (under) expenditures	<u>(103,812)</u>	<u>(1,793,798)</u>	<u>(55,910)</u>	<u>(779,835)</u>	<u>(2,733,355)</u>
OTHER FINANCING SOURCES (USES)					
General obligation bonds issued	203,300	-	-	2,708,700	2,912,000
Transfers in	1,177	957,401	50,000	-	1,008,578
Transfers out	-	-	-	(1,088,099)	(1,088,099)
Total other financing sources (uses)	<u>204,477</u>	<u>957,401</u>	<u>50,000</u>	<u>1,620,601</u>	<u>2,832,479</u>
Net change in fund balances	100,665	(836,397)	(5,910)	840,766	99,124
Fund balances, June 30, 2021	<u>2,045</u>	<u>1,146,967</u>	<u>59,058</u>	<u>743,377</u>	<u>1,951,447</u>
Fund balances, June 30, 2022	<u>\$ 102,710</u>	<u>\$ 310,570</u>	<u>\$ 53,148</u>	<u>\$ 1,584,143</u>	<u>\$ 2,050,571</u>

City of Muscatine, Iowa

Non-Major Permanent Funds
Combining Balance Sheet
June 30, 2022

	McWhirter- Gilmore Trust	Perpetual Care Trust	Perpetual Care Interest Trust	Cemetery Special Trusts	Total
ASSETS					
Cash and pooled investments	\$ 105,681	\$ 258,161	\$ -	\$ 51,949	\$ 415,791
Investments	-	653,373	-	-	653,373
Receivables:					
Interest	-	173	509	-	682
Accounts	-	220	-	-	220
Total assets	<u>105,681</u>	<u>911,927</u>	<u>509</u>	<u>51,949</u>	<u>1,070,066</u>
LIABILITIES					
Advances from other funds	-	-	509	-	509
Total liabilities	<u>-</u>	<u>-</u>	<u>509</u>	<u>-</u>	<u>509</u>
FUND BALANCES					
Nonspendable:					
Permanent fund principal	100,000	911,927	-	32,000	1,043,927
Restricted for:					
Cemetery	-	-	-	19,949	19,949
Art center	5,681	-	-	-	5,681
Total fund balances	<u>105,681</u>	<u>911,927</u>	<u>-</u>	<u>51,949</u>	<u>1,069,557</u>
Total liabilities and fund balances	<u>\$ 105,681</u>	<u>\$ 911,927</u>	<u>\$ 509</u>	<u>\$ 51,949</u>	<u>\$ 1,070,066</u>

City of Muscatine, Iowa

Non-Major Permanent Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended June 30, 2022

	McWhirter- Gilmore Trust	Perpetual Care Trust	Perpetual Care Interest Trust	Cemetery Special Trusts	Total
REVENUES					
Cemetery perpetual care	\$ -	\$ 8,243	\$ -	\$ -	\$ 8,243
Interest	678	-	1,830	52	2,560
Total revenues	678	8,243	1,830	52	10,803
EXPENDITURES					
Current:					
Culture and recreation	-	-	-	519	519
Total expenditures	-	-	-	519	519
Revenues over (under) expenditures	678	8,243	1,830	(467)	10,284
OTHER FINANCING (USES)					
Transfers out	-	-	(1,830)	-	(1,830)
Net change in fund balances	678	8,243	-	(467)	8,454
Fund balances, June 30, 2021	105,003	903,684	-	52,416	1,061,103
Fund balances, June 30, 2022	<u>\$ 105,681</u>	<u>\$ 911,927</u>	<u>\$ -</u>	<u>\$ 51,949</u>	<u>\$ 1,069,557</u>

NON-MAJOR ENTERPRISE FUNDS

The Enterprise Funds are utilized to account for operations and activities that are financed and operated in a manner similar to a private business enterprise, and where the cost of providing goods and services to the general public on a continuing basis is expected to be recovered primarily through user charges. The City has also established Enterprise Funds when the determination has been made that it is advantageous to segregate revenues earned, expenses incurred, and net income for purposes of capital maintenance, public policy, management control, or accountability.

PARKING OPERATIONS - Accounts for the operations of "on" and "off-street" parking meters and parking in designated lots. All activities necessary to provide for such services are accounted for in this fund including, but not limited to, meter enforcement, maintenance, and administration.

TRANSIT OPERATIONS - Accounts for the operations of the municipal transit system. The system is funded from user fees, grants, and property taxes from a special levy.

GOLF COURSE - Accounts for the operation and maintenance of the Municipal Golf Course. This includes activities necessary to provide for the operation of the course as well as capital improvements.

BOAT HARBOR - Accounts for the operation and maintenance of the municipal boat harbor in addition to capital improvements to the harbor.

MARINA OPERATIONS - Accounts for the operation of the City's gas barge which provides fuel sales to boaters on the Mississippi River.

CONVENTION AND VISITORS BUREAU – The former non-profit Convention and Visitors Bureau was dissolved as of June 30, 2015 with its assets and liabilities transferred to the City as of that date. This function is now accounted for as an enterprise fund of the City.

AMBULANCE OPERATIONS - Accounts for the Fire Department Ambulance Service which began providing service July 1, 2000.

SOCCER EVENTS - Accounts for revenues and expenses for the Soccer College Search Kickoff Event. In prior years this event was hosted by a private non-profit entity and held at the Muscatine Soccer Complex. This event is now being hosted by the City Parks & Recreation department beginning in 2018.

PUBLIC HOUSING - Accounts for the operations of the City's public housing program which includes a 100-unit elderly housing facility and a 50-unit family facility.

City of Muscatine, Iowa
Non-Major Enterprise Funds
Combining Statement of Net Position
June 30, 2022

	Parking Operations	Transit Operations	Golf Course	Boat Harbor	Marina Operations
ASSETS					
Current assets:					
Cash and pooled investments	\$ 128,843	\$ 784,599	\$ 213,288	\$ 5,516	\$ 1,960
Investments	-	-	-	-	-
Receivables (net of allowance for uncollectibles):					
Interest	-	118	-	-	-
Accounts	1,350	692	725	-	284
Lease receivable	-	-	-	-	-
Intergovernmental:					
Federal	-	259,289	-	-	-
State	-	27,626	-	-	-
Inventories	-	-	38,982	-	4,550
Prepaid items	-	-	8,258	-	-
Total current assets	130,193	1,072,324	261,253	5,516	6,794
Noncurrent assets:					
Capital assets:					
Land	579,686	-	80,000	-	-
Land improvements	1,288,350	-	1,348,305	479,080	-
Buildings and building improvements	-	20,426	790,988	-	-
Equipment	42,370	6,054	523,889	-	-
Vehicles	-	987,612	-	-	-
Right-to-use leased assets	-	-	111,824	-	-
Construction in progress	-	32,125	-	-	-
Less accumulated depreciation/amortization	(1,023,456)	(710,103)	(2,101,110)	(197,571)	-
Total capital assets net of accumulated depreciation	886,950	336,114	753,896	281,509	-
Total noncurrent assets	886,950	336,114	753,896	281,509	-
Total assets	1,017,143	1,408,438	1,015,149	287,025	6,794
DEFERRED OUTFLOWS OF RESOURCES					
Pension related deferred outflows	16,477	92,371	28,817	-	-
OPEB related deferred outflows	1,511	2,015	5,037	-	-
Total deferred outflows of resources	17,988	94,386	33,854	-	-
LIABILITIES					
Current liabilities:					
Accounts payable and accruals	6,459	37,283	114,550	1,356	4,369
Compensated absences payable	8,820	11,298	19,571	1,681	-
Deposits	-	-	-	-	-
Unearned revenue	31,523	640	1,173	-	-
Lease liability - current	-	-	16,113	-	-
Total current liabilities	46,802	49,221	151,407	3,037	4,369
Noncurrent liabilities:					
Compensated absences	14,310	8,020	11,914	2,479	-
Other post-employment benefits	5,336	7,115	17,789	-	-
Net pension obligation	37,517	54,642	(6,363)	-	-
Total noncurrent liabilities	57,163	69,777	23,340	2,479	-
Total liabilities	103,965	118,998	174,747	5,516	4,369
DEFERRED INFLOWS OF RESOURCES					
Pension related deferred inflows	58,679	388,982	115,330	-	-
OPEB related deferred inflows	615	820	2,050	-	-
Deferred inflows from leases	-	-	-	-	-
Total deferred inflows of resources	59,294	389,802	117,380	-	-
NET POSITION					
Net investment in capital assets	886,950	336,114	737,783	281,509	-
Unrestricted	(15,078)	657,910	19,093	-	2,425
Total net position	\$ 871,872	\$ 994,024	\$ 756,876	\$ 281,509	\$ 2,425

Convention and Visitors Bureau	Ambulance Operations	Soccer Events	Public Housing	Total
\$ 105,083	\$ 63,252	\$ 64,036	\$ 21,354	\$ 1,387,931
-	-	-	853,637	853,637
-	-	-	-	118
-	387,591	-	12,231	402,873
-	-	-	320,588	320,588
-	-	-	24,933	284,222
-	-	-	-	27,626
-	-	-	-	43,532
-	-	-	-	8,258
105,083	450,843	64,036	1,232,743	3,328,785
-	-	-	105,000	764,686
-	-	-	206,873	3,322,608
-	-	-	8,317,986	9,129,400
-	513,222	-	117,899	1,203,434
-	1,111,170	-	74,846	2,173,628
-	-	-	-	111,824
-	-	-	-	32,125
-	(793,051)	-	(8,112,578)	(12,937,869)
-	831,341	-	710,026	3,799,836
-	831,341	-	710,026	3,799,836
105,083	1,282,184	64,036	1,942,769	7,128,621
-	36,464	-	36,549	210,678
-	1,678	-	8,815	19,056
-	38,142	-	45,364	229,734
-	66,844	23,948	131,144	385,953
-	3,303	-	12,329	57,002
-	-	-	48,417	48,417
-	-	-	3,799	37,135
-	-	-	-	16,113
-	70,147	23,948	195,689	544,620
-	929	-	8,921	46,573
-	5,930	-	31,130	67,300
-	(672)	-	45,650	130,774
-	6,187	-	85,701	244,647
-	76,334	23,948	281,390	789,267
-	115,407	-	151,041	829,439
-	683	-	3,586	7,754
-	-	-	303,460	303,460
-	116,090	-	458,087	1,140,653
-	831,341	-	710,026	3,783,723
105,083	296,561	40,088	538,630	1,644,712
\$ 105,083	\$ 1,127,902	\$ 40,088	\$ 1,248,656	\$ 5,428,435

City of Muscatine, Iowa

Non-Major Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
Year Ended June 30, 2022

	Parking Operations	Transit Operations	Golf Course	Boat Harbor	Marina Operations
Operating revenues:					
Charges for sales and services:					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -
Parking fees	187,904	-	-	-	-
Transit fees	-	126,378	-	-	-
Golf course fees	-	-	844,517	-	-
Boat harbor fees	-	-	-	13,873	-
Rents	-	-	-	-	-
Other	-	276	27,663	-	8,618
Total operating revenues	187,904	126,654	872,180	13,873	8,618
Operating expenses:					
Cost of sales and services:					
Personal services	121,457	657,229	335,641	17,357	1,820
Commodities	3,783	126,082	197,698	103	3,562
Contractual services	10,464	174,175	115,718	4,809	811
Administration	13,900	22,100	35,400	1,500	-
Depreciation/amortization	40,390	86,862	82,516	19,383	-
Total operating expenses	189,994	1,066,448	766,973	43,152	6,193
Operating income (loss)	(2,090)	(939,794)	105,207	(29,279)	2,425
Non-operating revenues (expenses):					
Federal, state and local grants	-	1,253,592	-	-	-
Interest revenue	101	483	149	-	-
Interest expense	-	-	(1,097)	-	-
Non-operating revenues (expenses), net	101	1,254,075	(948)	-	-
Income (loss) before capital contributions and transfers	(1,989)	314,281	104,259	(29,279)	2,425
Capital contributions - grants	-	19,948	-	-	-
Transfers in	-	203,300	-	9,896	-
Transfers out	-	-	-	-	-
Change in net position	(1,989)	537,529	104,259	(19,383)	2,425
Net position, June 30, 2021, as restated	873,861	456,495	652,617	300,892	-
Net position, June 30, 2022	\$ 871,872	\$ 994,024	\$ 756,876	\$ 281,509	\$ 2,425

Convention and Visitors Bureau	Ambulance Operations	Soccer Events	Public Housing	Total
\$ -	\$ 2,056,888	\$ -	\$ -	\$ 2,056,888
-	-	-	-	187,904
-	-	-	-	126,378
-	-	-	-	844,517
-	-	-	-	13,873
-	-	-	462,839	462,839
-	47,176	20,152	47,038	150,923
-	2,104,064	20,152	509,877	3,843,322
-	170,454	1,684	330,868	1,636,510
-	150,575	7,991	58,114	547,908
125,000	270,613	26,208	497,833	1,225,631
3,900	46,100	-	-	122,900
-	144,887	-	124,787	498,825
128,900	782,629	35,883	1,011,602	4,031,774
(128,900)	1,321,435	(15,731)	(501,725)	(188,452)
-	-	-	562,061	1,815,653
113	147	52	7,189	8,234
-	-	-	-	(1,097)
113	147	52	569,250	1,822,790
(128,787)	1,321,582	(15,679)	67,525	1,634,338
-	-	-	-	19,948
93,612	427,399	-	-	734,207
-	(1,485,600)	-	-	(1,485,600)
(35,175)	263,381	(15,679)	67,525	902,893
140,258	864,521	55,767	1,181,131	4,525,542
\$ 105,083	\$ 1,127,902	\$ 40,088	\$ 1,248,656	\$ 5,428,435

City of Muscatine, Iowa
Non-Major Enterprise Funds
Combining Statement of Cash Flows
Year Ended June 30, 2022

	Parking Operations	Transit Operations	Golf Course	Boat Harbor	Marina Operations
Cash flows from operating activities					
Receipts from customers and users	\$ 188,785	\$ 125,972	\$ 874,777	\$ 13,873	\$ 8,634
Payments to suppliers	(14,796)	(196,754)	(287,047)	(5,002)	(3,830)
Payments to employees	(95,309)	(602,819)	(276,946)	(14,083)	(1,585)
Payments for employee benefits	(36,199)	(149,659)	(90,750)	(2,852)	(179)
Payments for interfund services used	(13,900)	(123,753)	(35,571)	(1,500)	-
Net cash provided (used) by operating activities	<u>28,581</u>	<u>(947,013)</u>	<u>184,463</u>	<u>(9,564)</u>	<u>3,040</u>
Cash flows from noncapital financing activities					
Transfers to other funds	-	-	-	-	-
Transfers from other funds	-	203,300	-	9,896	-
Repayment of advances from other funds	-	-	-	-	(1,080)
Repayment of advances to other funds	-	-	-	1,080	-
Subsidies from federal, state and local grants	-	1,322,548	-	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>1,525,848</u>	<u>-</u>	<u>10,976</u>	<u>(1,080)</u>
Cash flows from capital and related financing activities					
Purchase of capital assets	-	(32,125)	(62,788)	-	-
Principal paid on leases	-	-	(23,417)	-	-
Interest paid on leases	-	-	(1,097)	-	-
Interest received from leases	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(32,125)</u>	<u>(87,302)</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities					
Proceeds from sales and maturities of investments	-	-	-	-	-
Purchase of investments	-	-	-	-	-
Interest received	101	365	149	-	-
Net cash provided (used) by investing activities	<u>101</u>	<u>365</u>	<u>149</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and pooled investments	28,682	547,075	97,310	1,412	1,960
Cash and pooled investments, June 30, 2021	<u>100,161</u>	<u>237,524</u>	<u>115,978</u>	<u>4,104</u>	<u>-</u>
Cash and pooled investments, June 30, 2022	<u>\$ 128,843</u>	<u>\$ 784,599</u>	<u>\$ 213,288</u>	<u>\$ 5,516</u>	<u>\$ 1,960</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Cash flows from operating activities:					
Operating income (loss)	\$ (2,090)	\$ (939,794)	\$ 105,207	\$ (29,279)	\$ 2,425
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	40,390	86,862	82,516	19,383	-
Changes in assets and liabilities:					
(Increase) decrease in:					
Accounts receivable	240	(556)	2,010	-	16
Lease receivable	-	-	-	-	-
Prepaid expenses	-	-	2,358	-	-
Inventories	-	-	60	-	(455)
Pension related deferred outflows	7,851	21,632	24,587	-	-
OPEB related deferred outflows	(216)	(288)	(721)	-	-
Increase (decrease) in:					
Accounts payable and accruals	69	4,941	24,845	(15)	1,054
Escrow liability payable	-	-	-	-	-
Compensated absences payable	1,116	(3,699)	(1,607)	347	-
Other post-employment benefits	(486)	(649)	(1,621)	-	-
Deferred revenue	641	(126)	(1,771)	-	-
Deposits	-	-	-	-	-
Net pension liability	(71,900)	(474,540)	(158,180)	-	-
Pension related deferred inflows	52,484	358,561	105,172	-	-
OPEB related deferred inflows	482	643	1,608	-	-
Deferred inflows from leases	-	-	-	-	-
Total adjustments	<u>30,671</u>	<u>(7,219)</u>	<u>79,256</u>	<u>19,715</u>	<u>615</u>
Net cash provided (used) by operating activities	<u>\$ 28,581</u>	<u>\$ (947,013)</u>	<u>\$ 184,463</u>	<u>\$ (9,564)</u>	<u>\$ 3,040</u>

<u>Convention and Visitors Bureau</u>	<u>Ambulance Operations</u>	<u>Soccer Events</u>	<u>Public Housing</u>	<u>Total</u>
\$ -	\$ 2,165,966	\$ 20,152	\$ 532,646	\$ 3,930,805
(125,000)	(363,477)	(25,744)	(446,329)	(1,467,979)
-	(143,324)	(1,373)	(248,525)	(1,383,964)
-	(69,912)	(311)	(120,621)	(470,483)
(3,900)	(97,563)	-	(88,897)	(365,084)
<u>(128,900)</u>	<u>1,491,690</u>	<u>(7,276)</u>	<u>(371,726)</u>	<u>243,295</u>
-	(1,485,600)	-	-	(1,485,600)
93,612	427,399	-	-	734,207
-	-	-	-	(1,080)
-	-	-	-	1,080
-	-	-	550,435	1,872,983
<u>93,612</u>	<u>(1,058,201)</u>	<u>-</u>	<u>550,435</u>	<u>1,121,590</u>
-	(616,864)	-	(25,210)	(736,987)
-	-	-	-	(23,417)
-	-	-	-	(1,097)
-	-	-	6,732	6,732
<u>-</u>	<u>(616,864)</u>	<u>-</u>	<u>(18,478)</u>	<u>(754,769)</u>
-	-	-	531,906	531,906
-	-	-	(680,912)	(680,912)
113	148	52	457	1,385
<u>113</u>	<u>148</u>	<u>52</u>	<u>(148,549)</u>	<u>(147,621)</u>
(35,175)	(183,227)	(7,224)	11,682	462,495
<u>140,258</u>	<u>246,479</u>	<u>71,260</u>	<u>9,672</u>	<u>925,436</u>
<u>\$ 105,083</u>	<u>\$ 63,252</u>	<u>\$ 64,036</u>	<u>\$ 21,354</u>	<u>\$ 1,387,931</u>
<u>\$ (128,900)</u>	<u>\$ 1,321,435</u>	<u>\$ (15,731)</u>	<u>\$ (501,725)</u>	<u>\$ (188,452)</u>
-	144,887	-	124,787	498,825
-	61,902	-	14,839	78,451
-	-	-	20,990	20,990
-	-	-	-	2,358
-	-	-	-	(395)
-	23,773	-	6,254	84,097
-	(240)	-	(2,413)	(3,878)
-	6,189	8,455	34,426	79,964
-	-	-	(2,192)	(2,192)
-	(18,781)	-	(5,396)	(28,020)
-	(540)	-	2,339	(957)
-	-	-	844	(412)
-	-	-	(200)	(200)
-	(148,707)	-	(194,130)	(1,047,457)
-	101,236	-	149,130	766,583
-	536	-	2,931	6,200
-	-	-	(22,210)	(22,210)
-	170,255	8,455	129,999	431,747
<u>\$ (128,900)</u>	<u>\$ 1,491,690</u>	<u>\$ (7,276)</u>	<u>\$ (371,726)</u>	<u>\$ 243,295</u>

INTERNAL SERVICE FUNDS

Internal Service Funds are established to finance and account for services and commodities furnished by one department or agency of the City to other departments or agencies of the City. Internal Service Funds are as follows:

EQUIPMENT SERVICES FUND - Accounts for the operations and maintenance of the central garage. All costs incurred for the maintenance of City vehicles and operation of the facility are charged to departments on a cost reimbursement basis.

CENTRAL SUPPLIES FUND - Accounts for the central inventory of office supplies which are provided to City departments on a cost reimbursement basis.

HEALTH INSURANCE FUND - Accounts for the costs related to the City's self-insurance plan which provides health insurance benefits to employees.

DENTAL INSURANCE FUND – Accounts for the costs related to the City's self-insurance plan which provides dental insurance benefits to employees.

City of Muscatine, Iowa

**Internal Service Funds
Combining Statement of Net Position
June 30, 2022**

	Equipment Services	Central Supplies	Health Insurance	Dental Insurance	Total
ASSETS					
Current assets:					
Cash and pooled investments	\$ -	\$ -	\$ 2,445,728	\$ 116,616	\$ 2,562,344
Receivables:					
Interest	-	-	609	-	609
Accounts	6,754	-	5,460	-	12,214
Due from other funds	-	-	8,580	-	8,580
Inventories	124,694	2,064	-	-	126,758
Total current assets	131,448	2,064	2,460,377	116,616	2,710,505
Capital assets:					
Equipment	238,244	-	-	-	238,244
Vehicles	76,723	-	-	-	76,723
Less accumulated depreciation	(207,780)	-	-	-	(207,780)
Total capital assets net of accumulated depreciation	107,187	-	-	-	107,187
Total assets	238,635	2,064	2,460,377	116,616	2,817,692
DEFERRED OUTFLOWS OF RESOURCES					
Pension related deferred outflows	34,901	-	-	-	34,901
OPEB related deferred outflows	6,717	-	-	-	6,717
Total deferred outflow of resources	41,618	-	-	-	41,618
LIABILITIES					
Current liabilities:					
Accounts payable and accruals	101,337	-	418,114	16,438	535,889
Compensated absences payable	17,048	-	-	-	17,048
Unearned revenue	-	-	2,146	-	2,146
Due to other funds	6,646	1,934	-	-	8,580
Total current liabilities	125,031	1,934	420,260	16,438	563,663
Noncurrent liabilities:					
Compensated absences payable	27,462	-	-	-	27,462
Other post employment benefits	23,717	-	-	-	23,717
Net pension liability	17,697	-	-	-	17,697
Total noncurrent liabilities	68,876	-	-	-	68,876
Total liabilities	193,907	1,934	420,260	16,438	632,539
DEFERRED INFLOWS OF RESOURCES					
Pension related deferred inflows	152,758	-	-	-	152,758
OPEB related deferred inflows	2,732	-	-	-	2,732
Total deferred inflow of resources	155,490	-	-	-	155,490
NET POSITION (DEFICIT)					
Investment in capital assets	107,187	-	-	-	107,187
Unrestricted	(176,331)	130	2,040,117	100,178	1,964,094
Total net position (deficit)	\$ (69,144)	\$ 130	\$ 2,040,117	\$ 100,178	\$ 2,071,281

City of Muscatine, Iowa

**Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Net Position (Deficit)
Year Ended June 30, 2022**

	<u>Equipment Services</u>	<u>Central Supplies</u>	<u>Health Insurance</u>	<u>Dental Insurance</u>	<u>Total</u>
Operating revenues:					
Charges for sales and services:					
Services	\$ 800,703	\$ -	\$ -	\$ -	\$ 800,703
Fuel	426,292	-	-	-	426,292
Supply charges	-	1,571	-	-	1,571
Employer contributions	-	-	3,328,819	71,533	3,400,352
Employee contributions	-	-	355,598	86,339	441,937
Other contributions	-	-	146,103	3,863	149,966
Other operating revenue	<u>1,085</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,085</u>
Total operating revenues	<u>1,228,080</u>	<u>1,571</u>	<u>3,830,520</u>	<u>161,735</u>	<u>5,221,906</u>
Operating expenses:					
Cost of sales and services:					
Personal services	335,747	-	-	-	335,747
Commodities	658,382	1,708	-	-	660,090
Contractual services	234,331	-	3,916,778	139,977	4,291,086
Administration	20,000	-	3,000	-	23,000
Depreciation	<u>8,473</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,473</u>
Total operating expenses	<u>1,256,933</u>	<u>1,708</u>	<u>3,919,778</u>	<u>139,977</u>	<u>5,318,396</u>
Operating income (loss)	(28,853)	(137)	(89,258)	21,758	(96,490)
Non-operating revenues:					
Interest revenue	<u>-</u>	<u>-</u>	<u>2,562</u>	<u>100</u>	<u>2,662</u>
Income (loss) before capital contributions and transfers	(28,853)	(137)	(86,696)	21,858	(93,828)
Transfers out	<u>-</u>	<u>-</u>	<u>(55,778)</u>	<u>-</u>	<u>(55,778)</u>
Change in net position	(28,853)	(137)	(142,474)	21,858	(149,606)
Net position (deficit), June 30, 2021	<u>(40,291)</u>	<u>267</u>	<u>2,182,591</u>	<u>78,320</u>	<u>2,220,887</u>
Net position (deficit), June 30, 2022	<u><u>\$ (69,144)</u></u>	<u><u>\$ 130</u></u>	<u><u>\$ 2,040,117</u></u>	<u><u>\$ 100,178</u></u>	<u><u>\$ 2,071,281</u></u>

City of Muscatine, Iowa

**Internal Service Funds
Combining Statement of Cash Flows
Year Ended June 30, 2022**

	Equipment Services	Central Supplies	Health Insurance	Dental Insurance	Total
Cash flows from operating activities					
Receipts from interfund services provided	\$ 1,230,668	\$ 1,571	\$ 3,828,553	\$ 161,735	\$ 5,222,527
Payments to suppliers	(873,436)	(1,475)	(3,719,251)	(142,616)	(4,736,778)
Payments to employees	(239,645)	-	-	-	(239,645)
Payments for employee benefits	(136,785)	-	-	-	(136,785)
Payments for interfund services used	(20,000)	-	(3,000)	-	(23,000)
Net cash provided (used) by operating activities	<u>(39,198)</u>	<u>96</u>	<u>106,302</u>	<u>19,119</u>	<u>86,319</u>
Cash flows from noncapital financing activities					
Transfers to other funds	-	-	(55,778)	-	(55,778)
Advances from other funds	6,646	1,934	-	-	8,580
Advances to other funds	-	-	(8,580)	-	(8,580)
Repayment of advances from other funds	-	(2,030)	-	-	(2,030)
Repayment of advances to other funds	-	-	2,030	-	2,030
Net cash provided (used) by noncapital financing activities	<u>6,646</u>	<u>(96)</u>	<u>(62,328)</u>	<u>-</u>	<u>(55,778)</u>
Cash flows from investing activities					
Interest received	-	-	2,095	100	2,195
Net increase (decrease) in cash and pooled investments	(32,552)	-	46,069	19,219	32,736
Cash and pooled investments, June 30, 2021	<u>32,552</u>	<u>-</u>	<u>2,399,659</u>	<u>97,397</u>	<u>2,529,608</u>
Cash and pooled investments, June 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,445,728</u>	<u>\$ 116,616</u>	<u>\$ 2,562,344</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Cash flows from operating activities:					
Operating income (loss)	<u>\$ (28,853)</u>	<u>\$ (137)</u>	<u>\$ (89,258)</u>	<u>\$ 21,758</u>	<u>\$ (96,490)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	8,473	-	-	-	8,473
Changes in assets and liabilities:					
(Increase) decrease in:					
Accounts receivable	2,588	-	(1,967)	-	621
Inventories	65	380	-	-	445
Pension related deferred outflows	11,456	-	-	-	11,456
OPEB related deferred outflows	(962)	-	-	-	(962)
Increase (decrease) in:					
Accounts payable and accruals	19,887	(147)	198,160	(2,639)	215,261
Compensated absences payable	(5,513)	-	-	-	(5,513)
Other post employment benefits payable	(2,162)	-	-	-	(2,162)
Unearned revenue	-	-	(633)	-	(633)
Net pension liability	(186,940)	-	-	-	(186,940)
Pension related deferred inflows	140,620	-	-	-	140,620
OPEB related deferred inflows	2,143	-	-	-	2,143
Total adjustments	<u>(10,345)</u>	<u>233</u>	<u>195,560</u>	<u>(2,639)</u>	<u>182,809</u>
Net cash provided (used) by operating activities	<u>\$ (39,198)</u>	<u>\$ 96</u>	<u>\$ 106,302</u>	<u>\$ 19,119</u>	<u>\$ 86,319</u>

MUSCATINE COUNTY SOLID WASTE AGENCY COMPONENT UNIT

Muscatine County Solid Waste Agency (Agency). The Agency has been organized as a joint venture under Chapter 28E of the Code of Iowa between the City of Muscatine; Muscatine County; and the municipalities of Fruitland, Stockton, West Liberty, Atalissa, Nichols, and Conesville, Iowa. The Agency is responsible for the disposal of all solid waste for member municipalities and unincorporated portions of Muscatine County.

**Muscatine County Solid Waste Agency
Component Unit**

**Statement of Net Position
June 30, 2022**

ASSETS

Current:

Cash and pooled investments	\$ 1,972,453
Interest receivable	<u>1,094</u>

Total current assets	<u>1,973,547</u>
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Restricted assets:

Cash and pooled investments	<u>2,800,585</u>
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Capital assets:

Land	1,080,608
Land improvements	3,389,799
Buildings	76,098
Equipment	81,566
Less accumulated depreciation	<u>(2,918,797)</u>

Total capital assets (net of accumulated depreciation)	<u>1,709,274</u>
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Total assets	<u><u>6,483,406</u></u>
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LIABILITIES

Current liabilities:

Accounts payable and accruals	88,858
Compensated absences payable	<u>1,642</u>

Total current liabilities	<u>90,500</u>
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Noncurrent liabilities:

Closure/post-closure obligation	4,425,838
Compensated absences payable	<u>2,171</u>

Total noncurrent liabilities	<u>4,428,009</u>
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Total liabilities	<u>4,518,509</u>
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NET POSITION

Net investment in capital assets	1,709,274
Unrestricted	<u>255,623</u>

Total net position	<u><u>\$ 1,964,897</u></u>
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**Muscatine County Solid Waste Agency
Component Unit**

**Statement of Revenues, Expenses and Changes in Net Position
Year Ended June 30, 2022**

Operating revenues:	
Charges for services	<u>\$ 1,209,822</u>
Total operating revenues	<u>1,209,822</u>
Operating expenses:	
Cost of services:	
Personal services	67,416
Commodities	82,323
Contractual services	995,905
Administration	63,100
Depreciation	<u>147,126</u>
Total operating expenses	<u>1,355,870</u>
Operating income	<u>(146,048)</u>
Non-operating revenue:	
Intergovernmental revenue	117,177
Interest revenue	<u>4,591</u>
Total non-operating revenues	<u>121,768</u>
Change in net position	(24,280)
Net position, June 30, 2021	<u>1,989,177</u>
Net position, June 30, 2022	<u><u>\$ 1,964,897</u></u>

**Muscatine County Solid Waste Agency
Component Unit**

**Statement of Cash Flows
Year Ended June 30, 2022**

Cash flows from operating activities

Receipts from customers and users	\$ 1,209,822
Payments to suppliers	(732,930)
Payments to employees	(45,753)
Payments for employee benefits	(21,366)
Payments for interfund services used	(63,100)
Net cash provided by operating activities	<u>346,673</u>

Cash flows from noncapital financing activities

Subsidies from federal, state and local governments	<u>117,177</u>
Net cash provided (used) by noncapital financing activities	<u>117,177</u>

Cash flows from investing activities

Interest received	<u>3,750</u>
Net cash provided by investing activities	<u>3,750</u>

Net increase in cash and pooled investments 467,600

Cash and pooled investments, June 30, 2021 4,305,438

Cash and pooled investments, June 30, 2022 \$ 4,773,038

Reconciliation of operating income (loss) to net cash provided by operating activities:

Cash flows from operating activities:

Operating income (loss)	<u>\$ (146,048)</u>
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:	
Depreciation	147,126
Changes in assets and liabilities:	
Increase (decrease) in:	
Accounts payable and accruals	11,809
Compensated absences payable	222
Closure/post-closure liability	<u>333,564</u>
Total adjustments	<u>492,721</u>
Net cash provided by operating activities	<u><u>\$ 346,673</u></u>

STATISTICAL SECTION

This part of the City of Muscatine's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

Contents	Page
<u>Financial Trends (Schedules 1 – 5)</u>	150-156
<i>These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	
<u>Revenue Capacity (Schedules 6 – 9)</u>	157-160
<i>These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>	
<u>Debt Capacity (Schedules 10 – 13)</u>	161-164
<i>These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>	
<u>Demographic and Economic Information (Schedules 14 – 15)</u>	165-166
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>	
<u>Operating Information (Schedules 16 – 18)</u>	167-169
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	

City of Muscatine, Iowa
Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Unaudited)

	Fiscal Year									
	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
Governmental activities										
Net investment in capital assets	\$ 51,062,032	\$ 52,468,351	\$ 55,396,862	\$ 55,770,714	\$ 60,958,092	\$ 68,645,257	\$ 71,749,786	\$ 73,561,365	\$ 77,447,711	\$ 80,298,038
Restricted	6,614,924	6,449,451	4,360,077	5,254,231	5,110,781	4,893,198	5,278,510	4,802,845	5,922,058	6,855,840
Unrestricted	2,852,152	1,650,177	6,461,002	6,851,290	8,250,964	2,004,424	(14,820)	(2,612,322)	(3,040,653)	(1,800,881)
Total governmental activities net position	<u>\$ 60,529,108</u>	<u>\$ 60,567,979</u>	<u>\$ 66,217,941</u>	<u>\$ 67,876,235</u>	<u>\$ 74,319,837</u>	<u>\$ 75,542,879</u>	<u>\$ 77,013,476</u>	<u>\$ 75,751,888</u>	<u>\$ 80,329,116</u>	<u>\$ 85,352,997</u>
Business-type activities										
Net investment in capital assets	\$ 67,867,972	\$ 71,207,184	\$ 69,764,910	\$ 73,202,711	\$ 74,209,077	\$ 75,432,548	\$ 75,043,292	\$ 79,043,719	\$ 80,664,102	\$ 83,454,376
Restricted	136,888	107,422	108,024	108,677	110,475	116,009	117,227	126,916	128,687	130,025
Unrestricted	6,931,260	5,580,730	4,303,188	5,022,028	6,560,437	7,595,714	9,731,343	9,866,780	11,503,963	14,283,203
Total business-type activities net position	<u>\$ 74,936,120</u>	<u>\$ 76,895,336</u>	<u>\$ 74,176,122</u>	<u>\$ 78,333,416</u>	<u>\$ 80,879,989</u>	<u>\$ 83,144,271</u>	<u>\$ 84,891,862</u>	<u>\$ 89,037,415</u>	<u>\$ 92,296,752</u>	<u>\$ 97,867,604</u>
Primary government										
Net investment in capital assets	\$118,930,004	\$123,675,535	\$125,161,772	\$128,973,425	\$135,167,169	\$144,077,805	\$146,793,078	\$152,605,084	\$158,111,813	\$163,752,414
Restricted	6,751,812	6,556,873	4,468,101	5,362,908	5,221,256	5,009,207	5,395,737	4,929,761	6,050,745	6,985,865
Unrestricted	9,783,412	7,230,907	10,764,190	11,873,318	14,811,401	9,600,138	9,716,523	7,254,458	8,463,310	12,482,322
Total primary government net position	<u>\$135,465,228</u>	<u>\$137,463,315</u>	<u>\$140,394,063</u>	<u>\$146,209,651</u>	<u>\$155,199,826</u>	<u>\$158,687,150</u>	<u>\$161,905,338</u>	<u>\$164,789,303</u>	<u>\$172,625,868</u>	<u>\$183,220,601</u>

**City of Muscatine, Iowa
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Unaudited)**

	Fical Year									
	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
Expenses										
Governmental activities:										
Public safety	\$ 8,106,891	\$ 8,701,457	\$ 8,122,038	\$ 8,797,894	\$ 9,349,247	\$ 9,848,480	\$ 10,159,973	\$ 11,249,523	\$ 11,679,594	\$ 9,809,415
Public works	4,111,389	4,576,539	4,665,507	5,021,386	5,631,914	7,315,563	5,545,863	5,871,272	5,632,893	5,875,054
Health and social services	20,000	20,000	20,000	45,000	45,000	55,000	50,000	50,000	50,000	37,500
Culture and recreation	4,018,788	4,030,522	3,955,373	3,963,354	4,420,009	3,918,817	4,332,644	4,556,522	5,697,526	4,642,656
Community and economic development	3,099,380	3,269,232	3,324,446	3,835,492	4,520,932	4,387,887	4,402,409	5,016,984	4,438,422	5,294,571
General government	2,352,743	2,385,047	2,564,538	2,667,443	3,101,457	3,605,887	3,661,530	3,648,966	3,270,926	3,573,570
Interest and fees on long-term debt	496,578	423,211	426,846	379,115	328,466	289,578	305,361	263,120	280,124	250,580
Total governmental activities expense	<u>22,205,769</u>	<u>23,406,008</u>	<u>23,078,748</u>	<u>24,709,684</u>	<u>27,397,025</u>	<u>29,421,212</u>	<u>28,457,780</u>	<u>30,656,387</u>	<u>31,049,485</u>	<u>29,483,346</u>
Business-type activities:										
Water pollution control	6,088,562	6,898,082	7,189,980	6,628,762	6,289,874	6,334,906	6,914,396	6,943,121	8,083,096	7,345,101
Transfer station	2,140,480	2,292,207	2,466,385	2,400,592	2,218,056	2,658,974	2,456,161	2,245,386	2,271,398	2,429,057
Refuse collection	2,068,419	2,156,260	2,235,480	2,333,812	2,203,986	2,183,165	2,226,253	2,196,991	2,307,720	2,257,853
Airport	551,499	501,897	494,037	421,115	531,974	507,434	510,418	469,323	437,402	414,563
Parking	237,933	236,762	228,917	240,745	245,558	259,797	247,032	241,560	217,051	187,405
Transit	1,121,524	1,091,925	1,023,229	999,884	1,048,924	1,067,392	1,128,327	1,083,419	1,071,837	1,067,608
Golf course	864,167	827,963	774,271	790,351	777,639	784,792	742,773	794,259	819,126	763,183
Boat harbor	27,878	29,463	28,210	28,205	31,738	100,373	30,948	30,182	37,997	43,152
Marina	13,873	8,589	12,623	12,061	7,490	9,305	7,302	6,472	11,408	6,193
Convention and visitors bureau	-	-	-	83,397	92,062	106,177	90,793	106,593	128,800	128,900
Ambulance	500,046	558,157	539,780	624,785	636,805	664,364	667,276	661,470	734,058	780,329
Soccer Events	-	-	-	-	-	5,935	47,409	51,905	19,954	35,883
Public housing	1,089,036	1,173,841	1,078,474	1,058,502	1,040,688	912,553	918,038	993,184	944,046	999,527
Total business-type activities expense	<u>14,703,417</u>	<u>15,775,146</u>	<u>16,071,386</u>	<u>15,622,211</u>	<u>15,124,794</u>	<u>15,595,167</u>	<u>15,987,126</u>	<u>15,823,865</u>	<u>17,083,893</u>	<u>16,458,754</u>
Total primary government expense	<u>\$ 36,909,186</u>	<u>\$ 39,181,154</u>	<u>\$ 39,150,134</u>	<u>\$ 40,331,895</u>	<u>\$ 42,521,819</u>	<u>\$ 45,016,379</u>	<u>\$ 44,444,906</u>	<u>\$ 46,480,252</u>	<u>\$ 48,133,378</u>	<u>\$ 45,942,100</u>

(Continued)

Fical Year

(Continued)

Program Revenues

	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
Governmental activities:										
Charges for services:										
Public safety	\$ 1,137,537	\$ 1,024,538	\$ 1,136,430	\$ 1,152,410	\$ 1,031,206	\$ 958,184	\$ 664,986	\$ 807,220	\$ 905,951	\$ 865,153
Public works	224,263	290,158	486,680	156,247	125,198	162,033	203,112	214,523	420,849	267,821
Culture and recreation	488,456	485,838	541,931	565,515	535,939	526,920	476,309	390,270	551,621	496,754
Community and economic development	456,674	418,418	492,972	458,379	519,157	772,325	528,938	486,714	413,815	793,403
General government	747,062	721,830	725,488	722,068	813,198	793,173	823,217	885,678	788,502	875,361
Operating grants and contributions	4,922,364	5,028,968	5,177,955	5,744,949	6,267,606	5,629,280	6,187,745	5,971,139	6,287,586	7,707,340
Capital grants and contributions	767,392	2,014,424	2,250,427	561,749	6,583,878	3,454,124	1,278,580	1,135,003	4,325,984	2,664,159
Total governmental activities program revenues	<u>8,743,748</u>	<u>9,984,174</u>	<u>10,811,883</u>	<u>9,361,317</u>	<u>15,876,182</u>	<u>12,296,039</u>	<u>10,162,887</u>	<u>9,890,547</u>	<u>13,694,308</u>	<u>13,669,991</u>
Business-type activities:										
Charges for services:										
Water pollution control	5,399,757	5,445,722	5,606,425	5,738,763	6,037,872	6,214,446	6,721,780	6,961,278	7,382,166	7,379,228
Transfer station	1,850,428	1,992,637	2,190,403	2,125,064	2,247,965	2,404,592	2,387,815	2,246,507	2,195,824	2,241,707
Refuse collection	2,137,772	2,164,865	2,172,876	2,192,597	2,204,645	2,240,701	2,297,675	2,372,780	2,366,675	2,380,759
Airport	69,136	69,495	69,189	74,379	77,015	78,178	76,495	83,328	87,340	88,250
Parking	177,415	190,844	204,458	218,424	217,742	220,535	196,225	167,081	174,486	187,904
Transit	179,622	184,755	189,163	240,930	373,610	251,968	174,961	132,968	97,492	126,654
Golf course	740,694	761,256	763,269	770,450	747,973	762,327	681,182	764,809	847,202	872,180
Boat harbor	28,665	22,633	20,081	21,293	15,243	96,930	3,890	19,396	20,514	13,873
Marina	13,079	8,080	12,223	11,441	6,266	8,087	5,241	4,242	8,189	8,618
Convention and visitors bureau	-	-	-	4,360	4,727	325	-	425	-	-
Ambulance	1,351,714	1,305,347	1,367,422	1,511,905	1,538,062	1,649,717	1,636,682	2,129,341	2,004,547	2,104,064
Soccer Events	-	-	-	-	-	67,748	61,027	13,446	36,672	20,152
Public housing	475,486	473,576	465,212	488,197	425,454	455,053	491,398	490,803	483,807	509,877
Operating grants and contributions	820,150	920,279	963,100	1,045,579	1,207,303	1,133,238	1,113,863	1,484,888	1,570,900	1,907,013
Capital grants and contributions	561,426	532,157	497,661	3,463,587	1,018,914	406,036	113,706	704,054	2,053,828	1,714,621
Total business-type activities program revenues	<u>13,805,344</u>	<u>14,071,646</u>	<u>14,521,482</u>	<u>17,906,969</u>	<u>16,122,791</u>	<u>15,989,881</u>	<u>15,961,940</u>	<u>17,575,346</u>	<u>19,329,642</u>	<u>19,554,900</u>
Total primary government program revenues	<u>\$ 22,549,092</u>	<u>\$ 24,055,820</u>	<u>\$ 25,333,365</u>	<u>\$ 27,268,286</u>	<u>\$ 31,998,973</u>	<u>\$ 28,285,920</u>	<u>\$ 26,124,827</u>	<u>\$ 27,465,893</u>	<u>\$ 33,023,950</u>	<u>\$ 33,224,891</u>
Net (Expense)/Revenue										
Governmental activities	\$ (13,462,021)	\$ (13,421,834)	\$ (12,266,865)	\$ (15,348,367)	\$ (11,520,843)	\$ (17,125,173)	\$ (18,294,893)	\$ (20,765,840)	\$ (17,355,177)	\$ (15,813,355)
Business-type activities	(898,073)	(1,703,500)	(1,549,904)	2,284,758	997,997	394,714	(25,186)	1,751,481	2,245,749	3,096,146
Total primary government net expense	<u>\$ (14,360,094)</u>	<u>\$ (15,125,334)</u>	<u>\$ (13,816,769)</u>	<u>\$ (13,063,609)</u>	<u>\$ (10,522,846)</u>	<u>\$ (16,730,459)</u>	<u>\$ (18,320,079)</u>	<u>\$ (19,014,359)</u>	<u>\$ (15,109,428)</u>	<u>\$ (12,717,209)</u>

(Continued)

	Fical Year									
	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
(Continued)										
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes	\$ 13,117,510	\$ 13,427,094	\$ 13,675,667	\$ 14,432,728	\$ 14,997,905	\$ 15,572,193	\$ 15,941,284	\$ 16,638,396	\$ 16,783,749	\$ 17,316,897
Utility taxes	57,576	56,387	52,923	58,665	47,357	58,394	49,050	53,623	62,736	55,053
Local option sales tax	2,567,849	2,750,000	2,810,233	2,789,212	2,921,698	3,015,029	3,206,407	2,940,519	3,693,591	3,869,916
Hotel/motel taxes	335,701	415,041	353,869	361,803	441,079	521,993	494,951	398,588	374,449	593,267
Cable franchise taxes	222,288	212,286	191,331	189,044	176,095	165,004	158,717	143,166	132,287	124,022
Utility franchise taxes	103,931	113,660	96,810	81,308	81,399	102,859	220,448	440,654	456,312	518,879
Intergovernmental, unrestricted	150,031	115,185	13,418,365	808,792	663,441	643,339	705,064	710,704	1,208,683	654,374
Unrestricted investment income	13,582	14,256	130,276	136,940	143,193	290,858	445,013	325,962	42,870	20,952
Gain on sale of capital assets	-	-	-	-	-	-	75,000	-	150,850	18,290
Contributions to endowments	6,958	5,726	4,178	11,654	4,021	3,941	7,516	4,580	11,794	8,243
Transfers	(3,392,510)	(3,648,930)	(1,258,250)	(1,863,485)	(1,511,743)	(1,825,292)	(1,537,960)	(2,151,940)	(984,916)	(2,415,158)
Total governmental activities	<u>13,182,916</u>	<u>13,460,705</u>	<u>29,475,402</u>	<u>17,006,661</u>	<u>17,964,445</u>	<u>18,548,318</u>	<u>19,765,490</u>	<u>19,504,252</u>	<u>21,932,405</u>	<u>20,764,735</u>
Business-type activities:										
Unrestricted investment income	9,379	10,222	10,057	9,051	36,833	107,515	234,817	217,382	28,672	26,521
Gain (loss) on sale of capital assets	19,874	3,564	-	-	-	-	-	24,750	-	15,201
Transfers	3,392,510	3,648,930	1,258,250	1,863,485	1,511,743	1,825,292	1,537,960	2,151,940	984,916	2,415,158
Dissolution of component unit	-	-	56,616	-	-	-	-	-	-	-
Total business-type activities	<u>3,421,763</u>	<u>3,662,716</u>	<u>1,324,923</u>	<u>1,872,536</u>	<u>1,548,576</u>	<u>1,932,807</u>	<u>1,772,777</u>	<u>2,394,072</u>	<u>1,013,588</u>	<u>2,456,880</u>
Total primary government	<u>\$ 16,604,679</u>	<u>\$ 17,123,421</u>	<u>\$ 30,800,325</u>	<u>\$ 18,879,197</u>	<u>\$ 19,513,021</u>	<u>\$ 20,481,125</u>	<u>\$ 21,538,267</u>	<u>\$ 21,898,324</u>	<u>\$ 22,945,993</u>	<u>\$ 23,221,615</u>
Changes in Net Position										
Governmental activities	\$ (279,105)	\$ 38,871	\$ 17,208,537	\$ 1,658,294	\$ 6,443,602	\$ 1,423,145	\$ 1,470,597	\$ (1,261,588)	\$ 4,577,228	\$ 4,951,380
Business-type activities	<u>2,523,690</u>	<u>1,959,216</u>	<u>(224,981)</u>	<u>4,157,294</u>	<u>2,546,573</u>	<u>2,327,521</u>	<u>1,747,591</u>	<u>4,145,553</u>	<u>3,259,337</u>	<u>5,553,026</u>
Total primary government	<u>\$ 2,244,585</u>	<u>\$ 1,998,087</u>	<u>\$ 16,983,556</u>	<u>\$ 5,815,588</u>	<u>\$ 8,990,175</u>	<u>\$ 3,750,666</u>	<u>\$ 3,218,188</u>	<u>\$ 2,883,965</u>	<u>\$ 7,836,565</u>	<u>\$ 10,504,406</u>

Schedule 3

City of Muscatine, Iowa
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Unaudited)

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
General Fund										
Nonspendable	\$ 88,328	\$ 40,843	\$ 2,974	\$ 117,190	\$ 64,944	\$ 2,984	\$ 150,602	\$ 80,245	\$ 1,286	\$ 217,889
Assigned	506,407	430,858	396,519	445,593	343,057	349,905	402,121	253,575	416,571	589,038
Unassigned	3,073,412	3,388,877	3,984,638	4,035,533	4,328,414	4,821,465	4,732,497	4,772,168	5,819,799	5,842,148
Total General Fund	<u>\$ 3,668,147</u>	<u>\$ 3,860,578</u>	<u>\$ 4,384,131</u>	<u>\$ 4,598,316</u>	<u>\$ 4,736,415</u>	<u>\$ 5,174,354</u>	<u>\$ 5,285,220</u>	<u>\$ 5,105,988</u>	<u>\$ 6,237,656</u>	<u>\$ 6,649,075</u>
All other governmental funds										
Nonspendable	\$ 1,226,852	\$ 988,000	\$ 992,178	\$ 1,003,832	\$ 1,007,853	\$ 1,011,794	\$ 1,019,310	\$ 1,023,890	\$ 1,035,684	\$ 1,043,927
Assigned	-	-	13,160,939	12,715,352	12,963,012	7,722,138	6,537,750	5,097,320	2,064,022	-
Restricted	5,632,650	5,608,054	3,438,043	5,713,190	5,034,619	5,564,980	4,246,648	6,818,066	6,719,826	7,495,775
Unassigned	(208,308)	(190,622)	(473,188)	(22,842)	(57,818)	(53,567)	(136,849)	-	-	(973,160)
Total all other governmental funds	<u>\$ 6,651,194</u>	<u>\$ 6,405,432</u>	<u>\$ 17,117,972</u>	<u>\$ 19,409,532</u>	<u>\$ 18,947,666</u>	<u>\$ 14,245,345</u>	<u>\$ 11,666,859</u>	<u>\$ 12,939,276</u>	<u>\$ 9,819,532</u>	<u>\$ 7,566,542</u>

City of Muscatine, Iowa
Changes of Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Unaudited)

	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>
Revenues										
Taxes	\$ 16,361,663	\$ 16,901,816	\$ 17,166,787	\$ 17,910,556	\$ 18,677,783	\$ 19,408,472	\$ 20,175,857	\$ 20,540,552	\$ 21,602,517	\$ 22,478,034
Licenses and permits	390,491	354,747	349,228	389,596	426,847	562,284	440,277	303,758	226,375	429,861
Fines and forfeitures	895,789	815,217	1,011,189	997,069	862,417	723,406	492,157	639,514	727,760	664,939
Intergovernmental	4,967,887	6,743,559	19,630,123	6,498,820	8,073,335	6,924,799	6,553,355	7,192,177	8,087,746	7,095,121
Charges for services	527,813	560,435	560,286	573,758	579,213	560,780	523,863	436,956	537,842	585,097
Use of money and property	207,593	179,505	250,866	265,333	274,773	353,800	508,096	388,013	140,944	103,529
Other	1,308,325	1,015,792	1,305,093	1,301,347	5,056,998	3,947,364	2,632,100	1,645,687	1,931,972	2,676,310
Total revenues	<u>24,659,561</u>	<u>26,571,071</u>	<u>40,273,572</u>	<u>27,936,479</u>	<u>33,951,366</u>	<u>32,480,905</u>	<u>31,325,705</u>	<u>31,146,657</u>	<u>33,255,156</u>	<u>34,032,891</u>
Expenditures										
Public safety	7,703,992	8,074,534	8,197,707	8,313,401	8,867,219	9,137,545	9,554,157	9,507,769	10,118,048	10,687,068
Public works	1,829,551	2,226,055	2,146,395	2,037,427	2,262,483	2,112,243	2,660,909	2,537,951	2,665,965	2,701,893
Health and social services	20,000	20,000	20,000	45,000	45,000	55,000	50,000	50,000	50,000	37,500
Culture and recreation	2,784,267	2,803,820	2,876,002	2,940,980	3,086,488	3,104,798	3,179,793	3,203,989	3,352,567	4,007,243
Community and economic development	3,120,334	3,086,391	3,266,613	3,811,936	3,921,777	4,361,461	4,396,896	4,836,175	4,392,978	5,235,135
General government	2,049,017	2,211,147	2,100,678	2,295,600	2,574,045	2,660,370	2,613,798	2,980,206	2,753,012	2,961,681
Capital outlay	3,655,151	5,095,332	6,319,416	4,731,052	9,243,901	14,201,919	6,905,402	8,231,017	8,027,096	11,623,999
Debt service:										
Principal	2,735,000	1,695,000	2,455,000	3,840,000	2,415,000	2,635,000	2,545,000	2,710,000	2,560,000	2,485,000
Interest	508,706	430,422	445,161	389,568	398,755	333,660	401,483	331,155	392,466	319,788
Paying agent	2,800	2,250	2,000	2,500	2,000	2,300	2,600	2,900	2,700	3,000
Bond issuance costs	15,021	-	-	17,355	-	-	-	-	-	-
Total expenditures	<u>24,423,839</u>	<u>25,644,951</u>	<u>27,828,972</u>	<u>28,424,819</u>	<u>32,816,668</u>	<u>38,604,296</u>	<u>32,310,038</u>	<u>34,391,162</u>	<u>34,314,832</u>	<u>40,062,307</u>
Excess of revenues over (under) expenditures	<u>235,722</u>	<u>926,120</u>	<u>12,444,600</u>	<u>(488,340)</u>	<u>1,134,698</u>	<u>(6,123,391)</u>	<u>(984,333)</u>	<u>(3,244,505)</u>	<u>(1,059,676)</u>	<u>(6,029,416)</u>
Other financing sources (uses)										
General obligation bonds issued	-	2,575,000	-	3,250,879	-	3,334,242	-	6,310,000	-	6,190,000
General obligation bond premium (discount)	-	48,595	-	211,712	-	296,701	-	124,788	-	284,037
Refunding bonds issued	1,115,000	-	-	1,299,121	-	-	-	-	-	-
Refunding bond premium	-	-	-	44,328	-	-	-	-	-	-
Transfers in	7,029,778	7,285,804	8,775,997	8,784,455	9,486,825	9,185,446	9,692,035	10,119,210	10,968,091	11,296,538
Transfers out	(10,375,962)	(10,888,850)	(9,984,504)	(10,596,410)	(10,945,290)	(10,957,380)	(11,175,322)	(12,216,308)	(11,896,491)	(13,655,918)
Total other financing sources (uses)	<u>(2,231,184)</u>	<u>(979,451)</u>	<u>(1,208,507)</u>	<u>2,994,085</u>	<u>(1,458,465)</u>	<u>1,859,009</u>	<u>(1,483,287)</u>	<u>4,337,690</u>	<u>(928,400)</u>	<u>4,114,657</u>
Net change in fund balances	<u>\$ (1,995,462)</u>	<u>\$ (53,331)</u>	<u>\$ 11,236,093</u>	<u>\$ 2,505,745</u>	<u>\$ (323,767)</u>	<u>\$ (4,264,382)</u>	<u>\$ (2,467,620)</u>	<u>\$ 1,093,185</u>	<u>\$ (1,988,076)</u>	<u>\$ (1,914,759)</u>
Debt service as a percentage of non-capital expenditures	15.2%	10.0%	12.9%	17.0%	11.0%	10.8%	11.2%	11.2%	10.6%	9.6%

City of Muscatine, Iowa
Tax Revenues by Source, Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Unaudited)

<u>Fiscal Year</u>	<u>General Property Tax</u>	<u>Incremental Property Tax (TIF Districts)</u>	<u>Utility Excise Tax</u>	<u>Mobile Home Tax</u>	<u>Hotel/Motel Tax</u>	<u>Cable Franchise Tax</u>	<u>Utility Franchise Tax (1)</u>	<u>Local Option Sales Tax</u>	<u>Total</u>
2012/2013	\$ 12,260,308	\$ 837,307	\$ 57,576	\$ 19,895	\$ 335,701	\$ 222,288	\$ 103,931	\$ 2,524,657	\$ 16,361,663
2013/2014	12,528,822	874,512	56,387	23,760	415,041	212,286	113,660	2,677,348	16,901,816
2014/2015	12,564,572	1,075,970	52,923	35,125	353,869	191,331	96,810	2,796,187	17,166,787
2015/2016	12,434,982	1,961,342	58,665	36,404	361,803	189,044	81,308	2,787,008	17,910,556
2016/2017	13,086,357	1,875,600	47,357	35,948	441,079	176,095	81,399	2,933,948	18,677,783
2017/2018	13,460,719	2,074,119	58,394	37,355	521,993	165,004	102,859	2,988,029	19,408,472
2018/2019	13,848,455	2,051,795	49,050	41,034	494,951	158,716	220,448	3,311,407	20,175,856
2019/2020	14,032,072	2,472,102	53,623	34,828	398,588	143,166	440,654	2,965,519	20,540,552
2020/2021	14,354,535	2,490,235	62,735	38,373	374,449	132,287	456,312	3,693,591	21,602,517
2021/2022	14,916,531	2,358,990	55,053	41,377	593,267	124,022	518,879	3,869,915	22,478,034
Change 2012/2013 to 2021/2022	21.7%	181.7%	-4.4%	108.0%	76.7%	-44.2%	399.3%	53.3%	37.4%

1. A Utility Franchise Fee on the provider of natural gas services was implemented in 2010/2011 at the rate of 2%. This rate was reduced to 1% for 2012/2013 through 2017/2018. This rate was increased to 2% for 2018/2019 and to 5% for 2019/2020, 2020/2021, and the first seven months of 2021/2022. City Council reduced the rate to 3% effective February 1, 2022 due to the significant increase in the cost of natural gas.

City of Muscatine, Iowa
Taxable Value and Estimated Actual Value of Property
Last Ten Fiscal Years
(Unaudited)

Tax Collection Year	Residential Property	Commercial Property	Industrial Property	Multi- Residential (1)	Railroads and Utilities	Less: Military Exemption	Total Taxable Value	Total Direct Tax Rate (per \$1,000 of Valuation)	Estimated Actual Value	Taxable Value as a Percentage of Estimated Actual Value
2012/2013	\$418,570,988	\$236,549,608	\$117,483,923	N/A	\$ 7,085,446	\$ 2,001,533	\$777,688,432	\$ 15.67209	\$ 1,187,559,428	65.5%
2013/2014	439,988,430	233,677,171	116,856,275	N/A	6,629,974	1,946,036	795,205,814	15.67209	1,191,824,137	66.7%
2014/2015	450,842,402	232,698,429	106,765,755	N/A	5,786,469	1,871,992	794,221,063	15.67209	1,195,115,199	66.5%
2015/2016	461,629,813	218,659,686	97,565,025	N/A	5,032,917	1,812,242	781,075,199	15.67209	1,193,627,101	65.4%
2016/2017	476,813,707	201,892,371	108,073,772	\$ 33,837,709	4,669,990	1,721,595	823,565,954	15.67209	1,253,806,921	65.7%
2017/2018	491,066,816	209,041,414	111,796,825	32,996,982	4,613,164	1,680,836	847,834,365	15.67209	1,272,831,442	66.6%
2018/2019	489,430,931	221,925,876	124,695,505	33,261,173	4,886,272	1,617,336	872,582,421	15.67209	1,321,975,383	66.0%
2019/2020	504,858,389	223,837,935	125,927,119	30,151,651	5,394,181	1,542,716	888,626,559	15.67209	1,332,788,748	66.7%
2020/2021	504,040,953	230,377,751	129,529,216	28,419,164	5,365,456	1,464,932	896,267,608	15.67209	1,375,439,414	65.2%
2021/2022	534,375,402	240,751,289	134,421,623	27,176,056	4,693,121	1,370,986	940,046,505	15.67209	1,422,713,491	66.1%

1. Multi-residential properties were included with commercial properties until January 1, 2015. These properties include mobile home parks, manufactured home communities, land-leased communities, assisted living facilities, and properties with three or more separate living quarters. These properties were rolled back from 90% to 86.25% for January 1, 2015, to 82.50% for January 1, 2016, to 78.75% for January 1, 2017, to 75.00% for January 1, 2018, to 71.25% for January 1, 2019, and to 67.50% for January 1, 2020. These properties will continue to be rolled back over the next two years until the rollback is equal to the rollback for residential properties.

Source: Muscatine County Auditor's Office

City of Muscatine, Iowa
Direct and Overlapping Property Tax Rates
(Rates per \$1,000 of Valuation)
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	City Direct Rates								Overlapping Rates			Totals by School District	
	General Fund	Employee Benefit	Debt Service	Transit	Tort Liability	Levee	Emergency	Total Direct Rate	County Consolidated	School Districts		Muscatine Community	Louisa-Muscatine Community
										Muscatine Community	Louisa-Muscatine Community		
2012/2013	\$8.10000	\$3.87206	\$2.90388	\$0.40950	\$0.31915	\$0.06750	-	\$ 15.67209	\$ 9.12600	\$ 15.35345	\$ 11.97595	\$ 40.15154	\$ 36.77404
2013/2014	8.10000	3.80682	2.89226	0.47582	0.32969	0.06750	-	15.67209	9.09395	15.27597	10.58609	40.04201	35.35213
2014/2015	8.10000	3.85118	2.89056	0.36764	0.39521	0.06750	-	15.67209	9.09808	15.42605	11.20916	40.19622	35.97933
2015/2016	8.10000	4.11611	2.79677	0.30282	0.28889	0.06750	-	15.67209	9.36435	15.80950	12.39496	40.84594	37.43140
2016/2017	8.10000	4.25714	2.78470	0.23071	0.28031	0.01923	-	15.67209	9.44359	15.53914	12.84927	40.65482	37.96495
2017/2018	8.10000	4.43100	2.69458	0.11240	0.26661	0.06750	-	15.67209	9.07348	14.91989	12.29400	39.66546	37.03957
2018/2019	8.10000	4.70408	2.53669	0.05710	0.27422	-	-	15.67209	8.67942	14.82884	11.34850	39.18035	35.70001
2019/2020	8.10000	4.59481	2.60018	0.05607	0.32103	-	-	15.67209	9.30678	13.83172	11.15953	38.81059	36.13840
2020/2021	8.10000	4.78659	2.34955	0.11987	0.31608	-	-	15.67209	8.96278	13.51952	10.79597	38.15439	35.43084
2021/2022	8.10000	4.76979	2.32232	-	0.33769	-	0.14229	15.67209	8.79772	13.52853	10.78504	37.99834	35.25485

Notes - Per State statutes maximum tax rates apply to the General Fund, Transit, Levee and Emergency levies. The City has been at the maximum rate of \$8.10 for the General Fund, and \$.0675 for the Levee in prior years as shown above. A maximum rate of \$.95 applies to the Transit tax and a maximum rate of \$.27 applies to the Emergency tax; the City's Transit and Emergency levies are less than the maximum allowed.

Source: Muscatine County Auditor's Office

**City of Muscatine, Iowa
Principal Property Tax Payers
Current Year and Nine Years Ago
(Unaudited)**

Taxpayer	January 1, 2020 Valuation (for 2021/2022 Tax Levy)			January 1, 2011 Valuation (for 2012/2013 Tax Levy)		
	Taxable Valuation (1)	Rank	Percent of Total Taxable Value	Taxable Valuation (1)	Rank	Percent of Total Taxable Value
Grain Processing/Kent Feeds	\$ 51,060,884	1	5.4%	\$ 39,472,650	1	5.1%
HNI Corporation (HON Industries/HON Financial)	42,683,992	2	4.5%	33,540,660	2	4.3%
Wal-View Developments	29,384,622	3	3.1%			
MLC Land Company	18,697,176	4	2.0%			
Menard Inc.	10,056,375	5	1.1%	9,704,700	5	1.2%
Heinz, U.S.A.	9,795,618	6	1.0%	11,932,400	3	1.5%
Sodarak Properties, LLC (Property formerly owned by Riverbend Leasing, LLC)	9,453,427	7	1.0%	7,915,050	7	1.0%
Wal-Mart Stores, Inc.	9,351,387	8	1.0%	10,202,870	4	1.3%
Muscatine Downtown Investors	8,822,065	9	0.9%	5,425,770	17	0.7%
Bridgestone Bandag LLC / Bandag, Inc.	8,106,498	10	0.9%	8,552,610	6	1.1%
GRIDCO, LLC	6,773,828	11	0.7%	7,611,700	8	1.0%
LHV Muscatine LLC/Hy-Vee Inc	6,398,397	12	0.7%	5,871,930	14	0.8%
Store Master Funding XIV LLC	5,568,579	13	0.6%			
Muscatine Plaza Properties	5,406,235	14	0.6%			
First National Bank of Muscatine	5,351,445	15	0.6%	6,179,360	12	0.8%
Davenport Farm & Fleet, Inc. (Blain's Farm & Fleet)	5,180,004	16	0.6%	7,003,000	9	0.9%
Central State Bank (CBI Bank & Trust)	4,844,673	17	0.5%	5,945,150	13	0.8%
SECO Investment Co. (Stanley Engineering Co.)	4,775,040	18	0.5%	5,264,280	18	0.7%
BT Prime Mover	4,771,962	19	0.5%	5,724,810	15	0.7%
Muscatine Medical Associates, LLC	4,299,840	20	0.5%			
W I D, Inc.				5,435,250	16	0.7%
Cottonwood Apartments				4,902,790	19	0.6%
Warehouse Distributing LLC				6,452,580	11	0.8%
Muscatine Mall Associates LLP				4,210,010	20	0.5%
Cobblestone Apartments				6,789,960	10	0.9%
	<u>\$ 250,782,047</u>		<u>26.7%</u>	<u>\$ 198,137,530</u>		<u>25.4%</u>

1. Commercial and industrial taxable valuations were rolled back to 90% of assessed values beginning with the January 1, 2016 valuations used for the 2017/2018 tax levy. In 2012/2013 these properties were taxed at 100% of assessed valuations. Multi-residential properties were included with commercial properties until January 1, 2015. These properties were rolled back from 71.25% to 67.50% for January 1, 2020. In 2012/2013 these properties were taxed at 100% of assessed value.

Source: Muscatine County Auditor's Office

City of Muscatine, Iowa
Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Delinquent Tax Collections (2)	Total Tax Collections (2)	Ratio of Total Tax Collections to Total Tax Levy (3)
		Amount (1)	Percent of Levy Collected (3)			
2012/2013	\$ 12,258,743	\$ 12,258,496	100.00%	\$ 1,812	\$ 12,260,308	100.01%
2013/2014	12,539,510	12,532,857	99.95%	(4,035) (4)	12,528,822	99.91%
2014/2015	12,541,759	12,551,289	100.08%	13,283	12,564,572	100.18%
2015/2016	12,404,951	12,432,618	100.22%	2,364	12,434,982	100.24%
2016/2017	13,063,348	13,084,633	100.16%	1,724	13,086,357	100.18%
2017/2018	13,459,207	13,457,920	99.99%	2,799	13,460,719	100.01%
2018/2019	13,837,957	13,837,774	100.00%	10,682	13,848,456	100.08%
2019/2020	14,129,521	14,030,126	99.30% (5)	1,946	14,032,072	99.31%
2020/2021	14,232,772	14,235,244	100.02%	119,291 (6)	14,354,535	100.86%
2021/2022	14,909,777	14,913,412	100.02%	3,119	14,916,531	100.05%

1. Current tax collections reflect payments received by the Muscatine County Treasurer's office from July 1 through June 30 of each year. Taxes levied for the current year are classified as delinquent if not paid by June 30 each year.
2. Delinquent tax collections reflect the amounts of delinquent taxes the City received during the year. Information is not available from the County Treasurer's Office as to the year(s) for which the delinquent tax collections apply.
3. Collection percentages are close to 100% each year since the State of Iowa provides for "tax sales" in June of each year for properties with unpaid taxes. Substantially all of the taxes are paid by investors purchasing tax certificates from the "tax sales". Collections in excess of 100% are due to rounding differences when tax rates are applied to property valuations, differences in tax credits reimbursed by the State of Iowa, or changes in taxable valuations by the County Assessor after the City's budget is certified.
4. Delinquent property tax is a negative amount in 2013/2014 due to a successful appeal of a prior year taxable valuation. This resulted in the county refunding a portion of prior year property taxes paid by the commercial business.
5. The percent of levy collected in 2019/2020 was lower since there was not a "tax sale" in June. Due to the COVID-19 pandemic, the State allowed payments of the taxes due by March 31, 2020 to be paid no later than June 27, 2020 with no interest or penalty. This did not allow time for the "tax sale" to be held in June.
6. The delinquent tax collections in 2020/2021 is higher due to collections on the 2019/2020 levy (see footnote 5).

City of Muscatine, Iowa
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income (2)	Per Capita (2)
	General Obligation Bonds	Tax Increment Bonds	Leases (1)	General Obligation Bonds	State Revolving Fund Loan	Leases (1)			
2012/2013	\$15,658,732	\$ 1,035,000	-	\$ 800,955	\$14,873,000	-	\$ 32,367,687	3.1%	\$ 1,359
2013/2014	16,687,974	925,000	-	-	14,295,000	-	31,907,974	3.4%	1,340
2014/2015	14,332,162	810,000	-	-	13,698,000	-	28,840,162	2.9%	1,211
2015/2016	15,402,985	690,000	-	-	13,082,000	-	29,174,985	2.8%	1,225
2016/2017	13,047,619	565,000	-	-	12,446,000	-	26,058,619	2.5%	1,094
2017/2018	14,119,524	435,000	-	813,714	11,789,000	-	27,157,238	2.5%	1,140
2018/2019	11,624,424	295,000	-	738,432	11,111,000	-	23,768,856	2.1%	998
2019/2020	15,410,456	150,000	-	664,039	10,411,000	-	26,635,495	2.3%	1,118
2020/2021	12,899,183	-	-	590,313	9,688,000	-	23,177,496	1.9%	974
2021/2022	16,801,255	-	8,040	512,474	8,941,000	16,113	26,278,882	N/A	1,104

Note - Details regarding the City's outstanding debt can be found in the notes to the financial statements.

1. The City implemented GASB Statement Number 87 in fiscal year 2021/2022.
2. See the Schedule of Demographic and Economic Statistics (Table 14) for personal income and population data.

City of Muscatine, Iowa
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years
(Unaudited)

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Total Primary Government</u>	<u>Estimated Actual Value of Property (1)</u>	<u>Percentage of Actual Valuation</u>	<u>Population (2)</u>	<u>Per Capita</u>
2012/2013	\$ 16,459,687	\$ 16,459,687	\$ 1,187,559,428	1.4%	23,819	691
2013/2014	16,687,974	16,687,974	1,191,824,137	1.4%	23,819	701
2014/2015	14,332,162	14,332,162	1,195,115,199	1.2%	23,819	602
2015/2016	15,402,985	15,402,985	1,193,627,101	1.3%	23,819	647
2016/2017	13,047,619	13,047,619	1,253,806,921	1.0%	23,819	548
2017/2018	14,933,238	14,933,238	1,272,831,442	1.2%	23,819	627
2018/2019	12,362,856	12,362,856	1,321,975,383	0.9%	23,819	519
2019/2020	16,074,495	16,074,495	1,332,788,748	1.2%	23,819	675
2020/2021	13,489,496	13,489,496	1,375,439,414	1.0%	23,797	567
2021/2022	17,202,128	17,202,128	1,422,713,491	1.2%	23,797	723

Note - Net position restricted for debt service is restricted for future interest payments. Further details regarding the City's outstanding debt can be found in the notes to the financial statements. General obligation bonds are net of the restricted amount for debt service.

Sources:

1. Muscatine County Auditor's Office
2. United States Census Bureau. The 2012/2013 population reflects the population from the 2010 Census plus the population from areas annexed into the City in 2012 and 2013. The population beginning in 2020/2021 is from the 2020 Census.

City of Muscatine, Iowa
Direct and Overlapping Governmental Activities Debt
As of June 30, 2022
(Unaudited)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percent Applicable to City (1)</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Debt repaid with property taxes			
Muscatine County	\$ 8,715,000	45.06%	\$ 3,926,979
Other debt			
Eastern Iowa Community College (EICC)	37,445,000	6.03%	<u>2,257,934</u>
Subtotal, overlapping debt			\$ 6,184,913
City direct debt (2)		100.00%	<u>16,801,255</u>
Total direct and overlapping debt			<u><u>\$ 22,986,168</u></u>

1. The percentage of overlapping debt applicable to the City is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the other governmental unit's taxable assessed value that is within the City of Muscatine's boundaries and dividing it by each governmental unit's total taxable value. These estimates were used for both debt to be repaid with property taxes as well as debt for the EICC to be repaid from sources other than property tax.
2. Excludes general obligation bonds reported in business-type activities.

Sources:

Muscatine County Auditor's Office
Eastern Iowa Community College

Note - Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City of Muscatine. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Muscatine. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

**City of Muscatine, Iowa
Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)**

	<u>2012/13</u>	<u>2013/14</u>	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>
Debt limit (1)	\$ 60,902,264	\$ 61,240,458	\$ 61,883,416	\$ 63,163,995	\$ 66,030,776	\$ 67,450,183	\$ 69,973,770	\$ 71,250,964	\$ 73,600,461	\$ 75,808,910
Total debt applicable to limit	<u>17,450,000</u>	<u>17,530,000</u>	<u>15,075,000</u>	<u>15,785,000</u>	<u>13,370,000</u>	<u>14,825,000</u>	<u>12,215,000</u>	<u>15,750,000</u>	<u>13,125,000</u>	<u>16,784,153</u>
Legal debt margin	<u>\$ 43,452,264</u>	<u>\$ 43,710,458</u>	<u>\$ 46,808,416</u>	<u>\$ 47,378,995</u>	<u>\$ 52,660,776</u>	<u>\$ 52,625,183</u>	<u>\$ 57,758,770</u>	<u>\$ 55,500,964</u>	<u>\$ 60,475,461</u>	<u>\$ 59,024,757</u>
Total debt applicable to the limit as a percentage of debt limit	28.65%	28.62%	24.36%	24.99%	20.25%	21.98%	17.46%	22.10%	17.83%	22.14%

Legal Debt Margin Calculation for Fiscal Year 2021/2022

Total assessed valuation as of January 1, 2020	\$ 1,516,178,206
Debt limit - 5% of assessed valuation	\$ 75,808,910
Amount of debt applicable to debt limit:	
General obligation bonds (face value)	16,760,000
Leases	<u>24,153</u>
Total debt applicable to debt limit	<u>16,784,153</u>
Legal debt margin	<u>\$ 59,024,757</u>

1. Under state law the City's debt may not exceed 5% of the total actual valuation of property.

**City of Muscatine, Iowa
Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Popula- tion (1)	Personal Income (2)	Personal Per Capita Income (2)	Median Age (1)	Percent High School Graduates or Higher (1)	School Enrollment (3)	Unemploy- ment Rate (4)
2012/2013	23,819	\$ 1,042,295,621	\$ 43,759	38.2	85.2%	5,300	5.8%
2013/2014	23,819	949,925,539	39,881	38.2	85.2%	5,341	5.2%
2014/2015	23,819	1,005,233,257	42,203	38.2	85.2%	5,171	4.5%
2015/2016	23,819	1,029,528,637	43,223	38.2	85.2%	5,170	3.8%
2016/2017	23,819	1,050,012,977	44,083	38.2	85.2%	5,084	3.8%
2017/2018	23,819	1,082,192,446	45,434	38.2	85.2%	4,936	3.2%
2018/2019	23,819	1,110,417,961	46,619	38.2	85.2%	4,894	2.6%
2019/2020	23,819	1,147,051,583	48,157	38.2	85.2%	4,811	2.7%
2020/2021	23,797	1,216,859,595	51,135	38.1	88.0%	4,690	5.8%
2021/2022	23,797	N/A	N/A	38.1	88.0%	4,575	4.7%

Sources:

1. United States Census Bureau. The 2012/2013 population reflects the population from the 2010 Census plus the population from areas annexed into the City in 2012 and 2013. The population beginning in 2020/2021 is from the 2020 Census.
2. Bureau of Economic Analysis. Per capita income for the City of Muscatine is not available. The amounts shown are for Muscatine County and reflect average per capita income for the calendar years which end midway through the fiscal years shown. Personal income for the City has been estimated using the per capita income for Muscatine County multiplied by the City's population. Personal income information is not yet available for 2021.
3. Muscatine Community School District
4. Iowa Workforce Development. Unemployment rates for the City of Muscatine are not available. The rates shown are rates for Muscatine County and reflect average annual unemployment for the calendar years which end midway through the fiscal years shown.

**City of Muscatine, Iowa
Principal Employers
Current Year and Nine Years Ago
(Unaudited)**

<u>Employer</u>	<u>2022</u>			<u>2013</u>		
	<u>Approximate Number of Employees (1)</u>	<u>Rank</u>	<u>Percentage of Estimated Total County Employment (2)</u>	<u>Approximate Number of Employees (1)</u>	<u>Rank</u>	<u>Percentage of Estimated Total County Employment (2)</u>
HNI Corporation//The HON Company, Allsteel	3,400	1	15.6%	3,400	1	15.1%
Grain Processing/Kent Feeds	903	2	4.1%	900	2	4.0%
Muscatine Community School District	779	3	3.6%	844	3	3.7%
Bayer U.S. - Crop Science (Formerly Monsanto)	463	4	2.1%	395	6	1.8%
Raymond-Muscatine, Inc. (Formerly BT Prime Mover)	450	5	2.1%	265	12	1.2%
Musco Sports Lighting	404	6	1.9%	400	5	1.8%
Hy-Vee Food Store	395	7	1.8%	358	7	1.6%
Trinity Muscatine (Formerly Unity Health Care)	365	8	1.7%	534	4	2.4%
Kraft-Heinz, U.S.A (Formerly Heinz, U.S.A.)	331	9	1.5%	295	9	1.3%
Wal-Mart Superstore	320	10	1.5%	337	8	1.5%
Muscatine Power & Water	265	11	1.2%	285	10	1.3%
City of Muscatine	234	12	1.1%	225	13	1.0%
Muscatine County	213	13	1.0%	203	14	0.9%
SECO Investment Co. (Stanley Engineering Co.)	190	14	0.9%	265	11	1.2%
Bridgestone Bandag LLC (Formerly Bandag, Inc.)	140	15	0.6%	200	15	0.9%
	<u>8,852</u>		<u>40.7%</u>	<u>8,906</u>		<u>39.7%</u>

Sources:

1. Muscatine Chamber of Commerce & Industry provided the 2022 employment figures. The 2013 figures were from City of Muscatine historical records and may be on a basis which differs from the data provided by the Muscatine Chamber of Commerce & Industry.
2. Iowa Workforce Development. Employment data for the City of Muscatine is not available. Employers listed are the largest in the immediate area of the City of Muscatine. Percentages shown are based on total employment in Muscatine County. The average monthly employment in Muscatine County was 21,782 in 2022 and 22,569 in 2013.

City of Muscatine, Iowa
Full-Time Equivalent Employees by Function
(Excludes Seasonal Employees)
Last Ten Fiscal Years
(Unaudited)

Function	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
General government	16.00	16.05	16.05	17.05	17.05	18.93	19.43	19.43	19.56	19.68
Public Safety:										
Police										
Officers	42.00	42.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00	41.00
Civilians	3.88	3.88	3.73	3.73	3.73	3.73	3.73	3.73	3.73	3.73
Fire										
Firefighters and officers	37.00	37.00	37.00	37.00	41.00	41.00	41.00	42.50	44.25	47.00
Civilians	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Culture and recreation										
Library	15.51	14.95	14.71	14.33	13.76	14.19	13.62	13.22	12.79	13.66
Art center	4.25	4.25	4.52	4.70	4.70	4.70	4.70	4.97	4.97	4.97
Parks and recreation	11.75	11.75	11.75	11.75	11.75	11.75	11.75	11.75	11.88	12.00
Community and economic development	6.92	6.92	6.93	7.44	7.42	7.42	7.42	7.58	7.81	8.13
Public works	16.51	16.66	16.66	16.66	16.66	16.66	17.79	17.85	18.41	19.41
Business-type:										
Parking	3.10	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.65	2.40
Golf course	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Boat harbor	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Transit	3.03	3.03	3.03	3.03	3.03	3.03	3.03	3.03	3.03	3.03
Refuse collection	10.66	9.56	9.56	9.56	8.98	8.98	9.84	10.02	10.02	10.07
Landfill	0.25	0.25	0.25	0.25	0.60	0.60	0.60	0.60	0.60	0.60
Transfer station	3.42	3.42	3.42	3.42	3.15	3.15	3.11	3.08	3.08	3.08
Water pollution control	29.61	28.61	27.61	26.61	26.61	26.34	26.09	26.84	27.09	27.09
Ambulance	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25	1.25
Housing	12.25	11.50	12.25	11.77	10.71	10.28	10.28	9.10	9.24	9.21
Equipment services	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Totals	<u>225.14</u>	<u>221.73</u>	<u>220.37</u>	<u>220.20</u>	<u>222.05</u>	<u>223.66</u>	<u>225.29</u>	<u>226.60</u>	<u>229.11</u>	<u>234.06</u>

Source: City of Muscatine records

City of Muscatine, Iowa
Operating Indicators by Function/Department
Last Ten Calendar or Fiscal Years
(Unaudited)

Calendar Year Indicators

Function/Department	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Safety:										
Police										
Calls for service	22,795	21,954	22,535	22,626	21,798	20,830	20,806	19,472	18,019	19,408
Traffic enforcement	3,840	3,484	3,645	3,094	3,715	3,246	4,039	3,121	1,746	1,966
Arrests	1,916	1,506	1,611	1,400	1,324	1,451	1,390	1,242	1,069	1,397
Parking tickets issued	1,607	1,595	2,060	2,030	1,886	1,945	2,343	1,598	1,285	2,118
Fire (includes ambulance)										
Calls for service	3,864	4,022	4,433	4,526	4,706	5,100	5,027	5,238	5,034	5,709
Culture and recreation:										
Parks and recreation										
Aquatic Center attendance (1)	43,810	36,664	31,827	37,355	41,382	38,592	36,907	30,204	0	28,431
Adult program participants (2)	817	1,510	1,688	1,550	1,558	1,803	1,686	1,632	1,095	1,665
Children's program participants (2)	2,274	2,827	2,779	1,712	2,294	2,660	1,962	2,256	1,550	2,730
Cemetery burials	102	89	96	98	90	83	100	90	105	117
Community and economic development:										
Building-related permits (3)	1,016	929	980	993	1,034	1,415	1,386	1,119	1,109	1,157
Business-type:										
Golf course										
Rounds played	34,036	28,557	28,024	28,796	28,216	27,794	24,396	23,756	28,206	26,698

Fiscal Year Indicators

Function/Department	2012/13	2013/14	2014/15	2015/16	2016/17	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
Culture and recreation:										
Library										
Registered borrowers	19,877	20,204	20,620	19,861	20,581	21,288	21,860	21,387	19,887	20,100
Circulation	381,942	399,874	359,032	484,583	465,965	443,065	500,142	472,148	400,858	384,070
Art center										
Attendance (4)	23,070	13,868	13,194	14,186	9,346	13,653	15,654	12,451	8,050	21,039
Public works:										
Miles of streets maintained	140	140	144	144	144	144	144	144	144	144
Business-type activities:										
Transit										
Total passengers (5)	175,548	179,919	180,390	168,712	167,689	156,209	149,140	115,727	84,282	96,986
Parking										
Tickets issued (6)	11,499	12,270	12,162	12,210	10,759	10,867	9,278	8,807	11,323	10,032
Refuse collection										
Tons of refuse collected	7,957	8,215	8,280	8,400	8,235	8,164	8,436	8,559	8,940	8,653
Tons recycled (curbside)	1,327	1,309	1,251	1,225	1,419	1,329	1,331	1,255	1,261	1,202
Transfer station										
Tons of waste processed (7)	32,896	35,366	38,939	40,652	41,419	49,448	44,447	39,637	39,029	42,169
Water pollution control										
Cubic feet of wastewater treated (in millions) (8)	224.80	218.50	279.00	261.40	234.90	171.40	318.70	185.12	198.47	144.41

1. The Weed Park Aquatic Center attendance varies with summer temperatures and rain days. The Aquatic Center did not open in 2020 due to the COVID-19 pandemic.
2. The decline in participation in adult and children's programs in 2020 was due to the COVID-19 pandemic.
3. The building-related permit increase in 2017 was in part due to roof and related building repairs due to the 2017 hail storm.
4. Art Center attendance was down in 2016 due to construction of HVAC and building envelope improvements. The decrease in 2019/2020 was due to the temporary closure of the Art Center beginning in mid-March, 2020 due to the COVID-19 pandemic. The attendance decline from the pandemic continued in 2020/2021.
5. The transit passenger decrease in 2019/2020 was due to temporarily suspending fixed route services due to the COVID-19 pandemic. The regular transit routes did not operate from mid-March through June 2020. Ridership in 2020/2021 continued at lower levels due to the pandemic.
6. The decrease in the number of parking tickets issued in 2019/2020 was due to the COVID-19 pandemic which required most downtown businesses to be closed from mid-March through May, 2020.
7. The transfer station was closed to the public in April and May, 2020 due to COVID-19 pandemic. Only waste from customers with charge accounts was accepted which contributed to the decreased tonnage beginning in 2019/2020.
8. Wastewater treated in 2017/2018 was lower due to a sewer line repair which resulted in a bypass of wastewater to the plant. Wastewater treated in 2018/2019 was higher due to two record months of flow for February and June of 2019 due to river flooding. The reduction in wastewater in 2021 is due to reduced pumping from the Papoose Creek pump station.

Source: City of Muscatine records

City of Muscatine, Iowa
Capital Asset Statistics by Function/Department
Last Ten Fiscal Years
(Unaudited)

Function/Department	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/2019	2019/2020	2020/2021	2021/2022
Public Safety:										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol vehicles	12	13	13	13	13	13	13	13	13	13
Fire										
Fire stations	2	2	2	2	2	2	2	2	2	2
Aerial tower	1	1	1	1	1	1	1	1	1	1
Fire pumpers	4	4	4	4	4	4	4	4	4	4
Water Tender	1	1	1	1	1	1	1	1	1	1
Hazmat vehicle	1	1	1	1	1	1	1	1	1	1
Ambulances	5	5	5	5	5	5	5	6	6	6
Culture and recreation:										
Library	1	1	1	1	1	1	1	1	1	1
Art center and museum	1	1	1	1	1	1	1	1	1	1
Parks and recreation:										
Parks	14	14	15	15	15	15	15	15	15	15
Park acreage (1)	254	254	254	254	254	254	272	272	272	272
Swimming pools	1	1	1	1	1	1	1	1	1	1
Softball and baseball diamonds	20	20	20	20	20	20	20	20	20	20
Soccer fields	8	8	8	8	8	8	8	12	12	12
Tennis courts	8	8	8	8	8	8	8	8	8	8
Cemeteries	1	1	1	1	1	1	1	1	1	1
Cemetery acreage	80	80	80	80	80	80	80	80	80	80
Public works:										
Miles of streets	140	140	144	144	144	144	144	144	144	144
Business-type activities										
Transit:										
Buses	11	11	11	11	11	11	11	11	11	11
Van	0	0	0	0	0	0	1	1	1	1
Golf course	1	1	1	1	1	1	1	1	1	1
Airport:										
Airport	1	1	1	1	1	1	1	1	1	1
Primary runway length (in feet)	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Solid waste:										
Transfer station/recycling center	1	1	1	1	1	1	1	1	1	1
Refuse collection vehicles	5	5	5	5	5	5	5	5	5	5
Water pollution control:										
Plants	1	1	1	1	1	1	1	1	1	1
Daily capacity (in gallons)	16.4 million	16.9 million	16.9 million	16.9 million	16.9 million	16.9 million	16.9 million	16.9 million	16.9 million	16.9 million

(1) In 2018/2019 the Parks and Recreation department aquired land for the Soccer Complex Expansion project. In 2019/2020, this project was completed, adding four new soccer fields.

Source: City of Muscatine records



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

To the Honorable Mayor and
Members of City Council
City of Muscatine, Iowa
Muscatine, Iowa

We have audited, in accordance with the 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, each major fund, and the aggregate discretely presented component units and remaining fund information of the City of Muscatine, Iowa, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated November 18, 2022.

Our report includes a reference to other auditors who audited the financial statements of Muscatine Power & Water, a discretely presented component unit, as described in our report on City of Muscatine, Iowa's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Our report includes an emphasis of matter paragraph for the implementation of Governmental Accounting Standards Board Statement No. 87.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Muscatine, Iowa'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 City of Muscatine, Iowa's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Muscatine, Iowa'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Muscatine, 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 the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2022 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.

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 of Muscatine, Iowa'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 of Muscatine, Iowa's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bohnsack & Frommelt LLP

Moline, Illinois
November 18, 2022



**Independent Auditor's Report on Compliance For
Each Major Federal Program and On Internal Control
Over Compliance Required By the Uniform Guidance**

To the Honorable Mayor and
Members of City Council
City of Muscatine, Iowa
Muscatine, Iowa

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Muscatine, Iowa's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of City of Muscatine, Iowa's major federal programs for the year ended June 30, 2022. City of Muscatine, Iowa's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The City's basic financial statements include the Muscatine Power & Water discretely presented component unit which is not included in the schedule of expenditures of federal awards during the year ended June 30, 2022. Our audit, described below, did not include this organization as it did not receive federal awards and they engaged other auditors to perform their audit.

In our opinion, the City of Muscatine, Iowa complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Muscatine, Iowa and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Muscatine, Iowa's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulation, rules and provisions of contracts or grant agreements applicable to the City of Muscatine, Iowa's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Muscatine, Iowa's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error; as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Muscatine, Iowa's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit,
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Muscatine, Iowa's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City of Muscatine, Iowa's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the City of Muscatine, Iowa's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Bohnsack & Frommelt LLP

Moline, Illinois
November 18, 2022

City of Muscatine, Iowa

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program Title or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. Department of Housing and Urban Development				
Direct:				
Housing Voucher Program Cluster:				
Section 8 Housing Choice Vouchers	14.871	IA049VO	\$ -	\$ 1,755,050
Section 8 Housing Choice Vouchers	14.871	IA049AF	-	245,670
COVID-19 Section 8 Housing Choice Vouchers	14.871	IA049AF	-	72,692
Subtotal Housing Voucher Program Cluster			-	2,073,412
Family Self Sufficiency Program	14.896	FSS21IA4061	-	21,506
Family Self Sufficiency Program	14.896	FSS22IA4742	-	27,662
			-	49,168
Public and Indian Housing Operating Subsidy	14.850	IA04900000120D-122D	-	434,394
COVID-19 Public and Indian Housing Operating Subsidy	14.850	IA04900000120DC	-	28,560
			-	462,954
Public Housing Capital Funds Program	14.872	IA01P049501-19	-	38,752
Public Housing Capital Funds Program	14.872	IA01P049501-20	-	60,354
			-	99,106
Housing Counseling Grant	14.169	HC210821038	-	11,920
Housing Counseling Grant	14.169	HC200821029	-	6,198
			-	18,118
Total U.S. Department of Housing and Urban Development			-	2,702,758
U.S. Department of Transportation				
Direct:				
Federal Aviation Administration:				
Airport Improvement Program	20.106	3-19-0063-022-2020	-	1,673,793
COVID-19 Airport Improvement Program CARES Act	20.106	3-19-0063-023-2020	-	3,125
COVID-19 Airport Improvement Program Coronavirus Relief Grant	20.106	3-19-0063-024-2020	-	13,000
COVID-19 Airport Improvement Program ARPA Act	20.106	3-19-0063-025-2020	-	30,375
			-	1,720,293
Indirect:				
Pass-through Iowa Department of Transportation				
Transit Grants:				
Formula Grants for Rural Areas	20.509	2021-015-00-SFY21	-	506,797
Formula Grants for Rural Areas	20.509	2019-024-02-FY22	-	19,948
Formula Grants for Rural Areas	20.509	TFR 22-103	-	858
COVID-19 Formula Grants for Rural Areas CARES	20.509	2020-010-00-FY20	-	431,448
			-	959,051
Pass-through Iowa Department of Public Safety				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	PAP 21-402-M0PT, Task 31-00-00	-	4,627
State and Community Highway Safety	20.600	PAP 22-402-M0PT, Task 48-00-00	-	11,543
State and Community Highway Safety	20.600	PAP 22-405d-M6OT, Task 00-48-00	-	2,846
Subtotal Highway Safety Cluster			-	19,016
Total U.S. Department of Transportation			-	2,698,360

(Continued)

City of Muscatine, Iowa

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program Title or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. Department of Treasury				
Direct:				
COVID-19 Coronavirus Relief Fund	21.019	IA0653	\$ -	\$ 12,853
COVID-19 Coronavirus Relief Fund	21.019	CRF 009J	-	30,990
Pass-through Iowa Department of Cultural Affairs:				
COVID-19 Coronavirus Relief Fund	21.019	202210-11345	-	15,500
Total U.S. Department of Treasury			-	59,343
National Endowment for the Humanities:				
Indirect:				
Pass-through Iowa Department of Cultural Affairs:				
Promotion of the Humanities Office of Digital Humanities	45.149	202210-11108	-	18,000
Pass-through State Library of Iowa:				
COVID-19 ARP-American Rescue Plan Act	45.310	ARPA-2021 51	-	4,945
Total National Endowment for the Humanities			-	22,945
U.S. Department of Justice				
Direct:				
COVID-19 Coronavirus Emergency Supplemental Fundi	16.034	2020-VD-BX-0301	-	8,927
Bulletproof Vest Partnership Program	16.607	N/A	-	265
Public Safety Partnership and Community Policing Grants	16.710	15JCOPS-21-GG-02142-SLEM	-	14,102 (2)
Edward Byrne Memorial Justice Assistance	16.738	2019-DJ-BX-0685	-	6,305 (1)
Edward Byrne Memorial Justice Assistance	16.738	15PBJA21GG01436JAGX	7,154	14,308 (1)
Indirect:				
Pass-through Iowa Governor's Office of Drug Control Policy and Muscatine County:				
Public Safety Partnership and Community Policing Grants	16.710	19-CAMP-10	-	1,497 (2)
Edward Byrne Memorial Justice Assistance	16.738	18-JAG-347657	-	17,000 (1)
Pass-through Iowa Department of Justice				
Violence Against Women Formula Grants	16.588	LE-2022-Muscatine, City of 00100	-	2,404
Violence Against Women Formula Grants	16.588	VW-21-48-LE	-	2,550
			-	4,954
Total U.S. Department of Justice			7,154	67,358
Office of National Drug Control Policy				
Indirect:				
Pass-through Iowa Department of Public Safety				
High Intensity Drug Trafficking Area Grant	07.G22MW0002A	G22MW0002A	-	54,848
High Intensity Drug Trafficking Area Grant	07.G21MW0002A	G21MW0002A	-	33,291
Total Office of National Drug Control Policy			-	88,139

(Continued)

City of Muscatine, Iowa

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program Title or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. Department of Homeland Security				
Direct:				
Assistance to Firefighters	97.044	EMW-2019-FG-07210	\$ -	\$ 15,546
Indirect:				
Passed-through Iowa Department of Homeland Security and Emergency Management:				
Disaster Grants-Public Assistance	97.036	4421 DR-IA	-	15,809
Disaster Grants-Public Assistance	97.036	4557 DR-IA	-	9,409
			-	25,218
Total U.S. Department of Homeland Security			-	40,764
Total Expenditures of Federal Awards			\$ 7,154	\$ 5,679,667

(1) Assistance Listing Number 16.738 total \$37,613

(2) Assistance Listing Number 16.710 total \$15,599

See Notes to Schedule of Expenditures of Federal Awards.

City of Muscatine, Iowa

**Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (schedule) includes the federal award activity of the City under programs of the federal government for the year ended June 30, 2022. 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 the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the entity.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual 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. Expenditures of federal awards are recognized in the accounting period when the liability is incurred and has met the eligibility criteria of the federal award.

Revenue from federal awards is recognized when the City has done everything necessary to establish its right to the revenue. In the governmental funds, revenue from federal awards is recognized when the revenue is both measureable and available. In proprietary funds, revenue from federal awards is recognized when it is earned.

Pass-through entity identifying numbers are presented where available.

Note 3. Indirect Cost Rate

The City has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



City Hall, 215 Sycamore St.
Muscatine, IA 52761-3840
(563) 264-1550 Voice/TT
Fax (563) 264-0750

Finance and Records

City of Muscatine, Iowa

**Summary Schedule of Prior Audit Findings
Year Ended June 30, 2022**

Findings	Status	Corrective Action Plan or Other Explanation
None		

City of Muscatine, Iowa

Schedule of Findings and Questioned Costs
Year Ended June 30, 2022

I. Summary of the Independent Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?
- Significant deficiency identified?
- Noncompliance material to financial statements noted?

☐ Yes ☒ No
☐ Yes ☒ None Reported
☐ Yes ☒ No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified?
- Significant deficiency identified?

☐ Yes ☒ No
☐ Yes ☒ None Reported

Type of auditor's report issued on compliance for major programs:

Unmodified

- Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

☐ Yes ☒ No

Identification of major programs:

Assistance

Listing Number	Name of Federal Program or Cluster
14.871	Housing Voucher Cluster
20.509	Formula Grants for Rural Areas

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?

☒ Yes ☐ No

(Continued)

City of Muscatine, Iowa

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2022

II. Findings Relating to the Basic Financial Statements as Required to be Reported in Accordance with Generally Accepted Government Auditing Standards

A. Internal Control

No matters reported.

B. Instances of Noncompliance

No matters reported.

III. Findings and Questioned Costs for Federal Awards

A. Internal Control for Federal Awards

No matters reported.

B. Instances of Noncompliance

No matters reported.

IV. Other Findings Related to Required Statutory Reporting

IV-A-22

Certified Budget – Expenditures for the year ended June 30, 2022 did not exceed the amounts budgeted.

IV-B-22

Questionable Expenditures – No expenditures were noted that we believe may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979.

IV-C-22

Travel Expenses – No expenditures of City money for travel expenses of spouses of City officials or employees were noted. No travel advances to City officials or employees were noted.

IV-D-22

Business Transactions – No business transactions between the City and City officials or employees were noted except as follows:

Name and Business Connection	Transaction	Amount
Wessel Geldenhuys, spouse of employee	Supplies	\$ 135

In accordance with Chapter 362.5(3)(j) of the Code of Iowa, the transactions do not appear to represent a conflict of interest.

IV-E-22

Bond Coverage – Surety bond coverage of City officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to insure that the coverage is adequate for current operations.

City of Muscatine, Iowa

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2022

IV-F-22

Council Minutes – No transactions requiring Council approval which had not been approved by the Council were noted.

Finding: Council minutes were not published within 15 days of the meeting in accordance with Chapter 372.13(6) of the Code of Iowa.

Context: The minutes of the April 7, 2022 meeting were published April 25, 2022, 18 days after the meeting, and the City did not have the affidavit of publication of the April 14, 2022 special meeting minutes.

Effect: The City is not in compliance with the Code of Iowa Chapter 372.13(6).

Cause: The newspaper had a change in staff and the publication of the minutes were missed.

Recommendation: We recommend the City put procedures in place to ensure the minutes are published timely.

Response and Corrective Action Plan: The City agrees with the recommendation.

IV-G-22

Deposits and Investments – No instances of noncompliance with the deposit and investment provisions of Chapter 12B and Chapter 12C of the Code of Iowa and the City's investment policy were noted.

IV-H-22

Revenue Notes – There were no instances of noncompliance with revenue note provisions.

IV-I-22

Annual Urban Renewal Report – The annual urban renewal report was properly approved and certified to the Iowa Department of Management on or before December 1.

IV-J-22

Payment of General Obligation Bonds – The City appears to be in compliance with Chapter 384.4 of the Code of Iowa.



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Finance and Records

City of Muscatine, Iowa

**Corrective Action Plan
Year Ended June 30, 2022**

		Person Responsible and Anticipated Date of Completion
Findings	Corrective Action Plan	

Other Findings Related to Statutory Reporting

IV-F-22	Council minutes were not published within 15 days of the meeting.	See response and corrective action plan at IV-F-22	City Clerk June 30, 2023
---------	---	--	-----------------------------



City of Muscatine

ITEM NUMBER 2022-0499

AGENDA ITEM SUMMARY

DATE: 12/15/2022

STAFF

Nick Gow, Superintendent of Parks
Pat Lynch, City Engineer
Richard Klimes, Parks and Recreation Director

SUBJECT

Request to Enter into a Professional Services Agreement with Watersmith Engineering for the Kent Stein to Sunset Housing Trail Connector

EXECUTIVE SUMMARY

Presented for City Council's consideration is a request to enter into a Professional Services Agreement with Watersmith Engineering for the engineering services for the Kent Stein to Sunset Housing trail connector as part of the Community Foundation of Greater Muscatine South End Improvement Fund Projects.

STAFF RECOMMENDATION

Staff recommends City Council approve the request to enter into a Professional Services Agreement with Watersmith Engineering in the amount of \$7,150 for the design phase services for the trail connector from Kent Stein Park to Sunset Housing.

BACKGROUND/DISCUSSION

The Community Foundation of Greater Muscatine South End Improvement Fund Projects included a trail connection from Kent Stein Park to Sunset Housing. The engineering services will provide a design of an asphalt trail that will connect the asphalt trail in Kent Stein Park with the southeast entrance to the Soccer Complex, and the sidewalk at the far east end of Sunset Housing. This project includes asphalt paving of the existing gravel trail across the Muscatine Slough, new concrete sidewalk from the trail to Sunset Housing, replacement of damaged concrete at the southeast entrance to the Soccer Complex, replacement of an existing wood bridge with a pipe culvert, and replacement of an existing culvert that drains the west side of soccer fields 7 & 8.

The engineering services to be performed by Watersmith Engineering include:

1. Topographic and utility survey of project area to be used for developing final drawings

2. Develop drawings and specifications for project improvements. Specifications will be based on example specifications provided by the City
3. Attend design phase meeting with the City
4. Submit construction documents (signed by Professional Engineer) to the City

CITY FINANCIAL IMPACT

The funding for this project has been identified in the Community Foundation of Greater Muscatine South End Improvement Fund Projects.

ATTACHMENTS

1. Watersmith Proposal - Kent Stein to Sunset Housing Trail Connector

1029 Hershey Avenue
Muscatine, IA 52761
563.506.2673

brad@watersmithengineering.com

Nick Gow
Park Maintenance Superintendent
City of Muscatine
215 Sycamore Street
Muscatine, IA 52761

November 29, 2022

Subject: Proposal for Engineering Services
Slough Crossing Connector Trail Project

Dear Mr. Gow:

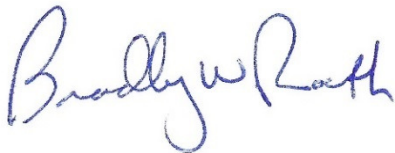
Thank you for the opportunity to offer our professional services for Slough Crossing Connector Trail Project. The attached scope of work includes additional detail and the proposed schedule.

The proposed engineering services will be provided in consideration of the following fees:

Proposed Engineered Services	Fee (Lump Sum)
• Design Phase Services	\$7,150
TOTAL	\$7,150

Please let me know if you have any questions or need additional information regarding our proposed services. If this proposal is acceptable, please sign and date in the space provided below.

Sincerely,



Bradley W. Roeth P.E.
Owner/Senior Engineer
Watersmith Engineering

Nick Gow
City of Muscatine

Attachments:

- Scope of Work – Slough Crossing Connector Trail Project
- Project Map
- Watersmith Engineering Standard Terms and Conditions
- Watersmith Engineering Hourly Rates and Fees

SCOPE OF SERVICES

Slough Crossing Connector Trail Project Muscatine, Iowa

The City of Muscatine (Client) desires to construct trail improvements within the City. This project is for design of an asphalt trail that will connect the asphalt trail in Kent-Stein Park with the southeast entrance to the Soccer Complex and the sidewalk on Bloomington Lane. The project includes asphalt paving of an existing gravel trail across the Muscatine Slough, new concrete sidewalk, replacement of damaged concrete at the southeast entrance to the Soccer Complex, replacement of an existing wood bridge with a pipe culvert, and replacement of an existing culvert.

Engineering Services to be performed by Watersmith Engineering:

A. Design Phase Services:

1. Topographic and utility survey of project area to be used for developing final drawings.
2. Develop drawings and specifications for project improvements. Specifications will be based on example specifications provided by Client.
3. Attend design phase meeting with Client.
4. Submit construction documents (signed by Professional Engineer) to Client.

Services and items provided by Client include:

- Provide timely feedback and review for project submittals.
- Bidding and construction phase engineering services.
- Clearing, grubbing, bank shaping, and seeding in vicinity of wood bridge.

The engineering services described above will be completed according to the following schedule:

- Topographic and utility survey of project area: within 5 weeks of approved agreement and notice to proceed.
- Design Phase Services: within 8 weeks of approved agreement and notice to proceed.

The following are items that are not included in the Scope of Services above. These items can be added (or other services that may not be specifically listed) as **Additional Services** to the agreement if directed:

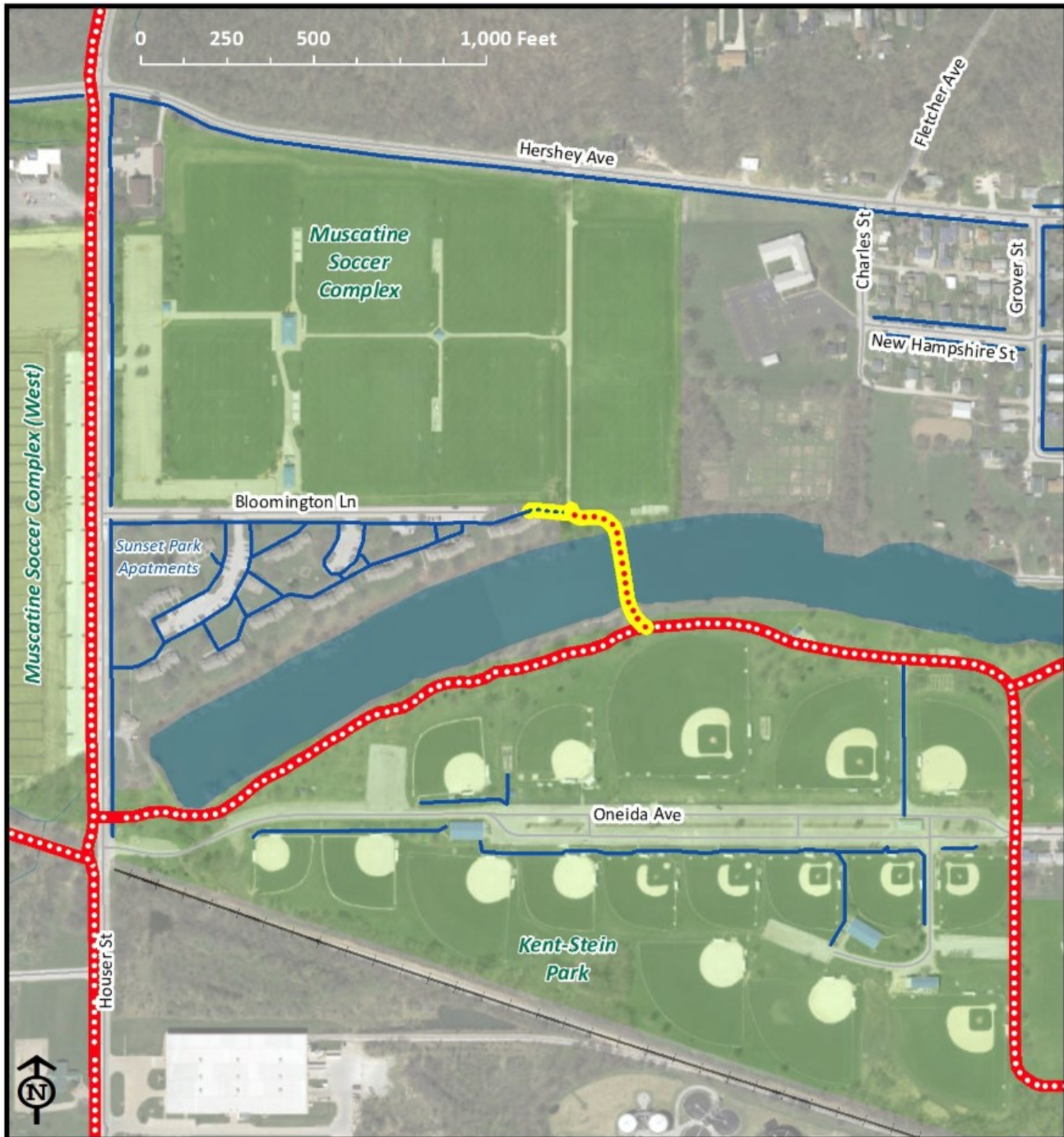
- Evaluation of additional options, alternatives, and/or conceptual designs.
- Additional meetings and public hearings.
- Bidding and construction phase services.

Additional Services will be charged to the Client at Watersmith Engineering Standard Hourly Rates and Fees Schedule.



City of Muscatine Bike & Pedestrian Master Plan

Trail Projects



Bike and Pedestrian Master Plan Slough Crossing Connector Trail

- Slough Crossing Connector Trail - Existing Gravel Trail to be Paved (462')
- New Sidewalk
- Existing Trails
- Sidewalks

Date Source: Muscatine Area Geographic Information Consortium, City of Muscatine
Prepared by: Andrew Fangman,
Assistant Community Development Director
Date: October 5, 2021

STANDARD OF CARE

In providing services under this Agreement, the Consultant shall perform in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances at the same time and in the same or similar locality. The Consultant makes no warranty, either express or implied, as to the professional services rendered under this Agreement.

INFORMATION PROVIDED BY OTHERS

The Client shall furnish, at the Client's expense, all information, requirements, reports, data, surveys and instructions required by this Agreement. The Consultant may use such information, requirements, reports, data, surveys and instructions in performing its services and is entitled to rely upon the accuracy and completeness thereof. The Consultant shall not be held responsible for any errors or omissions that may arise as a result of erroneous or incomplete information provided by the Client and/or the Client's consultants and contractors.

ESTIMATES OF PROBABLE CONSTRUCTION COST

In providing estimates of probable construction cost, the Client understands that the Consultant has no control over the cost or availability of labor, equipment or materials, or over market conditions or the Contractor's method of pricing, and that the Consultant's estimates of probable construction costs are made on the basis of the Consultant's professional judgment and experience. The Consultant makes no warranty, express or implied, that the bids or the negotiated cost of the Work will not vary from the Consultant's estimate of probable construction cost.

PERMITS AND APPROVALS

The Consultant shall assist the Client in applying for those permits and approvals required by law for projects similar to the one for which the Consultant's services are being engaged. This assistance shall consist of completing and submitting forms to the appropriate regulatory agencies having jurisdiction over the construction documents and other services normally provided by the Consultant and included in the Scope of Services of this Agreement.

CHANGED CONDITIONS

If, during the term of this Agreement, circumstances or conditions that were not originally contemplated by or known to the Consultant are revealed, to the extent that they affect the scope of services, compensation, schedule, allocation of risks or other material terms of this Agreement, the Consultant may call for renegotiation of appropriate portions of this Agreement.

UNDERGROUND IMPROVEMENTS

The Client will furnish to the Consultant information identifying the type and location of existing underground improvements on the site. The Consultant is entitled to rely upon the accuracy and completeness of the information furnished to the Consultant.

JOBSITE SAFETY

Neither the professional activities of the Consultant, nor the presence of the Consultant or its employees and subconsultants at a construction/project site, shall impose any duty on the Consultant, nor relieve the General Contractor of its obligations, duties and responsibilities including, but not limited to, construction means, methods, sequence, techniques or procedures necessary for performing, superintending and coordinating the Work in accordance with the Contract Documents and any health or safety precautions required by any regulatory agencies.

HAZARDOUS MATERIALS

As used in this Agreement, the term *hazardous materials* shall mean any substances, including without limitation asbestos, toxic or hazardous waste, PCBs, combustible gases and materials, petroleum or radioactive materials (as each of these is defined in applicable federal statutes) or any other substances under any conditions and in such quantities as would pose a substantial danger to persons or property exposed to such substances at or near the Project site. Both parties acknowledge that the Consultant's scope of services does not include any services related to the presence of any hazardous or toxic materials.

MEDIATION

In an effort to resolve any conflicts that arise during the design and construction of the Project or following the completion of the Project, the Client and the Consultant agree that all disputes between them arising out of or relating to this Agreement or the Project shall be submitted to nonbinding mediation.

LIMITATION OF LIABILITY

In recognition of the relative risks and benefits of the Project to both the Client and the Consultant, the risks have been allocated such that the Client agrees, to the fullest extent permitted by law, to limit the liability of the Consultant and Consultants officers, directors, partners, employees, shareholders, owners and subconsultants for any and all claims, losses, costs, damages of any nature whatsoever or claims expenses from any cause or causes, including attorneys' fees and costs and expert-witness fees and costs, so that the total aggregate liability of the Consultant and Consultants officers, directors, partners, employees, shareholders, owners and subconsultants shall not exceed \$10,000 or the Consultant's total fee for services rendered on this Project, whichever is greater. It is intended that this limitation apply to any and all liability or cause of action however alleged or arising, unless otherwise prohibited by law.

CONSEQUENTIAL DAMAGES

Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, neither the Client nor the Consultant, their respective officers, directors, partners, employees, contractors or subconsultants shall be liable to the other or shall make any claim for any incidental, indirect or consequential damages arising out of or connected in any way to the Project or to this Agreement. This mutual waiver of consequential damages shall include, but is not limited to, loss of use, loss of profit, loss of business, loss of income, loss of reputation and any other consequential damages that either party may have incurred from any cause of action including negligence, strict liability, breach of contract and breach of strict or implied warranty.

TERMINATION

Either party may terminate this Agreement for cause upon giving the other party not less than seven (7) calendar days written notice for any of the following reasons: Substantial failure by the other party to perform in accordance with the terms of this Agreement and through no fault of the terminating party; Assignment of this Agreement or transfer of the Project by either party to any other entity without the prior written consent of the other party; Suspension of the Project or the Consultant's services by the Client for more than ninety (90) calendar days; Material changes in the conditions under which this Agreement was entered into, the Scope of Services or the nature of the Project, and the failure of the parties to reach agreement on the compensation and schedule adjustments necessitated by such changes.

OWNERSHIP OF INSTRUMENTS OF SERVICE

The Consultant shall retain ownership of all reports, drawings, plans, specifications, electronic files, field data, notes and other documents and instruments prepared by the Consultant as instruments of service. The Consultant shall retain all common law, statutory and other reserved rights, including, without limitation, all copyrights thereto.

THIRD-PARTY BENEFICIARIES

Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the Client or the Consultant. The Consultant's services under this Agreement are being performed solely for the Client's benefit, and no other party or entity shall have any claim against the Consultant because of this Agreement or the performance or nonperformance of services hereunder.

BILLING AND PAYMENT TERMS

Invoices shall be submitted by the Consultant monthly and are due upon presentation and shall be considered past due if not paid within 30 calendar days of the due date.

1029 Hershey Avenue
Muscatine, IA 52761
563.506.2673

Watersmith Engineering Hourly Rates and Fees
Effective Jan. 1, 2023

Classification	Hourly Rates
Senior Engineer	\$137/hour
Senior Designer	\$98/hour
Engineering Technician	\$68/hour
Administrative Assistant	\$40/hour
Mileage	Included with hourly rates
3 rd Party Printing Expenses	At Cost
Courier Expenses	At Cost
Miscellaneous Expenses	At Cost



City of Muscatine

ITEM NUMBER 2022-0500

AGENDA ITEM SUMMARY

DATE: 12/15/2022

STAFF

Nancy Lueck, Finance Director

SUBJECT

Request to Enter into Agreement with IONWave Technologies for Electronic Bidding Software

EXECUTIVE SUMMARY

On April 21, 2022, Governor Reynolds signed Senate File 2279 into law. This law affected bidding of public improvement projects in the State of Iowa, effective July 1, 2022. Senate File 2279 amended Iowa Code sections 26.7 & 26.10 to allow public entities to accept electronic bids for public improvement projects. The new law allows the governmental entity to determine the format in which the electronic bids will be received. Bids accepted electronically must still be accompanied by appropriate bid security and must otherwise comply with the requirements of Iowa Code Chapter 26.

It is proposed that the City enter into an agreement with IONWave Technologies for Electronic Bidding Software. This first-year cost for this software subscription is \$13,125, which will be funded from American Rescue Plan Act (ARPA) funds. Thereafter, it is proposed that the annual fee be allocated to departments (or capital projects) based on usage of the system.

STAFF RECOMMENDATION

Staff recommends approval of the Agreement for Electronic Bidding Software.

BACKGROUND/DISCUSSION

On April 21, 2022, Governor Reynolds signed Senate File 2279 into law. This law affected bidding of public improvement projects in the State of Iowa, effective July 1, 2022.

Senate File 2279 amended Iowa Code sections 26.7 & 26.10 to allow public owners to accept electronic bids for public improvement projects. The new law allows the governmental entity to determine the format in which the electronic bids will be received. The notice to bidders may specify if bids are being accepted electronically. Bids accepted electronically must still be accompanied by appropriate bid security and must otherwise comply with the requirements of Iowa Code Chapter 26.

This means that bids must still be sealed and an electronic record must be kept regarding the date and time they are received by the governmental entity. A binding form of bid security must also be provided with the bid. A governmental entity will need to engage a service provider or purchase software that can facilitate these requirements.

A representative of IONWave Technology gave a demonstration of their system initially to the Finance Director and later to a group of City staff involved in bidding capital projects and/or equipment for the City. This system is currently being used by area cities including Davenport, Bettendorf, Iowa City, and Clinton as well as Des Moines, Ames, and Council Bluffs. It is also used by the three State universities and the Iowa Department of Transportation.

Features of the system include:

1. Once trained on the system, City staff will post bid specifications for capital projects and equipment and requests for proposals (RFPs) on this system. This system can also be used for quotes on key supplies needed by the City.
2. Vendors/contractors can register on this system to be notified of upcoming construction contract and equipment bids, as well as RFPs.
3. Vendors/contractors will complete the bid/RFP documents online in this system. The system will verify that all relevant information is provided before bids can be submitted. Vendors and contractors will have opportunities to ask questions, with responses sent to all other potential bidders that have started the bidding process on the system.
4. Unit priced bids will automatically calculate (number of units x cost/unit) with grand totals also automatically calculated.
5. City staff will be able to see which companies have accessed the system and have begun the bidding process. City staff will not be able to access the bids until after the bid deadline, so bids remain confidentially until "opened".
6. If appropriate, City staff can use the system to extend the bid deadline by notifying all those that began completing the bid information.
7. Bid tabulations will automatically be done by the system after the bid deadline. RFP attributes can also be downloaded in a "side by side" format for staff evaluation.
8. It is estimated that the initial training and implementation would take 4 to 10 weeks. It is proposed that the "Lead" staff for the initial training would be two or more Public Works employees. Once the general formats for project or equipment bid specifications is set up, they can be used for future bids.
9. Using this system will allow all vendors to submit their bids in "real time" and should eliminate the City needing to reject late bids due to mail or other delivery service issues.

This system will have an annual fee initially set at \$13,125. Fees for the next 4 years would increase by 2.5% per year (to \$13,455, \$13,790, \$14,135, and \$14,490). There is normally also a \$1,000 implementation/mobilization fee which will be waived if the City executes this Agreement before the end of this calendar year.

The first-year fee was included in the American Rescue Plan Act (ARPA) projects approved by the City Council in October of 2022. Future annual fees will be allocated to departments (or capital projects) based on the usage of the system. This system is expected to streamline the bidding process for all departments of the City as well as for vendors/contractors.

CITY FINANCIAL IMPACT

The initial fee of \$13,125 will be funded from American Rescue Plan Act (ARPA) funds. Fees for subsequent years will be allocated to departments (or capital projects) based on usage.

ATTACHMENTS

1. IONWave - IWT Agreement 2022 v2 12.08.22 Clean



THIS MASTER LICENSE AND SERVICES AGREEMENT (the "Agreement"), is made and entered into as of this the 31st day of December, 2022 ("Effective Date"), by and between Ion Wave Technologies, Inc., a Missouri corporation having its principal offices located at 3653 South Avenue, Springfield, Missouri 65807 ("IWT") and the City of Muscatine having its principal offices located at 215 Sycamore Street, Muscatine, Iowa 52761 ("Client").

WHEREAS, IWT is engaged in the business of the development, marketing, and support of Internet based software of all types.

NOW THEREFORE, in consideration of the premises, covenants, and mutual promises contained in this Agreement, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties do hereby agree as follows:

1. Software Licensing and Use

- 1.1 License Grant. In accordance with and subject to the terms and conditions provided herein and in consideration of payment of the license fees set forth in any Exhibit A, IWT hereby grants to Client and Client accepts from IWT a non-exclusive, non-transferable license to use the IWT products specified in Exhibit A, collectively or individually referred to as the "Licensed Products", solely for its internal business purposes. Any rights not granted herein are reserved to IWT.
- 1.2 Access. Access to and usage of the Licensed Products shall be limited to Client's internal business purposes, specifically defined as the operation of Client's purchasing department. Access to the Licensed Products shall be limited to the Client end user community, as defined in Exhibit A. Unless specified in Exhibit A, Client will not permit others, including but not limited to subsidiaries, affiliates, and contractors, to access or use the Licensed Products, nor will Client use the Licensed Products on their behalf.
- 1.3 Use Limits. Client is prohibited from performing any load testing against IWT's hosted production environments, without the prior express written permission of IWT. Client is prohibited from reverse engineering, decompiling, and disassembling the Licensed Products.
- 1.4 Work Products. Any Work Products, as defined below, that are software, shall be subject to the same license limitations of this Agreement and any additional limitations as set forth in any Exhibit hereto.
- 1.5 Rent, Lease, and Sublicense Restrictions. Client shall not rent, lease, sublicense, grant a security interest in, or otherwise transfer the Client's right to use and possess the Licensed Products, in whole or part.
- 1.6 Copies and Proprietary Notices. Any Licensed Products, together with any accompanying technical or system documentation that is delivered to Client pursuant to this Agreement shall not be copied, except that one (1) copy may be made for backup or archival purposes, provided any such copy is clearly marked as proprietary to IWT, licensed to Client, and contains IWT's proprietary notices. Client shall be permitted to make additional copies of documentation specifically designated for training of end users. Client shall not remove any proprietary notices or labels on the Licensed Products or its documentation.
- 1.7 Violation. Violation of any provision of this Section 1 shall breach the Agreement and be the basis for immediate termination of this Agreement and the corresponding license grant to the Licensed Products with no refund to Client of fees paid to IWT.

2. Maintenance and Support

- 2.1 Support Services. Subject to the payment of the applicable licensing and support fees as set forth in Exhibit A, IWT shall provide Client with the maintenance and support services as set forth in Exhibit B of this Agreement ("Support Services") for the Licensed Products. Exhibit B may be updated from time to time at IWT's sole discretion, provided said updates do not materially diminish the Support Services provided to Client without Client's consent.
- 2.2 Payment and Term. Provided that this Agreement and the license for the applications which the Support Services are to be performed has not been terminated, IWT will provide Support Services as specified in Exhibit B of this Agreement for the support fees indicated in Exhibit A. In the event (i) IWT has not received payment for the next annual period's applicable license or support fees, prior to the last day of the current term; and/or (ii) this Agreement and/or the license is no longer in effect, Support Services shall be discontinued.
- 2.3 On-Site Services. Support Services do not include any on-site services. At Client's request, IWT may provide technical, operational or other assistance or consulting in excess of the standard Support Services at IWT's standard hourly rate then in effect.

3 Professional Services

- 3.1 Professional Services. IWT shall provide Client with professional consulting services as described in the Statements of Work ("SOW") to be attached as Exhibit C hereto ("Professional Services"), which SOW by its express terms shall amend this Agreement. Any additional services beyond those described in any Exhibit C shall be at the mutual, written agreement of the parties.
- 3.2 Client Obligations. In order to facilitate the provision of the Professional Services by IWT, Client shall have installed the recommended hardware and software and will have completed the required preparatory work described in the Exhibit(s) attached hereto.
- 3.3 Contact Person. Each party will appoint in writing, in the applicable Exhibit, an employee or agent of such party to act as the "Contact Person" for all communications between the parties related to the Professional Services. Each party may change its Contact Person upon written notice to the other.

4 Proprietary Rights

- 4.1 Ownership. Client acknowledges and agrees that, as between Client and IWT, IWT is the sole and exclusive owner of all right, title and interest in and to the Licensed Products, as well as all alterations, modifications, additions, and derivative works made with respect to the Licensed Products and all work products produced from the Professional Services performed under the SOW ("Work Products"). Except as expressly permitted or required hereby: (i) Client shall have no right or license to the Licensed Products or Work Products; and (ii) Client shall not use, reproduce, publish, or make available to others, modify, or create any derivative works of, all or any part of the Licensed Products or Work Products.
- 4.2 License Rights. Nothing in this Agreement or any Exhibit hereto shall in anyway enlarge or extend Client's license rights in the Licensed Products, with respect to the materials that IWT delivers to Client pursuant to any SOW.
- 4.3 Client Data. Any client data and any materials or equipment furnished to IWT by Client in connection with any of the Professional Services provided under an Exhibit shall be deemed proprietary to Client.
- 4.4 Trademarks. All trademarks, service marks, trade names and logos of IWT appearing on or within the Licensed Products or Work Products used in connection with the Support Services or the Professional Services provided by IWT are the property of IWT and Client shall not use them without IWT's prior written approval.

5 Fees and Payment Terms

- 5.1 Fees. Client will pay IWT the fees as set forth in the Exhibits. Except for initial payments, which payments, unless provided otherwise, shall be due and payable upon the execution of this Agreement and any Exhibit hereto, IWT will submit to Client an invoice for the amounts due. Unless provided otherwise, all invoices submitted by IWT shall be due and payable in full, without reduction for any offset, withholding or other claims, within thirty (30) days of the date thereof. Any amounts payable to IWT hereunder, which are not paid when due, shall thereafter bear interest at the rate of one and one-half percent (1.5%) per month or the maximum amount permitted by applicable law, whichever is less.
- 5.2 Taxes. Fees do not include any taxes. Client is exempt by law from payment of State and Local Sales Tax and Federal Excise Tax. In the event that taxes are assessed by any governmental body on any deliverable provided under this Agreement, in which Client is not exempted from paying, IWT shall have the option to terminate the Agreement in lieu of assessment of the taxes against IWT. Provided however, that Client shall have the option to pay IWT all such tax amounts which have been properly invoiced, at Client's discretion, to avoid termination of this Agreement. Client shall provide IWT with a valid tax exemption certificate upon request.
- 5.3 Travel Expenses. Unless otherwise specified in the Exhibits, IWT shall be reimbursed by Client for all reasonable travel and living expenses and travel time that are mutually agreed upon by Client and IWT in writing prior to incurring any expenses. IWT shall invoice Client for such actual expenses monthly or on such other schedule at IWT's sole discretion.
- 5.4 Non-Payment. As opposed to exercising its right to terminate an Exhibit or this Agreement in its entirety, IWT may, at IWT's sole discretion, suspend performance of any obligations under the applicable Exhibit for nonpayment, but only until such time as payment is made.
- 5.5 Currency. All fees are stated in US dollars and are payable in US currency.
- 5.6 Invoices. All invoices to Client shall be emailed or mailed to the following address, which may be changed from time to time, provided Client provides IWT with written notice of such change:
City of Muscatine
Attn: Accounts Payable c/o Nancy Lueck
215 Sycamore Street
Muscatine, IA 52761
Email: nlueck@muscatineiowa.gov

6 Term and Termination

- 6.1 Term and Termination. The term of this Agreement shall commence on the Effective Date and will run for the periods as indicated in the Exhibits.
- 6.2 Termination for Breach. This Agreement may be terminated by either party upon a breach by the other party of any material term of the Agreement or its Exhibits, which breach is not cured (unless such breach is incapable of cure, such as breach of the restrictions on use and license grant described herein or of any confidentiality agreement between the parties hereto) within thirty (30) days of written notice of the breach. Upon termination for breach, all use and access to the Licensed Products shall cease and Client shall immediately return to IWT or destroy all copies of the Licensed Products, together with all documentation and any other IWT proprietary information in its possession. Furthermore, Client shall provide IWT a certification from an officer of Client that all Licensed Products, documentation, and all copies thereof, have been returned to IWT or destroyed in accordance with this Agreement.
- 6.3 Effects of Termination. Upon termination or expiration of this Agreement for reasons other than the breach of this Agreement: (i) all use and access to products licensed on a term basis shall cease and Client shall immediately return to IWT or destroy all copies of the term licensed products, together with all documentation and any other IWT proprietary information in its possession. Client shall provide IWT a certification from an officer of Client that all term licensed products and all associated documentation, have been returned to IWT or destroyed in accordance with this Agreement. (ii) all use and access to products licensed on a perpetual basis shall continue, subject to the terms of this Agreement and any Exhibits, including but not limited to, the provisions for access and use of the Licensed Products (Section 1), Proprietary Rights (Section 4), Warranties and Indemnification (Section 7), and Confidentiality (Section 8). Upon termination or expiration of this Agreement, all Support Services and Professional Services as discussed in this Agreement or any Exhibits will cease.

7 Warranties, Indemnity, and Limitations

- 7.1 Licensed Products Warranty. IWT warrants that it is the owner of the Licensed Products or otherwise has the right and authority to grant the licenses to Client, which are provided for herein. IWT represents that for the entire term covered by the Support Services ("Warranty Period") that the Licensed Products will substantially perform in accordance with and as specified in the applicable documentation when operated in the designated environment. IWT does not represent that the functions contained in the Licensed Products will meet Client's requirements or that the Licensed Products will operate uninterrupted or error free. In the event that Client does not pay the required Support Services fees or this Agreement is terminated, Client agrees that all warranty provisions and associated remedies shall be terminated.
- 7.2 Limitations of Warranty. IWT's warranties in this Section 7 shall only apply to the IWT Products developed by IWT or its affiliates. All other Licensed Products shall be provided by IWT "AS IS." Notwithstanding anything to the contrary in this Section 7.2, IWT shall assign to Client any warranty granted by the supplying party for the Licensed Products, to the extent of IWT's right to do so.
- 7.3 Remedy. During the Warranty Period, IWT's entire liability and Client's sole remedy for any reproducible, substantive error(s) in the unmodified IWT Application as reported in writing by Client shall be that IWT, at its option, will use its reasonable good faith efforts to correct the error(s), or, upon return of the Licensed Product and accompanying documentation to IWT, terminate this Agreement or the applicable license to the Licensed Product, as the case may be, and refund to Client a sum equal to a portion of the license fees paid, prorated on a monthly basis for the period in which the application was rendered unusable, for the Licensed Product for which the license is terminated.
- 7.4 Services Warranty. IWT represents and warrants that it is experienced in providing the Professional Services and Support Services described herein and further warrants that it will perform the Professional Services and Support Services in a good, workmanlike, and professional manner. Client's remedy for breach of the foregoing warranties shall be the re-performance of the relevant Professional Services free of charge.
- 7.5 Disclaimer. In no event will IWT be liable for any loss of profits, loss of use, business interruption, loss of data, cost of cover, or indirect, special, incidental, or consequential damages of any kind in connection with or arising out of the furnishing, performance or use of the Licensed Products, Professional Services and/or Support Services provided to Client under this Agreement as applicable, whether arising in contract or tortious conduct, or any other legal theory, including negligence, or whether arising from mistakes, omissions, interruptions deletion of files, errors, defects, viruses or other malicious code, delays in operation of transmission, or the use or performances of a Work Product, or the delay or failure of performance the Professional and/or Support Services provided under this Agreement, even if IWT has been advised of the possibility of such damages.
- 7.6 Client Responsibility. Client acknowledges and agrees they bear all liability for their end users' activity on IWT's systems. Client represents and warrants that any data loaded into IWT's systems by Client's end users will not infringe the intellectual property rights of any third party. Client acknowledges that IWT may, in appropriate circumstances and at its discretion, disable Client's access or terminate this Agreement for violations of this provision. Client will be solely responsible for bearing any and all costs of obtaining any required third-party licenses for data loaded into IWT's systems by Client's end users.
- 7.7 Limited Warranty. THE ABOVE IS A LIMITED WARRANTY AND IT IS THE ONLY WARRANTY MADE BY IWT. EXCEPT AS EXPRESSLY SET FORTH HEREIN, IWT MAKES NO REPRESENTATIONS OR WARRANTIES OF ANY KIND, EXPRESS, IMPLIED OR STATUTORY, INCLUDING, WITHOUT LIMITATION, ANY IMPLIED WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, TITLE OR NONINFRINGEMENT, AND IWT HEREBY DISCLAIMS THE SAME.
- 7.8 Exception to Warranty. IWT'S WARRANTY OBLIGATIONS SHALL NOT APPLY IF THE LICENSED PRODUCTS OR SOFTWARE WORK PRODUCT'S FAILURE TO PERFORM IN ACCORDANCE WITH ITS FUNCTIONAL SPECIFICATIONS IS CAUSED BY: (I) THIRD PARTY SOFTWARE LICENSED BY CLIENT; (II) CLIENT'S USE OF OR ACCESS TO THE LICENSED PRODUCTS OTHER THAN AS INTENDED OR IN VIOLATION OF THIS AGREEMENT; OR (III) UNAUTHORIZED MODIFICATIONS MADE TO THE IWT LICENSED PRODUCTS OR SOFTWARE WORK PRODUCT BY CLIENT.
- 7.9 Indemnification. (a) By IWT. IWT shall indemnify, defend and hold harmless Client against any loss, damage or expense incurred by Client as a result of claims, actions, or proceedings brought by any third party alleging infringement by an IWT Licensed Product or a Work Product, of copyright, trademark, patent, or other proprietary rights, and against its reasonable attorneys' fees and any money damages or costs awarded in respect of any such claim(s) and any suit arising from any such claim(s); provided, however, that (i) Client shall have given IWT prompt written notice of such claim, demand, suit or action; (ii) Client shall cooperate with said defense by complying with IWT's reasonable instructions and requests to Client in connection with said defense; and (iii) IWT shall have control of the defense of such claim, suit, demand, or action and the settlement or compromise thereof. Further, IWT shall have no liability for any infringement action or claim that is based upon or arising from the matters described in this paragraph if the applicable Licensed Product or Work Product is modified or altered by a party other than IWT or is used for a purpose other than that for which it is intended or as set forth in the appropriate documentation. If a temporary or permanent injunction is obtained against Client's use of the Licensed Product or Work Product as a result of the matters described in this paragraph, IWT shall, at its option and expense, either procure for Client the right to continue using the Licensed Product or Work Product or replace or modify the Licensed Product or Work Product or infringing portion thereof so that it no longer infringes the alleged proprietary right. In the event that IWT concludes, in its sole discretion, that such procurement, replacement or modification is not reasonably practical, IWT may terminate the applicable Exhibit and/or this Agreement without penalty and refund that portion of the Fees attributable to the infringing product, prorated on a monthly basis. Client shall cease all use of a Licensed Product or Work Product for which a refund is given. This paragraph sets forth the exclusive remedy of Client against IWT, and IWT's exclusive obligation, with respect to any action or claim described herein. (b) By Client. Client shall indemnify, defend and hold harmless IWT against any loss, damage or expense incurred by IWT as a result of claims, actions, or proceedings arising from any bodily harm or injury suffered by IWT's employees or agents in the performance of Services or maintenance at any of the Client's facilities or the allegation of infringement or actual infringement by Client of any copyright, patent, trademark, trade secret, or other

proprietary right of any third party. Client will indemnify IWT against its reasonable attorneys' fees incurred in connection with such claim(s), any money damages or costs awarded in respect of any such claim(s) and any suit arising from any such claim(s). Client shall be entitled to have sole control over the defense of such claim, unless the claim involves or relates to an intellectual property right of IWT in which case IWT may elect to have sole control over the defense of such claim as described in the preceding paragraph, and such election by IWT shall have no effect upon Client's obligations to indemnify and hold harmless hereunder. If Client does not assume sole control over the defense of such claim as provided in this section, IWT may participate in such defense and IWT shall have the right to defend the claim in such manner, as it may deem appropriate, at the cost and expense of Client.

- 7.10 Limitation of Liability. IN NO EVENT WILL IWT'S LIABILITY ARISING FROM OR RELATING TO THIS AGREEMENT EXCEED THE AGGREGATE AMOUNT OF PAYMENTS RECEIVED DURING THE PREVIOUS TWELVE MONTHS BY IWT FROM CLIENT UNDER THE EXHIBIT GIVING RISE TO THE CLAIM. ADDITIONALLY, IN NO EVENT WILL IWT BE LIABLE FOR ANY CLAIM BROUGHT BY CLIENT MORE THAN ONE (1) YEAR AFTER THE CAUSE OF ACTION AROSE OR REASONABLY SHOULD HAVE BEEN DISCOVERED.

8 Confidentiality

- 8.1 Obligations. "Confidential Information" shall mean any proprietary information which is specifically marked as proprietary or confidential and which is disclosed by either party to the other in any form in connection with this Agreement. During the term of this Agreement and for a period of five (5) years after the date of termination of this Agreement or for a period of five (5) years after the termination of use of the Licensed Products, whichever period is longer, each party: (i) shall treat as confidential all Confidential Information provided by the other party; (ii) shall not use such Confidential Information except as expressly permitted under the terms of this Agreement or otherwise previously authorized in writing by the disclosing party; (iii) shall implement reasonable procedures to prohibit the disclosure, unauthorized duplication, reverse engineering, disassembly, decompiling, misuse or removal of such Confidential Information; and (iv) shall not disclose such Confidential Information to any third party. Without limiting the foregoing, each of the parties shall use at least the same procedures and degree of care to prevent the disclosure of Confidential Information as it uses to prevent the disclosure of its own confidential information of like importance, and shall in any event use no less than reasonable procedures and a reasonable degree of care.
- 8.2 Exceptions. Notwithstanding the above, neither party shall have liability to the other with regard to any Confidential Information that: (i) was generally available to the public at the time it was disclosed, or becomes generally available to the public through no fault of the receiver; (ii) was known to the receiving party at the time of disclosure as shown by written records in existence at the time of disclosure; (iii) was developed independently by the receiving party prior to the disclosure, as shown by written records in existence prior to the disclosure; (iv) is disclosed with the prior written approval of the disclosing party; (v) becomes known to the receiving party from a source other than the disclosing party without breach of this Agreement by the receiving party and in a manner which is otherwise not in violation of the disclosing party's rights; or (vi) is disclosed pursuant to the order or requirement of a court, administrative agency, or other governmental body, provided that the receiving party shall provide reasonable advance notice to enable the disclosing party to seek a protective order or otherwise prevent such disclosure and further provided that any such disclosure shall not destroy or diminish the confidential status of such Confidential Information.

9 Miscellaneous

- 9.1 Force Majeure. Neither party shall be liable to the other by reason of any failure of performance hereunder (except failure to pay) if such failure arises out of causes beyond such party's reasonable control, despite the reasonable efforts and without the fault or negligence of such party. Without limiting the generality of the foregoing, IWT shall not be liable to Client in any way for any failure or delay in the performance of its obligations hereunder which failure is caused, directly or indirectly, by the failure of any matter for which Client is responsible under this Agreement or which is a suspension of services for Client's failure to pay.
- 9.2 Assignment. Neither party may assign this Agreement without the prior written consent of the other, which consent will not be unreasonably withheld. Notwithstanding the foregoing, IWT may assign this Agreement to any entity acquiring substantially all of its stock or assets or the assets to which this Agreement or any Exhibit relates.
- 9.3 Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Iowa, without regard to conflicts of law principles.
- 9.4 Exhibits. Each Exhibit to this Agreement shall incorporate the terms of this Agreement. In the event of any conflict between the terms of this Agreement and the terms of any Exhibit, the terms of this Agreement shall control unless an Exhibit expressly provides otherwise. Additional Exhibits added to this Agreement from time to time by the mutual written agreement of the parties shall be numbered sequentially under the letters of the respective Exhibit title (e.g. Exhibit A Licensed Products shall be A-1, A-2, etc.) and each shall be in addition to the previous Exhibit.
- 9.5 Records & Audits. IWT, its agents or representatives, shall have the right to conduct a technical audit of Client's records, for the express purpose of determining whether Client is in compliance with the terms of this Agreement. Should IWT find that Client is not in compliance, Client shall pay the additional damages as may be due plus a five percent (5%) penalty.
- 9.6 Independent Contractor. IWT is an independent contractor and, except as specifically contemplated in any Exhibit to this Agreement, is not an agent or employee of, and has no authority to bind, Client by contract or otherwise. IWT will perform the Services under the general direction of Client, but IWT will determine, in IWT's sole discretion, the manner and means by which the Services are accomplished. Client has no right or authority to control the manner or means by which the Services are accomplished.
- 9.7 Waiver. No delay or omission by either party to exercise any right or power unless in writing and signed by the party waiving rights it has under this Agreement shall impair or be construed as a waiver of such right or power. A waiver by either party of any covenant or breach shall not be construed to be a waiver of any succeeding breach or of any other covenant.

- 9.8 Notices. Any notice required to be sent to a party under this Agreement will be in writing, shall be sent by: facsimile; first-class mail return receipt requested; personal delivery; or overnight courier to the Address for Notices given for that party below, and shall be considered delivered upon proof of such delivery. Either party may change its notice address by giving written notice to the other party.

If to IWT:

Ion Wave Technologies, Inc.
3653 South Avenue
Springfield, Missouri 65807
Phone: 417-823-7773
Fax: 417-823-7778

If to Client:

City of Muscatine
Attn: Finance Department
215 Sycamore Street
Muscatine, IA 52761
Phone: 563-264-1550

- 9.9 Severability. If any provision of this Agreement is held to be unenforceable, then both parties shall be relieved of all obligations arising under such provision, but only to the extent that such provision is unenforceable, and this Agreement shall be deemed amended by modifying such provision to the extent necessary to make it enforceable while preserving its intent or, if that is not possible, by substituting another provision that is enforceable and achieves the same objective and economic result. It is expressly understood and agreed that each provision of this Agreement that provides for a limitation of liability, disclaimer of warranties, indemnification or exclusion or damages or other remedies are intended to be enforced as such. Further, it is expressly understood and agreed that in the event any remedy under this Agreement is determined to have failed its essential purpose, all limitations of liability and exclusions of damages or other remedies shall remain in effect.
- 9.10 Non-Solicitation. IWT and Client agree that the employees of IWT and Client may possess technical abilities that are in great demand and further agree that each party has incurred substantial expense in recruiting and training such employees and would incur even greater expense if required to replace any such employee. Therefore, IWT and Client each agree not to recruit, either directly or indirectly, a present employee of the other during the term of this Agreement or any other agreement between them, and for one year following termination of all such agreements, without the express written consent of the other party. Upon breach of this provision, the breaching party agrees to pay the other two times the yearly compensation of the affected employee. This remedy provided in this paragraph shall be the only monetary remedy for breach of the terms of this paragraph. Neither party is prevented from seeking equitable relief for breach of this paragraph.
- 9.11 Survival. Payment obligations and any other provisions, which by their terms or their nature are intended to survive, shall survive the expiration or termination of this Agreement.
- 9.12 Entire Agreement and Amendment. This Agreement, with all Exhibits, is the entire agreement between the parties with respect to its subject matter, and supersedes and replaces any prior agreement between the parties with respect to said subject matter and there are no other representations, understandings or agreements between the parties relative to such subject matter. Amendments or waivers of any provision of this Agreement or its Exhibits shall be valid only as clearly identified as such, in writing and signed by the parties. No purchase order submitted by Client, even if accepted by IWT, shall be deemed to modify any terms of this Agreement, unless IWT has expressly stated in writing its intent to do so.

IN WITNESS WHEREOF, each party hereto has caused this Agreement to be executed by its duly authorized representative.

IWT: Ion Wave Technologies, Inc.	Client: City of Muscatine, Iowa
Signed:	Signed:
Printed Name:	Printed Name:
Printed Title:	Printed Title:
Date:	Date:

Exhibit A Licensed Products

1. **License Grant.** IWT Grants to Client, in accordance with and subject to the terms and conditions set forth in this Agreement, a license to the IWT products as specified below:
 - (i) IWT Sourcing subject to the following terms and restrictions:
 - The license grant shall be for a one (1) year period starting upon the execution of this Agreement, with usage limited to Client employees.
 - The IWT Sourcing license shall include the Electronic Bidding (eRFx) module, the Supplier Management / Registration module, and the Bid Evaluation Scoring module.
 - The Contract Management module, the Reverse Auction module, the Collaboration/Workflow module, the Contract Execution/Signatures module, IWT's Single-Sign On module, and any future modules released by IWT are specifically excluded. Client may purchase additional modules and incorporate an additional Exhibit into this agreement.
 - The cost of the license shall be paid annually as outlined in the payment section below.
2. **Support Services.** IWT will provide Support Services to the Client, in accordance with and subject to the terms and conditions set forth in this Agreement, as specified below:
 - (i) Support and Maintenance:
 - IWT will provide Support Services as detailed in Exhibit B for the products listed above during the license period at no additional cost to Client.
3. **Payment.** Payment for the license fees shall be due as follows:
 - (i) \$13,125 annual License Fees due December 31, 2022 for the service period 12/31/2022 to 12/30/2023.
4. **Annual Renewals.** After successful completion of the initial Agreement term, this Agreement shall automatically renew for additional annual periods as specified below. Either party may choose to opt out of an automatic renewal by providing the other party at least ninety (90) days' notice prior to the start of the service period covered by the renewal period. Fees for these annual renewal periods shall be payable in full as follows:
 - (ii) \$13,455 Annual License Fees due December 31, 2023 for the service period 12/31/2023 to 12/30/2024.
 - (iii) \$13,790 Annual License Fees due December 31, 2024 for the service period 12/31/2024 to 12/30/2025.
 - (iv) \$14,135 Annual License Fees due December 31, 2025 for the service period 12/31/2025 to 12/30/2026.
 - (v) \$14,490 Annual License Fees due December 31, 2026 for the service period 12/31/2026 to 12/30/2027.
5. This purchase is made in accordance with the Iowa State University Request For Proposal award 63865.

IN WITNESS WHEREOF, each party hereto has caused this Exhibit to be executed and amended to the Agreement by its duly authorized representative.

IWT: Ion Wave Technologies, Inc.	Client: City of Muscatine, Iowa
Signed:	Signed:
Printed Name:	Printed Name:
Printed Title:	Printed Title:
Date:	Date:

Exhibit B Support Services

1. IWT shall (a) use commercially reasonable efforts to provide Client with maintenance and support services ("Support Services") via telephone, facsimile, electronic mail, or other electronic means, at IWT's discretion, from the hours of 8:00 a.m. to 6:00 p.m. Central Time Monday through Friday (excluding IWT Holidays, which typically consist of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and the Friday immediately following Thanksgiving, Christmas Eve, and Christmas Day), and 24x7 access for reporting Level 1 (as defined below) situations, to a designated, authorized, qualified, and trained user of the IWT Products ("Client Contact") and to one (1) designated, authorized, qualified, and trained user of the IWT Products designated as Client Contact's backup ("Backup Client Contact") (collectively referred to as "Client Support Contact"); and (b) use commercially reasonable efforts to correct reproducible errors or malfunctions to enable the IWT Products to substantially perform in accordance with and as specified in the accompanying documentation.
2. IWT shall use commercially reasonable efforts to deliver a solution or action plan to correct reported errors that IWT categorizes as: (i) "Level 1 Catastrophic" within eight (8) business hours of receipt of the reported error. "Level 1 Catastrophic" is defined as a condition in which the IWT Products are partially or totally inoperative, including but not limited to, total system failure, data loss, data corruption, or a processing of functions and processes so slow as to render the application unusable, or any Level 2 error where a reasonable alternative work process cannot be established; (ii) "Level 2 High Impact" within the next scheduled production release of the IWT Products or within one hundred-twenty (120) days from the date error was logged with IWT, whichever shall first occur. "Level 2 High Impact" is defined as any error that results in the usability of the product being restricted and for which a reasonable alternative work process can be established; (iii) "Level 3 Non-Critical," which errors IWT shall use commercially reasonable efforts to correct within the next scheduled production release of the IWT Products. "Level 3 Non-Critical" is defined as any error wherein one or more functions do not operate optimally, but where impact on functionality and/or usability is agreed by Client and IWT to be minor and result in a mutually acceptable disruption to Client's workflow process; and (iv) "Level 4 Cosmetic," which errors IWT shall use commercially reasonable efforts to correct within the next scheduled production release of the IWT Application, at IWT's sole discretion. "Level 4 Cosmetic" is defined as any error that cannot be categorized as belonging to any higher severity level, including but not limited to a cosmetic or documentation error.
3. IWT shall provide all extensions, enhancements, and other changes, which are logical improvements to an IWT Product and to which IWT makes generally available on a commercial basis, without charge, to any other licensee of the IWT Product ("Updates"). Updates do not include any new software products that are then made generally available on a commercial basis as separate, price-listed options or additions to an IWT Product nor do they include any Professional Services Fees that may be required for implementation.
4. IWT shall have no obligation to provide Support Services except to Client Support Contact and only with respect to the unmodified Supported Releases. When an IWT Product is deployed in conjunction with other software products, including but not limited to web servers, browsers, databases, and operating systems, IWT is not responsible for providing Support Services for these other products, or for ensuring correct interoperation with these products.
5. Client shall use commercially reasonable efforts to assist IWT in reproducing the specific situation in which an IWT Product, standing alone, demonstrates a failure to substantially conform in all material respects to the functional specifications set forth in its accompanying documentation ("Defect"). Client Support Contact shall conduct reasonable and adequate research with respect to a Defect or related issue prior to contacting IWT for assistance.

Hosting Services

1. IWT shall use commercially reasonable efforts to make all hosted IWT Products available to Client for at least ninety-nine percent (99%) of the time (determined monthly), seven (7) days a week, twenty-four (24) hours per day, not including any unavailability that: (i) lasts less than fifteen (15) minutes; (ii) results from regularly scheduled IWT maintenance; (iii) results from failure of Client's hardware or software; (iv) results from the failure of a communication service or other outside service or equipment not within the control of IWT; or (v) is beyond the reasonable control of IWT ("Service Availability").
2. Data Backup. In recognition that IWT's provision of the hosted IWT Products may be interrupted as a result of an act of God, events beyond the reasonable control of IWT, errors by IWT's staff, or a defect in the IWT Products, IWT agrees to maintain a commercially reasonable backup plan for the IWT Hosted Products and Client's data, whereby IWT can execute a recovery of the hosted IWT Products and Client's data as a result of such interruption.

IN WITNESS WHEREOF, each party hereto has caused this Exhibit to be executed and amended to the Agreement by its duly authorized representative.

IWT: Ion Wave Technologies, Inc.	Client: City of Muscatine, Iowa
Signed:	Signed:
Printed Name:	Printed Name:
Printed Title:	Printed Title:
Date:	Date:

Exhibit C

Statement of Work ("SOW")

1. Introduction

Client seeks to implement the IWT Sourcing application (the "Solution"). The primary objective of the project is to configure and implement the Solution for the Client. This will be done in a way that utilizes the standard features of the Solution and is based on the Solution standard configurations.

This SOW describes the scope of services and the services investment necessary to complete the Solution implementation project. IWT Professional Services will use commercially reasonable efforts in a manner consistent with software industry standard guidelines and as outlined in this SOW to provide the guidance and expertise necessary to help Client successfully implement the Solution.

2. Summary of IWT Responsibilities

The following major activities are included in the scope of this project and will be performed by IWT:

- (i) Coordinate and lead all meetings, workshops, and training sessions.
- (ii) Provide training to Client end users in Client's desired format:
 - a. Web-based. Provide up to five (5) web-based training sessions to Client users. **-OR-**
 - b. On-site Training. If included, provide up to four (4), two-hour, on-site training sessions to Client users over a two consecutive-day period for the additional fees detailed below.
- (iii) Conduct lecture style training including a solution overview.
- (iv) Provide training program documentation to the Client.
- (v) Provide "hands-on" training activities to Client attendees.
- (vi) Review Client attendee "hands-on" training activities.
- (vii) Consult Client on various Solution use options.
- (viii) Provide project management, including coordination and management activities, issue tracking, and weekly status reporting to Client.
- (ix) Coordinate Client acceptance testing.
- (x) If included, perform one (1) contract data import of client's contract data using IWT's provided file format.
- (xi) Provide issue resolution according to the severity levels and response times as outlined in the Agreement.

3. Summary of Client Responsibilities

Client agrees to undertake at its sole expense, the following responsibilities:

- (i) Assignment of an internal dedicated project manager to manage the Solution and its implementation.
- (ii) Coordinate internal participation in project related meetings.
- (iii) Provide materials and facilities for project related activities, including Internet-capable machines for training sessions.
- (iv) Purchase, install, and validate any third-party software required.
- (v) Develop and implement test scripts for acceptance of the Solution.
- (vi) Plan, coordinate, and participate in training sessions and complete all training assignments.
- (vii) Plan and direct the production deployment (Go-live).
- (viii) If included, provide IWT one (1) data file, in IWT's file format, of client's contract data for importing into IWT's Contract Module.

4. Technical Requirements

Client will be responsible for procurement, installation, and operational verification of all software, software licenses, equipment, and hardware required to support the Solution in the production deployment. This includes:

- (i) Web Browsers. Client will be responsible for procurement, installation, and operational verification of all web browser licenses. IWT will provide its minimum browser requirements during the Workshops.
- (ii) Commodity Code. Client will be responsible for procurement and licensing of any desired proprietary commodity code structure(s).
- (iii) Network Performance. Client is responsible for maintaining the satisfactory network performance needed to conduct the deployment of the production system.
- (iv) IWT may modify any of the above hardware and software requirements from time to time, upon ninety (90) days written notice to Client.

5. Project Organization and Operating Procedures

- (i) Project Organization. Client and IWT agree to assign dedicated staff to perform their respective project activities.
- (ii) Change Control Process. IWT projects follow a standard change control process. If during the course of a project, a scope change is identified, then the IWT project manager will document the change and associated cost or schedule impacts on a change authorization form. Once documented, the IWT project manager reviews the change with the

Client project manager. Scope changes are defined as any modification to the agreed scope of a project, including but not limited to requirements, software modules, configuration changes, project delays and enhancements or modifications to the product. Scope changes can require modification to cost, schedule, quality or other project deliverables and therefore require sign-off from the Client project manager. No work on scope changes will be conducted until sign off is obtained. Changes that impact scope require approval from the IWT project manager and the Client project manager.

- (iii) **Acceptance Process.** Client will review any Work Product requiring explicit acceptance within five (5) business days of delivery and will document required adjustments. If IWT does not receive notice within the defined five-day period, each Work Product will be considered accepted. Within five (5) days, IWT will provide a revised Work Product that incorporates the agreed adjustments. In the event that Client does not accept the revised Work Product, the parties may agree to repeat this review and acceptance process one additional time. If disputes remain after repeating the acceptance process, the project team will refer these to IWT's and the Client's executive teams for resolution.
- (iv) **Work Location.** Unless otherwise specified, Client and IWT will perform all work at their respective locations. If included, On-Site Training will be held at the Client's training facilities.

6. Project Investment

Project Payment Schedule

Payment Item	Amount	Payment Schedule
Implementation Services Mobilization Fee	WAIVED	Remitted to IWT upon the start of the project.
Implementation Services Go-Live Fee	\$0	Remitted to IWT upon the preparation of the system for Go-Live following training and configuration.
Web-Based Training Services	\$0	Remitted to IWT upon completion of training.
Contract Data Import Services	Not Included	Remitted to IWT upon completion of the data import service.
On-Site Training Services	Not Included	Remitted to IWT upon completion of on-site training.
Total Services	-0-	
Travel and Administrative Expenses Estimate	-0-	No travel is expected for this engagement.

IN WITNESS WHEREOF, each party hereto has caused this Exhibit to be executed and amended to the Agreement by its duly authorized representative.

IWT: Ion Wave Technologies, Inc.	Client: City of Muscatine, Iowa
Signed:	Signed:
Printed Name:	Printed Name:
Printed Title:	Printed Title:
Date:	Date:



City of Muscatine

ITEM NUMBER 2022-0501

AGENDA ITEM SUMMARY

DATE: 12/15/2022

STAFF

Stan O'Brien, Building and Grounds Supervisor
Brian Stineman, Public Works Director

SUBJECT

Request to issue a purchase order to Midwest Alarm in the amount of \$298,756 for access control for the Public Works and Public Safety Buildings

EXECUTIVE SUMMARY

Staff requests to issue a purchase order to Midwest Alarm for access control for our Public Works and Public Safety buildings for a total of \$298,756. Three quotes were received for the original access control projects with Midwest Alarm as the low bidder.

STAFF RECOMMENDATION

Staff recommends issuing a purchase order to Midwest Alarm for \$298,756

BACKGROUND/DISCUSSION

Access control is currently being installed at City Hall by Midwest Alarm. The plan is to work through phases to get access control in all city buildings. The Public Works and Public Safety Buildings are the next two on the list. Three quotes were received during the initial access control quotes from Global Security Services, Per Mar, and Midwest Alarm being the low bidder. The current cost of these two buildings is \$298,756.

CITY FINANCIAL IMPACT

Funding for this project comes from the City's ARPA funding.

ATTACHMENTS



City of Muscatine

ITEM NUMBER 2022-0502

AGENDA ITEM SUMMARY

DATE: 12/15/2022

STAFF

Stan O'Brien, Building and Grounds Supervisor
Brian Stineman, Public Works Director

SUBJECT

Request to Issue Purchase Order to Jeff Hackett Electric in the Amount of \$172,474 for the Purchase and Installation of Emergency Backup Generators at Public Works and City Hall.

EXECUTIVE SUMMARY

The Building and Grounds Division of Public Works requests to issue a purchase order to Jeff Hackett Electric in the Amount of \$172,474 to provide and install emergency backup generators at City Hall and Public Works.

STAFF RECOMMENDATION

Approve the Request

BACKGROUND/DISCUSSION

City Hall and Public Works main buildings do not have emergency power backup. In the case of a power outage, both of these buildings would go dark, which would be hazardous to workers and cause other issues including data loss, security breaches, etc. In the case of Public Works, if there were a power outage, we would not be able to dispense fuel to the city fleet, which would create a serious lack of response in an emergency. This shortfall has been identified by the Building and Grounds Division and recommended for funding by the City Council.

CITY FINANCIAL IMPACT

Funds for this project are available from the City's ARPA funding.

ATTACHMENTS

1. Bid Tab Table



1459 Washington St.
Muscatine, IA 52761-5040
(563) 263-8933
Fax (563) 263-2127

Public Works

City Transit 263-8152
Equipment Maintenance
Roadway Maintenance
Collection & Drainage
Building & Grounds
Engineering
Solid Waste

Public Works Quote Table

Project/Item Name: Public Works & City Hall Backup Generators

Vendor	Item	Dollar Amount
Jeff Hackett Electric	City Hall & Public Works Generators per specifications	\$172,474
Cummins Sales & Service	City Hall & Public Works Generators per specifications	\$176,585
Interstate Power Systems	City Hall & Public Works Generators per specifications	\$182,260

"I remember Muscatine for its sunsets. I have never seen any
on either side of the ocean that equaled them" — Mark Twain