

## AGENDA

### CALL TO ORDER – ROLL CALL

### PLEDGE OF ALLEGIANCE

### APPROVAL OF AGENDA

### ORAL COMMENTS

- A. **Agenda items** (*step to podium after recognition, state name, address, speak clearly – 5 minutes maximum*)
- B. **Non-agenda items** (*step to podium after recognition, state name, address, speak clearly – 5 minutes maximum*)

### APPROVAL OF CONSENT AGENDA

- 1. **Approve Bills**
- 2. **Approve Receipts** - December, 2023
- 3. **Approve Minutes** City Council Meeting - January 2, 2024
- 4. **Receive & File Minutes** James Kennedy Public Library Board of Trustees Meeting - December 13, 2023
- 5. **Special Class C Retail Alcohol License** Columbus Club of Dyersville
- 6. **Blasting Permit** Bennett Explosives, Inc - February 2024
- 7. **Request** from 2024 Country Cruisers to come through Dyersville from the north on HWY 136 and turn right onto 2nd Avenue SE then turn right onto 4th Street SE, continue onto 1st Avenue through town and exit west on 1st Avenue to Earlville. This event will take place on Saturday, August 10, 2024 traveling through Dyersville at approximately 4:30 pm - 5:00 pm.
- 8. **Council Approval** of the Moser School of Dance and Gymnastics Lease Agreement 2024-2025
- 9. **Authorize Mayor to Sign** Contract Payment No. 12 to Portzen Construction, Inc. in the amount of \$51,430.12 for Dyersville East Road Utility Extension 2022 - Contract D Lift Station and Linear Sewer Onsite
- 10. **Authorize City Administrator to Sign** Purchase of Service Contract between the Dubuque Regional Humane Society and the City of Dyersville for Animal Sheltering
- 11. **Receive & File** Treasurer's Report - December 2023

- 12. Receive & File** Revenue & Expense Report - December 2023
- 13. Receive & File** Staff Report - Police - January 2024
- 14. Receive & File** Staff Report - Parks & Recreation - January 2024
- 15. Receive & File** Staff Report - Library - January 2024
- 16. Receive & File** Staff Report - Public Works - January 2024
- 17. Receive & File** Staff Report - City Administrator - January 2024
- 18. Miscellaneous Correspondence** FY25 Budget Work Session Schedule

#### **ACTION ITEMS**

- 19. Presentation** of FY2023 Audit by BerganKDV
- 20. Resolution No. 02-24** approving resolution consenting to assignment and assumption agreement with Bi-County Disposal and Kluesner Sanitation, LLC

#### **COUNCIL COMMENTS**

#### **ADJOURNMENT**



Dyersville, IA

# Expense Approval Register

Item 1.

Packet: APPKT01557 - 01.15.24 Bills List - AP

| Vendor Name                                   | Payable Number   | Description (Item)              | Account Number    | Account Name              | Amount           |
|---|------------------|---------------------------------|-------------------|---------------------------|------------------|
| <b>Fund: 001 - GENERAL FUND</b>               |                  |                                 |                   |                           |                  |
| <b>Department: 110 - POLICE</b>               |                  |                                 |                   |                           |                  |
| JOHN DEERE FINANCIAL                          | 5654710          | Uniform Bibs                    | 001-5-110-1-61811 | SCHROEDER UNIFORMS        | 44.99            |
| SAFELITE FULFILLMENT INC                      | 01526_206774     | Window Repair                   | 001-5-110-1-63320 | VEHICLE REPAIRS           | 667.82           |
| TAUKE MOTORS                                  | 44521            | Oil Change/Tire Roation/Batt... | 001-5-110-1-63320 | VEHICLE REPAIRS           | 503.63           |
| AUTO TECH                                     | CD011024-T       | Tow Charge                      | 001-5-110-1-63320 | VEHICLE REPAIRS           | 100.00           |
| SIITARI, ANDREW                               | Oct/Nov/Dec 2023 | Cell Phone Reimbursement        | 001-5-110-1-63730 | TELEPHONE                 | 150.00           |
| SODAWASSER, JON                               | Oct/Nov/Dec 2023 | Cell Phone Reimbursement        | 001-5-110-1-63730 | TELEPHONE                 | 150.00           |
| DOLPHIN, NEIL                                 | Oct/Nov/Dec 2023 | Cell Phone                      | 001-5-110-1-63730 | TELEPHONE                 | 150.00           |
| JOCHUM, RICK                                  | Oct/Nov/Dec 2023 | Cell Phone                      | 001-5-110-1-63730 | TELEPHONE                 | 150.00           |
| FAREWAY STORES INC                            | 00105842         | Plates/Forks                    | 001-5-110-1-65060 | OFFICE SUPPLIES           | 14.45            |
| ACCESS SYSTEMS                                | 35699065         | PD - Copy Machine Lease         | 001-5-110-1-65060 | OFFICE SUPPLIES           | 36.62            |
| QUILL CORPORATION                             | 36299602         | File Folders                    | 001-5-110-1-65060 | OFFICE SUPPLIES           | 22.35            |
| ACE HOMEWORKS                                 | 257984           | Mounting Strips                 | 001-5-110-1-65407 | DEPARTMENT SUPPLIES       | 5.80             |
| JOHN DEERE FINANCIAL                          | 5655861          | Windshield Solvent              | 001-5-110-1-65407 | DEPARTMENT SUPPLIES       | 7.47             |
| <b>Department 110 - POLICE Total:</b>         |                  |                                 |                   |                           | <b>2,003.13</b>  |
| <b>Department: 140 - FLOOD CONTROL</b>        |                  |                                 |                   |                           |                  |
| VERIZON WIRELESS                              | 9952683771       | Cell Phone M2M                  | 001-5-140-1-67610 | EROSION CONTROL           | 21.06            |
| <b>Department 140 - FLOOD CONTROL Total:</b>  |                  |                                 |                   |                           | <b>21.06</b>     |
| <b>Department: 150 - FIRE</b>                 |                  |                                 |                   |                           |                  |
| J & J LAWN CARE                               | 25178            | Fall Application                | 001-5-150-1-63180 | BUILDINGS/GROUNDS MAIN... | 106.25           |
| JEFF'S AUTO SERVICE                           | 155338           | Turbo Hose                      | 001-5-150-1-63320 | VEHICLE REPAIRS           | 79.30            |
| ACE HOMEWORKS                                 | 257141           | Batteries                       | 001-5-150-1-65407 | DEPARTMENT SUPPLIES       | 131.94           |
| <b>Department 150 - FIRE Total:</b>           |                  |                                 |                   |                           | <b>317.49</b>    |
| <b>Department: 210 - TRANSPORTATION</b>       |                  |                                 |                   |                           |                  |
| J & R FASHIONS                                | 10558            | Uniforms                        | 001-5-210-2-61806 | LUECK UNIFORMS            | 60.00            |
| GIANT WASH                                    | 4107             | Lueck Uniforms                  | 001-5-210-2-61806 | LUECK UNIFORMS            | 2.11             |
| J & R FASHIONS                                | 10558            | Uniforms                        | 001-5-210-2-61807 | MAAHS UNIFORMS            | 35.00            |
| GIANT WASH                                    | 4107             | Maahs Uniforms                  | 001-5-210-2-61807 | MAAHS UNIFORMS            | 9.40             |
| J & R FASHIONS                                | 10558            | Uniforms                        | 001-5-210-2-61808 | WANDSNIDER UNIFORMS       | 10.00            |
| IOWA ASSN OF MUNICIPAL ...                    | 29151            | 1st Qtr Safety Training         | 001-5-210-2-62300 | MEETINGS/TRAINING         | 3,824.91         |
| ELLIOTT EQUIPMENT COMP...                     | 176827           | Water Pump                      | 001-5-210-2-63320 | VEHICLE REPAIRS           | 602.59           |
| TAUKE MOTORS                                  | 44519            | Mount/Balance/Align Tires       | 001-5-210-2-63320 | VEHICLE REPAIRS           | 1,621.68         |
| MARTIN EQUIPMENT                              | 772171           | Fusion Cutting Edges            | 001-5-210-2-63320 | VEHICLE REPAIRS           | 1,615.00         |
| JOHN DEERE FINANCIAL                          | WD29386          | Oil & AntiFreeze Issue          | 001-5-210-2-63320 | VEHICLE REPAIRS           | 3,718.82         |
| J & J LAWN CARE                               | 25178            | Fall Application                | 001-5-210-2-64322 | CONTRACTED SERVICES       | 543.75           |
| J & J LAWN CARE                               | 25189            | Snow Removal                    | 001-5-210-2-64322 | CONTRACTED SERVICES       | 4,875.00         |
| JOHN DEERE FINANCIAL                          | 5652554          | Nuts/Bolts                      | 001-5-210-2-65407 | DEPARTMENT SUPPLIES       | 34.07            |
| JOHN DEERE FINANCIAL                          | 5652935          | Door Hinge                      | 001-5-210-2-65407 | DEPARTMENT SUPPLIES       | 23.97            |
| NAVISTAR BMO HARRIS BANK                      | 88494021         | Public Works Truck Lease        | 001-5-210-2-67270 | NEW EQUIPMENT             | 2,588.66         |
| <b>Department 210 - TRANSPORTATION Total:</b> |                  |                                 |                   |                           | <b>19,564.96</b> |
| <b>Department: 410 - LIBRARY</b>              |                  |                                 |                   |                           |                  |
| GIANT WASH                                    | 4107             | Floor Mats - Library            | 001-5-410-4-63750 | MAINTENANCE               | 2.11             |
| HANSEL CLEANING SERVICES ...                  | 12.08.23         | Cleaning Services               | 001-5-410-4-64322 | CONTRACTED SERVICES       | 200.00           |
| HANSEL CLEANING SERVICES ...                  | 12.15.23         | Cleaning Services               | 001-5-410-4-64322 | CONTRACTED SERVICES       | 200.00           |
| HANSEL CLEANING SERVICES ...                  | 12.23.23         | Cleaning Services               | 001-5-410-4-64322 | CONTRACTED SERVICES       | 200.00           |
| HANSEL CLEANING SERVICES ...                  | 12.29.23         | Cleaning Services               | 001-5-410-4-64322 | CONTRACTED SERVICES       | 200.00           |
| ACCESS SYSTEMS                                | 35699065         | Library - Copy Machine Lease    | 001-5-410-4-64322 | CONTRACTED SERVICES       | 182.08           |
| KRAMER, DON OR DIANNE                         | 12082023         | Program supplies                | 001-5-410-4-65060 | OFFICE SUPPLIES           | 31.16            |
| CARNEGIE-STOUT PUBLIC LIB...                  | 12192023D        | DVD Cleaning                    | 001-5-410-4-65060 | OFFICE SUPPLIES           | 67.20            |
| BAKER & TAYLOR BOOKS                          | 2037954629       | CD Processing                   | 001-5-410-4-65060 | OFFICE SUPPLIES           | 9.98             |
| COMPLETE OFFICE OF WISC...                    | 610289           | Building Supplies               | 001-5-410-4-65060 | OFFICE SUPPLIES           | 108.19           |
| FUN EXPRESS                                   | 727965174-01     | Marketing - Parade              | 001-5-410-4-65060 | OFFICE SUPPLIES           | 16.98            |

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| Vendor Name                                    | Payable Number   | Description (Item)               | Account Number    | Account Name              | Amount    |
|--|------------------|----------------------------------|-------------------|---------------------------|-----------|
| BAKER & TAYLOR BOOKS                           | 0003292206       | Book Returned                    | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | -16.53    |
| BAKER & TAYLOR BOOKS                           | 0003292207       | Books Returned                   | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | -17.09    |
| BETSINGER MCCANN, LINDA                        | 01.01.24         | Books                            | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 10.00     |
| OVERDRIVE                                      | 06497CO23451106  | Electronic Media                 | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 409.63    |
| BAKER & TAYLOR BOOKS                           | 2037954629       | Audio Books                      | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 46.74     |
| BAKER & TAYLOR BOOKS                           | 2037959206       | Books                            | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 48.45     |
| BAKER & TAYLOR BOOKS                           | 2037970765       | Books                            | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 207.21    |
| BAKER & TAYLOR BOOKS                           | 2037978455       | Books                            | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 233.20    |
| BAKER & TAYLOR BOOKS                           | 2037978455       | Books                            | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 38.67     |
| BAKER & TAYLOR BOOKS                           | 2037987877       | Books                            | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 17.09     |
| BAKER & TAYLOR BOOKS                           | 2037987877       | Books                            | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 20.89     |
| BAKER & TAYLOR BOOKS                           | 2037990051       | Books                            | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 21.58     |
| BAKER & TAYLOR BOOKS                           | 2037990051       | Books                            | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 48.41     |
| BAKER & TAYLOR BOOKS                           | 2037996698       | Books                            | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 100.32    |
| BAKER & TAYLOR BOOKS                           | 2037996698       | Books                            | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 18.53     |
| BAKER & TAYLOR BOOKS                           | 2038005253       | Books                            | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 11.39     |
| CENTER POINT PUBLISHING                        | 2063458          | Books                            | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 50.64     |
| Department 410 - LIBRARY Total:                |                  |                                  |                   |                           | 2,466.83  |
| Department: 430 - PARKS                        |                  |                                  |                   |                           |           |
| J & J LAWN CARE                                | 25178            | Fall Application / Mulch         | 001-5-430-4-64322 | CONTRACTED SERVICES       | 6,626.00  |
| RICK'S LAWN MOWING & SN...                     | 4266             | Snow Removal - Trails            | 001-5-430-4-64322 | CONTRACTED SERVICES       | 4,635.25  |
| LANGE SIGN GROUP                               | 32534            | Memory Plaque - Legacy Squ...    | 001-5-430-4-67274 | CAPITAL IMPROVEMENTS/E... | 1,144.00  |
| Department 430 - PARKS Total:                  |                  |                                  |                   |                           | 12,405.25 |
| Department: 445 - AQUATIC CENTER               |                  |                                  |                   |                           |           |
| J & J LAWN CARE                                | 25178            | Fall Application/Mulch Leaves    | 001-5-445-4-64322 | CONTRACTED SERVICES       | 1,266.25  |
| Department 445 - AQUATIC CENTER Total:         |                  |                                  |                   |                           | 1,266.25  |
| Department: 460 - COMMUNITY CENTER             |                  |                                  |                   |                           |           |
| BLUE PATH FINANCE INC                          | DYERSVL74        | Social Center Solar Energy       | 001-5-460-4-63710 | ELECTRICITY               | 87.49     |
| TJ CLEANING SERVICES                           | 01.04.24 Soc Ctr | Cleaning Services Wk of 12/2...  | 001-5-460-4-64322 | CONTRACTED SERVICES       | 100.00    |
| TJ CLEANING SERVICES                           | 01.11.24 Soc Ctr | Cleaning Services Wk of 1/5 t... | 001-5-460-4-64322 | CONTRACTED SERVICES       | 150.00    |
| TJ CLEANING SERVICES                           | 12.28.23 City    | Cleaning Services Wk of 12/2...  | 001-5-460-4-64322 | CONTRACTED SERVICES       | 200.00    |
| TJ CLEANING SERVICES                           | 12.28.23 Soc Ctr | Cleaning Services Wk of 12/2...  | 001-5-460-4-64322 | CONTRACTED SERVICES       | 150.00    |
| J & J LAWN CARE                                | 25178            | Mulch Leaves / Fall Applicati... | 001-5-460-4-64322 | CONTRACTED SERVICES       | 116.00    |
| GIANT WASH                                     | 4107             | Floor Mats - Social Center       | 001-5-460-4-64322 | CONTRACTED SERVICES       | 2.11      |
| CAPITAL SANITARY SUPPLY                        | D143979          | Soap/Towels/Cleaner/Tissue       | 001-5-460-4-65407 | DEPARTMENT SUPPLIES       | 256.33    |
| Department 460 - COMMUNITY CENTER Total:       |                  |                                  |                   |                           | 1,061.93  |
| Department: 520 - ECONOMIC DEVELOPMENT         |                  |                                  |                   |                           |           |
| CRAIG OSTERHAUS CAPRENT...                     | 01-24 2024       | Building Facade Improvement      | 001-5-520-5-64315 | ECONOMIC DEVELOPMENT      | 20,000.00 |
| Department 520 - ECONOMIC DEVELOPMENT Total:   |                  |                                  |                   |                           | 20,000.00 |
| Department: 620 - CLERK, TREAS & FINANCE       |                  |                                  |                   |                           |           |
| HOGAN HANSEN                                   | 238649           | Year End Services                | 001-5-620-6-64010 | AUDIT                     | 5,000.00  |
| Department 620 - CLERK, TREAS & FINANCE Total: |                  |                                  |                   |                           | 5,000.00  |
| Department: 640 - CITY ATTORNEY                |                  |                                  |                   |                           |           |
| FUERSTE CAREW COYLE JUE...                     | 04813            | Legal Fees - Hermesen            | 001-5-640-6-64110 | LEGAL FEES                | 264.00    |
| FUERSTE CAREW COYLE JUE...                     | 04814            | Legal Fees - Ollendick           | 001-5-640-6-64110 | LEGAL FEES                | 165.00    |
| LOCHER & DAVIS TRUST ACC...                    | Code Red         | Legal Fees - Code Red            | 001-5-640-6-64110 | LEGAL FEES                | 2,500.00  |
| Department 640 - CITY ATTORNEY Total:          |                  |                                  |                   |                           | 2,929.00  |
| Department: 650 - CITY HALL & GEN BLDGS        |                  |                                  |                   |                           |           |
| TJ CLEANING SERVICES                           | 01.04.24 City    | Cleaning Services Wk of 12/2...  | 001-5-650-6-63100 | BUILDING MAINTENANCE      | 200.00    |
| TJ CLEANING SERVICES                           | 01.11.24 City    | Cleaning Services Wk of 1/5 t... | 001-5-650-6-63100 | BUILDING MAINTENANCE      | 200.00    |
| DEMME MECHANICAL                               | 17096            | Service Call                     | 001-5-650-6-63100 | BUILDING MAINTENANCE      | 70.00     |
| ACE HOMEWORKS                                  | 257891           | Iowa Flag                        | 001-5-650-6-63100 | BUILDING MAINTENANCE      | 43.99     |
| GIANT WASH                                     | 4107             | Floor Mats - City Hall           | 001-5-650-6-63100 | BUILDING MAINTENANCE      | 25.36     |
| SCHINDLER ELEVATOR CORP...                     | 8106444738       | Elevator Maintenance Contra...   | 001-5-650-6-63100 | BUILDING MAINTENANCE      | 4,040.82  |
| BLUE PATH FINANCE INC                          | DYERSVL74        | P & A Solar Energy               | 001-5-650-6-63710 | ELECTRICITY               | 85.26     |
| IMON COMMUNICATIONS LLC                        | 3341559          | Internet Services                | 001-5-650-6-63730 | TELEPHONE                 | 1,005.00  |
| COMPUTER DOCTORS INC                           | 105222           | Software Renewals                | 001-5-650-6-64322 | CONTRACTED SERVICES       | 557.00    |



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| CAPITAL SANITARY SUPPLY                       | D143980         | Soap/Bags/Tissue                | 001-5-650-6-65412 | BUILDING SUPPLIES           | 156.33    |
| Department 650 - CITY HALL & GEN BLDGS Total: |                 |                                 |                   |                             | 6,383.76  |
| Department: 670 - OTHER GENERAL GOVT          |                 |                                 |                   |                             |           |
| HEARTLAND BUSINESS SYST...                    | 663016-H        | Phone Partner Support           | 001-5-670-6-62100 | DUES/SUBSCRIPTIONS          | 984.00    |
| DYERSVILLE COMMERCIAL                         | 12234079        | Legal Notices                   | 001-5-670-6-64020 | PUBLICATIONS                | 452.98    |
| ACCESS SYSTEMS                                | 35699065        | City - Copy Machine Lease       | 001-5-670-6-64316 | CONTRACTS                   | 146.48    |
| Department 670 - OTHER GENERAL GOVT Total:    |                 |                                 |                   |                             | 1,583.46  |
| Fund 001 - GENERAL FUND Total:                |                 |                                 |                   |                             | 75,003.12 |
| Fund: 002 - LIBRARY TRUST FUND                |                 |                                 |                   |                             |           |
| Department: 410 - LIBRARY                     |                 |                                 |                   |                             |           |
| FAREWAY STORES INC                            | 00222459        | Refreshments                    | 002-5-410-4-67700 | LIBRARY TRUST EXPENDITURE   | 52.14     |
| OVERDRIVE                                     | 06497CO23451106 | Electronic Media - Trust Don... | 002-5-410-4-67700 | LIBRARY TRUST EXPENDITURE   | 265.00    |
| HERITAGE PRINTING CO                          | 113141          | Love My Library Envelopes       | 002-5-410-4-67700 | LIBRARY TRUST EXPENDITURE   | 51.73     |
| BAKER & TAYLOR BOOKS                          | 2037959206      | Westermeyer Memorial            | 002-5-410-4-67700 | LIBRARY TRUST EXPENDITURE   | 33.62     |
| BAKER & TAYLOR BOOKS                          | 2037987877      | Westermeyer Memorial            | 002-5-410-4-67700 | LIBRARY TRUST EXPENDITURE   | 15.93     |
| BAKER & TAYLOR BOOKS                          | 2038005253      | Westermeyer Memorial            | 002-5-410-4-67700 | LIBRARY TRUST EXPENDITURE   | 16.52     |
| CENTER POINT PUBLISHING                       | 2063458         | Lion's Club                     | 002-5-410-4-67700 | LIBRARY TRUST EXPENDITURE   | 26.62     |
| CENTER POINT PUBLISHING                       | 2063458         | Rardin Memorial                 | 002-5-410-4-67700 | LIBRARY TRUST EXPENDITURE   | 25.32     |
| CENTER POINT PUBLISHING                       | 2063458         | Digmann Memorial                | 002-5-410-4-67700 | LIBRARY TRUST EXPENDITURE   | 51.94     |
| KANOPY INC                                    | 381254-PPU      | Streaming Services              | 002-5-410-4-67700 | LIBRARY TRUST EXPENDITURE   | 93.00     |
| HOOPLA BY MIDWEST TAPE                        | 504860662       | Streaming Services              | 002-5-410-4-67700 | LIBRARY TRUST EXPENDITURE   | 310.10    |
| FUN EXPRESS                                   | 727965174-01    | Cookie Walk Bags                | 002-5-410-4-67700 | LIBRARY TRUST EXPENDITURE   | 59.34     |
| MOBILE CITIZEN                                | INV20885        | Hot Spot Service                | 002-5-410-4-67700 | LIBRARY TRUST EXPENDITURE   | 1,200.00  |
| Department 410 - LIBRARY Total:               |                 |                                 |                   |                             | 2,201.26  |
| Fund 002 - LIBRARY TRUST FUND Total:          |                 |                                 |                   |                             | 2,201.26  |
| Fund: 110 - ROAD USE FUND                     |                 |                                 |                   |                             |           |
| Department: 210 - TRANSPORTATION              |                 |                                 |                   |                             |           |
| MORTON SALT INC                               | 5402947450      | Safe-T-Salt                     | 110-5-210-2-64170 | WINTER STREET MAINTENA...   | 2,546.72  |
| MORTON SALT INC                               | 5402947451      | Safe-T-Salt                     | 110-5-210-2-64170 | WINTER STREET MAINTENA...   | 2,567.96  |
| Department 210 - TRANSPORTATION Total:        |                 |                                 |                   |                             | 5,114.68  |
| Fund 110 - ROAD USE FUND Total:               |                 |                                 |                   |                             | 5,114.68  |
| Fund: 112 - TRUST AND AGENCY FUND             |                 |                                 |                   |                             |           |
| Department: 460 - COMMUNITY CENTER            |                 |                                 |                   |                             |           |
| NICKOL, JIM                                   | 01.07.24        | Social Center Refund            | 112-5-460-4-64811 | SOCIAL CENTER DEPOSIT RE... | 100.00    |
| Department 460 - COMMUNITY CENTER Total:      |                 |                                 |                   |                             | 100.00    |
| Fund 112 - TRUST AND AGENCY FUND Total:       |                 |                                 |                   |                             | 100.00    |
| Fund: 301 - CAPITAL PROJECTS FUND             |                 |                                 |                   |                             |           |
| Department: 723 - CAPITAL PROJECT             |                 |                                 |                   |                             |           |
| IMPACT7G                                      | 32730           | BRIC Flood Mitagation           | 301-5-723-8-64063 | ENGINEERS FEES              | 14,553.75 |
| IMPACT7G                                      | 32765           | Wetland Monitoring              | 301-5-723-8-64063 | ENGINEERS FEES              | 355.00    |
| FL KRAPFL INC                                 | 1998            | Heritage Trail MH Riser         | 301-5-723-8-64322 | CONTRACTED SERVICES         | 2,508.14  |
| Department 723 - CAPITAL PROJECT Total:       |                 |                                 |                   |                             | 17,416.89 |
| Fund 301 - CAPITAL PROJECTS FUND Total:       |                 |                                 |                   |                             | 17,416.89 |
| Fund: 600 - WATER FUND                        |                 |                                 |                   |                             |           |
| Department: 810 - WATER                       |                 |                                 |                   |                             |           |
| J & R FASHIIONS                               | 10558           | Uniforms                        | 600-5-810-9-61809 | RECKER UNIFORMS             | 30.00     |
| GIANT WASH                                    | 4107            | Recker Uniforms                 | 600-5-810-9-61809 | RECKER UNIFORMS             | 2.11      |
| GIANT WASH                                    | 4107            | Herbers Uniforms                | 600-5-810-9-61814 | HERBERS UNIFORMS            | 2.11      |
| BLUE PATH FINANCE INC                         | DYERSVL74       | Well 4 Solar Energy             | 600-5-810-9-63710 | ELECTRICITY                 | 1,291.38  |
| J & J LAWN CARE                               | 25178           | Fall Application                | 600-5-810-9-64322 | CONTRACTED SERVICES         | 55.25     |
| ACCESS SYSTEMS                                | 35699065        | Wtr - Copy Machine Lease        | 600-5-810-9-65060 | OFFICE SUPPLIES             | 36.62     |
| J & R FASHIIONS                               | 10558           | Uniforms - Schroeder            | 600-5-810-9-65407 | DEPARTMENT SUPPLIES         | 5.00      |
| ACE HOMEWORKS                                 | 257751          | Tape/Doorstop                   | 600-5-810-9-65407 | DEPARTMENT SUPPLIES         | 13.18     |
| JOHN DEERE FINANCIAL                          | 5654696         | Tool Bag / Light                | 600-5-810-9-65407 | DEPARTMENT SUPPLIES         | 59.98     |
| HAWKINS WATER TREATME...                      | 6659173         | Azone/LPC4 Chemicals            | 600-5-810-9-65407 | DEPARTMENT SUPPLIES         | 1,795.72  |

## Expense Approval Register

Packet: APPKT01557 - 01.15.24 Item 1. P

| Vendor Name              | Payable Number | Description (Item) | Account Number    | Account Name                         | Amount          |
|--------------------------|----------------|--------------------|-------------------|--------------------------------------|-----------------|
| NAVISTAR BMO HARRIS BANK | 88494021       | Water Truck Lease  | 600-5-810-9-67272 | NEW EQUIPMENT                        | 2,588.66        |
|                          |                |                    |                   | <b>Department 810 - WATER Total:</b> | <b>5,880.01</b> |
|                          |                |                    |                   | <b>Fund 600 - WATER FUND Total:</b>  | <b>5,880.01</b> |

## Fund: 610 - SEWER FUND

## Department: 815 - SEWER

|                          |                  |                                 |                   |                                      |                 |
|--------------------------|------------------|---------------------------------|-------------------|--------------------------------------|-----------------|
| J & R FASHIIONS          | 10558            | Uniforms                        | 610-5-815-9-61813 | REICHER UNIFORMS                     | 40.00           |
| GIANT WASH               | 4107             | Reicher Uniforms                | 610-5-815-9-61813 | REICHER UNIFORMS                     | 22.99           |
| REICHER, JOE             | Oct/Nov/Dec 2023 | Cell Phone                      | 610-5-815-9-63730 | TELEPHONE                            | 150.00          |
| MICROBAC LABORATORIES    | NT2318509        | Testing                         | 610-5-815-9-64317 | TESTING                              | 532.00          |
| MICROBAC LABORATORIES    | WL2305456        | Testing                         | 610-5-815-9-64317 | TESTING                              | 921.50          |
| ACCESS SYSTEMS           | 35699065         | WW - Copy Machine Lease         | 610-5-815-9-65060 | OFFICE SUPPLIES                      | 36.62           |
| JOHN DEERE FINANCIAL     | 5644907          | Links/Snap Springs/Hardware     | 610-5-815-9-65407 | DEPARTMENT SUPPLIES                  | 40.54           |
| JOHN DEERE FINANCIAL     | 5652247          | Organizer/Terminal Kit/Chain... | 610-5-815-9-65407 | DEPARTMENT SUPPLIES                  | 56.96           |
| NAVISTAR BMO HARRIS BANK | 88494021         | Wastewater Truck Lease          | 610-5-815-9-67272 | NEW EQUIPMENT                        | 1,294.72        |
| NAVISTAR BMO HARRIS BANK | 88494021         | Wastewater Truck Lease          | 610-5-815-9-67274 | CAPITAL IMPROVEMENTS/E...            | 1,294.72        |
|                          |                  |                                 |                   | <b>Department 815 - SEWER Total:</b> | <b>4,390.05</b> |
|                          |                  |                                 |                   | <b>Fund 610 - SEWER FUND Total:</b>  | <b>4,390.05</b> |

## Fund: 670 - SOLID WASTE FUND

## Department: 840 - SOLID WASTE

|                        |          |                         |                   |  |                   |
|------------------------|----------|-------------------------|-------------------|--|-------------------|
| BI-COUNTY DISPOSAL INC | 456396   | Garbage/Recycling Fees  | 670-5-840-9-64316 | CONTRACTS                                  | 25,979.10         |
| ACCESS SYSTEMS         | 35699065 | SW - Copy Machine Lease | 670-5-840-9-65060 | OFFICE SUPPLIES                            | 36.62             |
|                        |          |                         |                   | <b>Department 840 - SOLID WASTE Total:</b> | <b>26,015.72</b>  |
|                        |          |                         |                   | <b>Fund 670 - SOLID WASTE FUND Total:</b>  | <b>26,015.72</b>  |
|                        |          |                         |                   | <b>Grand Total:</b>                        | <b>136,121.73</b> |

**Fund Summary**

| <b>Fund</b>                 | <b>Expense Amount</b> |
|-----------------------------|-----------------------|
| 001 - GENERAL FUND          | 75,003.12             |
| 002 - LIBRARY TRUST FUND    | 2,201.26              |
| 110 - ROAD USE FUND         | 5,114.68              |
| 112 - TRUST AND AGENCY FUND | 100.00                |
| 301 - CAPITAL PROJECTS FUND | 17,416.89             |
| 600 - WATER FUND            | 5,880.01              |
| 610 - SEWER FUND            | 4,390.05              |
| 670 - SOLID WASTE FUND      | 26,015.72             |
| <b>Grand Total:</b>         | <b>136,121.73</b>     |

**Account Summary**

| <b>Account Number</b> | <b>Account Name</b>      | <b>Expense Amount</b> |
|-----------------------|--------------------------|-----------------------|
| 001-5-110-1-61811     | SCHROEDER UNIFORMS       | 44.99                 |
| 001-5-110-1-63320     | VEHICLE REPAIRS          | 1,271.45              |
| 001-5-110-1-63730     | TELEPHONE                | 600.00                |
| 001-5-110-1-65060     | OFFICE SUPPLIES          | 73.42                 |
| 001-5-110-1-65407     | DEPARTMENT SUPPLIES      | 13.27                 |
| 001-5-140-1-67610     | EROSION CONTROL          | 21.06                 |
| 001-5-150-1-63180     | BUILDINGS/GROUNDS ...    | 106.25                |
| 001-5-150-1-63320     | VEHICLE REPAIRS          | 79.30                 |
| 001-5-150-1-65407     | DEPARTMENT SUPPLIES      | 131.94                |
| 001-5-210-2-61806     | LUECK UNIFORMS           | 62.11                 |
| 001-5-210-2-61807     | MAAHS UNIFORMS           | 44.40                 |
| 001-5-210-2-61808     | WANDSNIDER UNIFORMS      | 10.00                 |
| 001-5-210-2-62300     | MEETINGS/TRAINING        | 3,824.91              |
| 001-5-210-2-63320     | VEHICLE REPAIRS          | 7,558.09              |
| 001-5-210-2-64322     | CONTRACTED SERVICES      | 5,418.75              |
| 001-5-210-2-65407     | DEPARTMENT SUPPLIES      | 58.04                 |
| 001-5-210-2-67270     | NEW EQUIPMENT            | 2,588.66              |
| 001-5-410-4-63750     | MAINTENANCE              | 2.11                  |
| 001-5-410-4-64322     | CONTRACTED SERVICES      | 982.08                |
| 001-5-410-4-65060     | OFFICE SUPPLIES          | 233.51                |
| 001-5-410-4-67701     | BOOKS/FILMS/RECORDS...   | 1,249.13              |
| 001-5-430-4-64322     | CONTRACTED SERVICES      | 11,261.25             |
| 001-5-430-4-67274     | CAPITAL IMPROVEMENT...   | 1,144.00              |
| 001-5-445-4-64322     | CONTRACTED SERVICES      | 1,266.25              |
| 001-5-460-4-63710     | ELECTRICITY              | 87.49                 |
| 001-5-460-4-64322     | CONTRACTED SERVICES      | 718.11                |
| 001-5-460-4-65407     | DEPARTMENT SUPPLIES      | 256.33                |
| 001-5-520-5-64315     | ECONOMIC DEVELOPM...     | 20,000.00             |
| 001-5-620-6-64010     | AUDIT                    | 5,000.00              |
| 001-5-640-6-64110     | LEGAL FEES               | 2,929.00              |
| 001-5-650-6-63100     | BUILDING MAINTENANCE     | 4,580.17              |
| 001-5-650-6-63710     | ELECTRICITY              | 85.26                 |
| 001-5-650-6-63730     | TELEPHONE                | 1,005.00              |
| 001-5-650-6-64322     | CONTRACTED SERVICES      | 557.00                |
| 001-5-650-6-65412     | BUILDING SUPPLIES        | 156.33                |
| 001-5-670-6-62100     | DUES/SUBSCRIPTIONS       | 984.00                |
| 001-5-670-6-64020     | PUBLICATIONS             | 452.98                |
| 001-5-670-6-64316     | CONTRACTS                | 146.48                |
| 002-5-410-4-67700     | LIBRARY TRUST EXPENDI... | 2,201.26              |
| 110-5-210-2-64170     | WINTER STREET MAINT...   | 5,114.68              |
| 112-5-460-4-64811     | SOCIAL CENTER DEPOSIT... | 100.00                |
| 301-5-723-8-64063     | ENGINEERS FEES           | 14,908.75             |
| 301-5-723-8-64322     | CONTRACTED SERVICES      | 2,508.14              |
| 600-5-810-9-61809     | RECKER UNIFORMS          | 32.11                 |
| 600-5-810-9-61814     | HERBERS UNIFORMS         | 2.11                  |
| 600-5-810-9-63710     | ELECTRICITY              | 1,291.38              |
| 600-5-810-9-64322     | CONTRACTED SERVICES      | 55.25                 |

**Account Summary**

| Account Number      | Account Name           | Expense Amount    |
|---------------------|------------------------|-------------------|
| 600-5-810-9-65060   | OFFICE SUPPLIES        | 36.62             |
| 600-5-810-9-65407   | DEPARTMENT SUPPLIES    | 1,873.88          |
| 600-5-810-9-67272   | NEW EQUIPMENT          | 2,588.66          |
| 610-5-815-9-61813   | REICHER UNIFORMS       | 62.99             |
| 610-5-815-9-63730   | TELEPHONE              | 150.00            |
| 610-5-815-9-64317   | TESTING                | 1,453.50          |
| 610-5-815-9-65060   | OFFICE SUPPLIES        | 36.62             |
| 610-5-815-9-65407   | DEPARTMENT SUPPLIES    | 97.50             |
| 610-5-815-9-67272   | NEW EQUIPMENT          | 1,294.72          |
| 610-5-815-9-67274   | CAPITAL IMPROVEMENT... | 1,294.72          |
| 670-5-840-9-64316   | CONTRACTS              | 25,979.10         |
| 670-5-840-9-65060   | OFFICE SUPPLIES        | 36.62             |
| <b>Grand Total:</b> |                        | <b>136,121.73</b> |

**Project Account Summary**

| Project Account Key | Expense Amount    |
|---------------------|-------------------|
| **None**            | 118,527.22        |
| 30123010            | 14,553.75         |
| 410AB               | 46.74             |
| 410AF               | 361.03            |
| 410AN               | 268.82            |
| 410LP               | 71.53             |
| 410PN               | 10.00             |
| 410TMEM             | 408.33            |
| 410TPROG            | 1,792.93          |
| 410YAF              | 32.97             |
| 410YAN              | 48.41             |
| <b>Grand Total:</b> | <b>136,121.73</b> |



Dyersville, IA

# Expense Approval Register

Item 1.

Packet: APPKT01558 - 01.15.24 Bills List - IH

| Vendor Name   | Payable Number  | Description (Item)          | Account Number    | Account Name              | Amount          |
|---|-----------------|-----------------------------|-------------------|---------------------------|-----------------|
| <b>Fund: 001 - GENERAL FUND</b>                           |                 |                             |                   |                           |                 |
| <b>Department: 110 - POLICE</b>                           |                 |                             |                   |                           |                 |
| WEX BANK  | 12.2023         | Police - Gas                | 001-5-110-1-63310 | GAS/ETHANOL/DIESEL        | 1,757.37        |
| BLACK HILLS ENERGY  | 12.2023         | Police - Natural Gas        | 001-5-110-1-63711 | GAS HEAT                  | 68.39           |
| SECRETARY OF STATE  | 01.2024         | Notary Renewal - Siitari    | 001-5-110-1-65060 | OFFICE SUPPLIES           | 30.00           |
| VISA  | 12.2023         | CC - Batteries              | 001-5-110-1-65407 | DEPARTMENT SUPPLIES       | 13.98           |
| <b>Department 110 - POLICE Total:</b>                     |                 |                             |                   |                           | <b>1,869.74</b> |
| <b>Department: 150 - FIRE</b>                             |                 |                             |                   |                           |                 |
| WEX BANK  | 12.2023         | Fire - Gas                  | 001-5-150-1-63310 | GAS/ETHANOL/DIESEL        | 139.38          |
| BLACK HILLS ENERGY  | 12.2023         | Fire Dept - Natural Gas     | 001-5-150-1-63711 | GAS HEAT                  | 346.38          |
| <b>Department 150 - FIRE Total:</b>                       |                 |                             |                   |                           | <b>485.76</b>   |
| <b>Department: 210 - TRANSPORTATION</b>                   |                 |                             |                   |                           |                 |
| VISA  | 12.2023         | CC - IA Engineering License | 001-5-210-2-62100 | DUES/SUBSCRIPTIONS        | 100.00          |
| WEX BANK  | 12.2023         | Public Works - Gas          | 001-5-210-2-63310 | GAS/ETHANOL/DIESEL        | 659.46          |
| BLACK HILLS ENERGY  | 12.2023         | Public Works - Natural Gas  | 001-5-210-2-63711 | GAS HEAT                  | 187.60          |
| <b>Department 210 - TRANSPORTATION Total:</b>             |                 |                             |                   |                           | <b>947.06</b>   |
| <b>Department: 410 - LIBRARY</b>                          |                 |                             |                   |                           |                 |
| BLACK HILLS ENERGY  | 12.2023         | Library - Natural Gas       | 001-5-410-4-63711 | GAS HEAT                  | 304.26          |
| VISA  | 12.2023         | CC - Facebook Ad            | 001-5-410-4-65060 | OFFICE SUPPLIES           | 19.14           |
| AMAZON  | 17JG-K1V3-WHKK  | Programs                    | 001-5-410-4-65060 | OFFICE SUPPLIES           | 33.25           |
| AMAZON  | 17JG-K1V3-WHKK  | Supplies                    | 001-5-410-4-65060 | OFFICE SUPPLIES           | 48.13           |
| MAGAZINE SUBSCRIPTION S...                                | 12/21/2023      | Subscriptions               | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 1,880.87        |
| AMAZON  | 17JG-K1V3-WHKK  | Games                       | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 19.58           |
| AMAZON  | 17JG-K1V3-WHKK  | DVD                         | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 650.92          |
| AMAZON  | 17JG-K1V3-WHKK  | Books                       | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 65.37           |
| AMAZON  | 17JG-K1V3-WHKK  | Books                       | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 407.42          |
| AMAZON  | 17JG-K1V3-WHKK  | Books                       | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 44.76           |
| AMAZON  | 17JG-K1V3-WHKK  | Books                       | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 115.08          |
| AMAZON  | 17JG-K1V3-WHKK  | Books                       | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 141.97          |
| AMAZON  | 17JG-K1V3-WHKK  | Books                       | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 82.04           |
| AMAZON  | 1XRQ-1F34-XCVK  | DVD return                  | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | -45.99          |
| CENGAGE LEARNING  | 83042655        | Books                       | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 28.79           |
| CENGAGE LEARNING  | 83048787        | Books                       | 001-5-410-4-67701 | BOOKS/FILMS/RECORDS/SU... | 51.98           |
| <b>Department 410 - LIBRARY Total:</b>                    |                 |                             |                   |                           | <b>3,847.57</b> |
| <b>Department: 445 - AQUATIC CENTER</b>                   |                 |                             |                   |                           |                 |
| BLACK HILLS ENERGY  | 12.2023         | Pool - Natural Gas          | 001-5-445-4-63711 | GAS HEAT                  | 35.26           |
| <b>Department 445 - AQUATIC CENTER Total:</b>             |                 |                             |                   |                           | <b>35.26</b>    |
| <b>Department: 460 - COMMUNITY CENTER</b>                 |                 |                             |                   |                           |                 |
| BLACK HILLS ENERGY  | 12.2023         | Social Center - Natural Gas | 001-5-460-4-63711 | GAS HEAT                  | 57.35           |
| WINDSTREAM  | 12.2023 Soc Ctr | Phone                       | 001-5-460-4-63730 | TELEPHONE                 | 127.51          |
| <b>Department 460 - COMMUNITY CENTER Total:</b>           |                 |                             |                   |                           | <b>184.86</b>   |
| <b>Department: 470 - OTHER CULTURE</b>                    |                 |                             |                   |                           |                 |
| VISA  | 12.2023         | CC - Channel 8 License      | 001-5-470-4-65400 | NEW CABLE EQUIPMENT       | 600.00          |
| <b>Department 470 - OTHER CULTURE Total:</b>              |                 |                             |                   |                           | <b>600.00</b>   |
| <b>Department: 620 - CLERK, TREAS &amp; FINANCE</b>       |                 |                             |                   |                           |                 |
| VISA  | 12.2023         | CC - Paper                  | 001-5-620-6-65060 | OFFICE SUPPLIES           | 105.27          |
| <b>Department 620 - CLERK, TREAS &amp; FINANCE Total:</b> |                 |                             |                   |                           | <b>105.27</b>   |
| <b>Department: 650 - CITY HALL &amp; GEN BLDGS</b>        |                 |                             |                   |                           |                 |
| BOILER & PRESSURE VESSEL ...                              | 191854          | Boiler Inspection           | 001-5-650-6-63100 | BUILDING MAINTENANCE      | 120.00          |
| BLACK HILLS ENERGY  | 12.2023         | Museum - Natural Gas        | 001-5-650-6-63711 | GAS HEAT                  | 75.52           |
| BLACK HILLS ENERGY  | 12.2023         | City Hall - Natural Gas     | 001-5-650-6-63711 | GAS HEAT                  | 338.67          |

## Expense Approval Register

Packet: APPKT01558 - 01.15.24 Item 1. H

| Vendor Name                                 | Payable Number | Description (Item)             | Account Number    | Account Name   | Amount           |
|---|----------------|--------------------------------|-------------------|--|------------------|
| VISA  | 12.2023        | CC - Cleaning Supplies         | 001-5-650-6-65412 | BUILDING SUPPLIES  | 164.74           |
|   |                |                                |                   | <b>Department 650 - CITY HALL &amp; GEN BLDGS Total:</b> | <b>698.93</b>    |
| <b>Department: 670 - OTHER GENERAL GOVT</b> |                |                                |                   |  |                  |
| DYERSVILLE YOUNG PROFESS...                 | 01.11.24       | Meeting Registration           | 001-5-670-6-62300 | MEETINGS/TRAINING  | 10.00            |
|   |                |                                |                   | <b>Department 670 - OTHER GENERAL GOVT Total:</b>        | <b>10.00</b>     |
|   |                |                                |                   | <b>Fund 001 - GENERAL FUND Total:</b>                    | <b>8,784.45</b>  |
| <b>Fund: 002 - LIBRARY TRUST FUND</b>       |                |                                |                   |  |                  |
| <b>Department: 410 - LIBRARY</b>            |                |                                |                   |  |                  |
| VISA  | 12.2023        | CC - Paint                     | 002-5-410-4-67700 | LIBRARY TRUST EXPENDITURE                                | 676.56           |
| AMAZON                                      | 17JG-K1V3-WHKK | Fundraiser                     | 002-5-410-4-67700 | LIBRARY TRUST EXPENDITURE                                | 51.97            |
| AMAZON                                      | 17JG-K1V3-WHKK | StoryWalk                      | 002-5-410-4-67700 | LIBRARY TRUST EXPENDITURE                                | 76.26            |
| AMAZON                                      | 17JG-K1V3-WHKK | Strength Training              | 002-5-410-4-67700 | LIBRARY TRUST EXPENDITURE                                | 11.92            |
| CENGAGE LEARNING                            | 83035074       | Lion's Club - Large print      | 002-5-410-4-67700 | LIBRARY TRUST EXPENDITURE                                | 30.39            |
| CENGAGE LEARNING                            | 83039774       | Memorials - Digmann & Kroe...  | 002-5-410-4-67700 | LIBRARY TRUST EXPENDITURE                                | 63.98            |
|   |                |                                |                   | <b>Department 410 - LIBRARY Total:</b>                   | <b>911.08</b>    |
|   |                |                                |                   | <b>Fund 002 - LIBRARY TRUST FUND Total:</b>              | <b>911.08</b>    |
| <b>Fund: 301 - CAPITAL PROJECTS FUND</b>    |                |                                |                   |  |                  |
| <b>Department: 723 - CAPITAL PROJECT</b>    |                |                                |                   |  |                  |
| ALLIANT ENERGY                              | 11.02.23       | FOD Lift Station Install       | 301-5-723-8-64322 | CONTRACTED SERVICES                                      | 19,631.63        |
|   |                |                                |                   | <b>Department 723 - CAPITAL PROJECT Total:</b>           | <b>19,631.63</b> |
|   |                |                                |                   | <b>Fund 301 - CAPITAL PROJECTS FUND Total:</b>           | <b>19,631.63</b> |
| <b>Fund: 600 - WATER FUND</b>               |                |                                |                   |  |                  |
| <b>Department: 810 - WATER</b>              |                |                                |                   |  |                  |
| WEX BANK                                    | 12.2023        | Water - Gas                    | 600-5-810-9-63310 | GAS/ETHANOL/DIESEL                                       | 197.91           |
| BLACK HILLS ENERGY                          | 12.2023        | Water/Am Legion - Natural G... | 600-5-810-9-63711 | GAS HEAT   | 94.31            |
| TREASURER STATE OF IOWA                     | 12.2023 WET    | Water Excise Tax               | 600-5-810-9-64182 | WET [WATER EXCISE TAX SE...                              | 4,168.08         |
|   |                |                                |                   | <b>Department 810 - WATER Total:</b>                     | <b>4,460.30</b>  |
|   |                |                                |                   | <b>Fund 600 - WATER FUND Total:</b>                      | <b>4,460.30</b>  |
| <b>Fund: 610 - SEWER FUND</b>               |                |                                |                   |  |                  |
| <b>Department: 815 - SEWER</b>              |                |                                |                   |  |                  |
| WEX BANK                                    | 12.2023        | Sewer - Gas                    | 610-5-815-9-63310 | GAS/ETHANOL/DIESEL                                       | 137.26           |
| TREASURER STATE OF IOWA                     | 12.2023 Sales  | Wastewater Sales Tax           | 610-5-815-9-64180 | SALES TAXES PAID   | 1,497.24         |
| TREASURER STATE OF IOWA                     | 12.2023 Sales  | Wastewater Local Sales Tax     | 610-5-815-9-64181 | LOCAL OPTION SALES TAX PA...                             | 249.54           |
|   |                |                                |                   | <b>Department 815 - SEWER Total:</b>                     | <b>1,884.04</b>  |
|   |                |                                |                   | <b>Fund 610 - SEWER FUND Total:</b>                      | <b>1,884.04</b>  |
|   |                |                                |                   | <b>Grand Total:</b>                                      | <b>35,671.50</b> |

**Fund Summary**

| <b>Fund</b>                 | <b>Expense Amount</b> |
|-----------------------------|-----------------------|
| 001 - GENERAL FUND          | 8,784.45              |
| 002 - LIBRARY TRUST FUND    | 911.08                |
| 301 - CAPITAL PROJECTS FUND | 19,631.63             |
| 600 - WATER FUND            | 4,460.30              |
| 610 - SEWER FUND            | 1,884.04              |
| <b>Grand Total:</b>         | <b>35,671.50</b>      |

**Account Summary**

| Account Number    | Account Name             | Expense Amount |
|-------------------|--------------------------|----------------|
| 001-5-110-1-63310 | GAS/ETHANOL/DIESEL       | 1,757.37       |
| 001-5-110-1-63711 | GAS HEAT                 | 68.39          |
| 001-5-110-1-65060 | OFFICE SUPPLIES          | 30.00          |
| 001-5-110-1-65407 | DEPARTMENT SUPPLIES      | 13.98          |
| 001-5-150-1-63310 | GAS/ETHANOL/DIESEL       | 139.38         |
| 001-5-150-1-63711 | GAS HEAT                 | 346.38         |
| 001-5-210-2-62100 | DUES/SUBSCRIPTIONS       | 100.00         |
| 001-5-210-2-63310 | GAS/ETHANOL/DIESEL       | 659.46         |
| 001-5-210-2-63711 | GAS HEAT                 | 187.60         |
| 001-5-410-4-63711 | GAS HEAT                 | 304.26         |
| 001-5-410-4-65060 | OFFICE SUPPLIES          | 100.52         |
| 001-5-410-4-67701 | BOOKS/FILMS/RECORDS...   | 3,442.79       |
| 001-5-445-4-63711 | GAS HEAT                 | 35.26          |
| 001-5-460-4-63711 | GAS HEAT                 | 57.35          |
| 001-5-460-4-63730 | TELEPHONE                | 127.51         |
| 001-5-470-4-65400 | NEW CABLE EQUIPMENT      | 600.00         |
| 001-5-620-6-65060 | OFFICE SUPPLIES          | 105.27         |
| 001-5-650-6-63100 | BUILDING MAINTENANCE     | 120.00         |
| 001-5-650-6-63711 | GAS HEAT                 | 414.19         |
| 001-5-650-6-65412 | BUILDING SUPPLIES        | 164.74         |
| 001-5-670-6-62300 | MEETINGS/TRAINING        | 10.00          |
| 002-5-410-4-67700 | LIBRARY TRUST EXPENDI... | 911.08         |
| 301-5-723-8-64322 | CONTRACTED SERVICES      | 19,631.63      |
| 600-5-810-9-63310 | GAS/ETHANOL/DIESEL       | 197.91         |
| 600-5-810-9-63711 | GAS HEAT                 | 94.31          |
| 600-5-810-9-64182 | WET [WATER EXCISE TAX... | 4,168.08       |
| 610-5-815-9-63310 | GAS/ETHANOL/DIESEL       | 137.26         |
| 610-5-815-9-64180 | SALES TAXES PAID         | 1,497.24       |
| 610-5-815-9-64181 | LOCAL OPTION SALES TA... | 249.54         |
| Grand Total:      |                          | 35,671.50      |

**Project Account Summary**

| <b>Project Account Key</b> | <b>Expense Amount</b> |
|----------------------------|-----------------------|
| **None**                   | 31,317.63             |
| 410AF                      | 82.04                 |
| 410AN                      | 141.97                |
| 410DVD                     | 604.93                |
| 410GAMES                   | 19.58                 |
| 410LP                      | 80.77                 |
| 410PF                      | 407.42                |
| 410PN                      | 65.37                 |
| 410SUB                     | 1,880.87              |
| 410TGRANT                  | 676.56                |
| 410TMEM                    | 63.98                 |
| 410TPROG                   | 170.54                |
| 410YAF                     | 115.08                |
| 410YAN                     | 44.76                 |
| <b>Grand Total:</b>        | <b>35,671.50</b>      |



Dyersville, IA

Item 1.

# Expense Approval Register

Packet: APPKT01562 - 01.15.24 Additional Bills

| Vendor Name                                | Payable Number | Description (Item) | Account Number    | Account Name | Amount   |
|--|----------------|--------------------|-------------------|--------------|----------|
| Fund: 135 - DYERSVILLE TIF DIST FUND       |                |                    |                   |              |          |
| Department: 700 - DEBT SERVICE             |                |                    |                   |              |          |
| JCDUB LLC                                  | 04-21 2024     | Tax Rebate         | 135-5-700-5-68018 | TAX REBATE   | 1,774.58 |
| ELITE DENTAL PC                            | 51-18 2024     | Tax Rebate         | 135-5-700-5-68018 | TAX REBATE   | 5,413.32 |
| Department 700 - DEBT SERVICE Total:       |                |                    |                   |              | 7,187.90 |
| Fund 135 - DYERSVILLE TIF DIST FUND Total: |                |                    |                   |              | 7,187.90 |
| Grand Total:                               |                |                    |                   |              | 7,187.90 |



Fund Summary

| Fund                           | Expense Amount |
|--------------------------------|----------------|
| 135 - DYERSVILLE TIF DIST FUND | 7,187.90       |
| Grand Total:                   | 7,187.90       |

Account Summary

| Account Number    | Account Name | Expense Amount |
|-------------------|--------------|----------------|
| 135-5-700-5-68018 | TAX REBATE   | 7,187.90       |
| Grand Total:      |              | 7,187.90       |

Project Account Summary

| Project Account Key | Expense Amount |
|---------------------|----------------|
| **None**            | 7,187.90       |
| Grand Total:        | 7,187.90       |



UBPKT01802 - Refunds 01 UBPKT01801 Disconnect

| Account          | Name                     | Date | Check #                | Amount | Code | Receipt | Amount | Type                   |
|------------------|--------------------------|------|------------------------|--------|------|---------|--------|------------------------|
| 03-020555-00     | Conrad, Jason Rental Inc |      | 0                      | 15.10  |      |         | 15.10  | Generated From Billing |
| 02-100095-01     | Scherbring, Brittney     |      | 0                      | 89.43  |      |         | 89.43  | Generated From Billing |
| 02-100063-01     | Nelson, Jim & Rose       |      | 0                      | 109.26 |      |         | 109.26 | Generated From Billing |
| Total Refunds: 3 |                          |      | Total Refunded Amount: | 213.79 |      |         |        |                        |

Revenue Code Summary

| Revenue Code           | Amount |
|------------------------|--------|
| 996 - Unapplied Credit | 213.79 |
| Revenue Total:         | 213.79 |

Fidelity Bank and Trust  
Credit Card Payment

Item 1.

| Posting Date | Trans Date                | Merchant Name            | Description                               | Amount             |
|--------------|---------------------------|--------------------------|---|--------------------|
| XXXX-0714    | <b>Shirley Vonderhaar</b> |                          |   |                    |
| 12/31/2023   | 1/1/2024                  | FACEBK KK6G6UBW82        | Facebook Marketing Ads                    | \$ 19.14           |
| 12/29/2023   | 1/1/2024                  | DIAMOND VOGEL PAINT #212 | Tax Credit                                | \$ (47.36)         |
| 12/22/2023   | 12/25/2023                | DIAMOND VOGEL PAINT #212 | Paint Grant 8 gallons                     | \$ 723.92          |
|              |                           |                          |   | \$ 695.70          |
| XXXX-0706    | <b>Brent Schroeder</b>    |                          |   |                    |
| 12/12/2023   | 12/13/2023                | AMZN Mktp US*VS84H8T23   | Office Supplies - Batteries               | \$ 13.98           |
|              |                           |                          |   | \$ 13.98           |
| XXXX-0680    | <b>Mick Michel</b>        |                          |   |                    |
| 12/16/2023   | 12/18/2023                | SCREENFEED               | Media Channel 8 License                   | \$ 600.00          |
|              |                           |                          |   | \$ 600.00          |
| XXXX-0698    | <b>John Wandsnider</b>    |                          |   |                    |
| 12/22/2023   | 12/24/2023                | IA PROFESSIONAL LIC BUR  | IA Engineering License Renewal            | \$ 100.00          |
|              |                           |                          |   | \$ 100.00          |
| XXXX-0672    | <b>Tricia Maiers</b>      |                          |   |                    |
| 12/22/2023   | 12/24/2023                | AMAZON.COM*575I67SK3     | Office Supplies Rubbermaid Wet Mop Bucket | \$ 38.94           |
| 12/9/2023    | 12/10/2023                | AMZN Mktp US*LH51W48H3   | Office Supplies (10) Boxes Latex Gloves   | \$ 125.80          |
| 12/1/2023    | 12/3/2023                 | Staples Inc              | Office Supplies (3) Cases Paper           | \$ 105.27          |
|              |                           |                          |   | \$ 270.01          |
|              |                           |                          |   |                    |
|              |                           |                          |   |                    |
|              |                           |                          | <b>Grand Total</b>                        | <b>\$ 1,679.69</b> |

# Detail Report

## December Receipts - REVENUE

### Account Summary

Date Range: 12/01/2023 - 12/31/2023

| Account  | Name                           | Total Activity      |
|--|--------------------------------|---------------------|
| <b>Fund: 001 - GENERAL FUND</b>                  |                                |                     |
| <a href="#">001-4-950-0-1-41000</a>              | LIQUOR/BEER PERMITS            | \$ 1,170.00         |
| <a href="#">001-4-950-0-1-41220</a>              | BUILDING PERMITS               | \$ 401.00           |
| <a href="#">001-4-950-0-1-41800</a>              | DOG/BIKE LICENSES              | \$ 15.00            |
| <a href="#">001-4-950-0-1-41900</a>              | MISCELLANEOUS PERMITS          | \$ 50.00            |
| <a href="#">001-4-950-0-1-45503</a>              | BD OF ADJ/PLAN & ZONING APPL F | \$ 300.00           |
| <a href="#">001-4-950-0-1-45599</a>              | MISCELLANEOUS RECEIPTS         | \$ 103.02           |
| <a href="#">001-4-950-0-2-47150</a>              | REFUNDS                        | \$ 11,798.25        |
| <a href="#">001-4-950-0-4-40000</a>              | PROPERTY TAX                   | \$ 40,385.03        |
| <a href="#">001-4-950-0-4-40900</a>              | LOCAL OPTION SALES TAX         | \$ 17,359.70        |
| <a href="#">001-4-950-0-4-40950</a>              | KENNEDY/IN LIEU OF TAX PAYMENT | \$ 1,734.51         |
| <a href="#">001-4-950-0-4-43000</a>              | INTEREST                       | \$ 8,073.93         |
| <a href="#">001-4-950-0-4-43100</a>              | RENT                           | \$ 5,148.00         |
| <a href="#">001-4-950-0-4-43101</a>              | BI-COUNTY LEASE PAYMENT        | \$ 1,300.14         |
| <a href="#">001-4-950-0-4-43102</a>              | SOCIAL CENTER RENTALS          | \$ 2,300.00         |
| <a href="#">001-4-950-0-4-43103</a>              | SCENIC VALLEY UTILITIES        | \$ 277.11           |
| <a href="#">001-4-950-1-1-47700</a>              | POLICE FINES                   | \$ 1,631.00         |
| <a href="#">001-4-950-4-1-45599</a>              | MISCELLANEOUS RECEIPTS         | \$ 541.24           |
| <a href="#">001-4-950-4-1-47651</a>              | LIBRARY FINES & FEES           | \$ 215.29           |
| <b>Total Fund: 001 - GENERAL FUND:</b>           |                                | <b>\$ 92,803.22</b> |
| <b>Fund: 002 - LIBRARY TRUST FUND</b>            |                                |                     |
| <a href="#">002-4-950-0-4-43000</a>              | INTEREST                       | \$ 37.05            |
| <a href="#">002-4-950-4-1-45511</a>              | LIBRARY TRUST REVENUES         | \$ 4,380.50         |
| <b>Total Fund: 002 - LIBRARY TRUST FUND:</b>     |                                | <b>\$ 4,417.55</b>  |
| <b>Fund: 110 - ROAD USE FUND</b>                 |                                |                     |
| <a href="#">110-4-950-2-2-44300</a>              | ROAD USE TAX REVENUE           | \$ 53,922.47        |
| <b>Total Fund: 110 - ROAD USE FUND:</b>          |                                | <b>\$ 53,922.47</b> |
| <b>Fund: 112 - TRUST AND AGENCY FUND</b>         |                                |                     |
| <a href="#">112-4-950-9-1-47300</a>              | TENANTS DEPOSITS RECEIVED      | \$ 100.00           |
| <a href="#">112-4-950-9-1-47301</a>              | SOCIAL CENTER DEPOSIT RECEIVED | \$ 1,200.00         |
| <b>Total Fund: 112 - TRUST AND AGENCY FUND:</b>  |                                | <b>\$ 1,300.00</b>  |
| <b>Fund: 121 - L.O. SALES TAX RESERVE</b>        |                                |                     |
| <a href="#">121-4-950-0-4-40900</a>              | LOCAL OPTION SALES TAX         | \$ 52,079.12        |
| <b>Total Fund: 121 - L.O. SALES TAX RESERVE:</b> |                                | <b>\$ 52,079.12</b> |

**Fund: 135 - DYERSVILLE TIF DIST FUND**

|  |              |           |                  |
|--|--------------|-----------|------------------|
| <a href="#">135-4-950-0-4-40000</a>                | PROPERTY TAX | \$        | 39,906.30        |
| <b>Total Fund: 135 - DYERSVILLE TIF DIST FUND:</b> |              | <b>\$</b> | <b>39,906.30</b> |

**Fund: 200 - DEBT SERVICE**

|  |              |           |                  |
|--|--------------|-----------|------------------|
| <a href="#">200-4-710-7-4-40000</a>    | PROPERTY TAX | \$        | 17,191.49        |
| <b>Total Fund: 200 - DEBT SERVICE:</b> |              | <b>\$</b> | <b>17,191.49</b> |

**Fund: 600 - WATER FUND**

|                                      |                                |           |                  |
|--------------------------------------|--------------------------------|-----------|------------------|
| <a href="#">600-4-810-9-1-40900</a>  | LOCAL OPTION SALES TAX         | \$        | 83.84            |
| <a href="#">600-4-810-9-1-45000</a>  | WATER RECEIPTS                 | \$        | 70,343.43        |
| <a href="#">600-4-810-9-1-45200</a>  | WATER SRF RECEIPT              | \$        | 4,906.41         |
| <a href="#">600-4-810-9-1-45300</a>  | WATER PENALTIES                | \$        | 1,270.64         |
| <a href="#">600-4-810-9-1-45400</a>  | CONNECTION FEES                | \$        | 325.00           |
| <a href="#">600-4-810-9-1-45599</a>  | MISCELLANEOUS RECEIPTS         | \$        | 154.27           |
| <a href="#">600-4-810-9-1-45600</a>  | SALES TAX RECEIVED             | \$        | 473.48           |
| <a href="#">600-4-810-9-1-45601</a>  | WET (WATER SERVICE EXCISE TAX) | \$        | 4,168.60         |
| <a href="#">600-4-810-9-1-47501</a>  | NEW UNIT METER PURCHASES       | \$        | 1,910.55         |
| <b>Total Fund: 600 - WATER FUND:</b> |                                | <b>\$</b> | <b>83,636.22</b> |

**Fund: 610 - SEWER FUND**

|                                      |                        |           |                   |
|--------------------------------------|------------------------|-----------|-------------------|
| <a href="#">610-4-815-9-1-45100</a>  | SEWER RECEIPTS         | \$        | 89,840.04         |
| <a href="#">610-4-815-9-1-45200</a>  | SEWER SRF RECEIPTS     | \$        | 20,068.02         |
| <a href="#">610-4-815-9-1-45301</a>  | SEWER PENALTIES        | \$        | 329.68            |
| <a href="#">610-4-815-9-1-45400</a>  | CONNECTION FEES        | \$        | 325.00            |
| <a href="#">610-4-815-9-1-45600</a>  | SALES TAX RECEIVED     | \$        | 878.13            |
| <a href="#">610-4-815-9-4-40900</a>  | LOCAL OPTION SALES TAX | \$        | 141.23            |
| <b>Total Fund: 610 - SEWER FUND:</b> |                        | <b>\$</b> | <b>111,582.10</b> |

**Fund: 670 - SOLID WASTE FUND**

|  |                       |           |                  |
|--|-----------------------|-----------|------------------|
| <a href="#">670-4-840-9-1-45302</a>        | SOLID WASTE PENALTIES | \$        | 249.68           |
| <a href="#">670-4-840-9-1-45304</a>        | GARBAGE TAGS SOLD     | \$        | 13.00            |
| <a href="#">670-4-840-9-1-45700</a>        | SOLID WASTE RECEIPTS  | \$        | 30,141.52        |
| <b>Total Fund: 670 - SOLID WASTE FUND:</b> |                       | <b>\$</b> | <b>30,404.20</b> |

|                      |           |                   |
|----------------------|-----------|-------------------|
| <b>Grand Totals:</b> | <b>\$</b> | <b>487,242.67</b> |
|----------------------|-----------|-------------------|



# CITY COUNCIL

Lower Level Council Chambers  
Tuesday, January 02, 2024  
6:00 PM

## MINUTES

### CALL TO ORDER – ROLL CALL

PRESENT Mayor Jeff Jacque, Council Member Mike English, Council Member Jim Gibbs, Council Member Mike Oberbroeckling, Council Member Mark Singsank, Council Member Tom Westhoff

### PLEDGE OF ALLEGIANCE

### APPROVAL OF AGENDA

Motion made by Council Member English to approve Tuesday, January 2, 2024 agenda as presented  
Seconded by Council Member Gibbs.

Voting Yea: English, Gibbs, Oberbroeckling, Singsank, Westhoff Nay: None Motion carried.

### APPOINTMENTS/REAPPOINTMENTS/OATH OF OFFICE

Mayor Pro-Tem - Mike English, City Attorney - George Davis, Fire Chief - Jeremy Honkomp

### ORAL COMMENTS

### APPROVAL OF CONSENT AGENDA

Motion made by Council Member Singsank to approve Consent Agenda Seconded by Council Member Oberbroeckling.

Voting Yea: English, Gibbs, Oberbroeckling, Singsank, Westhoff Nay: None Motion carried.

**1. Approve Bills; 2. Approve Minutes** City Council Meeting - December 18, 2023; **3. Designate** the Dyersville Commercial and/or the Telegraph Herald as the 2024 official publications of the City of Dyersville; **4. Council Reappointment & Oath of Office** Tricia L. Maiers - expires 12/31/25; **5. Mayor Reappointment with Council Consent & Oath of Office** Brent Schroeder, Police Chief; **6. Committee Appointments/Reappointments:** Community Protection - Mike Oberbroeckling, Mark Singsank, Public Works (Streets | Water & Sewer) - Jim Gibbs, Mike English, Policy & Administration - Mike English, Tom Westhoff, Economic Development - Jim Gibbs, Mike Oberbroeckling, Library - Mark Singsank, Tom Westhoff, DEDC - Mike Oberbroeckling, Bi-County Ambulance - Allan Wessels; **7. Accept Appointments - Fire Department:** Jeremy Honkomp, Fire Chief, Jim Wessels, First Assistant Chief, Tim Deutmeyer, Second Assistant Chief; **8. Miscellaneous Correspondence** Greater Dubuque Development Corporation Newsletter - December 2023; **9. Miscellaneous Correspondence** Keep Iowa Beautiful - December 2023. The following bills were approved for payment:

|                                     |                       |              |
|-------------------------------------|-----------------------|--------------|
| Access Systems                      | Contract              | \$ 79.16     |
| Ace Homeworks                       | Supplies              | \$ 104.24    |
| CJ Beeps Equipment LLC              | Equipment Rent        | \$ 3,265.00  |
| Communications Engineering Company  | Phone System          | \$ 6,032.58  |
| Crescent Electric Supply            | Supplies              | \$ 2,012.63  |
| Dubuque Fire Equipment Inc          | Inspection            | \$ 185.40    |
| Dubuque Humane Society              | Animal Charge         | \$ 85.00     |
| East Central Intergovernmental Assn | Professional Services | \$ 2,252.50  |
| Eastern Iowa Asphalt Maintenance    | Street Patching       | \$ 11,251.00 |
| FL Krapfl Inc                       | Contracted Service    | \$ 5,510.60  |
| Giant Wash                          | Uniforms/Floor Mats   | \$ 131.43    |
| Hefel Portable Services LLC         | Contracted Service    | \$ 685.72    |

|                                     |                   |              |
|-------------------------------------|-------------------|--------------|
| Hendricks, Autumn                   | Refund            | \$ 100.00    |
| Herbers, Tim                        | Reimbursement     | \$ 150.00    |
| Heritage Printing Co                | Supplies          | \$ 206.18    |
| Jam Systems & Midland Doors         | Maintenance       | \$ 1,103.94  |
| John Deere Financial                | Uniforms          | \$ 344.78    |
| Jumbo Visual Projection             | Service           | \$ 300.00    |
| K & K Logo Designs LTD              | Uniforms          | \$ 6.50      |
| Keuter, Judy                        | Refund            | \$ 100.00    |
| Leibold, David & Kathy              | Refund            | \$ 250.00    |
| Lueck, Tanner                       | Reimbursement     | \$ 50.00     |
| Maahs, Michael                      | Reimbursement     | \$ 150.00    |
| Maquoketa Valley Electric Coop      | Fiber Optic       | \$ 915.67    |
| Midwest Breathing Air LLC           | Supplies          | \$ 299.97    |
| Midwest Patch / Hi Viz Safety       | Sign Posts        | \$ 1,275.00  |
| NAPA Auto Parts                     | Supplies          | \$ 153.88    |
| Origin Design Co                    | Engineer Fees     | \$ 2,854.25  |
| Pasker, Kara & Joey                 | Refund            | \$ 100.00    |
| Pet Waste Eliminator                | Supplies          | \$ 335.99    |
| Pomp's Tire Service                 | Tires             | \$ 892.32    |
| Preferred Health Choices LLC        | HRA               | \$ 90.00     |
| Quill Corporation                   | Supplies          | \$ 94.02     |
| Racom Corporation                   | Equipment         | \$ 12,437.20 |
| Recker, Terry                       | Reimbursement     | \$ 150.00    |
| Reicher, Phyllis                    | Refund            | \$ 100.00    |
| Reliance Standard                   | Insurance         | \$ 731.26    |
| Roling, Jean                        | Refund            | \$ 100.00    |
| Schneider Land Surveying & Planning | Land Survey       | \$ 3,850.00  |
| Selco Inc                           | Labor             | \$ 1,600.00  |
| TJ Cleaning Services                | Cleaning Services | \$ 450.00    |
| USA Blue Book                       | Supplies          | \$ 222.32    |
| Verizon Wireless                    | Cell Phone        | \$ 926.38    |
| Wessels, Gladys                     | Refund            | \$ 100.00    |
| WHKS & Co                           | Engineer Fees     | \$ 163.15    |
| Wilgenbusch, Sandy                  | Refund            | \$ 200.00    |
| Windstream                          | Phone             | \$ 565.87    |

|                             |              |
|-----------------------------|--------------|
| 001 - General Fund          | \$ 45,401.91 |
| 110 - Road Use Fund         | \$ 84.70     |
| 112 - Trust and Agency Fund | \$ 1,050.00  |
| 301 - Capital Projects Fund | \$ 9,118.73  |
| 600 - Water Fund            | \$ 816.75    |
| 602 - Water Capital Fund    | \$ 47.50     |
| 610 - Sewer Fund            | \$ 3,571.39  |
| 612 - Sewer Capital Fund    | \$ 2,854.25  |
| 670 - Solid Waste Fund      | \$ 18.71     |
| Grand Total:                | \$ 62,963.94 |

## ACTION ITEMS

### 10. Presentation Greater Dubuque Development Corporation

Motion made by Council Member Oberbroeckling to receive and file presentation from Jason White  
Seconded by Council Member Westhoff.

Voting Yea: English, Gibbs, Oberbroeckling, Singsank, Westhoff Nay: None Motion carried.

**11. Resolution No. 01-24** approving building facade easement agreement with Craig Osterhaus Carpentry for property located at 210 2nd Street NE

Motion made by Council Member English to approve Seconded by Council Member Gibbs.  
Voting Yea: English, Gibbs, Oberbroeckling, Singsank, Westhoff Nay: None Motion carried.

### **COUNCIL COMMENTS**

### **ADJOURNMENT**

Motion made by Council Member Singsank to adjourn at 6:33 pm Seconded by Council Member English.  
Voting Yea: English, Gibbs, Oberbroeckling, Singsank, Westhoff Nay: None Motion carried.

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Jeff Jacque Mayor

ATTEST:

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Tricia L. Maiers, City Clerk / Treasurer



**James Kennedy Public Library  
Board of Trustees  
Minutes of the December 13, 2023 Regular Meeting**

The regular monthly meeting of the Board of Trustees of the James Kennedy Public Library was held on Wednesday, December 13, 2023 in the Hoffman Room. Present: Kami Boffeli, Sally Kelly, Catherine O’Hea, Alex Wiezorek, Danielle Will, and Library Director Shirley Vonderhaar. Absent: Sue Engelbrecht, Beth Gudenkauf, and Ray Kruse.

1. Board President O’Hea called the meeting to order at 6:01 pm.
2. Consider approval of Agenda
  - Kelly MOVED “Approval of Agenda” seconded by Wiezorek.
  - Ayes: Boffeli, Kelly, O’Hea, Wiezorek, and Will
  - Nays: None
  - Motion CARRIED
3. Agenda Consent Calendar
  - Correspondence and Communication
    - Card from the Abbe Center
  - Approve minutes of previous meeting: November 8, 2023 regular meeting
  - Approve November Librarian’s report
  - Approve bills
    - December bills
    - Claims report for November
    - November and December credit card claims
  - Budget reports
    - November city report
    - November library report
  - Trust account reports
    - November bank statements
    - November balance report
    - Trust account expenditure report
    - November donations
  - Program reports
    - November report of programs and attendance
    - November WhoFi program overview
    - December schedule of events
    - Schedule for upcoming programs
  - Grant report
  - Friends of the Library report
  - JKPL Endowment report
    - Wiezorek MOVED “Approval of Agenda Consent” seconded by Kelly.
    - Ayes: Boffeli, Kelly, O’Hea, Wiezorek, and Will
    - Nays: None
    - Motion CARRIED
4. Library Director evaluation
  - Will complete before next board meeting

5. Consider approval of Library Director request for payout of one (1) week of outstanding vacation time
  - Will MOVED to approve Library Director request for payout of one (1) week of outstanding vacation time, seconded by Wiezorek.
  - Ayes: Boffeli, Kelly, O’Hea, Wiezorek, and Will
  - Nays: None
  - Motion CARRIED
6. Executive committee report — no report
7. Finance committee report
  - JKPL FY23 Year-End City and Library Reports – no update
8. Fundraising committee report
  - Notes from December email committee discussion
9. Furnishings, Art, & Facilities committee report
  - Update on projects and priorities
10. Marketing committee report — no report
11. Personnel committee report — no report
12. Policy committee report
  - Consider approval of Revised Constitution and Bylaws
    - Committee MOVED to approve Revised Constitution and Bylaws moving board meetings to Wednesdays, no second needed.
    - Ayes: Boffeli, Kelly, O’Hea, Wiezorek, and Will
    - Nays: None
    - Motion CARRIED
13. Strategic planning report
  - Review process to update plan and appointment of committee
    - O’Hea appointed Will and Boffeli
14. Meetings and trainings
  - City Council
    - Jan 2: Kruse
  - Upcoming
    - Jan 25: ILOC
  - Recently attended
15. Oral presentations
16. Adjournment
  - Will MOVED to adjourn seconded by Kelly. Meeting ADJOURNED by O’Hea at 7:13 pm.



Danielle Will, Secretary



# State of Iowa

Alcoholic Beverages Division

Item 5.

## Applicant

NAME OF LEGAL ENTITY

COLUMBUS CLUB OF  
DYERSVILLE, IOWA, INC.

NAME OF BUSINESS(DBA)

Columbus Club of Dyersville Iowa

BUSINESS

(563) 590-9817

ADDRESS OF PREMISES

111 3rd Street Northeast

PREMISES SUITE/APT NUMBER

CITY

Dyersville

COUNTY

Dubuque

ZIP

52040

MAILING ADDRESS

PO Box 157

CITY

Dyersville

STATE

Iowa

ZIP

52040

## Contact Person

NAME

Michael Helle

PHONE

(563) 590-9817

EMAIL

council1734@gmail.com

## License Information

LICENSE NUMBER

BW0097283

LICENSE/PERMIT TYPE

Special Class C Retail Alcohol  
License

TERM

12 Month

STATUS

Pending  
Dramshop  
Review

TENTATIVE EFFECTIVE DATE

Feb 18, 2024

TENTATIVE EXPIRATION DATE

Feb 17, 2025

LAST DAY OF BUSINESS

SUB-PERMITS

Special Class C Retail Alcohol License

PRIVILEGES



## Status of Business

BUSINESS TYPE

Corporation

## Ownership

### • Individual Owners

| NAME          | CITY       | STATE | ZIP   | POSITION       | % OF OWNERSHIP | U.S. CITIZEN |
|---------------|------------|-------|-------|----------------|----------------|--------------|
| Michael Helle | Dyersville | Iowa  | 52040 | Secretary      | 0.00           | Yes          |
| Al Brunsmann  | Dyersville | Iowa  | 52040 | President      | 0.00           | Yes          |
| Paul Helle    | Dyersville | Iowa  | 52040 | Vice President | 0.00           | Yes          |

## Insurance Company Information

INSURANCE COMPANY

Illinois Casualty Co

POLICY EFFECTIVE DATE

POLICY EXPIRATION DATE

DRAM CANCEL DATE

OUTDOOR SERVICE EFFECTIVE  
DATEOUTDOOR SERVICE EXPIRATION  
DATE

BOND EFFECTIVE DATE

TEMP TRANSFER EFFECTIVE  
DATETEMP TRANSFER EXPIRATION  
DATE



340 1st Avenue East, Dyersville, Iowa 52040 • Phone: 563-875-7724 • Fax: 563-875-8238

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

**BENNETT EXPLOSIVES, INC.** has made application for a permit to possess blasting explosives within the corporate limits of the City of Dyersville, Iowa.

**BENNETT EXPLOSIVES, INC.** is in compliance with Code of Ordinances Chapter 127.03 requirements.

**BENNETT EXPLOSIVES, INC.** has filed with the City Council:

1. A copy of Application for Permit to Use Explosives within the State of Iowa. (Form required by Chapter 101A Code of Iowa).
2. Surety bond in the amount of \$10,000.00.
3. Certificate of Insurance has been filed with the City of Dyersville.
4. Verification of direct supervision of blasting.

Having fulfilled the requirements of the Code of Ordinance Chapter 127.03, the City Council hereby authorized the issuance of a blasting permit, which shall be good from February 1, 2024 through February 29, 2024.

Approved by the City Council of the City of Dyersville, Iowa this 15th day of January, 2024.

**Sandy Oberbroeckling**

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**From:** Mike Cole <mcole@bennettexplosives.com>  
**Sent:** Thursday, January 11, 2024 1:32 PM  
**To:** Sandy Oberbroeckling  
**Subject:** Feb. 2024 Blasting Permit

Sandy

Bennett Explosives Inc. would like to request a Blasting Permit from the City of Dyersville Ia. for the Month of February 2024.

Thanks!

**Bennett**  
Explosives Inc.

**Mike Cole**

General Manager | Bennett Explosives

📍 1951 210th St., Manchester, IA 52057

📞 (563) 363-2131

✉ mcole@bennettexplosives.com

🌐 www.quicksupplyco.com

## 2024 Country Cruisers Possible Car Route

Cruise starts 3:00 Manchester,  
will go through Dundee, Lamont,  
backbone Park, Edgewood, Greeley  
Petersburg, then come into  
Dyersville from the north on  
Hwy 136 Approximate 4:30-5:00PM  
then turn on 2nd Ave to 4th St  
then take a right to 1st Ave thru  
town, exit west on 1st Ave on  
to D 22 to Earlville.

Thank you!

President~ Steve Vorwald 563-920-8403  
Kevin Klosterman 563-608-2919  
Elaine Klosterman 563-608-6519  
or At Ace Hardware

SATURDAY, AUGUST 10, 2024

**Tricia Maiers**

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**From:** Tricia Maiers  
**Sent:** Tuesday, October 10, 2023 3:38 PM  
**To:** Deb Moser  
**Cc:** Mick Michel  
**Subject:** Proposed Rent 2024

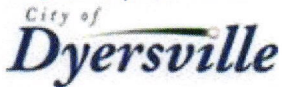
Hi Debbie,

At the council meeting last week the council approved the Bi-County Ambulance rent for the upcoming year and as in previous years this is the same percentage that your rent would increase. The CPI Inflation increase was 3%. So when your lease agreement comes due next year your proposed rates would be Rent – \$720.00 and Spring Board Equipment – \$164.00 for a total of \$884.00. Thanks

Have a fabulous evening!

*Tricia L. Maiers* laCMC | laCFO

City Clerk | Treasurer



340 1st Avenue East | Dyersville, IA 52040 | office 563-875-7724 | fax 563-875-8238

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

Population 4,477



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## **LEASE AGREEMENT**

This Lease Agreement (the “Lease”) is made and entered into the 15th day of January, 2024, by and between THE CITY OF DYERSVILLE, IOWA, acting by and through its Mayor, whose address is 340 1st Avenue East, Dyersville, Iowa, 52040, hereinafter referred to as “Lessor,” and MOSER SCHOOL OF DANCE AND GYMNASTICS, hereinafter referred to as “Lessee.”

### **Background**

- A. Lessor is the owner of the Memorial Building located at 340 1st Avenue East, City of Dyersville, State of Iowa, legally described on the attached **Exhibit A** (the “Owned Premises”). The primary purpose of the Owned Premises is to provide a workplace and working environment primarily for police, administrative, and managerial workers of the City of Dyersville and Dubuque County.
- B. Lessee desires to lease a portion of the Owned Premises’ space for the use of a for-profit dance and gymnastic studio, legally described on the attached **Exhibit B** (the “Leased Space”).
- C. Accordingly, the parties are entering into this Lease on the terms and conditions set forth below.

### **Agreement**

In consideration of their mutual covenants, the parties agree as follows:

- 1. **Leased Premises.** Lessor leases to Lessee and Lessee leases from Lessor a portion of the Owned Premises, consisting of the Leased Space. Lessee intends to locate equipment on the Leased Space as more fully described on the attached **Exhibit C**. Lessee may not add additional equipment other than that shown on **Exhibit C** without the prior written approval of Lessor.

Since the Lessee has equipment that may cause undue vibration, noise, and/or interference of Lessor’s operations, Lessor, through the approval of the Dyersville City Council, reserves the right to require Lessee to relocate its equipment to other locations on the Leased Space. Lessee shall complete the relocation of its equipment within thirty (30) calendar days after receiving written notice from Lessor. The relocation shall be at Lessee’s

expense. If such relocation does not meet Lessee's operation needs of its business and uses incidental thereto, Lessee may terminate this Lease in accordance with Section 14 herein.

This Lease is not a franchise pursuant to state, local, county, or federal law, nor is it a permit to use the rights-of-way. Any such franchise or permit must be obtained separately.

2. **Term.** The term of this Lease shall commence July 1, 2024, (the "Commencement Date") and shall terminate on June 30, 2025, ("the Termination Date"), unless sooner terminated as otherwise provided in this lease.

3. **Rent.**

- a. Lessee shall pay to Lessor as monthly rent for the Leased Space the sum of Seven Hundred Twenty Dollars and Zero Cents (\$720.00) (the "Base Rent"). Lessee shall pay Lessor Base Rent for the first month on the Commencement Date, and each subsequent monthly payment will be due on or before the last day of each month thereafter.
- b. The Lessor believes that the Lessee's spring board equipment may cause undue vibration, noise, and/or interference with its day-to-day operations. Therefore, if Lessee locates springboard equipment on the Leased Space, as described in **Exhibit C**. Lessee shall pay Additional Rent per month to the Lessor in the sum of One Hundred Sixty-Four Dollars and Zero Cents (\$164.00). Furthermore, Lessee shall agree that the Additional Rent is in addition to the Base Rent as described in Section (3)(a).
- c. Lessee shall pay Lessor a late payment charge equal to five percent (5%) of the late payment for any payment not paid when due. Any amounts not paid when due shall bear interest until paid at the lesser of the rate of two percent (2%) per month or the highest rate permitted by law.
- d. If this Lease is terminated at a time other than on the last day of the month, Rent shall be pro-rated as of the date of termination.

4. **Use of the Premises.**

- a. Lessee shall use the Leased Space for the operation of a for-profit dance and gymnastic studio and uses incidental thereto and for no other uses.
- b. Lessee shall, at its expense, comply with all present and future federal, state, county, and local laws, ordinances, rules, and regulations in connection with the use and operation of Lessee's business.
- c. (1) The equipment is agreed to be Lessee's personal property and shall never be considered fixtures to the real estate. Upon termination of the Lease, the Lessee shall remove the equipment from the Leased Space within thirty (30) calendar days. Such removal shall be done in a workman like and careful manner and without interference or damage to any other equipment, structures, or operations on the Leased Space. If, however, Lessee requests permission to not remove all or a portion of the improvements,

and Lessor consents to such non-removal, title to the affected improvements shall thereupon transfer to Lessor and the same thereafter shall be the sole and entire property of Lessor, and Lessee shall be relieved of its duty to otherwise remove same.

(2) Upon removal of the improvements (or portions thereof) as provided in Section 4(c)(1), herein, Lessee shall restore the affected areas of the Leased Space to the conditions which existed prior to this Lease, reasonable wear and tear excepted.

(3) All costs and expenses for the removal and restoration to be performed by Lessee pursuant to Section (4)(c)(1), (2) herein shall be borne by Lessee, and Lessee shall hold Lessor harmless from any portion thereof.

5. **Installation of Equipment.**

- a. Lessee shall have the right, as its sole cost and expense, to install, operate, and maintain its equipment on the Leased Space, as described on **Exhibit C**, in accordance with good practices and with all standards, statutes, ordinances, rules, and regulations now in effect or that may be issued thereafter by governing bodies.
- b. Lessee's installation of such equipment shall be done according to plans approved by Lessor, whose approval shall not be unreasonably withheld. Any damage done on the Leased Space and/or other structures during installation and/or operations shall be repaired or replaced immediately at Lessee's expense and to Lessor's reasonable satisfaction. In connection with the installation and operation of the equipment, Lessee shall not make any penetrations of the walls or roof of the Leased Space without Lessor's prior written consent.
- c. Within thirty (30) days of the completion of the initial installation of the equipment, Lessee shall provide Lessor with as-built drawings of equipment location and the improvements installed on the Leased Space, which show the actual location of all equipment and improvements consistent with **Exhibit C**. Said drawings shall be accompanied by a complete inventory of the building and all equipment located on the Leased Space.

6. **Equipment Upgrade.** Lessee may update, upgrade, or replace the equipment from time to time with the prior written approval of Lessor, whose approval shall not be unreasonably withheld, provided that the replacement equipment is not greater in number or size than the existing equipment and that any change in equipment locations on the Leased Space is approved in writing by the Lessor. Lessee shall submit to Lessor a proposal for any such replacement equipment for Lessor's evaluation.

7. **Premises Access.**

- a. Lessee shall have 24-hour/7-day access to the Leased Space in order to conduct, operate, and maintain its business. However, Lessee must not operate its spring board equipment from 9:00 AM to 4:00 PM, Monday through Friday.

- b. Lessee shall have unrestricted access to the Leased Space in order to install, operate and maintain its equipment and appurtenances.

8. **Care and Maintenance of Premises.**

- a. Lessor agrees to repair any equipment owned by the Lessor within the Leased Space; such as, doors, fans, furnaces, light fixtures, and toilets. The Lessee shall have sole responsibility for the security and the normal day-to-day cleaning of the Leased Space.
- b. Lessee shall have sole responsibility for the maintenance, repair, and security of its equipment, personal property, and leasehold improvements and Lessee shall keep the same in good repair and condition during the term of the Lease.
- c. In the event the Lessor or any other lessee undertakes painting, construction, repairs, or other alterations on the Leased Space, Lessee shall take reasonable measures at Lessee's cost to cover Lessee's equipment, personal property, and leasehold improvements and protect such from paint and/or debris fallout which may occur during the painting, construction, repair, or alteration process. Lessee shall notify Lessor at least thirty (30) calendar days prior to any painting, construction, repair(s), or alterations begun by Lessee to the Leased Space, unless such painting, construction, repair(s), or alterations must be made on an emergency basis, in which case Lessee shall notify Lessor as soon as practicable. Lessor shall notify Lessee at least thirty (30) calendar days prior to any painting, construction, repair(s), or other alterations begun by Lessor or any other lessee, unless said painting, construction, repair(s), or alterations must be made on an emergency basis, in which case Lessor shall notify Lessee as soon as practicable. Unless resulting from negligent actions or omissions of, or willful misconduct of, Lessor, its employees, agents, or contractors, Lessor shall not be liable for any damage incurred by Lessee from such painting, construction, repair(s), or alterations.

9. **Public Health Emergency.** The following provisions apply in the event of a Public Health Emergency Declaration by federal, state, regional, or local authorities.

- a. Lessee shall follow federal, state, regional, and local proclamation(s) and/or order(s) regarding operations during an infectious disease outbreak.
- b. In addition to the compliance obligation of Section 9(a), Lessee shall, regardless of the existence of and in addition to any active federal, state, regional, or local proclamation(s) and/or order(s) in effect, and in order to attain the highest degree of health and safety protections for other employees and users of the Owned Premise, the Leased Space, and Common Areas, Lessee must:
  - i. only allow athletes actively enrolled in dance or gymnastic classes, the athletes, parents/guardians, and on-duty employees to enter and exit the Owned Premises during Class Time and ten minutes before and after Class Time;

- ii. schedule individual classes during Class Time to avoid overlap so that athletes of each individual class can fully vacate the Owned Premises before the next class arrives;
  - iii. prohibit loitering in the Common Areas (as defined in Paragraph 9(b)(viii)) by athletes, parents/guardians, and on-duty employees;
  - iv. not allow athletes to remain on the Owned Premises outside of Class Time;
  - v. Lessee must require employees, students, and parents to self-monitor for signs and symptoms of COVID-19;
  - vi. Lessee shall require employees, students, and parents to inform Lessee of suspected exposure to COVID-19;
  - vii. not allow any employees or athletes to enter the Owned Premises if they are experiencing COVID-19 symptoms or are have been exposed to or report suspected exposure to COVID-19. If an employee or athletes has COVID-19 symptoms, has been exposed to COVID-19, or report suspected exposure to COVID-19, Lessee shall follow the Iowa Department of Public Health guidance regarding requiring employees/students to self-quarantine prior to allowing the employee or student to return to the Owned Premises and Leased Space; and
  - viii. Lessee shall be responsible for the deep cleaning and disinfecting of the Leased Space and all Common Areas at the beginning and end of each and every Class Time. The Lessee must either hire a third-party cleaning agency capable of cleaning and disinfecting against infectious diseases like COVID-19, or undertake such cleaning and disinfecting itself under a "Cleaning and Disinfecting Plan" that has previously been approved by both the Lessor and the Dubuque County Health Department. Lessee shall be solely responsible for any and all costs associated with the deep cleaning and disinfecting of the Leased Space and Common Areas. "Common Areas" is defined as the front entry of the Owned Premises, the stairs and handrails from the first floor of the Owned Premises to the Leased Space, and the elevator.
10. **Utilities.** Lessor shall pay for reasonable utility costs the Lessee consumes in its operations at the rate charged by the servicing utility company. Reasonable utility costs mean the normal utility consumption that the Lessee would use its day-to-day operations and not resulting from negligent actions or willful misconduct from the Lessee; such as, but not limited to, not reporting a running toilet or keeping the furnace thermostat higher than seventy (70) degrees Fahrenheit. Lessee shall have the right to draw electricity and other utilities from the existing utilities on the Leased Space.
11. **Monetary Default by Lessee.** Lessee shall be in default of this Lease if Lessee fails to make a payment of rent, or any other sums, when due and such failure continues for ten (10) calendar days after Lessor notifies Lessee in writing of such failure.

12. **Non-monetary Default by Lessee.** If Lessee fails to comply with any non-monetary provision of this Lease, which Lessor in its sole discretion claims to be a default hereof, Lessor shall serve written notice of such default upon Lessee, whereupon a grace period of ten (10) calendar days shall commence to run during which Lessee shall undertake and diligently pursue a cure of the default.
13. **Cure or Termination by Lessor.** In the event of any default of this Lease by Lessee, the Lessor may at any time, after giving notice (where required), cure the default for, and at the expense of, the Lessee. If Lessor is compelled to pay, or elects to pay, any sum of money or incurs any expense, the sums or expenses so paid by Lessor, with all interest, costs and damages, shall be deemed Additional Rent due from the Lessee to Lessor per Section 3, above.
- The Lessor, through action by the Dyersville City Council, shall have the right, in its sole discretion, without cause, and in addition to and not exclusive of any other remedy Lessor may have by operation of law, to terminate this Lease. Lessor shall give Lessee thirty (30) calendar days' notice of its exercise of its right of termination of this Lease. Such notice of termination shall be given to Lessee in writing by certified mail, return receipt requested, and shall be effective upon receipt of such notice. All prepaid rent payments received by Lessor from Lessee shall be retained by Lessor. Upon such termination, this Lease shall become null and void and the parties shall have no further obligations to each other. In the event of termination, Lessee shall remove the equipment in accordance with Section 4(c) hereof.
14. **Option to Terminate.** Lessee shall have the right to terminate this Lease at any time by giving written notice of intent to terminate at least thirty (30) calendar days prior to the end of the lease. Upon such termination, Lessee shall remove the equipment in accordance with Section 4(c) herein.
15. **Alteration, Damage, or Destruction.** If the Leased Space or any portion thereof is altered, damaged, or destroyed, through no fault or negligence of Lessee, so as to materially hinder effective use of the business, Lessee may elect to terminate this Lease, without paying Additional Rent to Lessor, upon thirty (30) calendar days written notice to Lessor. In such event, Lessee shall remove the equipment from the Leased Space in accordance with Section 4(c), less any alteration, damage, or destruction hindering effective use of the Leased Space. This Lease and Lessee's obligations hereunder shall terminate upon Lessee's fulfillment of Section 4(c), at which time Lessee shall be entitled to reimbursement of any prepaid rent.
16. **Mutual Indemnification.**
- a. Lessee's Indemnification. Unless resulting from negligent actions or omissions of, or willful misconduct of, Lessor, its employees, agents, or contractors, Lessee agrees to hold Lessor harmless, indemnify it, and, at Lessor's option, defend it from and against all liability, damages, losses, costs, causes of action, charges, and expenses, including reasonable attorney fees, which Lessor may sustain, incur, or be liable for arising out of or related to Lessee's use or occupancy of the Leased Space and its facilities. This is

includes but is not limited to the obligation of Lessee to defend (at Lessor's option), indemnify, and hold harmless Lessor from any and all liability, damages, losses, costs, causes of action, charges, and expenses, including attorney's fees, that arise out of or is related to potential exposure or contraction of coronavirus/COVID-19 or any other infectious disease on behalf of any Lessee employee, agent, contractor, athlete, or parent or guardian of an athlete.

- b. Lessor's Indemnification. Unless resulting from negligent actions or omissions of, or willful misconduct of, Lessee, its employees, agents, or contractors, Lessor agrees to hold Lessee harmless and indemnify it, and, at Lessee's option, defend it from and against all liability, damages, losses, costs, causes of action, charges, and expenses, including reasonable attorney fees, which Lessee may sustain, incur, or be liable for arising out of or related to Lessor's use or occupancy of the Leased Space and its facilities.
17. **Insurance.** Lessee shall provide such insurance as is required by the Insurance Schedule attached hereto as **Exhibit D.**
18. **Environmental Warranty.** Lessee agrees that it will not use, generate, store, or dispose of any Hazardous Material on, under, about, or within the Owned Premises in violation of any law or regulation. This paragraph shall survive the termination of this Agreement.
19. **Acceptance of Premises.** By taking possession of the Leased Space, Lessee accepts the Premises in the condition existing as of the Commencement Date. Lessor makes no representation or warranty with respect to the condition of the Leased Space and Lessor shall not be liable for any defect within the Leased Space.
20. **Force Majeure.** No party shall be liable or responsible to the other party, nor be deemed to have defaulted under or breached this Lease Agreement, for any failure or delay in fulfilling or performing any term of this Agreement, when and to the extent such failure or delay is caused by or results from acts beyond the impacted party's ("Impacted Party") control, including, but not limited to, the following force majeure events ("Force Majeure Events"): (a) acts of God; (b) a natural disaster (fires, explosions, earthquakes, hurricane, flooding, storms, explosions, infestations), epidemic, or pandemic; (c) war, invasion, hostilities (whether war is declared or not), terrorist threats or acts, riot or other civil unrest; (d) government order or law in effect on or after the date of this Agreement regardless of foreseeability; (e) actions, embargoes or blockades in effect on or after the date of this Agreement; (f) action by any governmental authority in effect on or after the date of this Agreement, regardless of foreseeability; (g) national or regional emergency in effect on or after the date of this Agreement, regardless of foreseeability; (h) strikes, labor stoppages, or slowdowns or other industrial disturbances; and (i) shortage of adequate power or transportation facilities. The Impacted Party shall give Notice within ten (10) calendar days of the Force Majeure Event to the other party, stating the period of time the occurrence is estimated to continue, understanding this estimated duration is made in good faith only and shall have no binding effect on the enforceability of this provision and is provided for informational purposes only. The Impacted Party shall use diligent efforts to end the failure or delay and ensure the effects of such Force Majeure Event are

minimized. The Impacted Party shall resume the performance of its obligations as soon as reasonably practicable after the removal of the cause. In the event that the Impacted Party's failure or delay remains uncured for a period of **thirty (30) calendar** days following Notice given by it, the other party may thereafter terminate this Agreement upon Notice.

20. **Notices.** All notices and correspondence shall be sent to the following:

***Lessor:***

City of Dyersville  
Attn. City Administrator  
340 1st Avenue East  
Dyersville, Iowa 52040

***Lessee:***

Moser School of Dance  
Attn. Deb Moser  
1413 8th Avenue SE  
Dyersville, Iowa 52040

21. **Assignment of Lease by Lessee.** Lessee may not assign, or otherwise transfer all or any part of its interest in this Agreement or in the Leased Space, without the prior written consent of Lessor.
22. **Binding Effect.** All of the covenants, conditions, and provisions of this Lease shall inure to the benefit of and be binding upon the parties hereto and their respective successors and assigns.
23. **Entire Agreement.** This Lease constitutes the entire agreement between the parties and supersedes any prior understandings or oral or written agreements between the parties respecting the within subject matter.
24. **Modifications.** This Lease may not be modified, except in writing and signed by the party against whom such modification is sought to be enforced.
25. **Attorney's Fees.** In any action on this Lease, whether at law or in equity, the prevailing party shall be entitled to recover the reasonable costs of its successful case, including reasonable attorney's fees and costs of appeal.
26. **Non-Waiver.** Failure of Lessor or Lessee to insist on strict performance of any of the conditions, covenants, terms, or provisions of this Lease or to exercise any of its rights hereunder shall not waive such rights, but each party shall have the rights to enforce such rights at any time and take such action as might be lawful or authorized hereunder, either in law or equity. The receipt of any sum paid by one party to the other after a breach of this Lease shall not be deemed a waiver of such breach unless expressly set forth in writing.
27. **Property Taxes.** If there are any personal property taxes assessed on, or any portion of such taxes attributable to, the Leased Space, Lessor and Lessee shall renegotiate this Agreement. In such event that neither party can come to a new agreement within a reasonable amount of time, this Agreement shall be immediately terminated. Lessee shall remove the equipment from the Leased Space in accordance with Section 4(c), less any alteration, damage, or destruction hindering effective use of the Leased Space. This Lease and Lessee's obligations hereunder shall terminate upon Lessee's fulfillment of Section 4(c), at which time Lessee shall be entitled to reimbursement of any prepaid rent.



28. **Headings.** The headings of this Lease are for convenience only and shall not be considered as part of the Lease for purposes of construction of the terms and conditions hereof.
29. **Miscellaneous.**
- a. Lessor and Lessee represent that each, respectively, has full right, power, and authority to execute this Lease.
  - b. This Lease shall be construed in accordance with the laws of the State of Iowa.
  - c. If any term of this Lease is found to be void or invalid, such invalidity shall not affect the remaining terms of this Lease, which shall continue in full force and effect.
  - d. In any case where the approval or consent of one party hereto is required, requested or otherwise to be given under this Agreement, such party shall not unreasonably delay or otherwise withhold its approval or consent.
  - e. All Riders and Exhibits annexed hereto form material parts of this Agreement.
  - f. This Agreement may be executed in duplicate counterparts, each of which shall be deemed an original.

### Signature Page

IN WITNESS WHEREOF, the parties hereto bind themselves to this Lease Agreement as of the day and year first above written.

**LESSOR:**

City of Dyersville, Iowa

By: \_\_\_\_\_  
Jeff Jacque, Mayor

**LESSEE:**

Moser School of Dance and Gymnastics

By: \_\_\_\_\_  
Debbie Moser

(Seal)

**ATTEST:**

By: \_\_\_\_\_  
Tricia L. Maiers, City Clerk / Treasurer

**EXHIBIT A****Legal Description of the Owned Premises**

East 2/3 Lot 426 and West 1/3 Lot 427 of the Original City Plat of the City of Dyersville, Dubuque County, Iowa, commonly known as the Memorial Building located at 340 1st Avenue East, Dyersville, Iowa.

**EXHIBIT B**

**Site Plan/Legal Description of the Premises**

2nd Floor of the Community Room (5,056 Square Feet), Memorial Building, 340 1st Avenue, Dyersville, Iowa.

**EXHIBIT C**

**Equipment to be Placed on The Premises**

**EXHIBIT D****Insurance Schedule**

1. Any policy of insurance or certificate of insurance required hereunder shall be with a carrier authorized to do business in Iowa approved by Lessor, which approval shall not be unreasonably withheld.
2. Any policy of insurance required hereunder shall provide for a thirty-day notice to the City of any material change in coverage with respect to the activity contemplated under this Lease or any cancellation of the policy prior to its expiration date.

Lessee shall furnish to the City certificates of commercial insurance with limits that is acceptable to both parties and shall also furnish certificates of insurance from all independent contractors or subcontractors hired by Lessee or any independent contractor or subcontractor.

Coverage is to include: occurrence form, premises/operations/products/completed operations coverage, independent contractors' coverage, contractual liability, broad form property damage, personal injury, City of Dyersville named as an additional insured with thirty (30) calendar days' written notice of any material change or cancellation as provided in paragraph 2 above.

# CONTRACTOR'S PAYMENT FORM

PREPARED BY: ORIGIN DESIGN CO.

Item 9.

CONTRACT PAYMENT NO.

12

PAGE 1/4

|                   |   |
|-------------------|---|
| OWNER:            | CITY OF DYERSVILLE, IOWA                        |
| PROJECT:          | DYERSVILLE EAST ROAD UTILITY EXTENSION 2022     |
|                   | CONTRACT D LIFT STATION AND LINEAR SEWER ONSITE |
| ORIGIN DESIGN NO: | 20080   |

|             |                            |
|-------------|----------------------------|
| CONTRACTOR: | PORTZEN CONSTRUCTION, INC. |
| ADDRESS:    | 205 STONE VALLEY DR.       |
|             | DUBUQUE, IA 52003-9746     |

|  |
|--|
| PROJECT COMPLETION DATE                          |
| Original: SUBSTANTIAL COMPLETION: APRIL 15, 2023 |
| Revised: FINAL COMPLETION: MAY 15, 2023          |

|                          |
|--------------------------|
| AMOUNT OF CONTRACT       |
| ORIGINAL: \$1,597,625.69 |
| REVISED: \$1,714,046.42  |

|                  |
|------------------|
| DATES OF PAYMENT |
| FROM: 11/1/2023  |
| TO: 12/31/2023   |

DETAILED ESTIMATE OF CONTRACT WORK COMPLETED TO DATE

| ITEM NO. | CONTRACT ITEM DESCRIPTION                          | CONTRACT ITEM |      |              | PREVIOUS TOTAL |              | THIS PERIOD |            | TOTAL TO DATE |              | PERCENT |
|----------|--|---------------|------|--------------|----------------|--------------|-------------|------------|---------------|--------------|---------|
|          |  | QUANTITY      | UNIT | UNIT COST    | QUANTITY       | AMOUNT       | QUANTITY    | AMOUNT     | QUANTITY      | AMOUNT       |         |
| 1        | Topsoil, On-site                                   | 2570          | CY   | \$17.67      | 2570           | \$45,411.90  | 0           | \$0.00     | 2570          | \$45,411.90  | 100%    |
| 2        | Excavation, Class 10                               | 1590          | CY   | \$16.62      | 1590           | \$26,425.80  | 0           | \$0.00     | 1590          | \$26,425.80  | 100%    |
| 3        | Subgrade Preparation                               | 590           | SY   | \$2.50       | 590            | \$1,475.00   | 0           | \$0.00     | 590           | \$1,475.00   | 100%    |
| 4        | Subbase, Sub-base Course                           | 205           | TON  | \$19.48      | 205            | \$3,993.40   | 0           | \$0.00     | 205           | \$3,993.40   | 100%    |
| 5        | Subbase, Base Course                               | 95            | TON  | \$19.50      | 95             | \$1,852.50   | 0           | \$0.00     | 95            | \$1,852.50   | 100%    |
| 6        | Removal of Known Pipe Culvert, CMP, 48-in          | 85            | LF   | \$40.00      | 85             | \$3,400.00   | 0           | \$0.00     | 85            | \$3,400.00   | 100%    |
| 7        | Rock Excavation                                    | 350           | CY   | \$84.25      | 0              | \$0.00       | 0           | \$0.00     | 0             | \$0.00       | 0%      |
| 8        | Replacement of Unsuitable Backfill Material        | 640           | TON  | \$25.10      | 1312.9         | \$32,953.79  | 0           | \$0.00     | 1312.9        | \$32,953.79  | 205%    |
| 9        | Sanitary Sewer Gravity Main, Trenched, PVC, 12-in  | 3338          | LF   | \$80.73      | 3083           | \$248,890.59 | 0           | \$0.00     | 3083          | \$248,890.59 | 92%     |
| 10       | Sanitary Sewer Force Main, Trenched, PVC, 6-in     | 1375          | LF   | \$60.06      | 1366           | \$82,041.96  | 0           | \$0.00     | 1366          | \$82,041.96  | 99%     |
| 11       | Pipe Culvert, Trenched, CMP, 48-in                 | 76            | LF   | \$234.07     | 148            | \$34,642.36  | 0           | \$0.00     | 148           | \$34,642.36  | 195%    |
| 12       | Pipe Apron, CMP, 48-in                             | 4             | EA   | \$3,116.10   | 4              | \$12,464.40  | 0           | \$0.00     | 4             | \$12,464.40  | 100%    |
| 13       | Water Main, Trenched, PVC, 12-in                   | 95            | LF   | \$152.32     | 92.17          | \$14,039.33  | 0           | \$0.00     | 92.17         | \$14,039.33  | 97%     |
| 14       | Water Main, Trenched, DI, 12-in                    | 12            | LF   | \$360.81     | 12             | \$4,329.72   | 0           | \$0.00     | 12            | \$4,329.72   | 100%    |
| 15       | Fittings, Compact DI, MJ, Various Sizes            | 650           | LBS  | \$24.15      | 956            | \$23,087.40  | 0           | \$0.00     | 956           | \$23,087.40  | 147%    |
| 16       | Water Service Pipe, Copper, 3/4-in                 | 50            | LF   | \$38.92      | 54             | \$2,101.68   | 0           | \$0.00     | 54            | \$2,101.68   | 108%    |
| 17       | Water Service Pipe, HDPE, 1/4-in                   | 15            | LF   | \$183.05     | 0              | \$0.00       | 15          | \$2,745.75 | 15            | \$2,745.75   | 100%    |
| 18       | Water Service Corporation, Ball Style, 3/4-in      | 1             | EA   | \$927.50     | 1              | \$927.50     | 0           | \$0.00     | 1             | \$927.50     | 100%    |
| 19       | Water Service Curb Stop & Box, Minneapolis, 3/4-in | 1             | EA   | \$503.00     | 1              | \$503.00     | 0           | \$0.00     | 1             | \$503.00     | 100%    |
| 20       | Valve, Gate Valve, 12-in                           | 2             | EA   | \$4,141.00   | 2              | \$8,282.00   | 0           | \$0.00     | 2             | \$8,282.00   | 100%    |
| 21       | Flushing Device (Blowoff), 3/4-in                  | 1             | EA   | \$1,473.00   | 1              | \$1,473.00   | 0           | \$0.00     | 1             | \$1,473.00   | 100%    |
| 22       | Manhole, SW-301, 48-in                             | 181           | VF   | \$767.69     | 181.32         | \$139,197.55 | 0           | \$0.00     | 181.32        | \$139,197.55 | 100%    |
| 23       | Drop Connection                                    | 1             | EA   | \$4,162.00   | 1              | \$4,162.00   | 0           | \$0.00     | 1             | \$4,162.00   | 100%    |
| 24       | Sanitary Sewer Lift Station                        | 1             | EA   | \$390,974.00 | 0.98           | \$383,154.52 | 0.02        | \$7,819.48 | 1             | \$390,974.00 | 100%    |

TOTAL WORK COMPLETED (PAGE 1)

\$10,565.23

\$1,085,374.63

**CONTRACT PAYMENT NO.**
**12**

PAGE 2/4

Item 9.

**DETAILED ESTIMATE OF CONTRACT WORK COMPLETED TO DATE**

| ITEM NO. | CONTRACT ITEM DESCRIPTION                                 | CONTRACT ITEM |      |              | PREVIOUS TOTAL |              | THIS PERIOD |            | TOTAL TO DATE |              | PERCENT |
|----------|---|---------------|------|--------------|----------------|--------------|-------------|------------|---------------|--------------|---------|
|          |   | QUANTITY      | UNIT | UNIT COST    | QUANTITY       | AMOUNT       | QUANTITY    | AMOUNT     | QUANTITY      | AMOUNT       |         |
| 25       | Pavement, HMA   | 165           | TON  | \$100.00     | 147.25         | \$14,725.00  | 0           | \$0.00     | 147.25        | \$14,725.00  | 89%     |
| 26       | Removal of Driveway                                       | 71            | SY   | \$15.00      | 71             | \$1,065.00   | 0           | \$0.00     | 71            | \$1,065.00   | 100%    |
| 27       | Driveway, Granular  | 23            | TON  | \$19.53      | 165.58         | \$3,233.78   | 0           | \$0.00     | 165.58        | \$3,233.78   | 720%    |
| 28       | Temporary Traffic Control                                 | 1             | LS   | \$3,570.00   | 1              | \$3,570.00   | 0           | \$0.00     | 1             | \$3,570.00   | 100%    |
| 29       | Conventional Seeding, Seeding, Fertilizing, and Mulching  | 2             | AC   | \$2,100.00   | 3.1            | \$6,510.00   | 0           | \$0.00     | 3.1           | \$6,510.00   | 155%    |
| 30       | SWPPP Management  | 1             | LS   | \$500.00     | 0.9            | \$450.00     | 0.1         | \$50.00    | 1             | \$500.00     | 100%    |
| 31       | Riprap, Erosion Stone                                     | 30            | TON  | \$24.48      | 26.73          | \$654.35     | 0           | \$0.00     | 26.73         | \$654.35     | 89%     |
| 32       | Riprap, Class D   | 75            | TON  | \$25.48      | 147.61         | \$3,761.10   | 0           | \$0.00     | 147.61        | \$3,761.10   | 197%    |
| 33       | Silt Fence or Silt Fence Ditch Check                      | 3552          | LF   | \$1.60       | 3707           | \$5,931.20   | 0           | \$0.00     | 3707          | \$5,931.20   | 104%    |
| 34       | Silt Fence or Silt Fence Ditch Check, Removal of Sediment | 3552          | LF   | \$0.02       | 2380           | \$47.60      | 0           | \$0.00     | 2380          | \$47.60      | 67%     |
| 35       | Silt Fence or Silt Fence Ditch Check, Removal of Device   | 3552          | LF   | \$0.02       | 0              | \$0.00       | 0           | \$0.00     | 0             | \$0.00       | 0%      |
| 36       | Stabilized Construction Entrance                          | 1             | EA   | \$2,000.00   | 1              | \$2,000.00   | 0           | \$0.00     | 1             | \$2,000.00   | 100%    |
| 37       | Inlet Protection Device, Surface                          | 3             | EA   | \$210.00     | 4              | \$840.00     | 0           | \$0.00     | 4             | \$840.00     | 133%    |
| 38       | Inlet Protection Device, Maintenance                      | 3             | EA   | \$105.00     | 0              | \$0.00       | 0           | \$0.00     | 0             | \$0.00       | 0%      |
| 39       | Mobilization  | 1             | LS   | \$102,800.00 | 1              | \$102,800.00 | 0           | \$0.00     | 1             | \$102,800.00 | 100%    |
| 40       | Concrete Washout  | 1             | LS   | \$1,500.00   | 1              | \$1,500.00   | 0           | \$0.00     | 1             | \$1,500.00   | 100%    |
| 41       | Exploratory Excavation                                    | 30            | HRS  | \$273.00     | 12             | \$3,276.00   | 0           | \$0.00     | 12            | \$3,276.00   | 40%     |
| 42       | Control Valve Station, Precast 72" ID                     | 1             | EA   | \$53,845.00  | 0.89           | \$47,922.05  | 0.07        | \$3,769.15 | 0.96          | \$51,691.20  | 96%     |
| 43       | Generator Pad   | 1             | LS   | \$16,075.00  | 1              | \$16,075.00  | 0           | \$0.00     | 1             | \$16,075.00  | 100%    |
| 44       | Transformer Pad   | 1             | LS   | \$2,530.00   | 1              | \$2,530.00   | 0           | \$0.00     | 1             | \$2,530.00   | 100%    |
| 45       | Control Building  | 1             | LS   | \$115,200.00 | 0.98           | \$112,896.00 | 0.02        | \$2,304.00 | 1             | \$115,200.00 | 100%    |
| 46       | Electrical, Complete                                      | 1             | LS   | \$47,300.00  | 0.99           | \$46,827.00  | 0.01        | \$473.00   | 1             | \$47,300.00  | 100%    |
| 47       | Controls, Complete  | 1             | LS   | \$21,000.00  | 0.65           | \$13,650.00  | 0.35        | \$7,350.00 | 1             | \$21,000.00  | 100%    |
| 48       | Generator and ATS   | 1             | LS   | \$96,600.00  | 1              | \$96,600.00  | 0           | \$0.00     | 1             | \$96,600.00  | 100%    |

**TOTAL WORK COMPLETED (PAGE 2)**
**\$13,946.15**
**\$500,810.23**
**TOTAL WORK COMPLETED TO DATE**
**\$24,511.38**
**\$1,586,184.86**

## CONTRACT PAYMENT NO.

12

PAGE 3/4

## DETAILED ESTIMATE OF CHANGE ORDER WORK COMPLETED TO DATE

| CH. ORD. NO. | CHANGE ORDER ITEM DESCRIPTION  | CHANGE ORDER ITEM |      |             | PREVIOUS TOTAL |             | THIS PERIOD |             | TOTAL TO DATE |             | PERCENT |
|--------------|--|-------------------|------|-------------|----------------|-------------|-------------|-------------|---------------|-------------|---------|
|              |  | QUANTITY          | UNIT | UNIT COST   | QUANTITY       | AMOUNT      | QUANTITY    | AMOUNT      | QUANTITY      | AMOUNT      |         |
| 1            | Replace Bases of Manholes 38 and 39                                  | 1                 | LS   | \$8,580.00  | 1              | \$8,580.00  | 0           | \$0.00      | 1             | \$8,580.00  | 100%    |
| 1            | 12" PVC C900 Sanitary Sewer Gravity Main                             |                   | LF   | \$118.73    | 232            | \$27,545.36 | 0           | \$0.00      | 232           | \$27,545.36 |         |
| 2            | Wood Chip Replacement at Field of Dreams parking area                | 1                 | LS   | \$5,580.00  | 1              | \$5,580.00  | 0           | \$0.00      | 1             | \$5,580.00  | 100%    |
| 2            | Add Flushing Station   | 1                 | LS   | \$18,377.78 | 0.95           | \$17,458.89 | 0.05        | \$918.89    | 1             | \$18,377.78 | 100%    |
| 3            | Add Manhole Anti-Flotation Ballast                                   | 8                 | EA   | \$3,650.00  | 8              | \$29,200.00 | 0           | \$0.00      | 8             | \$29,200.00 | 100%    |
| 4            | Modify conduit & cable schedule to coordinate with System Integrator | 1                 | LS   | \$971.03    | 1              | \$971.03    | 0           | \$0.00      | 1             | \$971.03    | 100%    |
| 5            | Grounding to generator   | 1                 | LS   | \$683.54    | 1              | \$683.54    | 0           | \$0.00      | 1             | \$683.54    | 100%    |
| 6            | Add metal stair and platform for wet well at pump station site       | 1                 | LS   | \$23,206.70 | 0              | \$0.00      | 1           | \$23,206.70 | 1             | \$23,206.70 | 100%    |
| 7            | 16 Ft. Barrier Gate  | 1                 | LS   | \$5,500.00  | 0              | \$0.00      | 1           | \$5,500.00  | 1             | \$5,500.00  | 100%    |
| 7            | 36" CMP Culvert Replacement  | 1                 | LS   | \$9,006.00  | 1              | \$9,006.00  | 0           | \$0.00      | 1             | \$9,006.00  | 100%    |
| 7            | S150 Straw Mat   | 1                 | LS   | \$13,909.84 | 1              | \$13,909.84 | 0           | \$0.00      | 1             | \$13,909.84 | 100%    |
| 7            | 24" Granular Shoulder  | 40.17             | TON  | \$35.00     | 40.17          | \$1,405.95  | 0           | \$0.00      | 40.17         | \$1,405.95  | 100%    |

## TOTAL CHANGE ORDER WORK

\$29,625.59

\$143,966.20

## TOTAL CONTRACT AND CHANGE ORDER WORK PERFORMED TO DATE

\$1,730,151.06

Less: Amount Retained Per Contract 5%

\$86,507.55

Value of Stored Materials (See Attached List)

\$0.00

Less: Stored Materials Amount Retained Per Contract 5%

\$0.00

Net Amount Earned to Date

\$1,643,643.51

Less: Previous Amount Earned

\$1,592,213.39

## BALANCE DUE TO CONTRACTOR THIS PAYMENT

\$51,430.12

CERTIFICATION OF CONTRACTOR: The undersigned contractor certifies that to the best of his knowledge, information and belief the work covered by this Contract Payment has been completed in accordance with the Contract Documents for this project; that this Contract Payment is a true and correct statement of the amount of the work completed to the date of this Contract Payment and that the amounts paid to the contractor will be utilized by him to pay for labor, materials, equipment and subcontracts involved in the performance of this contract.

CONTRACTOR: PORTZEN CONSTRUCTION, INC.

BY: 

TITLE: Project Manager

DATE: 01/09/2024

RECOMMENDATION OF ENGINEER: In accordance with the Contract Documents for this project, the undersigned recommends payment to the Contractor of the balance due this payment as shown.

ORIGIN DESIGN CO. 

BY:

Marc Ruden, P.E.

TITLE:

Water Resource Team Leader

DATE:

11/10/2023

APPROVAL OF OWNER: CITY OF DYERSVILLE, IOWA

AMOUNT PAID

BY:

TITLE:

DATE:



**CONTRACT PAYMENT NO.**

12

## LIST OF STORED MATERIALS

[illegible]

PURCHASE OF SERVICE CONTRACT BETWEEN THE  
DUBUQUE REGIONAL HUMANE SOCIETY AND THE CITY OF DYERSVILLE  
FOR ANIMAL SHELTERING.

THIS AGREEMENT, MADE THE \_\_\_\_ DAY OF \_\_\_\_\_ BETWEEN THE DUBUQUE  
REGIONAL HUMANE SOCIETY (HEREINAFTER REFERRED TO AS HUMANE  
SOCIETY) AND THE CITY OF DYERSVILLE, IOWA (HEREINAFTER REFERRED TO  
DYERSVILLE).

WITNESSETH:

1. This agreement shall be in effect from February 1, 2024 through January 31, 2025.
2. Section 162.2.1 of the Code of Iowa defines a “pound” as “... a facility...operated...for the purpose of impounding or harboring seized stray, homeless, abandoned or unwanted dogs, cats,... or a facility operated for such a purpose under a contract with any municipal corporation or incorporated society.” Section 162.3 mandates registration for all pounds. The Humane Society will maintain current pound registration as required to perform this function.
3. The DRHS, under Iowa Administrative Code 21-67.3(3) d. is excluded, as a pound and animal shelter from the requirement for rabies vaccination at intake.
4. In compliance with Code of Iowa Chapter 351, which mandates vaccinations and licensing obligations, those animals adopted from the DRHS, will not be released until the animals are current on rabies vaccination or arrangements made to ensure compliance with this requirement.
5. The DRHS shall provide Dyersville with a certificate of its liability insurance coverage for an amount of not less than \$1,000,000.00 from a company licensed to do business in the State of Iowa. Said policy shall name Dyersville as an additional insured.
6. The DRHS shall board dogs and cats at its facility that are brought in by law enforcement officers of Dyersville as strays or as unvaccinated animals being confined after biting someone.
7. Any stray animal to be brought in by a Dyersville law enforcement officer will, prior to delivery to the DRHS, be examined by the officer for any apparent injury or illness. In the event the officer believes the animal is suffering from an apparent injury or illness, then the officer will ensure that the animal is treated by a veterinarian prior to delivery to the DRHS.
8. After arrival at the DRHS, but prior to the time limits established in Section 9 of this contract, if an animal boarded by the DRHS for Dyersville appears, in the judgement of the DRHS, to be suffering excessively from an apparent injury or illness, the DRHS may have the animal examined and treated by a veterinarian. The veterinarian’s treatment will be approved by Dyersville prior to being performed. The cost of the examination and treatment will be billed to Dyersville on the monthly DRHS invoice to Dyersville. An invoice from the Veterinarian showing the cost of the examination and treatment will be provided to Dyersville upon request.

9. Dyersville animals that are untagged or are not microchipped shall be held for three days, while animals with registration tags or a microchip shall be held for seven days, or as required by state law if different, after notification to the owner that the DRHS has the animal. Dyersville shall be responsible for notifying the owners of registered animals that their dog or cat is being held at the DRHS, however, the DRHS will assist as necessary in notifying the owners. After this period, the animal will become the property of the DRHS and placed for adoption, or euthanized if deemed by the DRHS as vicious, a safety risk or has no chance of recovering an acceptable quality of life.

10. Any animal deemed to be vicious, a safety risk or as having no chance of recovering an acceptable quality of life may be euthanized upon intake.

11. On a monthly basis, the DRHS shall provide to Dyersville an invoice that will include line item billing for any of the applicable charges described in this document. A report showing the total number of animals brought into the DRHS from Dyersville that month will also be provided. Dyersville shall pay this invoice within thirty days of the invoice date.

12. For stray animals brought in by law enforcement, Dyersville shall pay to the DRHS the estimated average cost of caring for the animals at its facility. This cost for 2024-2025 is \$125.00 per dog and \$90.00 per cat.

13. If an unvaccinated dog or cat is kept at the DRHS for rabies observation, Dyersville shall pay \$100 per animal for medical examinations plus the current per day boarding fee. This fee shall be exclusive of and in addition to, the compensation provided to the DRHS under paragraph 12 above.

14. If the owner of a Dyersville animal reclaims said animal at the DRHS, the DRHS shall collect and retain any and all fees associated with the impoundment of said animal from the owner including, but not limited to:

- a. The municipal fee for the return to owner. This fee shall be \$125.00 per dog or \$90.00 per cat. It will then be subtracted as a separate line item from the amount owed by Dyersville to the DRHS on the monthly invoice to show as collected from the owner rather than Dyersville.
- b. The DRHS shall also be allowed to collect from the said owner the current per day fee for boarding the animal at the facility.

DUBUQUE HUMANE SOCIETY

CITY OF DYERSVILLE

By: \_\_\_\_\_

Noelle Chesney  
Executive Director

By: \_\_\_\_\_

# City of Dyersville

340 1st Avenue East, Dyersville, Iowa 52040 • Phone: 563-875-7724 • Fax: 563-875-8238  
www.cityofdyersville.com

## Treasurer's Report

December, 2023

| <b>Bank balance</b>               | Petty Cash | General Checking  | Community Savings Bank | Flex Spending Savings | Fidelity Bank HRA Checking | Fidelity Bank Police Forfeiture | Library Trust | TOTAL             |
|-----------------------------------|------------|-------------------|------------------------|-----------------------|----------------------------|---------------------------------|---------------|-------------------|
| <b>Account #'s</b>                | 001-1-100  | 001-1-102   1-103 | 001-1-1105             | 001-1-112             | 001-1-1140                 | 128-1-1104                      | 002-1-110     |                   |
| Balance per bank (Ending Balance) | \$ 100.00  | \$ 3,039,813.49   | \$ 98,051.69           | \$ 7,395.27           | \$ 940.69                  | \$ 4,098.65                     | \$ 102,239.47 | \$ 3,252,639.26   |
| Outstanding Deposits              |            | \$ 1,794.76       |                        |                       |                            |                                 |               | \$ 1,794.76       |
| Outstanding Other                 |            | \$ (48,368.38)    |                        | \$ 22.00              |                            |                                 |               | \$ (48,346.38)    |
| Adjustment                        |            |                   |                        | \$ 89.74              |                            |                                 | \$ 4.97       | \$ 94.71          |
| Outstanding Checks                |            | \$ (5,337.75)     |                        |                       |                            |                                 |               | \$ (5,337.75)     |
| <b>BANK BALANCE</b>               | \$ 100.00  | \$ 2,987,902.12   | \$ 98,051.69           | \$ 7,507.01           | \$ 940.69                  | \$ 4,098.65                     | \$ 102,244.44 | \$ 3,200,844.60   |
| Difference Bank / Fund            | \$ -       | \$ 1,034.89       | \$ -                   | \$ -                  | \$ -                       | \$ -                            | \$ -          | \$ 1,034.89       |
| Fund:                             |            |                   |                        |                       |                            |                                 |               |                   |
| 001 - General                     |            | \$ 628,900.92     | \$ 71,046.66           | \$ 15,417.18          | \$ 940.69                  |                                 |               | \$ 716,305.45     |
| 002 - Library Trust               |            | \$ (14,888.11)    |                        |                       |                            |                                 | \$ 102,244.44 | \$ 87,356.33      |
| 110 - Road Use Tax                |            | \$ 241,095.95     |                        | \$ (1,390.60)         |                            |                                 |               | \$ 239,705.35     |
| 112 - Trust & Agency              |            | \$ 44,961.00      |                        |                       |                            |                                 |               | \$ 44,961.00      |
| 121 - Local Option Tax Reserve    |            | \$ 752,536.98     | \$ 27,005.03           |                       |                            |                                 |               | \$ 779,542.01     |
| 128 - CDBG / Flood                |            | \$ 1,453,012.92   |                        |                       |                            | \$ 4,098.65                     |               | \$ 1,457,111.57   |
| 135 - Dyersville TIF District     |            | \$ 3,718,728.81   |                        |                       |                            |                                 |               | \$ 3,718,728.81   |
| 200 - Debt Service                |            | \$ 962,935.38     |                        |                       |                            |                                 |               | \$ 962,935.38     |
| 301 - Capital Improvements        |            | \$ (3,159,303.39) |                        |                       |                            |                                 |               | \$ (3,159,303.39) |
| 600 - Water                       | \$ 100.00  | \$ 237,202.77     |                        | \$ (1,812.91)         |                            |                                 |               | \$ 235,489.86     |
| 601 - Water Sinking Fund          |            | \$ 2,229,765.24   |                        |                       |                            |                                 |               | \$ 2,229,765.24   |
| 602 - Water Capital               |            | \$ (146,459.80)   |                        |                       |                            |                                 |               | \$ (146,459.80)   |
| 610 - Sewer                       |            | \$ 1,213,179.55   |                        | \$ (3,285.55)         |                            |                                 |               | \$ 1,209,894.00   |
| 611 - Sewer Sinking               |            | \$ (551,046.69)   |                        |                       |                            |                                 |               | \$ (551,046.69)   |
| 612 - Sewer Capital               |            | \$ (4,551,174.13) |                        |                       |                            |                                 |               | \$ (4,551,174.13) |
| 670 - Solid Waste                 |            | \$ (72,580.17)    |                        | \$ (1,421.11)         |                            |                                 |               | \$ (74,001.28)    |
| <b>FUND BALANCE</b>               | \$ 100.00  | \$ 2,986,867.23   | \$ 98,051.69           | \$ 7,507.01           | \$ 940.69                  | \$ 4,098.65                     | \$ 102,244.44 | \$ 3,199,809.71   |



Dyersville, IA

## Bank Statement Register

Item 11.

POOLED CASH-FIDELITY

Period 12/1/2023 - 12/31/2023

Packet: BRPKT00185

## Bank Statement

## General Ledger

|                   |              |                          |              |
|-------------------|--------------|--------------------------|--------------|
| Beginning Balance | 3,588,135.84 | Account Balance          | 2,892,659.80 |
| Plus Debits       | 489,490.73   | Less Outstanding Debits  | 2,170.79     |
| Less Credits      | 1,133,055.40 | Plus Outstanding Credits | 54,082.16    |
| Adjustments       | 0.00         | Adjustments              | 0.00         |
| Ending Balance    | 2,944,571.17 | Adjusted Account Balance | 2,944,571.17 |

Statement Ending Balance 2,944,571.17

Bank Difference 0.00

General Ledger Difference 0.00

CASH BALANCE CONSISTS OF THE FOLLOWING GENERAL LEDGER ACCOUNTS

999-1-1030-000

POOLED CASH-FIDELITY

## Cleared Deposits

| Item Date  | Reference                  | OpenEdge Batch | Merchant      | Description                 | Amount    |
|------------|----------------------------|----------------|---------------|-----------------------------|-----------|
| 11/29/2023 | <a href="#">DEP0006717</a> | 000710 Insite  | AmericanExpr  | CLPKT01543 BG:OP            | 15.68     |
| 11/30/2023 | <a href="#">DEP0006722</a> | 000711 Insite  | Mastercard -  | CLPKT01544 BG:OP            | 37.35     |
| 12/01/2023 | <a href="#">DEP0006725</a> |                |               | CLPKT01545 BG:Daily Deposit | 636.87    |
| 12/01/2023 | <a href="#">DEP0006725</a> | 000711 Insite  | Mastercard -  | CLPKT01545 BG:OP            | 417.06    |
| 12/01/2023 | <a href="#">DEP0006725</a> | 000712 Insite  | Mastercard -  | CLPKT01545 BG:OP            | 280.80    |
| 12/04/2023 | <a href="#">DEP0006731</a> | 000713 Insite  | Mastercard -  | CLPKT01546 BG:OP            | 196.81    |
| 12/04/2023 | <a href="#">DEP0006731</a> | 000715 Insite  | Mastercard -  | CLPKT01546 BG:OP            | 487.70    |
| 12/04/2023 | <a href="#">DEP0006731</a> | 000714 Insite  | Mastercard -  | CLPKT01546 BG:OP            | 149.94    |
| 12/04/2023 | <a href="#">DEP0006731</a> |                | Open Edge     | CLPKT01546 BG:Credit Card   | 327.19    |
| 12/04/2023 | <a href="#">DEP0006731</a> |                | Open Edge     | CLPKT01546 BG:Credit Card   | 376.15    |
| 12/04/2023 | <a href="#">DEP0006731</a> |                |               | CLPKT01546 BG:Credit Card   | 54.27     |
| 12/04/2023 | <a href="#">DEP0006731</a> |                |               | CLPKT01546 BG:Daily Deposit | 2,819.12  |
| 12/04/2023 | <a href="#">DEP0006731</a> | 000712 Insite  | Visa - Insite | CLPKT01546 BG:OP            | 60.00     |
| 12/05/2023 | <a href="#">DEP0006737</a> |                |               | CLPKT01547 BG:Daily Deposit | 6,086.25  |
| 12/05/2023 | <a href="#">DEP0006737</a> |                |               | CLPKT01547 BG:Credit Card   | 350.00    |
| 12/05/2023 | <a href="#">DEP0006737</a> | 000716 Insite  | Mastercard -  | CLPKT01547 BG:OP            | 801.13    |
| 12/05/2023 | <a href="#">DEP0006737</a> | 000715 Insite  | Mastercard -  | CLPKT01547 BG:OP            | 680.25    |
| 12/06/2023 | <a href="#">DEP0006740</a> |                |               | CLPKT01548 BG:Daily Deposit | 14,595.03 |
| 12/06/2023 | <a href="#">DEP0006740</a> | 000717 Insite  | Mastercard -  | CLPKT01548 BG:OP            | 329.05    |
| 12/06/2023 | <a href="#">DEP0006740</a> | 000716 Insite  | Mastercard -  | CLPKT01548 BG:OP            | 911.09    |
| 12/07/2023 | <a href="#">DEP0006746</a> |                |               | CLPKT01549 BG:Daily Deposit | 10,011.01 |
| 12/07/2023 | <a href="#">DEP0006746</a> |                | Open Edge     | CLPKT01549 BG:Credit Card   | 58.00     |
| 12/07/2023 | <a href="#">DEP0006746</a> | 000718 Insite  | Mastercard -  | CLPKT01549 BG:OP            | 659.86    |
| 12/07/2023 | <a href="#">DEP0006746</a> | 000717 Insite  | Visa - Insite | CLPKT01549 BG:OP            | 284.35    |
| 12/07/2023 | <a href="#">DEP0006746</a> |                | Open Edge     | CLPKT01549 BG:Credit Card   | 74.78     |

| Item Date  | Reference                  | OpenEdge Batch       | Merchant       | Description                 | Amount     |
|------------|----------------------------|----------------------|----------------|-----------------------------|------------|
| 12/08/2023 | <a href="#">DEP0006749</a> |                      |                | CLPKT01550 BG:Daily Deposit | 4,184.03   |
| 12/08/2023 | <a href="#">DEP0006749</a> | 000718 Insite        | Mastercard -   | CLPKT01550 BG:OP            | 121.79     |
| 12/08/2023 | <a href="#">DEP0006749</a> | 000719 Insite        | Mastercard -   | CLPKT01550 BG:OP            | 606.64     |
| 12/11/2023 | <a href="#">DEP0006752</a> |                      | Open Edge      | CLPKT01551 BG:Credit Card   | 200.91     |
| 12/11/2023 | <a href="#">DEP0006752</a> |                      |                | CLPKT01551 BG:Daily Deposit | 11,857.20  |
| 12/11/2023 | <a href="#">DEP0006752</a> |                      | Open Edge      | CLPKT01551 BG:Credit Card   | 50.18      |
| 12/11/2023 | <a href="#">DEP0006752</a> | 000720 Insite        | Mastercard -   | CLPKT01551 BG:OP            | 190.82     |
| 12/11/2023 | <a href="#">DEP0006752</a> | 000719 Insite        | Mastercard -   | CLPKT01551 BG:OP            | 213.41     |
| 12/11/2023 | <a href="#">DEP0006752</a> | 000722 Insite        | Mastercard -   | CLPKT01551 BG:OP            | 397.10     |
| 12/11/2023 | <a href="#">DEP0006752</a> | 000721 Insite        | Visa - Insite  | CLPKT01551 BG:OP            | 963.56     |
| 12/12/2023 | <a href="#">DEP0006755</a> |                      |                | CLPKT01552 BG:Daily Deposit | 4,761.82   |
| 12/12/2023 | <a href="#">DEP0006755</a> | 000723 Insite        | Discover - Ins | CLPKT01552 BG:OP            | 282.12     |
| 12/12/2023 | <a href="#">DEP0006755</a> | 000722 Insite        | Visa - Insite  | CLPKT01552 BG:OP            | 155.00     |
| 12/13/2023 | <a href="#">DEP0006761</a> | 000723 Insite        | Visa - Insite  | CLPKT01554 BG:OP            | 33.00      |
| 12/13/2023 | <a href="#">DEP0006761</a> |                      |                | CLPKT01554 BG:Daily Deposit | 5,093.83   |
| 12/14/2023 | <a href="#">DEP0006767</a> |                      |                | CLPKT01555 BG:Daily Deposit | 3,727.90   |
| 12/14/2023 | <a href="#">DEP0006767</a> |                      |                | CLPKT01555 BG:Credit Card   | 4,740.50   |
| 12/14/2023 | <a href="#">DEP0006767</a> |                      | Open Edge      | CLPKT01555 BG:Credit Card   | 200.00     |
| 12/14/2023 | <a href="#">DEP0006767</a> | 000724 Insite        | Visa - Insite  | CLPKT01555 BG:OP            | 56.14      |
| 12/14/2023 | <a href="#">DEP0006767</a> | 000725 Insite        | Visa - Insite  | CLPKT01555 BG:OP            | 33.44      |
| 12/15/2023 | <a href="#">DEP0006771</a> |                      |                | CLPKT01556 BG:Daily Deposit | 5,955.95   |
| 12/18/2023 | <a href="#">DEP0006780</a> |                      | Open Edge      | CLPKT01558 BG:Credit Card   | 69.03      |
| 12/18/2023 | <a href="#">DEP0006780</a> |                      |                | CLPKT01558 BG:Daily Deposit | 16,498.55  |
| 12/19/2023 | <a href="#">DEP0006777</a> | 000729 Insite        | Mastercard -   | CLPKT01557 BG:OP            | 1,226.54   |
| 12/19/2023 | <a href="#">DEP0006777</a> | 000726 Insite        | Visa - Insite  | CLPKT01557 BG:OP            | 2,295.14   |
| 12/19/2023 | <a href="#">DEP0006777</a> | 000727 Insite        | Mastercard -   | CLPKT01557 BG:OP            | 84.69      |
| 12/19/2023 | <a href="#">DEP0006777</a> | 000725 Insite        | Mastercard -   | CLPKT01557 BG:OP            | 102.96     |
| 12/19/2023 | <a href="#">DEP0006777</a> | 000728 Insite        | Mastercard -   | CLPKT01557 BG:OP            | 414.33     |
| 12/19/2023 | <a href="#">DEP0006777</a> | 000730 Insite        | Mastercard -   | CLPKT01557 BG:OP            | 244.75     |
| 12/19/2023 | <a href="#">DEP0006777</a> |                      |                | CLPKT01557 BG:Daily Deposit | 4,585.89   |
| 12/19/2023 | <a href="#">DEP0006777</a> |                      |                | CLPKT01557 BG:State of Iowa | 424.03     |
| 12/20/2023 | <a href="#">DEP0006782</a> |                      |                | ACH Draft Packet UBPKT01763 | 110,674.30 |
| 12/20/2023 | <a href="#">DEP0006785</a> |                      |                | CLPKT01559 BG:Daily Deposit | 7,098.55   |
| 12/20/2023 | <a href="#">DEP0006785</a> |                      | Open Edge      | CLPKT01559 BG:Credit Card   | 69.03      |
| 12/20/2023 | <a href="#">DEP0006785</a> |                      | Open Edge      | CLPKT01559 BG:Credit Card   | 232.25     |
| 12/20/2023 | <a href="#">DEP0006785</a> | 000731 Insite        | Mastercard -   | CLPKT01559 BG:OP            | 1,449.00   |
| 12/20/2023 | <a href="#">DEP0006785</a> | 000730 Insite        | Visa - Insite  | CLPKT01559 BG:OP            | 235.92     |
| 12/21/2023 | <a href="#">DEP0006788</a> | 000732 Insite        | Mastercard -   | CLPKT01560 BG:OP            | 50.18      |
| 12/21/2023 | <a href="#">DEP0006788</a> |                      |                | CLPKT01560 BG:Daily Deposit | 8,759.66   |
| 12/21/2023 | <a href="#">DEP0006788</a> | 000733 Insite        | Mastercard -   | CLPKT01560 BG:OP            | 356.64     |
| 12/21/2023 | <a href="#">DEP0006788</a> | 000731 Insite        | Visa - Insite  | CLPKT01560 BG:OP            | 619.83     |
| 12/21/2023 | <a href="#">DEP0006788</a> |                      | Open Edge      | CLPKT01560 BG:Credit Card   | 113.91     |
| 12/22/2023 | <a href="#">DEP0006791</a> |                      |                | CLPKT01561 BG:Daily Deposit | 4,803.49   |
| 12/22/2023 | <a href="#">DEP0006791</a> | 000382 Point Of Sale | Open Edge      | CLPKT01561 BG:Credit Card   | 169.23     |
| 12/22/2023 | <a href="#">DEP0006791</a> | 000733 Insite        | Mastercard -   | CLPKT01561 BG:OP            | 1,242.97   |

## Cleared Deposits

Item 11.

| Item Date                   | Reference                  | OpenEdge Batch | Merchant      | Description                           | Amount     |
|-----------------------------|----------------------------|----------------|---------------|---------------------------------------|------------|
| 12/22/2023                  | <a href="#">DEP0006791</a> | 000734 Insite  | Mastercard -  | CLPKT01561 BG:OP                      | 833.73     |
| 12/27/2023                  | <a href="#">DEP0006800</a> | 000734 Insite  | Mastercard -  | CLPKT01562 BG:OP                      | 536.84     |
| 12/27/2023                  | <a href="#">DEP0006800</a> | 000737 Insite  | Visa - Insite | CLPKT01562 BG:OP                      | 226.25     |
| 12/27/2023                  | <a href="#">DEP0006800</a> | 000735 Insite  | Mastercard -  | CLPKT01562 BG:OP                      | 183.83     |
| 12/27/2023                  | <a href="#">DEP0006800</a> | 000738 Insite  | Mastercard -  | CLPKT01562 BG:OP                      | 397.39     |
| 12/27/2023                  | <a href="#">DEP0006800</a> |                | Open Edge     | CLPKT01562 BG:Credit Card             | 206.28     |
| 12/27/2023                  | <a href="#">DEP0006800</a> | 000739 Insite  | Mastercard -  | CLPKT01562 BG:OP                      | 150.06     |
| 12/27/2023                  | <a href="#">DEP0006800</a> |                |               | CLPKT01562 BG:Daily Deposit           | 1,373.03   |
| 12/27/2023                  | <a href="#">DEP0006800</a> | 000736 Insite  | Mastercard -  | CLPKT01562 BG:OP                      | 206.57     |
| 12/28/2023                  | <a href="#">DEP0006803</a> |                |               | CLPKT01563 BG:Daily Deposit           | 620.83     |
| 12/28/2023                  | <a href="#">DEP0006803</a> | 000739 Insite  | Visa - Insite | CLPKT01563 BG:OP                      | 129.06     |
| 12/28/2023                  | <a href="#">DEP0006803</a> |                | Open Edge     | CLPKT01563 BG:Daily Deposit           | 37.13      |
| 12/29/2023                  | <a href="#">DEP0006806</a> |                |               | CLPKT01564 BG:Daily Deposit           | 1,748.49   |
| 12/29/2023                  | <a href="#">DEP0006812</a> |                |               | Utility Reverse Payment Packet UBPKT0 | -213.42    |
| 12/29/2023                  | <a href="#">DEP0006815</a> |                |               | Utility Reverse Payment Packet UBPKT0 | -50.18     |
| 12/31/2023                  | <a href="#">DEP0006839</a> |                |               | CLPKT01569 BG:Dubuque Cnty Treasur    | 91,952.91  |
| 12/31/2023                  | <a href="#">DEP0006839</a> |                |               | CLPKT01569 BG:State of Iowa           | 124,531.29 |
| 12/31/2023                  | <a href="#">DEP0006839</a> |                |               | CLPKT01569 BG:Delaware Cnty Treasu    | 5,529.91   |
| Total Cleared Deposits (88) |                            |                |               |                                       | 474,745.95 |

## Cleared Checks

| Item Date  | Reference             | Item Type | Description                  | Amount     |
|------------|-----------------------|-----------|------------------------------|------------|
| 11/06/2023 | <a href="#">22024</a> | Check     | IOWA STATE UNIVERSITY        | -285.00    |
| 11/06/2023 | <a href="#">22051</a> | Check     | Kate DeDecker                | -67.58     |
| 11/20/2023 | <a href="#">22033</a> | Check     | BETSINGER MCCANN, LINDA      | -145.00    |
| 11/20/2023 | <a href="#">22041</a> | Check     | NATIONAL GEOGRAPHIC KIDS     | -55.00     |
| 11/29/2023 | <a href="#">22053</a> | Check     | POSTMASTER                   | -855.27    |
| 12/04/2023 | <a href="#">22054</a> | Check     | ALLIANT ENERGY               | -9,234.99  |
| 12/04/2023 | <a href="#">22055</a> | Check     | IOWA BASE INC                | -4,809.00  |
| 12/04/2023 | <a href="#">22056</a> | Check     | TAYLOR CONSTRUCTION INC      | -27,853.36 |
| 12/04/2023 | <a href="#">22057</a> | Check     | WINDSTREAM                   | -590.03    |
| 12/05/2023 | <a href="#">22058</a> | Check     | Mike & Christina Breier      | -111.58    |
| 12/05/2023 | <a href="#">22059</a> | Check     | Kim Krapfl                   | -68.84     |
| 12/18/2023 | <a href="#">22060</a> | Check     | ACE HOMEWORKS                | -21.56     |
| 12/18/2023 | <a href="#">22061</a> | Check     | AMAZON                       | -1,227.36  |
| 12/18/2023 | <a href="#">22062</a> | Check     | BAKER & TAYLOR BOOKS         | -1,009.39  |
| 12/18/2023 | <a href="#">22063</a> | Check     | BLACKSTONE PUBLISHING        | -180.30    |
| 12/18/2023 | <a href="#">22064</a> | Check     | CAPITAL SANITARY SUPPLY      | -209.76    |
| 12/18/2023 | <a href="#">22065</a> | Check     | CENGAGE LEARNING             | -219.13    |
| 12/18/2023 | <a href="#">22066</a> | Check     | CENTER POINT PUBLISHING      | -141.02    |
| 12/18/2023 | <a href="#">22068</a> | Check     | COMPLETE OFFICE OF WISCONSIN | -101.21    |
| 12/18/2023 | <a href="#">22069</a> | Check     | DEMCO EDUCATIONAL CORP       | -57.20     |
| 12/18/2023 | <a href="#">22070</a> | Check     | FAREWAY STORES INC           | -28.43     |

## Cleared Checks

Item 11.

| Item Date                 | Reference             | Item Type | Description                         | Amount      |
|---------------------------|-----------------------|-----------|-------------------------------------|-------------|
| 12/18/2023                | <a href="#">22074</a> | Check     | JOHN DEERE FINANCIAL                | -12.95      |
| 12/18/2023                | <a href="#">22075</a> | Check     | KANOPY INC                          | -19.00      |
| 12/18/2023                | <a href="#">22077</a> | Check     | PREMIER WINDOW CLEANING             | -368.00     |
| 12/18/2023                | <a href="#">22078</a> | Check     | SCHRANDT, DAWN                      | -70.08      |
| 12/18/2023                | <a href="#">22079</a> | Check     | ALLIANT ENERGY                      | -6,315.09   |
| 12/18/2023                | <a href="#">22080</a> | Check     | BLACK HILLS ENERGY                  | -1,697.32   |
| 12/18/2023                | <a href="#">22082</a> | Check     | ELITE DENTAL PC                     | -5,413.32   |
| 12/18/2023                | <a href="#">22084</a> | Check     | IOWA PARKS & RECREATION ASSOCIATION | -320.00     |
| 12/18/2023                | <a href="#">22085</a> | Check     | LAHR CUSTOM EXCAVATING, LLC         | -3,000.00   |
| 12/18/2023                | <a href="#">22086</a> | Check     | TAYLOR CONSTRUCTION INC             | -154,148.53 |
| 12/18/2023                | <a href="#">22087</a> | Check     | TOP GRADE EXCAVATING INC            | -161,497.09 |
| 12/18/2023                | <a href="#">22088</a> | Check     | TSCHIGGFRIE EXCAVATING CO.          | -9,080.74   |
| 12/18/2023                | <a href="#">22089</a> | Check     | WINDSTREAM                          | -127.49     |
| Total Cleared Checks (34) |                       |           |                                     | -389,340.62 |

## Cleared Other

| Item Date  | Reference                              | Item Type     | Description                    | Amount     |
|------------|--|---------------|--------------------------------|------------|
| 11/03/2023 | <a href="#">DFT0002787</a>             | Bank Draft    | IPERS                          | -3,095.53  |
| 11/03/2023 | <a href="#">DFT0002788</a>             | Bank Draft    | IPERS                          | -1,641.10  |
| 11/03/2023 | <a href="#">DFT0002789</a>             | Bank Draft    | TREASURER STATE OF IOWA        | -987.91    |
| 11/03/2023 | <a href="#">DFT0002793</a>             | Bank Draft    | ILLINOIS DEPARTMENT OF REVENUE | -88.24     |
| 11/10/2023 | <a href="#">DFT0002799</a>             | Bank Draft    | IPERS                          | -3,050.24  |
| 11/10/2023 | <a href="#">DFT0002800</a>             | Bank Draft    | IPERS                          | -1,583.58  |
| 11/10/2023 | <a href="#">DFT0002801</a>             | Bank Draft    | TREASURER STATE OF IOWA        | -965.08    |
| 11/10/2023 | <a href="#">DFT0002805</a>             | Bank Draft    | ILLINOIS DEPARTMENT OF REVENUE | -88.24     |
| 11/17/2023 | <a href="#">DFT0002809</a>             | Bank Draft    | IPERS                          | -3,091.21  |
| 11/17/2023 | <a href="#">DFT0002810</a>             | Bank Draft    | IPERS                          | -1,745.22  |
| 11/17/2023 | <a href="#">DFT0002811</a>             | Bank Draft    | TREASURER STATE OF IOWA        | -1,029.47  |
| 11/17/2023 | <a href="#">DFT0002815</a>             | Bank Draft    | ILLINOIS DEPARTMENT OF REVENUE | -88.24     |
| 11/24/2023 | <a href="#">DFT0002821</a>             | Bank Draft    | IPERS                          | -3,033.61  |
| 11/24/2023 | <a href="#">DFT0002822</a>             | Bank Draft    | IPERS                          | -1,682.02  |
| 11/24/2023 | <a href="#">DFT0002823</a>             | Bank Draft    | TREASURER STATE OF IOWA        | -1,086.35  |
| 11/24/2023 | <a href="#">DFT0002827</a>             | Bank Draft    | ILLINOIS DEPARTMENT OF REVENUE | -88.24     |
| 12/01/2023 | <a href="#">Interest</a>               | Miscellaneous | CSG0222R Bond Payment          | -4,348.75  |
| 12/01/2023 | <a href="#">DFT0002828</a>             | Bank Draft    | EMPOWER                        | -125.00    |
| 12/01/2023 | <a href="#">DFT0002829</a>             | Bank Draft    | MIDWESTONE BANK                | -104.16    |
| 12/01/2023 | <a href="#">DFT0002830</a>             | Bank Draft    | MIDWESTONE BANK                | -386.24    |
| 12/01/2023 | <a href="#">DFT0002834</a>             | Bank Draft    | FIDELITY BANK & TRUST          | -4,065.30  |
| 12/01/2023 | <a href="#">DFT0002835</a>             | Bank Draft    | FIDELITY BANK & TRUST          | -3,280.03  |
| 12/01/2023 | <a href="#">DFT0002836</a>             | Bank Draft    | FIDELITY BANK & TRUST          | -955.20    |
| 12/01/2023 | <a href="#">EFT0000142</a>             | EFT           | Payroll EFT                    | -24,122.86 |
| 12/01/2023 | <a href="#">Interest &amp; Service</a> | Miscellaneous | D0514R Bond Payment            | -11,536.71 |
| 12/01/2023 | <a href="#">Interest &amp; Service</a> | Miscellaneous | C0741R Bond Payment            | -13,165.00 |



| Item Date  | Reference                              | Item Type     | Description                        | Amount     |
|------------|--|---------------|------------------------------------|------------|
| 12/01/2023 | <a href="#">Interest &amp; Service</a> | Miscellaneous | C1120RT Bond Payment               | -20,235.79 |
| 12/01/2023 | <a href="#">Interest &amp; Service</a> | Miscellaneous | DF0376R Bond Payment               | -2,190.00  |
| 12/04/2023 | <a href="#">APA004374</a>              | AP Automation | ACCESS SYSTEMS                     | -986.46    |
| 12/04/2023 | <a href="#">APA004375</a>              | AP Automation | ACE HOMEWORKS                      | -68.83     |
| 12/04/2023 | <a href="#">APA004376</a>              | AP Automation | BERGFELD, BROOKE                   | -100.00    |
| 12/04/2023 | <a href="#">APA004377</a>              | AP Automation | CANTALOUPE INC                     | -8.00      |
| 12/04/2023 | <a href="#">APA004378</a>              | AP Automation | CAPITAL SANITARY SUPPLY            | -110.84    |
| 12/04/2023 | <a href="#">APA004379</a>              | AP Automation | CARQUEST AUTO PARTS                | -67.30     |
| 12/04/2023 | <a href="#">APA004380</a>              | AP Automation | COMMUNICATIONS ENGINEERING COMPAN  | -25,479.89 |
| 12/04/2023 | <a href="#">APA004381</a>              | AP Automation | CRESCENT ELECTRIC SUPPLY           | -29.69     |
| 12/04/2023 | <a href="#">APA004382</a>              | AP Automation | DEUTMEYER, TOM                     | -100.00    |
| 12/04/2023 | <a href="#">APA004383</a>              | AP Automation | DYERSVILLE AREA CHAMBER OF COMMERC | -140.00    |
| 12/04/2023 | <a href="#">APA004384</a>              | AP Automation | DYERSVILLE COMMERCIAL              | -400.08    |
| 12/04/2023 | <a href="#">APA004385</a>              | AP Automation | EAST CENTRAL INTERGOVERNMENTAL ASS | -2,562.50  |
| 12/04/2023 | <a href="#">APA004386</a>              | AP Automation | GALLS                              | -125.60    |
| 12/04/2023 | <a href="#">APA004387</a>              | AP Automation | GIANT WASH                         | -71.77     |
| 12/04/2023 | <a href="#">APA004388</a>              | AP Automation | GUDENKAUF, KARLA                   | -100.00    |
| 12/04/2023 | <a href="#">APA004389</a>              | AP Automation | HAWKEYE ALARM & SIGNAL COMPANY     | -500.00    |
| 12/04/2023 | <a href="#">APA004390</a>              | AP Automation | HAWKINS WATER TREATMENT            | -2,344.34  |
| 12/04/2023 | <a href="#">APA004391</a>              | AP Automation | HEARTLAND BUSINESS SYSTEMS LLC     | -3,133.95  |
| 12/04/2023 | <a href="#">APA004392</a>              | AP Automation | HELLE FARM EQUIPMENT               | -939.54    |
| 12/04/2023 | <a href="#">APA004393</a>              | AP Automation | HENDERSON TRUCK EQUIPMENT          | -1,392.75  |
| 12/04/2023 | <a href="#">APA004394</a>              | AP Automation | HERBERS, TIM                       | -124.34    |
| 12/04/2023 | <a href="#">APA004395</a>              | AP Automation | HERITAGE PRINTING CO               | -187.52    |
| 12/04/2023 | <a href="#">APA004396</a>              | AP Automation | IMPACT7G                           | -27,695.59 |
| 12/04/2023 | <a href="#">APA004397</a>              | AP Automation | IOWA ONE CALL                      | -172.30    |
| 12/04/2023 | <a href="#">APA004398</a>              | AP Automation | JEFF'S AUTO SERVICE                | -2,503.80  |
| 12/04/2023 | <a href="#">APA004399</a>              | AP Automation | JOHN DEERE FINANCIAL               | -727.62    |
| 12/04/2023 | <a href="#">APA004400</a>              | AP Automation | JUMBO VISUAL PROJECTION            | -600.00    |
| 12/04/2023 | <a href="#">APA004401</a>              | AP Automation | K & K LOGO DESIGNS LTD             | -7.00      |
| 12/04/2023 | <a href="#">APA004402</a>              | AP Automation | KLOSER, DIANE                      | -100.00    |
| 12/04/2023 | <a href="#">APA004403</a>              | AP Automation | MEDICAL ASSOCIATES CLINIC          | -160.00    |
| 12/04/2023 | <a href="#">APA004404</a>              | AP Automation | MICROBAC LABORATORIES              | -186.00    |
| 12/04/2023 | <a href="#">APA004405</a>              | AP Automation | MIDWEST PATCH / HI VIZ SAFETY      | -608.00    |
| 12/04/2023 | <a href="#">APA004406</a>              | AP Automation | MOSS, DIANE                        | -100.00    |
| 12/04/2023 | <a href="#">APA004407</a>              | AP Automation | NORTHERN LIGHTS DISPLAY            | -520.00    |
| 12/04/2023 | <a href="#">APA004408</a>              | AP Automation | ORIGIN DESIGN CO                   | -3,764.00  |
| 12/04/2023 | <a href="#">APA004409</a>              | AP Automation | PASKER, STEPHANIE                  | -100.00    |
| 12/04/2023 | <a href="#">APA004410</a>              | AP Automation | PREFERRED HEALTH CHOICES LLC       | -90.00     |
| 12/04/2023 | <a href="#">APA004411</a>              | AP Automation | PRIER BROS INC                     | -111.59    |
| 12/04/2023 | <a href="#">APA004412</a>              | AP Automation | QUILL CORPORATION                  | -88.24     |
| 12/04/2023 | <a href="#">APA004413</a>              | AP Automation | RACOM CORPORATION                  | -500.00    |
| 12/04/2023 | <a href="#">APA004414</a>              | AP Automation | RELIANCE STANDARD                  | -731.26    |
| 12/04/2023 | <a href="#">APA004415</a>              | AP Automation | SCHROEDER, BRENT C.                | -49.50     |
| 12/04/2023 | <a href="#">APA004416</a>              | AP Automation | SPEER FINANCIAL                    | -400.00    |

| Item Date  | Reference                    | Item Type     | Description                        | Amount     |
|------------|------------------------------|---------------|------------------------------------|------------|
| 12/04/2023 | <a href="#">APA004417</a>    | AP Automation | TJ CLEANING SERVICES               | -380.00    |
| 12/04/2023 | <a href="#">APA004418</a>    | AP Automation | US BANCORP                         | -9,410.06  |
| 12/04/2023 | <a href="#">APA004419</a>    | AP Automation | VERIZON WIRELESS                   | -926.40    |
| 12/04/2023 | <a href="#">APA004420</a>    | AP Automation | VESSCO INC                         | -2,223.00  |
| 12/04/2023 | <a href="#">APA004421</a>    | AP Automation | WANDSNIDER, JOHN                   | -63.59     |
| 12/04/2023 | <a href="#">APA004422</a>    | AP Automation | WELTER STORAGE EQUIP CO            | -825.00    |
| 12/04/2023 | <a href="#">APA004423</a>    | AP Automation | WHKS & CO                          | -489.45    |
| 12/04/2023 | <a href="#">Insurance</a>    | Miscellaneous | WELLMARK DENTAL INSURANCE          | -1,561.62  |
| 12/08/2023 | <a href="#">DFT0002839</a>   | Bank Draft    | MIDWESTONE BANK                    | -104.16    |
| 12/08/2023 | <a href="#">DFT0002840</a>   | Bank Draft    | MIDWESTONE BANK                    | -386.24    |
| 12/08/2023 | <a href="#">DFT0002844</a>   | Bank Draft    | FIDELITY BANK & TRUST              | -3,763.76  |
| 12/08/2023 | <a href="#">DFT0002845</a>   | Bank Draft    | FIDELITY BANK & TRUST              | -2,781.82  |
| 12/08/2023 | <a href="#">DFT0002846</a>   | Bank Draft    | FIDELITY BANK & TRUST              | -884.66    |
| 12/08/2023 | <a href="#">EFT0000143</a>   | EFT           | Payroll EFT                        | -22,213.11 |
| 12/08/2023 | <a href="#">Voided Check</a> | Miscellaneous | Brian Roeder Voided Check          | 30.00      |
| 12/08/2023 | <a href="#">Voided Check</a> | Miscellaneous | Elite Dental Voided Check          | 5,413.32   |
| 12/11/2023 | <a href="#">Insurance</a>    | Miscellaneous | MEDICAL ASSOCIATES HEALTH PLAN     | -21,432.72 |
| 12/15/2023 | <a href="#">DFT0002851</a>   | Bank Draft    | EMPOWER                            | -125.00    |
| 12/15/2023 | <a href="#">DFT0002852</a>   | Bank Draft    | MIDWESTONE BANK                    | -104.16    |
| 12/15/2023 | <a href="#">DFT0002853</a>   | Bank Draft    | MIDWESTONE BANK                    | -386.24    |
| 12/15/2023 | <a href="#">DFT0002857</a>   | Bank Draft    | FIDELITY BANK & TRUST              | -3,774.42  |
| 12/15/2023 | <a href="#">DFT0002858</a>   | Bank Draft    | FIDELITY BANK & TRUST              | -2,807.02  |
| 12/15/2023 | <a href="#">DFT0002859</a>   | Bank Draft    | FIDELITY BANK & TRUST              | -887.16    |
| 12/15/2023 | <a href="#">EFT0000144</a>   | EFT           | Payroll EFT                        | -22,247.84 |
| 12/18/2023 | <a href="#">APA004424</a>    | AP Automation | ACCESS SYSTEMS                     | -302.03    |
| 12/18/2023 | <a href="#">APA004425</a>    | AP Automation | ACCESS SYSTEMS                     | -10.99     |
| 12/18/2023 | <a href="#">APA004426</a>    | AP Automation | ACE HOMEWORKS                      | -51.00     |
| 12/18/2023 | <a href="#">APA004427</a>    | AP Automation | AIRESPRING                         | -333.54    |
| 12/18/2023 | <a href="#">APA004428</a>    | AP Automation | AUTO TECH                          | -100.00    |
| 12/18/2023 | <a href="#">APA004429</a>    | AP Automation | AUTOMATIC SYSTEMS CO               | -20,350.00 |
| 12/18/2023 | <a href="#">APA004430</a>    | AP Automation | B C LAND SERVICES                  | -20,975.00 |
| 12/18/2023 | <a href="#">APA004431</a>    | AP Automation | BARD MATERIALS                     | -205.32    |
| 12/18/2023 | <a href="#">APA004432</a>    | AP Automation | BERGAN KDV                         | -15,000.00 |
| 12/18/2023 | <a href="#">APA004433</a>    | AP Automation | BI-COUNTY DISPOSAL INC             | -26,072.55 |
| 12/18/2023 | <a href="#">APA004434</a>    | AP Automation | BLUE PATH FINANCE INC              | -1,961.59  |
| 12/18/2023 | <a href="#">APA004435</a>    | AP Automation | BOGE EQUIPMENT & SERVICE           | -825.00    |
| 12/18/2023 | <a href="#">APA004436</a>    | AP Automation | CAPITAL SANITARY SUPPLY            | -71.86     |
| 12/18/2023 | <a href="#">APA004437</a>    | AP Automation | CARQUEST AUTO PARTS                | -1,562.63  |
| 12/18/2023 | <a href="#">APA004438</a>    | AP Automation | CHEMSEARCH                         | -545.23    |
| 12/18/2023 | <a href="#">APA004439</a>    | AP Automation | COMPUTER DOCTORS INC               | -5,088.00  |
| 12/18/2023 | <a href="#">APA004440</a>    | AP Automation | CREATIVE PRODUCT SOURCING INC      | -60.89     |
| 12/18/2023 | <a href="#">APA004441</a>    | AP Automation | CRESCENT ELECTRIC SUPPLY           | -87.45     |
| 12/18/2023 | <a href="#">APA004442</a>    | AP Automation | DUBUQUE COUNTY AUDITOR             | -1,667.97  |
| 12/18/2023 | <a href="#">APA004443</a>    | AP Automation | DYERSVILLE AREA CHAMBER OF COMMERC | -36.00     |
| 12/18/2023 | <a href="#">APA004444</a>    | AP Automation | DYERSVILLE COMMERCIAL              | -640.96    |

| Item Date  | Reference                     | Item Type     | Description                         | Amount      |
|------------|-------------------------------|---------------|-------------------------------------|-------------|
| 12/18/2023 | <a href="#">APA004445</a>     | AP Automation | DYERSVILLE INDUSTRIES INC           | -7,671.20   |
| 12/18/2023 | <a href="#">APA004446</a>     | AP Automation | DYERSVILLE RED JACKETS              | -680.00     |
| 12/18/2023 | <a href="#">APA004447</a>     | AP Automation | EAST CENTRAL INTERGOVERNMENTAL ASS  | -1,320.71   |
| 12/18/2023 | <a href="#">APA004448</a>     | AP Automation | FAREWAY STORES INC                  | -4.99       |
| 12/18/2023 | <a href="#">APA004449</a>     | AP Automation | FERGUSON WATERWORKS #2516           | -7,458.76   |
| 12/18/2023 | <a href="#">APA004450</a>     | AP Automation | FL KRAPFL INC                       | -5,847.69   |
| 12/18/2023 | <a href="#">APA004451</a>     | AP Automation | FRIEDMANN, MARILYN                  | -100.00     |
| 12/18/2023 | <a href="#">APA004452</a>     | AP Automation | FUERSTE CAREW COYLE JUERGENS & SUDI | -280.50     |
| 12/18/2023 | <a href="#">APA004453</a>     | AP Automation | GALLS                               | -106.60     |
| 12/18/2023 | <a href="#">APA004454</a>     | AP Automation | GIANT WASH                          | -246.89     |
| 12/18/2023 | <a href="#">APA004455</a>     | AP Automation | HAWKEYE FIRE & SAFETY               | -484.50     |
| 12/18/2023 | <a href="#">APA004456</a>     | AP Automation | HAWKINS WATER TREATMENT             | -1,687.46   |
| 12/18/2023 | <a href="#">APA004457</a>     | AP Automation | IMON COMMUNICATIONS LLC             | -1,005.00   |
| 12/18/2023 | <a href="#">APA004458</a>     | AP Automation | IMPACT7G                            | -21,937.85  |
| 12/18/2023 | <a href="#">APA004459</a>     | AP Automation | IOWA PRISON INDUSTRIES              | -1,520.00   |
| 12/18/2023 | <a href="#">APA004460</a>     | AP Automation | J & J LAWN CARE                     | -5,995.00   |
| 12/18/2023 | <a href="#">APA004461</a>     | AP Automation | J & R SUPPLY                        | -317.55     |
| 12/18/2023 | <a href="#">APA004462</a>     | AP Automation | JOHN DEERE FINANCIAL                | -351.00     |
| 12/18/2023 | <a href="#">APA004463</a>     | AP Automation | KLUESNER CONSTRUCTION INC           | -1,696.00   |
| 12/18/2023 | <a href="#">APA004464</a>     | AP Automation | KURT, SARA                          | -100.00     |
| 12/18/2023 | <a href="#">APA004465</a>     | AP Automation | LANSING LIME AND ROCK               | -480.00     |
| 12/18/2023 | <a href="#">APA004466</a>     | AP Automation | MARTIN EQUIPMENT                    | -660.00     |
| 12/18/2023 | <a href="#">APA004467</a>     | AP Automation | MEIER, MADALYNN                     | -200.00     |
| 12/18/2023 | <a href="#">APA004468</a>     | AP Automation | MICROBAC LABORATORIES               | -1,190.00   |
| 12/18/2023 | <a href="#">APA004469</a>     | AP Automation | MIDWEST PATCH / HI VIZ SAFETY       | -290.00     |
| 12/18/2023 | <a href="#">APA004470</a>     | AP Automation | MM MECHANICAL                       | -477.05     |
| 12/18/2023 | <a href="#">APA004471</a>     | AP Automation | MR LOCK & KEY                       | -37.49      |
| 12/18/2023 | <a href="#">APA004472</a>     | AP Automation | PITNEY BOWES                        | -63.72      |
| 12/18/2023 | <a href="#">APA004473</a>     | AP Automation | PITNEY BOWES                        | -63.72      |
| 12/18/2023 | <a href="#">APA004474</a>     | AP Automation | QUILL CORPORATION                   | -70.11      |
| 12/18/2023 | <a href="#">APA004475</a>     | AP Automation | RDG PLANNING & DESIGN               | -173,977.33 |
| 12/18/2023 | <a href="#">APA004476</a>     | AP Automation | RICK'S LAWN MOWING & SNOW REMOVAL   | -4,635.25   |
| 12/18/2023 | <a href="#">APA004477</a>     | AP Automation | ROEDER, MASON                       | -30.00      |
| 12/18/2023 | <a href="#">APA004478</a>     | AP Automation | T & W GRINDING                      | -5,875.00   |
| 12/18/2023 | <a href="#">APA004479</a>     | AP Automation | TAUKE MOTORS                        | -24.95      |
| 12/18/2023 | <a href="#">APA004480</a>     | AP Automation | THREE RIVERS FS COMPANY             | -100.00     |
| 12/18/2023 | <a href="#">APA004481</a>     | AP Automation | TJ CLEANING SERVICES                | -1,150.00   |
| 12/18/2023 | <a href="#">APA004482</a>     | AP Automation | USA BLUE BOOK                       | -106.68     |
| 12/18/2023 | <a href="#">APA004483</a>     | AP Automation | VERIZON WIRELESS                    | -21.06      |
| 12/20/2023 | <a href="#">DFT0002848</a>    | Bank Draft    | TREASURER STATE OF IOWA             | -4,539.71   |
| 12/20/2023 | <a href="#">DFT0002849</a>    | Bank Draft    | TREASURER STATE OF IOWA             | -1,982.55   |
| 12/20/2023 | <a href="#">DFT0002850</a>    | Bank Draft    | WEX BANK                            | -5,070.29   |
| 12/20/2023 | <a href="#">DFT0002861</a>    | Bank Draft    | VISA                                | -2,399.78   |
| 12/20/2023 | <a href="#">Wire Transfer</a> | Miscellaneous | LUMBER SPECIALTIES LAND PURCHASE    | -25,000.00  |
| 12/21/2023 | <a href="#">Payment</a>       | Miscellaneous | SERIES 2018                         | -300.00     |

| Item Date                 | Reference                  | Item Type      | Description                    | Amount      |
|---------------------------|----------------------------|----------------|--------------------------------|-------------|
| 12/21/2023                | <a href="#">Payment</a>    | Miscellaneous  | SERIES 2013                    | -250.00     |
| 12/22/2023                | <a href="#">DFT0002862</a> | Bank Draft     | EMPOWER                        | -125.00     |
| 12/22/2023                | <a href="#">DFT0002863</a> | Bank Draft     | MIDWESTONE BANK                | -104.16     |
| 12/22/2023                | <a href="#">DFT0002864</a> | Bank Draft     | MIDWESTONE BANK                | -386.24     |
| 12/22/2023                | <a href="#">DFT0002869</a> | Bank Draft     | FIDELITY BANK & TRUST          | -5,217.94   |
| 12/22/2023                | <a href="#">DFT0002870</a> | Bank Draft     | FIDELITY BANK & TRUST          | -5,385.46   |
| 12/22/2023                | <a href="#">DFT0002871</a> | Bank Draft     | FIDELITY BANK & TRUST          | -1,245.62   |
| 12/22/2023                | <a href="#">EFT0000145</a> | EFT            | Payroll EFT                    | -30,434.53  |
| 12/29/2023                | <a href="#">DFT0002873</a> | Bank Draft     | EMPOWER                        | -125.00     |
| 12/29/2023                | <a href="#">DFT0002877</a> | Bank Draft     | FIDELITY BANK & TRUST          | -4,161.54   |
| 12/29/2023                | <a href="#">DFT0002878</a> | Bank Draft     | FIDELITY BANK & TRUST          | -3,180.60   |
| 12/29/2023                | <a href="#">DFT0002879</a> | Bank Draft     | FIDELITY BANK & TRUST          | -977.76     |
| 12/29/2023                | <a href="#">EFT0000146</a> | EFT            | Payroll EFT                    | -24,527.88  |
| 12/31/2023                | <a href="#">22024</a>      | Check Reversal | IOWA STATE UNIVERSITY Reversal | 285.00      |
| 12/31/2023                | <a href="#">Interest</a>   | Interest       | INTEREST                       | 7,881.61    |
| 12/31/2023                | <a href="#">Transfer</a>   | Miscellaneous  | Library Trust Transfer         | 871.25      |
| Total Cleared Other (177) |                            |                |                                | -728,970.00 |

## Outstanding Deposits

| Item Date                      | Reference                  | OpenEdge Batch | Merchant      | Description                       | Amount   |
|--------------------------------|----------------------------|----------------|---------------|-----------------------------------|----------|
| 02/28/2023                     | <a href="#">DEP0005791</a> |                |               | CLPKT01341 BG:Credit Card         | 562.09   |
| 12/05/2023                     | <a href="#">DEP0006764</a> |                |               | Utility Payment Packet UBPKT01779 | 320.00   |
| 12/21/2023                     | <a href="#">DEP0006794</a> |                |               | Utility Payment Packet UBPKT01784 | 320.00   |
| 12/28/2023                     | <a href="#">DEP0006803</a> |                |               | CLPKT01563 BG:Credit Card         | 37.13    |
| 12/28/2023                     | <a href="#">DEP0006803</a> | 000740 Insite  | Mastercard -  | CLPKT01563 BG:OP                  | 125.74   |
| 12/28/2023                     | <a href="#">DEP0006803</a> |                | Open Edge     | CLPKT01563 BG:Credit Card         | 13.26    |
| 12/29/2023                     | <a href="#">DEP0006806</a> | 000740 Insite  | Visa - Insite | CLPKT01564 BG:OP                  | 56.18    |
| 12/29/2023                     | <a href="#">DEP0006806</a> | 000741 Insite  | Mastercard -  | CLPKT01564 BG:OP                  | 360.36   |
| Total Outstanding Deposits (8) |                            |                |               |                                   | 1,794.76 |

## Outstanding Checks

| Item Date  | Reference             | Item Type | Description          | Amount |
|------------|-----------------------|-----------|----------------------|--------|
| 04/18/2022 | <a href="#">21349</a> | Check     | ENTERTAINMENT WEEKLY | -20.00 |
| 08/22/2022 | <a href="#">21462</a> | Check     | BEHREND, CHRIS       | -75.00 |
| 09/19/2022 | <a href="#">21493</a> | Check     | COUNTRY EXTRA        | -27.00 |
| 11/21/2022 | <a href="#">21580</a> | Check     | REVEAL               | -12.00 |
| 10/02/2023 | <a href="#">21927</a> | Check     | GIANT WASH           | -41.25 |
| 10/16/2023 | <a href="#">22004</a> | Check     | OYLA MAGAZINE INC    | -84.00 |
| 10/16/2023 | <a href="#">22006</a> | Check     | THE WRITER           | -29.97 |
| 10/17/2023 | <a href="#">21986</a> | Check     | Zach Weber           | -19.73 |
| 11/06/2023 | <a href="#">22049</a> | Check     | Thomas Crain         | -63.79 |
| 11/06/2023 | <a href="#">22050</a> | Check     | Isaac Ramos          | -39.43 |

## Outstanding Checks

Item 11.

| Item Date                     | Reference             | Item Type | Description                       | Amount    |
|-------------------------------|-----------------------|-----------|-----------------------------------|-----------|
| 11/06/2023                    | <a href="#">22052</a> | Check     | Daniel Evans                      | -123.21   |
| 12/18/2023                    | <a href="#">22067</a> | Check     | COLIBRI SYSTEMS NORTH AMERICA INC | -601.36   |
| 12/18/2023                    | <a href="#">22071</a> | Check     | HANSEL CLEANING SERVICES LLC      | -1,000.00 |
| 12/18/2023                    | <a href="#">22072</a> | Check     | HERITAGE PRINTING CO              | -112.00   |
| 12/18/2023                    | <a href="#">22073</a> | Check     | HOOPLA BY MIDWEST TAPE            | -272.02   |
| 12/18/2023                    | <a href="#">22076</a> | Check     | MM MECHANICAL                     | -144.02   |
| 12/18/2023                    | <a href="#">22081</a> | Check     | DYERSVILLE YOUNG PROFESSIONALS    | -45.00    |
| 12/18/2023                    | <a href="#">22083</a> | Check     | FL KRAPFL INC                     | -1,420.25 |
| 12/19/2023                    | <a href="#">22090</a> | Check     | Jessica Hosch                     | -89.17    |
| 12/19/2023                    | <a href="#">22091</a> | Check     | Alex Fangmann                     | -108.52   |
| 12/19/2023                    | <a href="#">22092</a> | Check     | The Play Cafe                     | -156.29   |
| 12/28/2023                    | <a href="#">22093</a> | Check     | POSTMASTER                        | -853.74   |
| Total Outstanding Checks (22) |                       |           |                                   | -5,337.75 |

## Outstanding Other

| Item Date  | Reference                  | Item Type     | Description                    | Amount     |
|------------|----------------------------|---------------|--------------------------------|------------|
| 06/30/2019 | <a href="#">1</a>          | Miscellaneous | Credit Card payment            | -19.10     |
| 05/31/2022 | <a href="#">1</a>          | Miscellaneous | Retirement                     | 129.34     |
| 07/31/2022 | <a href="#">1</a>          | Miscellaneous | Global Payments                | 56.69      |
| 03/06/2023 | <a href="#">APA003188</a>  | AP Automation | TENNIS SERVICES OF IOWA        | -16,750.00 |
| 03/31/2023 | <a href="#">1</a>          | Miscellaneous | Credit Card payments           | -142.09    |
| 05/31/2023 | <a href="#">1</a>          | Miscellaneous | Credit Card payment            | 190.00     |
| 12/01/2023 | <a href="#">DFT0002831</a> | Bank Draft    | IPERS                          | -3,109.62  |
| 12/01/2023 | <a href="#">DFT0002832</a> | Bank Draft    | IPERS                          | -2,169.91  |
| 12/01/2023 | <a href="#">DFT0002833</a> | Bank Draft    | TREASURER STATE OF IOWA        | -1,195.33  |
| 12/01/2023 | <a href="#">DFT0002837</a> | Bank Draft    | ILLINOIS DEPARTMENT OF REVENUE | -88.24     |
| 12/08/2023 | <a href="#">DFT0002838</a> | Bank Draft    | EMPOWER                        | -125.00    |
| 12/08/2023 | <a href="#">DFT0002841</a> | Bank Draft    | IPERS                          | -3,192.30  |
| 12/08/2023 | <a href="#">DFT0002842</a> | Bank Draft    | IPERS                          | -1,674.38  |
| 12/08/2023 | <a href="#">DFT0002843</a> | Bank Draft    | TREASURER STATE OF IOWA        | -1,028.03  |
| 12/08/2023 | <a href="#">DFT0002847</a> | Bank Draft    | ILLINOIS DEPARTMENT OF REVENUE | -88.24     |
| 12/15/2023 | <a href="#">DFT0002854</a> | Bank Draft    | IPERS                          | -3,254.77  |
| 12/15/2023 | <a href="#">DFT0002855</a> | Bank Draft    | IPERS                          | -1,655.18  |
| 12/15/2023 | <a href="#">DFT0002856</a> | Bank Draft    | TREASURER STATE OF IOWA        | -1,030.00  |
| 12/15/2023 | <a href="#">DFT0002860</a> | Bank Draft    | ILLINOIS DEPARTMENT OF REVENUE | -88.24     |
| 12/22/2023 | <a href="#">DFT0002865</a> | Bank Draft    | IPERS                          | -3,233.28  |
| 12/22/2023 | <a href="#">DFT0002866</a> | Bank Draft    | IPERS                          | -1,596.42  |
| 12/22/2023 | <a href="#">DFT0002867</a> | Bank Draft    | IPERS                          | -113.28    |
| 12/22/2023 | <a href="#">DFT0002868</a> | Bank Draft    | TREASURER STATE OF IOWA        | -1,632.69  |
| 12/22/2023 | <a href="#">DFT0002872</a> | Bank Draft    | ILLINOIS DEPARTMENT OF REVENUE | -167.47    |
| 12/29/2023 | <a href="#">DFT0002874</a> | Bank Draft    | IPERS                          | -3,265.27  |
| 12/29/2023 | <a href="#">DFT0002875</a> | Bank Draft    | IPERS                          | -1,866.29  |
| 12/29/2023 | <a href="#">DFT0002876</a> | Bank Draft    | TREASURER STATE OF IOWA        | -1,166.47  |

Outstanding Other

Item 11.

| Item Date                    | Reference                  | Item Type  | Description                    | Amount     |
|------------------------------|----------------------------|------------|--------------------------------|------------|
| 12/29/2023                   | <a href="#">DFT0002880</a> | Bank Draft | ILLINOIS DEPARTMENT OF REVENUE | -92.81     |
| Total Outstanding Other (28) |                            |            |                                | -48,368.38 |



Dyersville, IA

# Bank Statement Register

Item 11.

## Transaction Summary

| Transaction Type | Count | Outstanding | Cleared     | Total       |
|------------------|-------|-------------|-------------|-------------|
| Bank Draft       | 69    | -31,833.22  | -83,166.50  | -114,999.72 |
| Check            | 56    | -5,337.75   | -389,340.62 | -394,678.37 |
| Deposit          | 96    | 1,794.76    | 474,745.95  | 476,540.71  |
| EFT              | 5     | 0.00        | -123,546.22 | -123,546.22 |
| Check Reversal   | 1     | 0.00        | 285.00      | 285.00      |
| Interest         | 1     | 0.00        | 7,881.61    | 7,881.61    |
| Miscellaneous    | 18    | 214.84      | -93,706.02  | -93,491.18  |
| AP Automation    | 111   | -16,750.00  | -436,717.87 | -453,467.87 |
|                  |       | -51,911.37  | -643,564.67 | -695,476.04 |



Dyersville, IA

# Bank Statement Register

Item 11.

POOLED CASH

Period 12/1/2023 - 12/31/2023

Packet: BRPKT00184

## Bank Statement

## General Ledger

|                   |           |                          |           |
|-------------------|-----------|--------------------------|-----------|
| Beginning Balance | 95,155.38 | Account Balance          | 95,242.32 |
| Plus Debits       | 86.94     | Less Outstanding Debits  | 0.00      |
| Less Credits      | 0.00      | Plus Outstanding Credits | 0.00      |
| Adjustments       | 0.00      | Adjustments              | 0.00      |
| Ending Balance    | 95,242.32 | Adjusted Account Balance | 95,242.32 |

|                           |           |
|---------------------------|-----------|
| Statement Ending Balance  | 95,242.32 |
| Bank Difference           | 0.00      |
| General Ledger Difference | 0.00      |

CASH BALANCE CONSISTS OF THE FOLLOWING GENERAL LEDGER ACCOUNTS

999-1-1020-000 POOLED CASH

## Cleared Other

| Item Date               | Reference                | Item Type | Description | Amount |
|-------------------------|--------------------------|-----------|-------------|--------|
| 12/31/2023              | <a href="#">Interest</a> | Interest  | INTEREST    | 86.94  |
| Total Cleared Other (1) |                          |           |             | 86.94  |





Dyersville, IA

# Bank Statement Register

Item 11.

## Transaction Summary

| Transaction Type | Count | Outstanding | Cleared | Total |
|------------------|-------|-------------|---------|-------|
| Interest         | 1     | 0.00        | 86.94   | 86.94 |
|                  |       | 0.00        | 86.94   | 86.94 |



Dyersville, IA

# Budget Report Group Summary

Item 12.

For Fiscal: 2023-2024 Period Ending: 12/31/2023

| ExpenseMinor;SourceMajo...                               | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity  | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|--|--------------------------|-------------------------|--------------------|---------------------|--|----------------------|
| <b>Fund: 001 - GENERAL FUND</b>                          |                          |                         |                    |                     |  |                      |
| <b>Revenue</b>   |                          |                         |                    |                     |  |                      |
| 40 - TAXES   | 2,910,737.00             | 2,910,737.00            | 59,479.24          | 1,498,074.71        | -1,412,662.29                          | 48.53%               |
| 41 - LICENSES AND PERMITS                                | 18,425.00                | 18,425.00               | 1,636.00           | 13,480.53           | -4,944.47                              | 26.84%               |
| 43 - USE OF MONEY & PROPERTY                             | 92,650.00                | 92,650.00               | 17,099.18          | 65,901.47           | -26,748.53                             | 28.87%               |
| 44 - INTERGOVERNMENTAL                                   | 118,411.00               | 118,411.00              | 0.00               | 17,474.53           | -100,936.47                            | 85.24%               |
| 45 - CHARGES FOR SERVICES                                | 224,750.00               | 224,750.00              | 944.26             | 110,661.65          | -114,088.35                            | 50.76%               |
| 47 - MISCELLANEOUS REVENUES                              | 42,000.00                | 42,000.00               | 13,644.54          | 26,133.12           | -15,866.88                             | 37.78%               |
| 48 - OTHER FINANCING SOURCES                             | 1,000.00                 | 1,000.00                | 0.00               | 90,000.00           | 89,000.00                              | 8,900.00%            |
| <b>Revenue Total:</b>                                    | <b>3,407,973.00</b>      | <b>3,407,973.00</b>     | <b>92,803.22</b>   | <b>1,821,726.01</b> | <b>-1,586,246.99</b>                   | <b>46.55%</b>        |
| <b>Expense</b>   |                          |                         |                    |                     |  |                      |
| 60 - SALARIES & WAGES                                    | 1,204,428.00             | 1,204,428.00            | 119,311.80         | 603,503.26          | 600,924.74                             | 49.89%               |
| 61 - EMPLOYEE BENEFITS & COSTS                           | 376,027.00               | 376,027.00              | 32,562.89          | 175,599.73          | 200,427.27                             | 53.30%               |
| 62 - STAFF DEVELOPMENT                                   | 165,850.00               | 165,850.00              | 7,154.58           | 101,279.10          | 64,570.90                              | 38.93%               |
| 63 - REPAIR, MAINTENANCE & UTILITIES                     | 380,253.00               | 380,253.00              | 21,544.21          | 152,724.47          | 227,528.53                             | 59.84%               |
| 64 - CONTRACTUAL SERVICES                                | 629,047.00               | 629,047.00              | 38,489.94          | 271,543.73          | 357,503.27                             | 56.83%               |
| 65 - COMMODITIES   | 196,625.00               | 196,625.00              | 23,059.66          | 87,713.99           | 108,911.01                             | 55.39%               |
| 67 - CAPITAL OUTLAY                                      | 248,840.00               | 248,840.00              | 11,752.49          | 275,575.16          | -26,735.16                             | -10.74%              |
| 69 - TRANSFERS   | 31,066.00                | 31,066.00               | 0.00               | 0.00                | 31,066.00                              | 100.00%              |
| <b>Expense Total:</b>                                    | <b>3,232,136.00</b>      | <b>3,232,136.00</b>     | <b>253,875.57</b>  | <b>1,667,939.44</b> | <b>1,564,196.56</b>                    | <b>48.40%</b>        |
| <b>Fund: 001 - GENERAL FUND Surplus (Deficit):</b>       | <b>175,837.00</b>        | <b>175,837.00</b>       | <b>-161,072.35</b> | <b>153,786.57</b>   | <b>-22,050.43</b>                      | <b>12.54%</b>        |
| <b>Fund: 002 - LIBRARY TRUST FUND</b>                    |                          |                         |                    |                     |  |                      |
| <b>Revenue</b>   |                          |                         |                    |                     |  |                      |
| 43 - USE OF MONEY & PROPERTY                             | 350.00                   | 350.00                  | 37.05              | 219.95              | -130.05                                | 37.16%               |
| 45 - CHARGES FOR SERVICES                                | 40,000.00                | 40,000.00               | 4,380.50           | 11,195.66           | -28,804.34                             | 72.01%               |
| 48 - OTHER FINANCING SOURCES                             | 0.00                     | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00%                |
| <b>Revenue Total:</b>                                    | <b>40,350.00</b>         | <b>40,350.00</b>        | <b>4,417.55</b>    | <b>11,415.61</b>    | <b>-28,934.39</b>                      | <b>71.71%</b>        |
| <b>Expense</b>   |                          |                         |                    |                     |  |                      |
| 67 - CAPITAL OUTLAY                                      | 40,000.00                | 40,000.00               | 871.25             | 9,205.01            | 30,794.99                              | 76.99%               |
| 69 - TRANSFERS   | 0.00                     | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00%                |
| <b>Expense Total:</b>                                    | <b>40,000.00</b>         | <b>40,000.00</b>        | <b>871.25</b>      | <b>9,205.01</b>     | <b>30,794.99</b>                       | <b>76.99%</b>        |
| <b>Fund: 002 - LIBRARY TRUST FUND Surplus (Deficit):</b> | <b>350.00</b>            | <b>350.00</b>           | <b>3,546.30</b>    | <b>2,210.60</b>     | <b>1,860.60</b>                        | <b>-531.60%</b>      |
| <b>Fund: 110 - ROAD USE FUND</b>                         |                          |                         |                    |                     |  |                      |
| <b>Revenue</b>   |                          |                         |                    |                     |  |                      |
| 44 - INTERGOVERNMENTAL                                   | 620,000.00               | 620,000.00              | 53,922.47          | 323,786.25          | -296,213.75                            | 47.78%               |
| 47 - MISCELLANEOUS REVENUES                              | 0.00                     | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00%                |
| 48 - OTHER FINANCING SOURCES                             | 0.00                     | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00%                |
| <b>Revenue Total:</b>                                    | <b>620,000.00</b>        | <b>620,000.00</b>       | <b>53,922.47</b>   | <b>323,786.25</b>   | <b>-296,213.75</b>                     | <b>47.78%</b>        |
| <b>Expense</b>   |                          |                         |                    |                     |  |                      |
| 60 - SALARIES & WAGES                                    | 228,609.00               | 228,609.00              | 21,677.12          | 116,071.36          | 112,537.64                             | 49.23%               |
| 61 - EMPLOYEE BENEFITS & COSTS                           | 89,889.00                | 89,889.00               | 5,889.69           | 36,366.82           | 53,522.18                              | 59.54%               |
| 63 - REPAIR, MAINTENANCE & UTILITIES                     | 70,000.00                | 70,000.00               | 4,734.05           | 30,509.78           | 39,490.22                              | 56.41%               |
| 64 - CONTRACTUAL SERVICES                                | 70,000.00                | 70,000.00               | 5,535.00           | 5,535.00            | 64,465.00                              | 92.09%               |
| 67 - CAPITAL OUTLAY                                      | 66,000.00                | 66,000.00               | 0.00               | 0.00                | 66,000.00                              | 100.00%              |
| 68 - DEBT SERVICES                                       | 0.00                     | 0.00                    | 0.00               | 337.50              | -337.50                                | 0.00%                |
| 69 - TRANSFERS   | 5,275.00                 | 5,275.00                | 0.00               | 0.00                | 5,275.00                               | 100.00%              |
| <b>Expense Total:</b>                                    | <b>529,773.00</b>        | <b>529,773.00</b>       | <b>37,835.86</b>   | <b>188,820.46</b>   | <b>340,952.54</b>                      | <b>64.36%</b>        |
| <b>Fund: 110 - ROAD USE FUND Surplus (Deficit):</b>      | <b>90,227.00</b>         | <b>90,227.00</b>        | <b>16,086.61</b>   | <b>134,965.79</b>   | <b>44,738.79</b>                       | <b>-49.58%</b>       |

## Budget Report

For Fiscal: 2023-2024 Period Ending

Item 12.

3

| ExpenseMinor;SourceMajo...                                      | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity  | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|--------------------------|-------------------------|--------------------|---------------------|--|----------------------|
| <b>Fund: 112 - TRUST AND AGENCY FUND</b>                        |                          |                         |                    |                     |  |                      |
| <b>Revenue</b>  |                          |                         |                    |                     |  |                      |
| 43 - USE OF MONEY & PROPERTY                                    | 0.00                     | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00%                |
| 47 - MISCELLANEOUS REVENUES                                     | 6,000.00                 | 6,000.00                | 1,300.00           | 9,050.00            | 3,050.00                               | 50.83%               |
| 48 - OTHER FINANCING SOURCES                                    | 0.00                     | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00%                |
| <b>Revenue Total:</b>   | <b>6,000.00</b>          | <b>6,000.00</b>         | <b>1,300.00</b>    | <b>9,050.00</b>     | <b>3,050.00</b>                        | <b>50.83%</b>        |
| <b>Expense</b>  |                          |                         |                    |                     |  |                      |
| 64 - CONTRACTUAL SERVICES                                       | 6,000.00                 | 6,000.00                | 1,100.00           | 5,475.00            | 525.00                                 | 8.75%                |
| 69 - TRANSFERS  | 0.00                     | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00%                |
| <b>Expense Total:</b>   | <b>6,000.00</b>          | <b>6,000.00</b>         | <b>1,100.00</b>    | <b>5,475.00</b>     | <b>525.00</b>                          | <b>8.75%</b>         |
| <b>Fund: 112 - TRUST AND AGENCY FUND Surplus (Deficit):</b>     | <b>0.00</b>              | <b>0.00</b>             | <b>200.00</b>      | <b>3,575.00</b>     | <b>3,575.00</b>                        | <b>0.00%</b>         |
| <b>Fund: 121 - L.O. SALES TAX RESERVE</b>                       |                          |                         |                    |                     |  |                      |
| <b>Revenue</b>  |                          |                         |                    |                     |  |                      |
| 40 - TAXES  | 625,000.00               | 625,000.00              | 52,079.12          | 308,525.90          | -316,474.10                            | 50.64%               |
| 43 - USE OF MONEY & PROPERTY                                    | 0.00                     | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00%                |
| 48 - OTHER FINANCING SOURCES                                    | 0.00                     | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00%                |
| <b>Revenue Total:</b>   | <b>625,000.00</b>        | <b>625,000.00</b>       | <b>52,079.12</b>   | <b>308,525.90</b>   | <b>-316,474.10</b>                     | <b>50.64%</b>        |
| <b>Expense</b>  |                          |                         |                    |                     |  |                      |
| 69 - TRANSFERS  | 595,000.00               | 595,000.00              | 0.00               | 0.00                | 595,000.00                             | 100.00%              |
| <b>Expense Total:</b>   | <b>595,000.00</b>        | <b>595,000.00</b>       | <b>0.00</b>        | <b>0.00</b>         | <b>595,000.00</b>                      | <b>100.00%</b>       |
| <b>Fund: 121 - L.O. SALES TAX RESERVE Surplus (Deficit):</b>    | <b>30,000.00</b>         | <b>30,000.00</b>        | <b>52,079.12</b>   | <b>308,525.90</b>   | <b>278,525.90</b>                      | <b>-928.42%</b>      |
| <b>Fund: 122 - LOCAL OPTION SINKING FUND</b>                    |                          |                         |                    |                     |  |                      |
| <b>Revenue</b>  |                          |                         |                    |                     |  |                      |
| 43 - USE OF MONEY & PROPERTY                                    | 0.00                     | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00%                |
| 48 - OTHER FINANCING SOURCES                                    | 0.00                     | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00%                |
| <b>Revenue Total:</b>   | <b>0.00</b>              | <b>0.00</b>             | <b>0.00</b>        | <b>0.00</b>         | <b>0.00</b>                            | <b>0.00%</b>         |
| <b>Expense</b>  |                          |                         |                    |                     |  |                      |
| 68 - DEBT SERVICES  | 0.00                     | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00%                |
| 69 - TRANSFERS  | 0.00                     | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00%                |
| <b>Expense Total:</b>   | <b>0.00</b>              | <b>0.00</b>             | <b>0.00</b>        | <b>0.00</b>         | <b>0.00</b>                            | <b>0.00%</b>         |
| <b>Fund: 122 - LOCAL OPTION SINKING FUND Surplus (Deficit):</b> | <b>0.00</b>              | <b>0.00</b>             | <b>0.00</b>        | <b>0.00</b>         | <b>0.00</b>                            | <b>0.00%</b>         |
| <b>Fund: 128 - CDBG</b>   |                          |                         |                    |                     |  |                      |
| <b>Revenue</b>  |                          |                         |                    |                     |  |                      |
| 43 - USE OF MONEY & PROPERTY                                    | 0.00                     | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00%                |
| 44 - INTERGOVERNMENTAL  | 0.00                     | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00%                |
| 45 - CHARGES FOR SERVICES                                       | 55,000,000.00            | 55,000,000.00           | 0.00               | 1,344,927.20        | -53,655,072.80                         | 97.55%               |
| 47 - MISCELLANEOUS REVENUES                                     | 0.00                     | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00%                |
| 48 - OTHER FINANCING SOURCES                                    | 0.00                     | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00%                |
| 49 - UNDEFINED  | 0.00                     | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00%                |
| <b>Revenue Total:</b>   | <b>55,000,000.00</b>     | <b>55,000,000.00</b>    | <b>0.00</b>        | <b>1,344,927.20</b> | <b>-53,655,072.80</b>                  | <b>97.55%</b>        |
| <b>Expense</b>  |                          |                         |                    |                     |  |                      |
| 60 - SALARIES & WAGES   | 0.00                     | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00%                |
| 61 - EMPLOYEE BENEFITS & COSTS                                  | 0.00                     | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00%                |
| 64 - CONTRACTUAL SERVICES                                       | 55,000,000.00            | 55,000,000.00           | 0.00               | 0.00                | 55,000,000.00                          | 100.00%              |
| 65 - COMMODITIES  | 0.00                     | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00%                |
| 67 - CAPITAL OUTLAY   | 0.00                     | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00%                |
| 68 - DEBT SERVICES  | 0.00                     | 0.00                    | 188.00             | 173,790.00          | -173,790.00                            | 0.00%                |
| 69 - TRANSFERS  | 297,200.00               | 297,200.00              | 0.00               | 0.00                | 297,200.00                             | 100.00%              |
| <b>Expense Total:</b>   | <b>55,297,200.00</b>     | <b>55,297,200.00</b>    | <b>188.00</b>      | <b>173,790.00</b>   | <b>55,123,410.00</b>                   | <b>99.69%</b>        |
| <b>Fund: 128 - CDBG Surplus (Deficit):</b>                      | <b>-297,200.00</b>       | <b>-297,200.00</b>      | <b>-188.00</b>     | <b>1,171,137.20</b> | <b>1,468,337.20</b>                    | <b>494.06%</b>       |
| <b>Fund: 135 - DYERSVILLE TIF DIST FUND</b>                     |                          |                         |                    |                     |  |                      |
| <b>Revenue</b>  |                          |                         |                    |                     |  |                      |
| 40 - TAXES  | 1,990,070.00             | 1,990,070.00            | 39,906.30          | 1,156,280.93        | -833,789.07                            | 41.90%               |
| 43 - USE OF MONEY & PROPERTY                                    | 0.00                     | 0.00                    | 0.00               | 0.00                | 0.00                                   | 0.00%                |

## Budget Report

For Fiscal: 2023-2024 Period Ending

Item 12.

3

| ExpenseMinor;SourceMajo...                              | Original     | Current      | Period      | Fiscal        | Variance                   | Percent   |
|---|--------------|--------------|-------------|---------------|----------------------------|-----------|
|   | Total Budget | Total Budget | Activity    | Activity      | Favorable<br>(Unfavorable) | Remaining |
| 45 - CHARGES FOR SERVICES                               | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| 47 - MISCELLANEOUS REVENUES                             | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| 48 - OTHER FINANCING SOURCES                            | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| Revenue Total:  | 1,990,070.00 | 1,990,070.00 | 39,906.30   | 1,156,280.93  | -833,789.07                | 41.90%    |
| Expense   |              |              |             |               |                            |           |
| 64 - CONTRACTUAL SERVICES                               | 10,000.00    | 10,000.00    | 400.00      | 400.00        | 9,600.00                   | 96.00%    |
| 68 - DEBT SERVICES                                      | 1,434,447.00 | 1,434,447.00 | 7,791.20    | 258,663.36    | 1,175,783.64               | 81.97%    |
| 69 - TRANSFERS  | 630,707.00   | 630,707.00   | 0.00        | 0.00          | 630,707.00                 | 100.00%   |
| Expense Total:  | 2,075,154.00 | 2,075,154.00 | 8,191.20    | 259,063.36    | 1,816,090.64               | 87.52%    |
| Fund: 135 - DYERSVILLE TIF DIST FUND Surplus (Deficit): | -85,084.00   | -85,084.00   | 31,715.10   | 897,217.57    | 982,301.57                 | 1,154.51% |
| Fund: 200 - DEBT SERVICE                                |              |              |             |               |                            |           |
| Revenue   |              |              |             |               |                            |           |
| 40 - TAXES  | 861,827.00   | 861,827.00   | 17,191.49   | 493,282.65    | -368,544.35                | 42.76%    |
| 48 - OTHER FINANCING SOURCES                            | 1,157,407.00 | 1,157,407.00 | 0.00        | 0.00          | -1,157,407.00              | 100.00%   |
| Revenue Total:  | 2,019,234.00 | 2,019,234.00 | 17,191.49   | 493,282.65    | -1,525,951.35              | 75.57%    |
| Expense   |              |              |             |               |                            |           |
| 68 - DEBT SERVICES                                      | 2,019,234.00 | 2,019,234.00 | 143.34      | 67,127.10     | 1,952,106.90               | 96.68%    |
| 69 - TRANSFERS  | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| Expense Total:  | 2,019,234.00 | 2,019,234.00 | 143.34      | 67,127.10     | 1,952,106.90               | 96.68%    |
| Fund: 200 - DEBT SERVICE Surplus (Deficit):             | 0.00         | 0.00         | 17,048.15   | 426,155.55    | 426,155.55                 | 0.00%     |
| Fund: 301 - CAPITAL PROJECTS FUND                       |              |              |             |               |                            |           |
| Revenue   |              |              |             |               |                            |           |
| 43 - USE OF MONEY & PROPERTY                            | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| 46 - SPECIAL ASSESSMENTS                                | 10,000.00    | 10,000.00    | 0.00        | 0.00          | -10,000.00                 | 100.00%   |
| 47 - MISCELLANEOUS REVENUES                             | 0.00         | 0.00         | 0.00        | 100,000.00    | 100,000.00                 | 0.00%     |
| 48 - OTHER FINANCING SOURCES                            | 892,200.00   | 892,200.00   | 0.00        | 0.00          | -892,200.00                | 100.00%   |
| Revenue Total:  | 902,200.00   | 902,200.00   | 0.00        | 100,000.00    | -802,200.00                | 88.92%    |
| Expense   |              |              |             |               |                            |           |
| 64 - CONTRACTUAL SERVICES                               | 595,000.00   | 595,000.00   | 445,849.35  | 3,863,290.29  | -3,268,290.29              | -549.29%  |
| 67 - CAPITAL OUTLAY                                     | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| 68 - DEBT SERVICES                                      | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| 69 - TRANSFERS  | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| Expense Total:  | 595,000.00   | 595,000.00   | 445,849.35  | 3,863,290.29  | -3,268,290.29              | -549.29%  |
| Fund: 301 - CAPITAL PROJECTS FUND Surplus (Deficit):    | 307,200.00   | 307,200.00   | -445,849.35 | -3,763,290.29 | -4,070,490.29              | 1,325.03% |
| Fund: 302 - CAP PROJECTS - EQUIPMENT                    |              |              |             |               |                            |           |
| Revenue   |              |              |             |               |                            |           |
| 43 - USE OF MONEY & PROPERTY                            | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| 48 - OTHER FINANCING SOURCES                            | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| Revenue Total:  | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| Expense   |              |              |             |               |                            |           |
| 67 - CAPITAL OUTLAY                                     | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| 69 - TRANSFERS  | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| Expense Total:  | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| Fund: 302 - CAP PROJECTS - EQUIPMENT Surplus (Deficit): | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| Fund: 303 - CAP PROJ - AQUATIC CENTER                   |              |              |             |               |                            |           |
| Expense   |              |              |             |               |                            |           |
| 67 - CAPITAL OUTLAY                                     | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| 69 - TRANSFERS  | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| Expense Total:  | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| Fund: 303 - CAP PROJ - AQUATIC CENTER Total:            | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| Fund: 600 - WATER FUND                                  |              |              |             |               |                            |           |
| Revenue   |              |              |             |               |                            |           |
| 40 - TAXES  | 55,000.00    | 55,000.00    | 4,252.44    | 29,296.05     | -25,703.95                 | 46.73%    |
| 43 - USE OF MONEY & PROPERTY                            | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |

## Budget Report

For Fiscal: 2023-2024 Period Ending

Item 12.

3

| ExpenseMinor;SourceMajo...                           | Original     | Current      | Period      | Fiscal        | Variance                   | Percent   |
|--|--------------|--------------|-------------|---------------|----------------------------|-----------|
|  | Total Budget | Total Budget | Activity    | Activity      | Favorable<br>(Unfavorable) | Remaining |
| 45 - CHARGES FOR SERVICES                            | 960,000.00   | 960,000.00   | 77,473.23   | 537,406.54    | -422,593.46                | 44.02%    |
| 47 - MISCELLANEOUS REVENUES                          | 25,000.00    | 25,000.00    | 1,910.55    | 4,970.55      | -20,029.45                 | 80.12%    |
| 48 - OTHER FINANCING SOURCES                         | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| Revenue Total:                                       | 1,040,000.00 | 1,040,000.00 | 83,636.22   | 571,673.14    | -468,326.86                | 45.03%    |
| Expense  |              |              |             |               |                            |           |
| 60 - SALARIES & WAGES                                | 175,913.00   | 175,913.00   | 17,600.45   | 89,191.55     | 86,721.45                  | 49.30%    |
| 61 - EMPLOYEE BENEFITS & COSTS                       | 79,591.00    | 79,591.00    | 6,676.36    | 38,976.89     | 40,614.11                  | 51.03%    |
| 62 - STAFF DEVELOPMENT                               | 9,500.00     | 9,500.00     | 0.00        | 5,631.29      | 3,868.71                   | 40.72%    |
| 63 - REPAIR, MAINTENANCE & UTILITIES                 | 146,300.00   | 146,300.00   | 16,174.18   | 78,086.66     | 68,213.34                  | 46.63%    |
| 64 - CONTRACTUAL SERVICES                            | 121,500.00   | 121,500.00   | 4,809.43    | 44,646.11     | 76,853.89                  | 63.25%    |
| 65 - COMMODITIES                                     | 50,000.00    | 50,000.00    | 7,797.04    | 34,945.34     | 15,054.66                  | 30.11%    |
| 67 - CAPITAL OUTLAY                                  | 92,500.00    | 92,500.00    | 10,595.44   | 43,846.60     | 48,653.40                  | 52.60%    |
| 68 - DEBT SERVICES                                   | 30,000.00    | 30,000.00    | 0.00        | 0.00          | 30,000.00                  | 100.00%   |
| 69 - TRANSFERS                                       | 349,463.00   | 349,463.00   | 0.00        | 0.00          | 349,463.00                 | 100.00%   |
| Expense Total:                                       | 1,054,767.00 | 1,054,767.00 | 63,652.90   | 335,324.44    | 719,442.56                 | 68.21%    |
| Fund: 600 - WATER FUND Surplus (Deficit):            | -14,767.00   | -14,767.00   | 19,983.32   | 236,348.70    | 251,115.70                 | 1,700.52% |
| Fund: 601 - WATER SINKING FUND                       |              |              |             |               |                            |           |
| Revenue  |              |              |             |               |                            |           |
| 48 - OTHER FINANCING SOURCES                         | 118,780.00   | 118,780.00   | 0.00        | 1,069,948.77  | 951,168.77                 | 800.78%   |
| Revenue Total:                                       | 118,780.00   | 118,780.00   | 0.00        | 1,069,948.77  | 951,168.77                 | 800.78%   |
| Expense  |              |              |             |               |                            |           |
| 68 - DEBT SERVICES                                   | 118,780.00   | 118,780.00   | 13,870.04   | 31,723.79     | 87,056.21                  | 73.29%    |
| 69 - TRANSFERS                                       | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| Expense Total:                                       | 118,780.00   | 118,780.00   | 13,870.04   | 31,723.79     | 87,056.21                  | 73.29%    |
| Fund: 601 - WATER SINKING FUND Surplus (Deficit):    | 0.00         | 0.00         | -13,870.04  | 1,038,224.98  | 1,038,224.98               | 0.00%     |
| Fund: 602 - WATER CAPITAL ACCOUNT                    |              |              |             |               |                            |           |
| Revenue  |              |              |             |               |                            |           |
| 43 - USE OF MONEY & PROPERTY                         | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| 45 - CHARGES FOR SERVICES                            | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| 46 - SPECIAL ASSESSMENTS                             | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| 47 - MISCELLANEOUS REVENUES                          | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| 48 - OTHER FINANCING SOURCES                         | 0.00         | 0.00         | 0.00        | 748,684.34    | 748,684.34                 | 0.00%     |
| Revenue Total:                                       | 0.00         | 0.00         | 0.00        | 748,684.34    | 748,684.34                 | 0.00%     |
| Expense  |              |              |             |               |                            |           |
| 64 - CONTRACTUAL SERVICES                            | 0.00         | 0.00         | 188,106.34  | 1,757,786.50  | -1,757,786.50              | 0.00%     |
| 69 - TRANSFERS                                       | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| Expense Total:                                       | 0.00         | 0.00         | 188,106.34  | 1,757,786.50  | -1,757,786.50              | 0.00%     |
| Fund: 602 - WATER CAPITAL ACCOUNT Surplus (Deficit): | 0.00         | 0.00         | -188,106.34 | -1,009,102.16 | -1,009,102.16              | 0.00%     |
| Fund: 610 - SEWER FUND                               |              |              |             |               |                            |           |
| Revenue  |              |              |             |               |                            |           |
| 40 - TAXES   | 2,000.00     | 2,000.00     | 141.23      | 929.15        | -1,070.85                  | 53.54%    |
| 43 - USE OF MONEY & PROPERTY                         | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| 44 - INTERGOVERNMENTAL                               | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| 45 - CHARGES FOR SERVICES                            | 1,488,200.00 | 1,488,200.00 | 111,440.87  | 1,740,813.40  | 252,613.40                 | 16.97%    |
| 47 - MISCELLANEOUS REVENUES                          | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| 48 - OTHER FINANCING SOURCES                         | 0.00         | 0.00         | 0.00        | 0.00          | 0.00                       | 0.00%     |
| Revenue Total:                                       | 1,490,200.00 | 1,490,200.00 | 111,582.10  | 1,741,742.55  | 251,542.55                 | 16.88%    |
| Expense  |              |              |             |               |                            |           |
| 60 - SALARIES & WAGES                                | 170,600.00   | 170,600.00   | 11,854.77   | 66,755.24     | 103,844.76                 | 60.87%    |
| 61 - EMPLOYEE BENEFITS & COSTS                       | 73,520.00    | 73,520.00    | 3,952.08    | 26,919.75     | 46,600.25                  | 63.38%    |
| 62 - STAFF DEVELOPMENT                               | 13,500.00    | 13,500.00    | 0.00        | 11,712.58     | 1,787.42                   | 13.24%    |
| 63 - REPAIR, MAINTENANCE & UTILITIES                 | 93,500.00    | 93,500.00    | 1,357.15    | 40,360.06     | 53,139.94                  | 56.83%    |
| 64 - CONTRACTUAL SERVICES                            | 142,748.00   | 142,748.00   | 3,433.26    | 31,970.10     | 110,777.90                 | 77.60%    |
| 65 - COMMODITIES                                     | 91,000.00    | 91,000.00    | 1,641.44    | 21,148.62     | 69,851.38                  | 76.76%    |
| 67 - CAPITAL OUTLAY                                  | 80,000.00    | 80,000.00    | 3,136.68    | 21,379.08     | 58,620.92                  | 73.28%    |

## Budget Report

For Fiscal: 2023-2024 Period Ending

Item 12.

3

|  |  | Original     | Current      | Period      | Fiscal       | Variance                   | Percent   |
|--|--|--------------|--------------|-------------|--------------|----------------------------|-----------|
| ExpenseMinor;SourceMajo...                           |  | Total Budget | Total Budget | Activity    | Activity     | Favorable<br>(Unfavorable) | Remaining |
| 68 - DEBT SERVICES                                   |  | 0.00         | 0.00         | 0.00        | 0.00         | 0.00                       | 0.00%     |
| 69 - TRANSFERS                                       |  | 893,065.00   | 893,065.00   | 0.00        | 0.00         | 893,065.00                 | 100.00%   |
| Expense Total:                                       |  | 1,557,933.00 | 1,557,933.00 | 25,375.38   | 220,245.43   | 1,337,687.57               | 85.86%    |
| Fund: 610 - SEWER FUND Surplus (Deficit):            |  | -67,733.00   | -67,733.00   | 86,206.72   | 1,521,497.12 | 1,589,230.12               | 2,346.32% |
| Fund: 611 - SEWER SINKING FUND                       |  |              |              |             |              |                            |           |
| Revenue  |  |              |              |             |              |                            |           |
| 48 - OTHER FINANCING SOURCES                         |  | 633,389.00   | 633,389.00   | 0.00        | 0.00         | -633,389.00                | 100.00%   |
| Revenue Total:                                       |  | 633,389.00   | 633,389.00   | 0.00        | 0.00         | -633,389.00                | 100.00%   |
| Expense  |  |              |              |             |              |                            |           |
| 68 - DEBT SERVICES                                   |  | 633,389.00   | 633,389.00   | 37,892.87   | 55,016.62    | 578,372.38                 | 91.31%    |
| 69 - TRANSFERS                                       |  | 0.00         | 0.00         | 0.00        | 0.00         | 0.00                       | 0.00%     |
| Expense Total:                                       |  | 633,389.00   | 633,389.00   | 37,892.87   | 55,016.62    | 578,372.38                 | 91.31%    |
| Fund: 611 - SEWER SINKING FUND Surplus (Deficit):    |  | 0.00         | 0.00         | -37,892.87  | -55,016.62   | -55,016.62                 | 0.00%     |
| Fund: 612 - SEWER CAPITAL ACCOUNT                    |  |              |              |             |              |                            |           |
| Revenue  |  |              |              |             |              |                            |           |
| 48 - OTHER FINANCING SOURCES                         |  | 0.00         | 0.00         | 0.00        | 74,085.16    | 74,085.16                  | 0.00%     |
| Revenue Total:                                       |  | 0.00         | 0.00         | 0.00        | 74,085.16    | 74,085.16                  | 0.00%     |
| Expense  |  |              |              |             |              |                            |           |
| 64 - CONTRACTUAL SERVICES                            |  | 0.00         | 0.00         | 21,047.25   | 155,168.75   | -155,168.75                | 0.00%     |
| 69 - TRANSFERS                                       |  | 0.00         | 0.00         | 0.00        | 0.00         | 0.00                       | 0.00%     |
| Expense Total:                                       |  | 0.00         | 0.00         | 21,047.25   | 155,168.75   | -155,168.75                | 0.00%     |
| Fund: 612 - SEWER CAPITAL ACCOUNT Surplus (Deficit): |  | 0.00         | 0.00         | -21,047.25  | -81,083.59   | -81,083.59                 | 0.00%     |
| Fund: 670 - SOLID WASTE FUND                         |  |              |              |             |              |                            |           |
| Revenue  |  |              |              |             |              |                            |           |
| 40 - TAXES   |  | 0.00         | 0.00         | 0.00        | 0.00         | 0.00                       | 0.00%     |
| 43 - USE OF MONEY & PROPERTY                         |  | 0.00         | 0.00         | 0.00        | 0.00         | 0.00                       | 0.00%     |
| 45 - CHARGES FOR SERVICES                            |  | 379,750.00   | 379,750.00   | 30,404.20   | 182,027.20   | -197,722.80                | 52.07%    |
| 47 - MISCELLANEOUS REVENUES                          |  | 0.00         | 0.00         | 0.00        | 0.00         | 0.00                       | 0.00%     |
| 48 - OTHER FINANCING SOURCES                         |  | 0.00         | 0.00         | 0.00        | 0.00         | 0.00                       | 0.00%     |
| Revenue Total:                                       |  | 379,750.00   | 379,750.00   | 30,404.20   | 182,027.20   | -197,722.80                | 52.07%    |
| Expense  |  |              |              |             |              |                            |           |
| 60 - SALARIES & WAGES                                |  | 33,962.00    | 33,962.00    | 4,316.36    | 19,325.82    | 14,636.18                  | 43.10%    |
| 61 - EMPLOYEE BENEFITS & COSTS                       |  | 16,458.00    | 16,458.00    | 1,310.12    | 7,290.68     | 9,167.32                   | 55.70%    |
| 62 - STAFF DEVELOPMENT                               |  | 500.00       | 500.00       | 0.00        | 203.57       | 296.43                     | 59.29%    |
| 63 - REPAIR, MAINTENANCE & UTILITIES                 |  | 1,000.00     | 1,000.00     | 0.00        | 316.25       | 683.75                     | 68.38%    |
| 64 - CONTRACTUAL SERVICES                            |  | 318,600.00   | 318,600.00   | 26,111.99   | 156,902.94   | 161,697.06                 | 50.75%    |
| 65 - COMMODITIES                                     |  | 5,000.00     | 5,000.00     | 1,044.21    | 2,821.40     | 2,178.60                   | 43.57%    |
| 67 - CAPITAL OUTLAY                                  |  | 25,000.00    | 25,000.00    | 5,875.00    | 17,750.00    | 7,250.00                   | 29.00%    |
| 69 - TRANSFERS                                       |  | 0.00         | 0.00         | 0.00        | 0.00         | 0.00                       | 0.00%     |
| Expense Total:                                       |  | 400,520.00   | 400,520.00   | 38,657.68   | 204,610.66   | 195,909.34                 | 48.91%    |
| Fund: 670 - SOLID WASTE FUND Surplus (Deficit):      |  | -20,770.00   | -20,770.00   | -8,253.48   | -22,583.46   | -1,813.46                  | -8.73%    |
| Fund: 899 - PAYROLL FUND                             |  |              |              |             |              |                            |           |
| Revenue  |  |              |              |             |              |                            |           |
| 48 - OTHER FINANCING SOURCES                         |  | 0.00         | 0.00         | 0.00        | 0.00         | 0.00                       | 0.00%     |
| Revenue Total:                                       |  | 0.00         | 0.00         | 0.00        | 0.00         | 0.00                       | 0.00%     |
| Expense  |  |              |              |             |              |                            |           |
| 69 - TRANSFERS                                       |  | 0.00         | 0.00         | 0.00        | 0.00         | 0.00                       | 0.00%     |
| Expense Total:                                       |  | 0.00         | 0.00         | 0.00        | 0.00         | 0.00                       | 0.00%     |
| Fund: 899 - PAYROLL FUND Surplus (Deficit):          |  | 0.00         | 0.00         | 0.00        | 0.00         | 0.00                       | 0.00%     |
| Report Surplus (Deficit):                            |  | 118,060.00   | 118,060.00   | -649,414.36 | 962,568.86   | 844,508.86                 | -715.32%  |

## Fund Summary

| Fund                            | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Variance<br>Favorable<br>(Unfavorable) |
|---------------------------------|--------------------------|-------------------------|--------------------|--------------------|--|
| 001 - GENERAL FUND              | 175,837.00               | 175,837.00              | -161,072.35        | 153,786.57         | -22,050.43                             |
| 002 - LIBRARY TRUST FUND        | 350.00                   | 350.00                  | 3,546.30           | 2,210.60           | 1,860.60                               |
| 110 - ROAD USE FUND             | 90,227.00                | 90,227.00               | 16,086.61          | 134,965.79         | 44,738.79                              |
| 112 - TRUST AND AGENCY FUND     | 0.00                     | 0.00                    | 200.00             | 3,575.00           | 3,575.00                               |
| 121 - L.O. SALES TAX RESERVE    | 30,000.00                | 30,000.00               | 52,079.12          | 308,525.90         | 278,525.90                             |
| 122 - LOCAL OPTION SINKING FUN  | 0.00                     | 0.00                    | 0.00               | 0.00               | 0.00                                   |
| 128 - CDBG                      | -297,200.00              | -297,200.00             | -188.00            | 1,171,137.20       | 1,468,337.20                           |
| 135 - DYERSVILLE TIF DIST FUND  | -85,084.00               | -85,084.00              | 31,715.10          | 897,217.57         | 982,301.57                             |
| 200 - DEBT SERVICE              | 0.00                     | 0.00                    | 17,048.15          | 426,155.55         | 426,155.55                             |
| 301 - CAPITAL PROJECTS FUND     | 307,200.00               | 307,200.00              | -445,849.35        | -3,763,290.29      | -4,070,490.29                          |
| 302 - CAP PROJECTS - EQUIPMENT  | 0.00                     | 0.00                    | 0.00               | 0.00               | 0.00                                   |
| 303 - CAP PROJ - AQUATIC CENTEF | 0.00                     | 0.00                    | 0.00               | 0.00               | 0.00                                   |
| 600 - WATER FUND                | -14,767.00               | -14,767.00              | 19,983.32          | 236,348.70         | 251,115.70                             |
| 601 - WATER SINKING FUND        | 0.00                     | 0.00                    | -13,870.04         | 1,038,224.98       | 1,038,224.98                           |
| 602 - WATER CAPITAL ACCOUNT     | 0.00                     | 0.00                    | -188,106.34        | -1,009,102.16      | -1,009,102.16                          |
| 610 - SEWER FUND                | -67,733.00               | -67,733.00              | 86,206.72          | 1,521,497.12       | 1,589,230.12                           |
| 611 - SEWER SINKING FUND        | 0.00                     | 0.00                    | -37,892.87         | -55,016.62         | -55,016.62                             |
| 612 - SEWER CAPITAL ACCOUNT     | 0.00                     | 0.00                    | -21,047.25         | -81,083.59         | -81,083.59                             |
| 670 - SOLID WASTE FUND          | -20,770.00               | -20,770.00              | -8,253.48          | -22,583.46         | -1,813.46                              |
| 899 - PAYROLL FUND              | 0.00                     | 0.00                    | 0.00               | 0.00               | 0.00                                   |
| Report Surplus (Deficit):       | 118,060.00               | 118,060.00              | -649,414.36        | 962,568.86         | 844,508.86                             |

# Dyersville Police Department Monthly Report

December 15<sup>th</sup>, 2024 – January 15<sup>th</sup>, 2024

## **New County RMS software –**

The Dubuque County Sheriff's Department is beginning its search for new software for the county to use. It is our hope that the new software will be able to incorporate all the police departments in the county. Previously, Dyersville and Cascade could not use the software, as we are in two counties and the software was not set up for such a scenario. We have been working with Sheriff Kennedy to see if we can build a system to be all inclusive to streamline our agencies and increase cooperation among departments. This new software is being developed for deployment in 2025 or 2026.

**Update – A decision has been made, however, it will not be announced until after the County budget process.**

## **Taser Recertification –**

December 13<sup>th</sup> – All Dyersville officers recertified on their AXON Tasers. This recertification is required annually.

## **Birthday Lunch –**

December 19<sup>th</sup> – Officer Siitari was invited by a WD student to be his guest for the student's birthday lunch.

## **Skiing at Sundown –**

Officer Siitari was invited to go skiing with the 6<sup>th</sup> Grade students at Xavier. Event was cancelled due to weather.

## **Real-Life Academy –**

January 11<sup>th</sup> – Assistant Chief Dupont was scheduled to take part in the Real-Life Academy at WD High School. Due to weather the event is moved to January 19<sup>th</sup>.



# DYERSVILLE POLICE DEPT

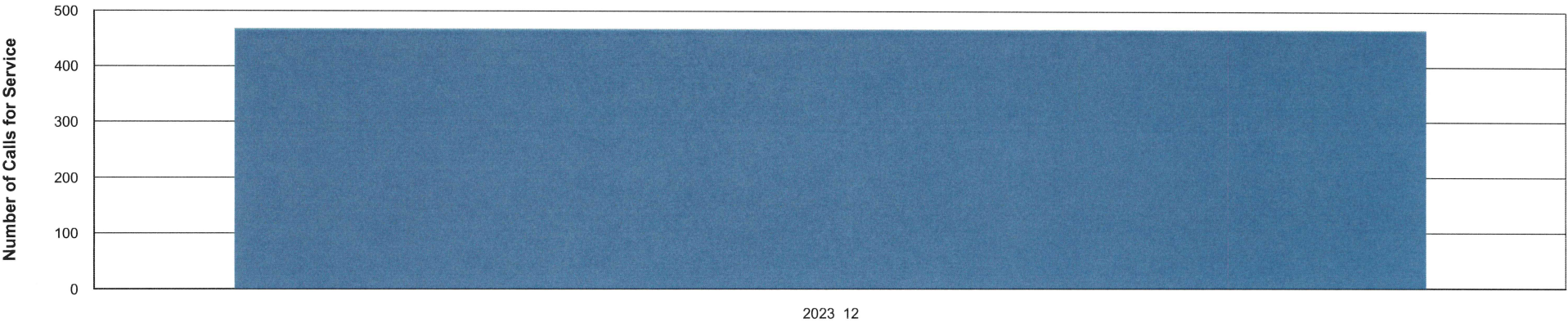
## Call Type Monthly Comparison

12/01/2023 thru 12/31/2023

Agency Code: All Agency Type: All

Item 13.

### CFS / Month



|          | 2023<br>Dec | Total |
|----------|-------------|-------|
| ACCH&R   | 1           | 1     |
| ACCPD    | 5           | 5     |
| ACCPI    | 2           | 2     |
| ALARM    | 6           | 6     |
| AMB      | 18          | 18    |
| ANIMAL   | 9           | 9     |
| ATL      | 6           | 6     |
| BAR      | 1           | 1     |
| BCHK     | 44          | 44    |
| BURGLARY | 1           | 1     |

|          | 2023<br>Dec | Total |
|----------|-------------|-------|
| BUS      | 2           | 2     |
| CAI      | 13          | 13    |
| CIVIL    | 1           | 1     |
| COUNTERF | 1           | 1     |
| CRIMMIS  | 1           | 1     |
| DELASSIS | 3           | 3     |
| DELIVER  | 3           | 3     |
| DRUGS    | 3           | 3     |
| DUBASSIS | 8           | 8     |
| ESCORT   | 2           | 2     |
| FIRE     | 2           | 2     |
| FIREW    | 1           | 1     |
| FOLLOWUP | 13          | 13    |
| FOUND    | 2           | 2     |
| FRAUD    | 2           | 2     |
| ISPASSIS | 2           | 2     |
| MENTAL   | 1           | 1     |
| MOTASSIS | 10          | 10    |
| NOISE    | 2           | 2     |
| NUI      | 2           | 2     |
| OPEN     | 2           | 2     |
| OTHER    | 1           | 1     |
| PARK     | 9           | 9     |
| PATROL   | 86          | 86    |

|          | 2023<br>Dec | Total |
|----------|-------------|-------|
| PBX      | 3           | 3     |
| PUBSERV  | 15          | 15    |
| RADA     | 2           | 2     |
| ROADHAZ  | 7           | 7     |
| SEARCH   | 1           | 1     |
| SUSP     | 11          | 11    |
| THEFT    | 4           | 4     |
| TOW      | 1           | 1     |
| TRAFFIC  | 1           | 1     |
| TS       | 127         | 127   |
| VACATION | 18          | 18    |
| VD       | 5           | 5     |
| WA       | 3           | 3     |
| WELFARE  | 3           | 3     |
| WS       | 2           | 2     |
| Total    | 468         | 468   |

# DYERSVILLE POLICE DEPT

## Citation Report

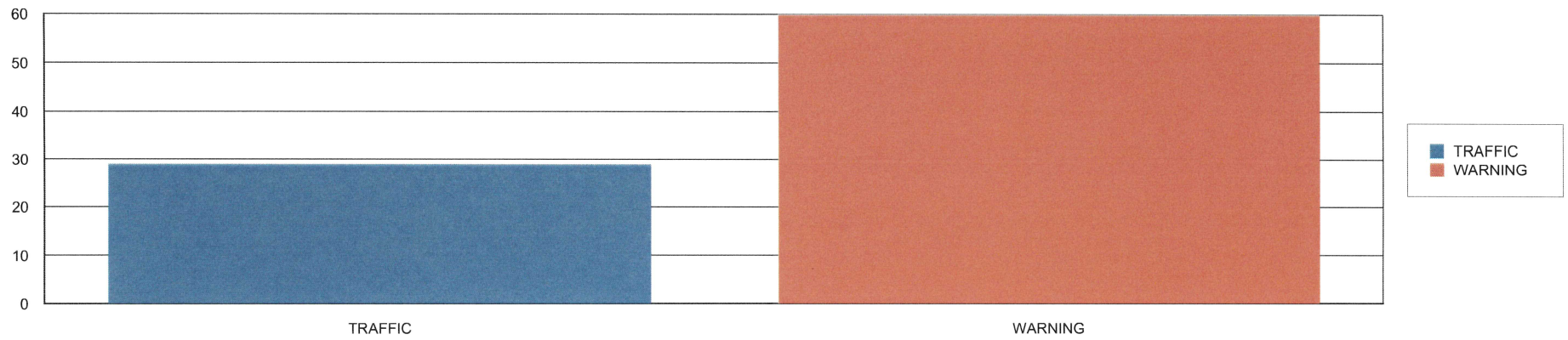
12/01/2023 thru 12/31/2023

Item 13.

| Charge Section Code |                                | # of<br>Municipal | # of<br>Traffic | # of<br>Warning | # of<br>Parking | *****SEX***** |        | *****RACE***** |       |       |
|---------------------|--------------------------------|-------------------|-----------------|-----------------|-----------------|---------------|--------|----------------|-------|-------|
|                     |                                |                   |                 |                 |                 | Male          | Female | White          | Black | Other |
| 321.17              | OPERATE NON REGISTERED VEHICLE | 0                 | 1               | 0               | 0               | 1             | 0      | 1              | 0     | 0     |
| 321.174A            | 321.174A                       | 0                 | 0               | 1               | 0               | 1             | 0      | 0              | 1     | 0     |
| 321.20B             | PROVIDE PROOF FINANCIAL LIABIL | 0                 | 3               | 1               | 0               | 2             | 2      | 2              | 2     | 0     |
| 321.218(1)          | DRIVING UNDER SUSPENSION       | 0                 | 6               | 0               | 0               | 3             | 3      | 4              | 2     | 0     |
| 321.256             | FAIL TO OBEY TRAFFIC CNTRL DEV | 0                 | 0               | 1               | 0               | 1             | 0      | 1              | 0     | 0     |
| 321.285             | SPEEDING                       | 0                 | 2               | 21              | 0               | 12            | 11     | 22             | 1     | 0     |
| 321.322(1)          | FAIL OBEY STOP SIGN/YIELD ROW  | 0                 | 1               | 2               | 0               | 0             | 3      | 3              | 0     | 0     |
| 321.327             | FTY TO PEDESTRIAN R-O-W        | 0                 | 1               | 0               | 0               | 1             | 0      | 1              | 0     | 0     |
| 321.372(5)(B)(1)    | 321.372(5)(B)(1)               | 0                 | 1               | 0               | 0               | 1             | 0      | 1              | 0     | 0     |
| 321.38              | FAIL TO MAINTAIN REGIS PLATES  | 0                 | 0               | 1               | 0               | 0             | 1      | 1              | 0     | 0     |
| 321.385             | INSUFFICIENT # OF HEADLAMPS    | 0                 | 0               | 7               | 0               | 4             | 3      | 7              | 0     | 0     |
| 321.387             | IMPROPER REAR LAMPS            | 0                 | 0               | 12              | 0               | 8             | 4      | 12             | 0     | 0     |
| 321.388             | IMPROPER REGIS PLATE LAMP      | 0                 | 0               | 1               | 0               | 1             | 0      | 1              | 0     | 0     |
| 321.438(2)          | DARK WINDOW OR WINDSHIELD      | 0                 | 0               | 1               | 0               | 0             | 1      | 1              | 0     | 0     |
| 321.445             | FAIL TO USE SEAT BELTS-ADULT   | 0                 | 0               | 1               | 0               | 0             | 1      | 1              | 0     | 0     |
| 321.460             | SPILLING LOADS ON HIGHWAY      | 0                 | 1               | 0               | 0               | 1             | 0      | 1              | 0     | 0     |
| 321.98(1)(a)        | OPERATE W/O REGISTRATION/PLATE | 0                 | 0               | 3               | 0               | 3             | 0      | 3              | 0     | 0     |
| 321A.32(1)          | DRIVING WHILE LIC SUSP         | 0                 | 1               | 0               | 0               | 1             | 0      | 1              | 0     | 0     |
| 62.01(1)            | D-OPERATING NON-REGISTERED VEH | 0                 | 1               | 0               | 0               | 1             | 0      | 1              | 0     | 0     |
| 62.01(61)           | D-UNSAFE BACKING ON HIGHWAY    | 0                 | 1               | 0               | 0               | 0             | 1      | 1              | 0     | 0     |
| 63.01 - B           | D-SPEEDING 55 OR < (06-10)     | 0                 | 1               | 0               | 0               | 0             | 1      | 1              | 0     | 0     |
| 63.01 - D           | D-SPEEDING 55 OR < (16-20)     | 0                 | 1               | 0               | 0               | 1             | 0      | 1              | 0     | 0     |
| DY/62.01(1)         | DY/62.01(1)                    | 0                 | 1               | 0               | 0               | 0             | 1      | 1              | 0     | 0     |
| DY/62.01(11)        | DY/62.01(11)                   | 0                 | 2               | 0               | 0               | 2             | 0      | 2              | 0     | 0     |
| DY/62.01(15)        | DY/62.01(15)                   | 0                 | 2               | 0               | 0               | 2             | 0      | 2              | 0     | 0     |
| DY/62.01(2)-A       | DY/62.01(2)-A                  | 0                 | 1               | 0               | 0               | 1             | 0      | 1              | 0     | 0     |
| DY/62.01(75)        | DY/62.01(75)                   | 0                 | 0               | 2               | 0               | 0             | 2      | 2              | 0     | 0     |
| DY/63.01-A          | DY/63.01-A                     | 0                 | 1               | 0               | 0               | 0             | 1      | 1              | 0     | 0     |
| DY/63.01-B          | DY/63.01-B                     | 0                 | 1               | 0               | 0               | 1             | 0      | 1              | 0     | 0     |
| DY/63.01-C          | DY/63.01-C                     | 0                 | 0               | 6               | 0               | 2             | 4      | 6              | 0     | 0     |
| Total               |                                | 0                 | 29              | 60              | 0               | 50            | 39     | 83             | 6     | 0     |

## CITATION TYPE COUNT

Item 13.

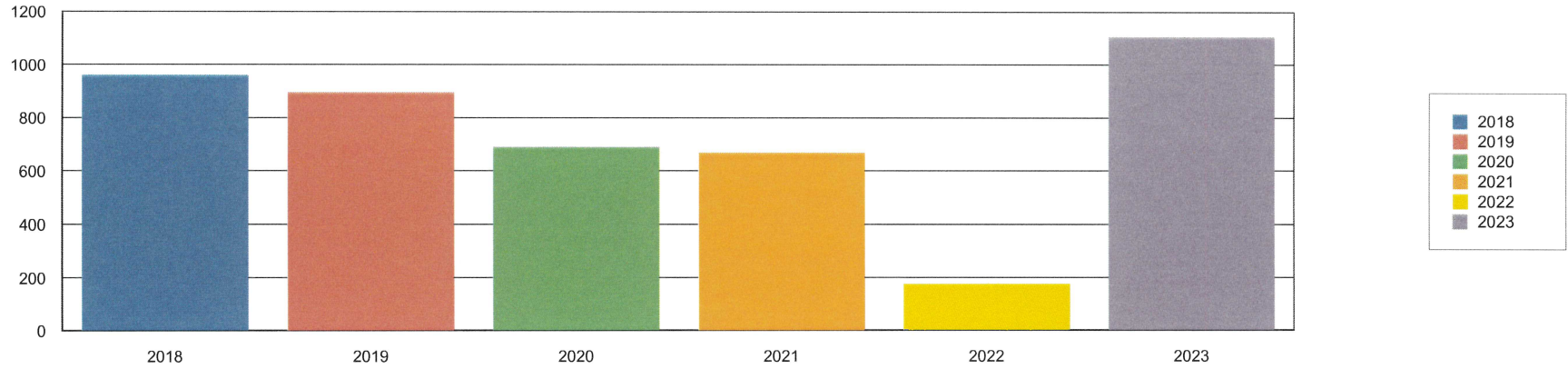


**Citations for the last 5 years**

|         | 2018 | 2019 | 2020 | 2021 | 2022 | 2023  | Total |
|---------|------|------|------|------|------|-------|-------|
| Traffic | 261  | 215  | 124  | 277  | 86   | 294   | 1,257 |
| Warning | 701  | 682  | 567  | 393  | 91   | 812   | 3,246 |
| Parking | 0    | 0    | 0    | 0    | 0    | 1     | 1     |
| Total   | 962  | 897  | 691  | 670  | 177  | 1,107 | 4,504 |

Item 13.

**CITATIONS PER YEAR**



# DYERSVILLE POLICE DEPT

## Arrest Report

12/01/2023 thru 12/31/2023

Item 13.

| IBR Code                 | # of Arrests | *****SEX***** |        | *****RACE***** |       |       | *****ETHNIC***** |     |
|--------------------------|--------------|---------------|--------|----------------|-------|-------|------------------|-----|
|                          |              | Male          | Female | Black          | White | Other | Hisp             | Non |
| 23C-Shoplifting          | 1            | 0             | 1      | 0              | 1     | 0     | 0                | 1   |
| 280-Stolen Prop Offenses | 1            | 0             | 1      | 0              | 1     | 0     | 0                | 1   |
| 35A-Drug/Narc Violation  | 1            | 1             | 0      | 0              | 1     | 0     | 0                | 1   |
| 90Z-All Other Offenses   | 2            | 1             | 1      | 0              | 2     | 0     | 0                | 2   |
| INFO-INFORMATION ONLY    | 8            | 4             | 4      | 3              | 5     | 0     | 0                | 8   |
| Total                    | 13           | 6             | 7      | 3              | 10    | 0     | 0                | 13  |

Breakout of Arrest Charges "THIS IS NOT A COUNT OF ARREST, BUT A COUNT OF ARREST CHARGES"

| IBR Code                   | Count | %      |
|----------------------------|-------|--------|
| 23C - Shoplifting          | 1     | 6.67%  |
| 280 - Stolen Prop Offenses | 1     | 6.67%  |
| 35A - Drug/Narc Violation  | 1     | 6.67%  |
| 35B - Drug Equip Violation | 1     | 6.67%  |
| 90Z - All Other Offenses   | 2     | 13.33% |
| INFO - INFORMATION ONLY    | 9     | 60.00% |
| Total                      | 15    |        |

| Arrest for the last 5 years | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | Total |
|-----------------------------|------|------|------|------|------|------|------|-------|
| Total                       | 162  | 92   | 75   | 101  | 67   | 69   | 5    | 571   |

# DYERSVILLE POLICE DEPT

## Arrest Report

01/01/2023 thru 12/31/2023

Item 13.

| IBR Code                 | # of<br>Arrests | *****SEX***** |        | *****RACE***** |       |       | *****ETHNIC***** |     |
|--------------------------|-----------------|---------------|--------|----------------|-------|-------|------------------|-----|
|                          |                 | Male          | Female | Black          | White | Other | Hisp             | Non |
| 11A-Forcible Rape        | 1               | 1             | 0      | 0              | 1     | 0     | 0                | 1   |
| 11D-Forcible Fondling    | 1               | 1             | 0      | 0              | 1     | 0     | 0                | 1   |
| 13A-Aggravated Assault   | 5               | 3             | 2      | 4              | 1     | 0     | 0                | 5   |
| 13C-Intimidation         | 1               | 1             | 0      | 0              | 1     | 0     | 0                | 1   |
| 220-Burglary/B&E         | 1               | 1             | 0      | 0              | 1     | 0     | 0                | 1   |
| 23C-Shoplifting          | 4               | 1             | 3      | 2              | 2     | 0     | 0                | 4   |
| 23D-Theft From Bldg      | 2               | 1             | 1      | 1              | 1     | 0     | 0                | 2   |
| 23H-Other Larceny        | 1               | 0             | 1      | 0              | 1     | 0     | 0                | 1   |
| 26D-Welfare Fraud        | 1               | 0             | 1      | 0              | 1     | 0     | 0                | 1   |
| 280-Stolen Prop Offenses | 1               | 0             | 1      | 0              | 1     | 0     | 0                | 1   |
| 290-Vandalism            | 1               | 1             | 0      | 1              | 0     | 0     | 0                | 1   |
| 35A-Drug/Narc Violation  | 4               | 2             | 2      | 0              | 4     | 0     | 0                | 4   |
| 35B-Drug Equip Violation | 2               | 2             | 0      | 0              | 2     | 0     | 0                | 2   |
| 90G-Liquor Law Violation | 1               | 1             | 0      | 0              | 1     | 0     | 0                | 1   |
| 90Z-All Other Offenses   | 8               | 7             | 1      | 1              | 7     | 0     | 1                | 7   |
| INFO-INFORMATION ONLY    | 35              | 27            | 8      | 7              | 28    | 0     | 1                | 34  |
| Total                    | 69              | 49            | 20     | 16             | 53    | 0     | 2                | 67  |



Breakout of Arrest Charges "THIS IS NOT A COUNT OF ARREST, BUT A COUNT OF ARREST CHARGES"

Item 13.

| IBR Code                   | Count     | %      |
|----------------------------|-----------|--------|
| 11A - Forcible Rape        | 2         | 2.50%  |
| 11D - Forcible Fondling    | 3         | 3.75%  |
| 13A - Aggravated Assault   | 5         | 6.25%  |
| 13C - Intimidation         | 1         | 1.25%  |
| 220 - Burglary/B&E         | 1         | 1.25%  |
| 23C - Shoplifting          | 4         | 5.00%  |
| 23D - Theft From Bldg      | 3         | 3.75%  |
| 23H - Other Larceny        | 1         | 1.25%  |
| 26D - Welfare Fraud        | 1         | 1.25%  |
| 280 - Stolen Prop Offenses | 1         | 1.25%  |
| 290 - Vandalism            | 1         | 1.25%  |
| 35A - Drug/Narc Violation  | 4         | 5.00%  |
| 35B - Drug Equip Violation | 5         | 6.25%  |
| 90C - Disorderly Conduct   | 1         | 1.25%  |
| 90D - Drive Under Infl     | 1         | 1.25%  |
| 90E - Drunkenness          | 1         | 1.25%  |
| 90G - Liquor Law Violation | 1         | 1.25%  |
| 90Z - All Other Offenses   | 8         | 10.00% |
| INFO - INFORMATION ONLY    | 36        | 45.00% |
| <b>Total</b>               | <b>80</b> |        |

| Arrest for the last 5 years | 2018       | 2019      | 2020      | 2021       | 2022      | 2023      | 2024     | Total      |
|-----------------------------|------------|-----------|-----------|------------|-----------|-----------|----------|------------|
| Total                       | <b>162</b> | <b>92</b> | <b>75</b> | <b>101</b> | <b>67</b> | <b>69</b> | <b>5</b> | <b>571</b> |

# DYERSVILLE POLICE DEPT

## Citation Report

01/01/2023 thru 12/31/2023

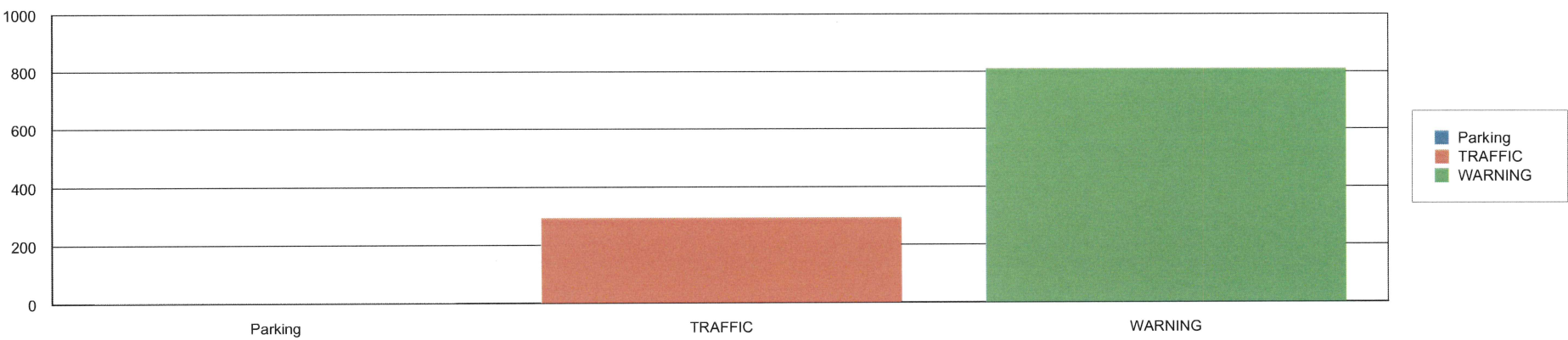
Item 13.

| Charge Section Code |                                 | # of<br>Municipal | # of<br>Traffic | # of<br>Warning | # of<br>Parking | *****SEX***** |        | *****RACE***** |       |       |
|---------------------|---------------------------------|-------------------|-----------------|-----------------|-----------------|---------------|--------|----------------|-------|-------|
|                     |                                 |                   |                 |                 |                 | Male          | Female | White          | Black | Other |
| 123.47(4)(A)(1)     | 123.47(4)(A)(1)                 | 0                 | 1               | 0               | 0               | 1             | 0      | 1              | 0     | 0     |
| 321.17              | OPERATE NON REGISTERED VEHICLE  | 0                 | 5               | 17              | 0               | 18            | 4      | 21             | 1     | 0     |
| 321.174(1)          | NO VALID DRIVERS LICENSE        | 0                 | 10              | 2               | 0               | 10            | 2      | 9              | 1     | 2     |
| 321.174(3)          | FAIL TO POSSESS VALID LICENSE   | 0                 | 0               | 1               | 0               | 0             | 1      | 0              | 1     | 0     |
| 321.174A            | 321.174A                        | 0                 | 1               | 3               | 0               | 1             | 3      | 3              | 1     | 0     |
| 321.193             | VIOLATION OF RESTRICTED LICENS  | 0                 | 3               | 0               | 0               | 3             | 0      | 3              | 0     | 0     |
| 321.20B             | PROVIDE PROOF FINANCIAL LIABIL  | 0                 | 33              | 24              | 0               | 33            | 24     | 51             | 4     | 2     |
| 321.216             | UNLAWFUL USE OF LICENSE         | 0                 | 2               | 0               | 0               | 2             | 0      | 1              | 1     | 0     |
| 321.218(1)          | DRIVING UNDER SUSPENSION        | 0                 | 18              | 0               | 0               | 12            | 6      | 13             | 5     | 0     |
| 321.256             | FAIL TO OBEY TRAFFIC CNTRL DEV  | 0                 | 1               | 10              | 0               | 7             | 4      | 11             | 0     | 0     |
| 321.257(2)(a)       | FAIL TO OBEY STEADY RED LIGHT   | 0                 | 3               | 6               | 0               | 5             | 4      | 9              | 0     | 0     |
| 321.276             | USE ECD WHILE DRIVING>18YOA     | 0                 | 0               | 2               | 0               | 1             | 1      | 2              | 0     | 0     |
| 321.277             | RECKLESS DRIVING                | 0                 | 1               | 0               | 0               | 0             | 1      | 1              | 0     | 0     |
| 321.277A            | CARELESS DRIVING                | 0                 | 1               | 0               | 0               | 1             | 0      | 1              | 0     | 0     |
| 321.284A            | OPEN CONTAINER-PASSNGR-21+YOA   | 0                 | 1               | 0               | 0               | 1             | 0      | 1              | 0     | 0     |
| 321.285             | SPEEDING                        | 0                 | 18              | 156             | 0               | 102           | 72     | 165            | 8     | 1     |
| 321.288(1)          | FAILURE TO MAINTAIN CONTROL     | 0                 | 5               | 0               | 0               | 4             | 1      | 4              | 1     | 0     |
| 321.288(2)          | FAIL REDUCE SPEED PROPER RATE   | 0                 | 1               | 0               | 0               | 1             | 0      | 1              | 0     | 0     |
| 321.302             | OVERTAKING AND PASSING          | 0                 | 0               | 2               | 0               | 1             | 1      | 2              | 0     | 0     |
| 321.303             | UNSAFE PASSING                  | 0                 | 0               | 1               | 0               | 1             | 0      | 1              | 0     | 0     |
| 321.306(2)          | IMPROPER USE OF LANES           | 0                 | 0               | 3               | 0               | 1             | 2      | 3              | 0     | 0     |
| 321.314             | UNSAFE TURN/FAIL TO GIVE SIGNA  | 0                 | 1               | 0               | 0               | 1             | 0      | 1              | 0     | 0     |
| 321.320             | FAIL TO YIELD UPON LEFT TURN    | 0                 | 0               | 2               | 0               | 2             | 0      | 2              | 0     | 0     |
| 321.321             | FAILURE TO YIELD ENT THRU HWY   | 0                 | 0               | 3               | 0               | 2             | 1      | 3              | 0     | 0     |
| 321.322(1)          | FAIL OBEY STOP SIGN/YIELD ROW   | 0                 | 2               | 20              | 0               | 9             | 13     | 22             | 0     | 0     |
| 321.322(2)          | FAIL TO OBEY YIELD SIGN         | 0                 | 0               | 1               | 0               | 1             | 0      | 1              | 0     | 0     |
| 321.323             | UNSAFE BACKING ON HIGHWAY       | 0                 | 1               | 0               | 0               | 0             | 1      | 1              | 0     | 0     |
| 321.327             | FTY TO PEDESTRIAN R-O-W         | 0                 | 1               | 1               | 0               | 1             | 1      | 2              | 0     | 0     |
| 321.353             | UNSAFE ENTRY ONTO SIDEWALK/ROAD | 0                 | 2               | 0               | 0               | 2             | 0      | 2              | 0     | 0     |
| 321.363(1)          | DRIVING W/OBSTRUCTED VIEW       | 0                 | 0               | 1               | 0               | 1             | 0      | 1              | 0     | 0     |
| 321.366(1)(c)       | 321.366(1)(c)                   | 0                 | 0               | 1               | 0               | 1             | 0      | 1              | 0     | 0     |
| 321.37              | FAIL TO DISPLAY REGIST PLATE    | 0                 | 0               | 14              | 0               | 9             | 5      | 12             | 1     | 1     |
| 321.372(5)(B)(1)    | 321.372(5)(B)(1)                | 0                 | 1               | 0               | 0               | 1             | 0      | 1              | 0     | 0     |
| 321.38              | FAIL TO MAINTAIN REGIS PLATES   | 0                 | 0               | 2               | 0               | 1             | 1      | 2              | 0     | 0     |
| 321.384             | FAIL TO USE HEADLAMPS W/REQUIR  | 0                 | 0               | 6               | 0               | 3             | 3      | 6              | 0     | 0     |
| 321.385             | INSUFFICIENT # OF HEADLAMPS     | 0                 | 0               | 86              | 0               | 54            | 32     | 83             | 2     | 1     |
| 321.387             | IMPROPER REAR LAMPS             | 0                 | 0               | 185             | 0               | 115           | 70     | 174            | 9     | 2     |

| Charge Section Code |                                | # of      | # of    | # of    | # of    | *****SEX***** |        | *****RACE***** |       |       | Other | Item 13. |
|---------------------|--------------------------------|-----------|---------|---------|---------|---------------|--------|----------------|-------|-------|-------|----------|
|                     |                                | Municipal | Traffic | Warning | Parking | Male          | Female | White          | Black | Other |       |          |
| 321.388             | IMPROPER REGIS PLATE LAMP      | 0         | 0       | 2       | 0       | 1             | 1      | 2              | 0     | 0     |       |          |
| 321.404             | IMPROPER BRAKE LIGHT           | 0         | 0       | 1       | 0       | 0             | 1      | 1              | 0     | 0     |       |          |
| 321.432             | DEFECTIVE AUDIBLE WARNING DEV  | 0         | 0       | 1       | 0       | 1             | 0      | 1              | 0     | 0     |       |          |
| 321.436             | DEFECTIVE/UNAUTH MUFFLER SYSTE | 0         | 0       | 4       | 0       | 4             | 0      | 4              | 0     | 0     |       |          |
| 321.437             | FAIL TO MEET MIRROR REQUIREMNT | 0         | 0       | 1       | 0       | 1             | 0      | 1              | 0     | 0     |       |          |
| 321.438(1)          | WINDSHIELD/WINDOW REQUIREMENTS | 0         | 0       | 3       | 0       | 2             | 1      | 2              | 0     | 1     |       |          |
| 321.438(2)          | DARK WINDOW OR WINDSHIELD      | 0         | 0       | 3       | 0       | 1             | 2      | 3              | 0     | 0     |       |          |
| 321.445             | FAIL TO USE SEAT BELTS-ADULT   | 0         | 1       | 5       | 0       | 3             | 3      | 6              | 0     | 0     |       |          |
| 321.460             | SPILLING LOADS ON HIGHWAY      | 0         | 1       | 0       | 0       | 1             | 0      | 1              | 0     | 0     |       |          |
| 321.98(1)(a)        | OPERATE W/O REGISTRATION/PLATE | 0         | 27      | 105     | 0       | 70            | 62     | 131            | 1     | 0     |       |          |
| 321.99              | FRAUDULENT USE OF REGISTRATION | 0         | 1       | 1       | 0       | 2             | 0      | 2              | 0     | 0     |       |          |
| 321A.32(1)          | DRIVING WHILE LIC SUSP         | 0         | 1       | 0       | 0       | 1             | 0      | 1              | 0     | 0     |       |          |
| 61.03               | D-FAIL TO OBEY TRAFFIC CONTROL | 0         | 3       | 0       | 0       | 1             | 2      | 3              | 0     | 0     |       |          |
| 62.01(1)            | D-OPERATING NON-REGISTERED VEH | 0         | 11      | 0       | 0       | 8             | 3      | 10             | 0     | 1     |       |          |
| 62.01(11)           | D-OPERATE VEH W/ EXPIRED LICEN | 0         | 13      | 0       | 0       | 9             | 4      | 12             | 1     | 0     |       |          |
| 62.01(15)           | D-VIOLATION OF MINOR'S SCHOOL  | 0         | 10      | 0       | 0       | 9             | 1      | 6              | 0     | 4     |       |          |
| 62.01(2)-A          | D-PROOF OF SECURITY/NO ACC     | 0         | 11      | 0       | 0       | 5             | 6      | 9              | 0     | 2     |       |          |
| 62.01(58)           | D-FAIL TO YIELD ON LEFT TURN   | 0         | 0       | 0       | 1       | 0             | 1      | 1              | 0     | 0     |       |          |
| 62.01(61)           | D-UNSAFE BACKING ON HIGHWAY    | 0         | 1       | 0       | 0       | 0             | 1      | 1              | 0     | 0     |       |          |
| 62.07               | D-TAMPERING W/ VEHICLE         | 0         | 1       | 0       | 0       | 1             | 0      | 1              | 0     | 0     |       |          |
| 63.01 - A           | D-SPEEDING 55 OR < (01-05)     | 0         | 4       | 0       | 0       | 0             | 4      | 4              | 0     | 0     |       |          |
| 63.01 - B           | D-SPEEDING 55 OR < (06-10)     | 0         | 6       | 0       | 0       | 3             | 3      | 5              | 1     | 0     |       |          |
| 63.01 - D           | D-SPEEDING 55 OR < (16-20)     | 0         | 4       | 0       | 0       | 1             | 3      | 4              | 0     | 0     |       |          |
| DY/61.03            | DY/61.03                       | 0         | 0       | 4       | 0       | 2             | 2      | 4              | 0     | 0     |       |          |
| DY/62.01(1)         | DY/62.01(1)                    | 0         | 7       | 10      | 0       | 6             | 11     | 17             | 0     | 0     |       |          |
| DY/62.01(109)       | DY/62.01(109)                  | 0         | 0       | 5       | 0       | 3             | 2      | 5              | 0     | 0     |       |          |
| DY/62.01(11)        | DY/62.01(11)                   | 0         | 22      | 1       | 0       | 12            | 11     | 20             | 3     | 0     |       |          |
| DY/62.01(138)       | DY/62.01(138)                  | 0         | 1       | 0       | 0       | 1             | 0      | 1              | 0     | 0     |       |          |
| DY/62.01(15)        | DY/62.01(15)                   | 0         | 16      | 1       | 0       | 8             | 9      | 6              | 10    | 1     |       |          |
| DY/62.01(2)-A       | DY/62.01(2)-A                  | 0         | 37      | 0       | 0       | 23            | 14     | 25             | 10    | 2     |       |          |
| DY/62.01(2)-B       | DY/62.01(2)-B                  | 0         | 0       | 1       | 0       | 0             | 1      | 1              | 0     | 0     |       |          |
| DY/62.01(3)         | DY/62.01(3)                    | 0         | 0       | 1       | 0       | 1             | 0      | 1              | 0     | 0     |       |          |
| DY/62.01(4)         | DY/62.01(4)                    | 0         | 0       | 5       | 0       | 2             | 3      | 5              | 0     | 0     |       |          |
| DY/62.01(5)         | DY/62.01(5)                    | 0         | 0       | 4       | 0       | 3             | 1      | 4              | 0     | 0     |       |          |
| DY/62.01(73)        | DY/62.01(73)                   | 0         | 0       | 1       | 0       | 1             | 0      | 1              | 0     | 0     |       |          |
| DY/62.01(74)        | DY/62.01(74)                   | 0         | 0       | 2       | 0       | 2             | 0      | 2              | 0     | 0     |       |          |
| DY/62.01(75)        | DY/62.01(75)                   | 0         | 1       | 16      | 0       | 4             | 13     | 16             | 0     | 1     |       |          |
| DY/62.07            | DY/62.07                       | 0         | 0       | 2       | 0       | 2             | 0      | 2              | 0     | 0     |       |          |
| DY/63.01-A          | DY/63.01-A                     | 0         | 1       | 0       | 0       | 0             | 1      | 1              | 0     | 0     |       |          |
| DY/63.01-B          | DY/63.01-B                     | 0         | 1       | 13      | 0       | 8             | 6      | 12             | 2     | 0     |       |          |
| DY/63.01-C          | DY/63.01-C                     | 0         | 0       | 58      | 0       | 27            | 31     | 56             | 0     | 2     |       |          |
| DY/63.01-D          | DY/63.01-D                     | 0         | 0       | 10      | 0       | 4             | 6      | 7              | 3     | 0     |       |          |
| DY/63.01-F          | DY/63.01-F                     | 0         | 1       | 2       | 0       | 2             | 1      | 3              | 0     | 0     |       |          |

|            |            |   |     |     |   |     |     |       |    |          |
|------------|------------|---|-----|-----|---|-----|-----|-------|----|----------|
| DY/63.01-H | DY/63.01-H | 0 | 0   | 1   | 0 | 0   | 1   | 1     | 0  | 0        |
| Total      |            | 0 | 294 | 812 | 1 | 643 | 464 | 1,018 | 66 | Item 13. |

CITATION TYPE COUNT

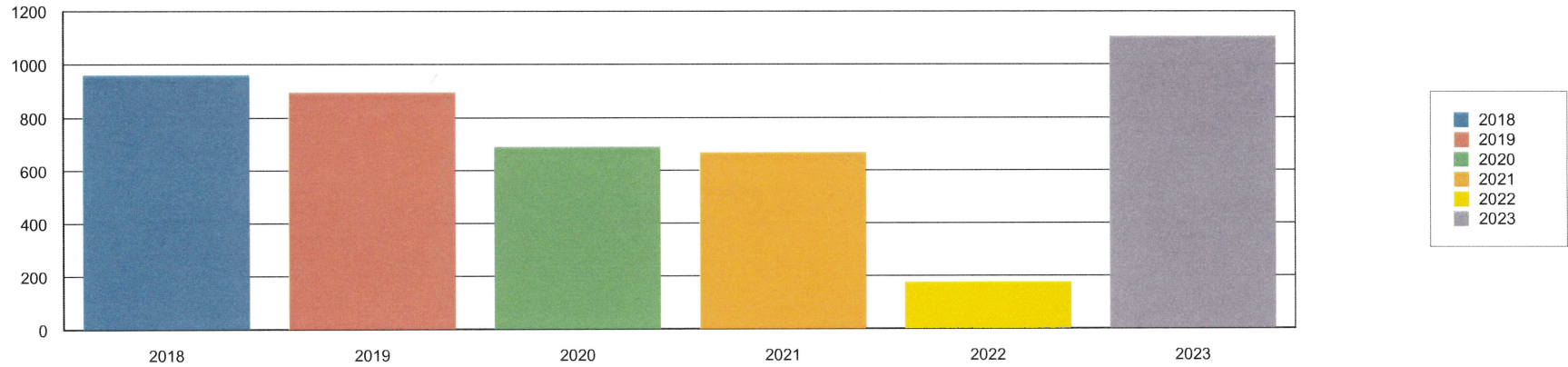


**Citations for the last 5 years**

|         | 2018 | 2019 | 2020 | 2021 | 2022 | 2023  | Total |
|---------|------|------|------|------|------|-------|-------|
| Traffic | 261  | 215  | 124  | 277  | 86   | 294   | 1,257 |
| Warning | 701  | 682  | 567  | 393  | 91   | 812   | 3,246 |
| Parking | 0    | 0    | 0    | 0    | 0    | 1     | 1     |
| Total   | 962  | 897  | 691  | 670  | 177  | 1,107 | 4,504 |

Item 13.

**CITATIONS PER YEAR**



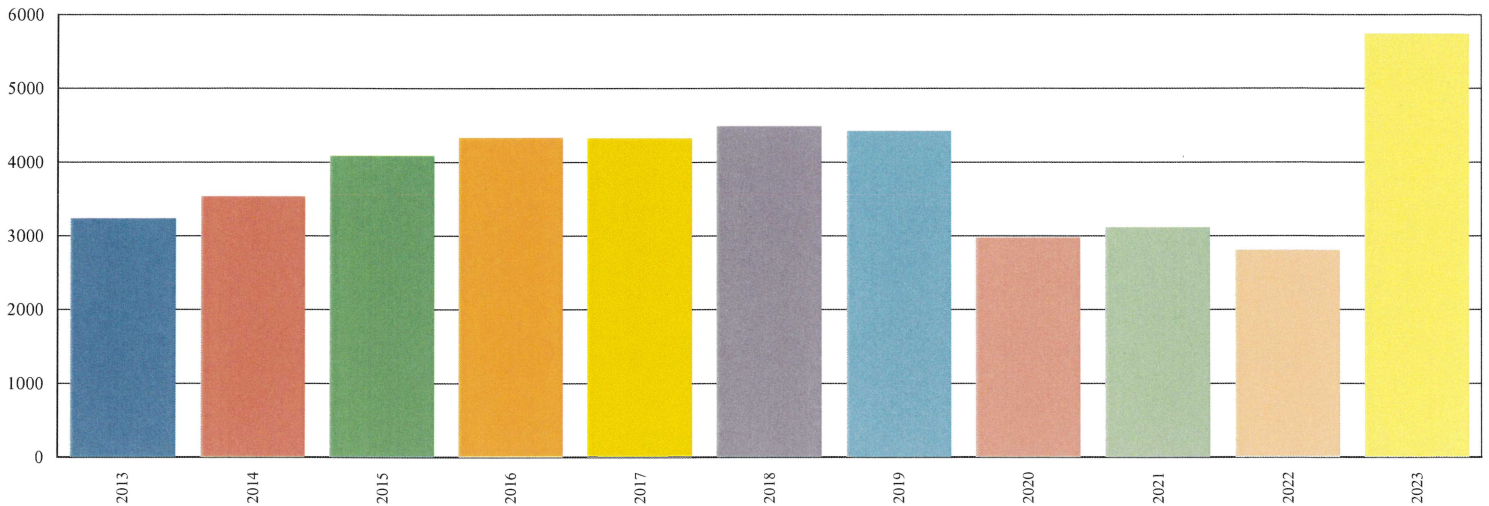
# DYERSVILLE POLICE DEPT

## Yearly Comparison of Call Types

01/01/2013 thru 12/31/2023

Item 13.

### Count of Calls per Year



| Call Type | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-----------|------|------|------|------|------|------|------|------|
|           | 0    | 1    | 0    | 1    | 2    | 1    | 0    | 1    |
| AB        | 6    | 2    | 3    | 4    | 4    | 0    | 6    | 11   |
| ACCF      | 0    | 1    | 0    | 0    | 1    | 2    | 0    | 0    |
| ACCH&R    | 8    | 18   | 11   | 10   | 8    | 10   | 16   | 10   |
| ACCPD     | 104  | 89   | 72   | 84   | 62   | 69   | 54   | 52   |
| ACCPI     | 11   | 7    | 11   | 9    | 8    | 6    | 9    | 5    |
| ALARM     | 79   | 71   | 59   | 74   | 77   | 72   | 99   | 75   |
| AMB       | 148  | 144  | 147  | 156  | 156  | 173  | 148  | 135  |
| ANIMAL    | 171  | 140  | 149  | 147  | 138  | 136  | 138  | 107  |
| ASSAULT   | 15   | 7    | 10   | 21   | 12   | 10   | 7    | 1    |
| ASSIST    | 3    | 0    | 1    | 1    | 2    | 0    | 1    | 4    |
| ATL       | 103  | 116  | 112  | 115  | 116  | 136  | 164  | 86   |
| ATV       | 0    | 2    | 1    | 0    | 0    | 0    | 0    | 1    |
| BAR       | 33   | 39   | 8    | 29   | 31   | 4    | 2    | 0    |
| BCHK      | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |
| BURGLARY  | 18   | 12   | 13   | 13   | 11   | 20   | 18   | 16   |
| BURN      | 0    | 3    | 2    | 3    | 4    | 1    | 1    | 1    |
| BUS       | 1    | 7    | 1    | 0    | 3    | 2    | 1    | 0    |
| CA        | 1    | 2    | 0    | 0    | 0    | 0    | 0    | 1    |

| 2021 | 2022 | 2023 | Total |
|------|------|------|-------|
| 0    | 0    | 0    | 6     |
| 4    | 5    | 8    | 53    |
| 1    | 0    | 0    | 5     |
| 4    | 14   | 6    | 115   |
| 80   | 58   | 55   | 779   |
| 12   | 5    | 7    | 90    |
| 61   | 77   | 68   | 812   |
| 82   | 120  | 176  | 1,585 |
| 135  | 151  | 139  | 1,551 |
| 1    | 10   | 2    | 96    |
| 0    | 0    | 0    | 12    |
| 107  | 70   | 72   | 1,197 |
| 1    | 0    | 1    | 6     |
| 3    | 0    | 5    | 154   |
| 0    | 173  | 688  | 861   |
| 2    | 2    | 3    | 128   |
| 0    | 0    | 1    | 16    |
| 1    | 4    | 7    | 27    |
| 1    | 0    | 0    | 5     |

|          | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | Item 13. |
|----------|------|------|------|------|------|------|------|------|----------|
| CAI      | 15   | 11   | 13   | 7    | 8    | 26   | 19   |      |          |
| CANCLD   | 2    | 10   | 30   | 1    | 0    | 4    | 1    | 9    |          |
| CHILD    | 4    | 3    | 0    | 1    | 0    | 0    | 2    | 1    |          |
| CIGS     | 11   | 11   | 11   | 13   | 1    | 20   | 1    | 0    |          |
| CIVIL    | 21   | 35   | 42   | 33   | 33   | 41   | 34   | 29   |          |
| COUNTERF | 4    | 1    | 1    | 2    | 0    | 0    | 5    | 2    |          |
| CRIMMIS  | 24   | 16   | 17   | 21   | 8    | 18   | 7    | 5    |          |
| DELASSIS | 25   | 50   | 26   | 27   | 30   | 39   | 52   | 35   |          |
| DELIVER  | 31   | 7    | 5    | 17   | 3    | 3    | 1    | 5    |          |
| DHS      | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 2    |          |
| DIS      | 24   | 37   | 21   | 25   | 38   | 43   | 27   | 4    |          |
| DISORDER | 14   | 10   | 14   | 3    | 5    | 6    | 10   | 5    |          |
| DOM      | 17   | 28   | 23   | 21   | 8    | 7    | 6    | 18   |          |
| DOMASSAU | 8    | 13   | 8    | 5    | 5    | 7    | 6    | 2    |          |
| DRE      | 0    | 0    | 0    | 0    | 0    | 0    | 1    | 6    |          |
| DRUGS    | 6    | 1    | 21   | 14   | 3    | 2    | 2    | 9    |          |
| DUBASSIS | 76   | 84   | 47   | 52   | 43   | 74   | 91   | 91   |          |
| DUS      | 2    | 1    | 2    | 7    | 5    | 7    | 3    | 1    |          |
| ESCORT   | 22   | 16   | 14   | 17   | 9    | 3    | 4    | 1    |          |
| FIGHT    | 2    | 2    | 0    | 5    | 0    | 1    | 0    | 0    |          |
| FIRE     | 34   | 30   | 33   | 26   | 23   | 25   | 18   | 29   |          |
| FIREW    | 4    | 9    | 6    | 12   | 13   | 14   | 12   | 25   |          |
| FNGRPRT  | 70   | 103  | 80   | 70   | 76   | 89   | 99   | 14   |          |
| FOLLOWUP | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 21   |          |
| FORG     | 6    | 5    | 2    | 0    | 0    | 4    | 4    | 0    |          |
| FOUND    | 21   | 46   | 52   | 32   | 30   | 28   | 35   | 28   |          |
| FRAUD    | 0    | 2    | 13   | 8    | 5    | 11   | 11   | 11   |          |
| GAS      | 27   | 19   | 10   | 4    | 3    | 9    | 4    | 0    |          |
| GAS ODOR | 0    | 8    | 5    | 2    | 4    | 3    | 8    | 1    |          |
| GRAF     | 0    | 0    | 1    | 1    | 0    | 0    | 0    | 0    |          |
| GUN      | 3    | 3    | 2    | 1    | 1    | 1    | 0    | 1    |          |
| HARASS   | 54   | 34   | 43   | 63   | 37   | 17   | 29   | 18   |          |
| HOUSE    | 0    | 0    | 0    | 3    | 0    | 1    | 1    | 0    |          |
| INFO     | 16   | 7    | 17   | 9    | 11   | 35   | 56   | 48   |          |



| 2021 | 2022 | 2023 | Total |
|------|------|------|-------|
| 30   | 59   | 189  | 383   |
| 5    | 2    | 5    | 69    |
| 0    | 2    | 0    | 13    |
| 0    | 0    | 0    | 68    |
| 49   | 55   | 61   | 433   |
| 3    | 1    | 2    | 21    |
| 2    | 8    | 6    | 132   |
| 62   | 48   | 47   | 441   |
| 5    | 3    | 6    | 86    |
| 1    | 1    | 3    | 7     |
| 6    | 5    | 6    | 236   |
| 16   | 4    | 2    | 89    |
| 13   | 11   | 7    | 159   |
| 4    | 4    | 2    | 64    |
| 0    | 0    | 0    | 7     |
| 1    | 1    | 4    | 64    |
| 85   | 83   | 100  | 826   |
| 0    | 0    | 1    | 29    |
| 2    | 2    | 6    | 96    |
| 2    | 3    | 2    | 17    |
| 20   | 22   | 29   | 289   |
| 23   | 15   | 22   | 155   |
| 2    | 23   | 15   | 641   |
| 49   | 42   | 165  | 277   |
| 0    | 0    | 0    | 21    |
| 15   | 37   | 31   | 355   |
| 7    | 13   | 7    | 88    |
| 1    | 0    | 0    | 77    |
| 5    | 2    | 2    | 40    |
| 0    | 0    | 0    | 2     |
| 1    | 1    | 1    | 15    |
| 15   | 24   | 14   | 348   |
| 0    | 0    | 1    | 6     |
| 27   | 27   | 26   | 279   |

Item 13.

|          | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |          |
|----------|------|------|------|------|------|------|------|------|----------|
| INTERNET | 1    | 0    | 0    | 0    | 1    | 0    | 0    |      | Item 13. |
| INTOX    | 11   | 9    | 9    | 7    | 13   | 3    | 4    | 6    |          |
| ISPASSIS | 14   | 12   | 7    | 9    | 9    | 2    | 13   | 18   |          |
| JUVE     | 0    | 0    | 0    | 0    | 1    | 0    | 0    | 0    |          |
| KIDNAP   | 1    | 0    | 0    | 0    | 0    | 0    | 1    | 0    |          |
| LITTER   | 11   | 8    | 4    | 4    | 1    | 5    | 14   | 0    |          |
| LOST     | 5    | 18   | 27   | 29   | 21   | 24   | 18   | 2    |          |
| LV       | 1    | 0    | 2    | 2    | 4    | 0    | 1    | 0    |          |
| MENTAL   | 1    | 5    | 3    | 3    | 3    | 4    | 5    | 13   |          |
| MISSING  | 3    | 3    | 8    | 7    | 4    | 7    | 9    | 7    |          |
| MOTASSIS | 59   | 62   | 93   | 104  | 151  | 159  | 188  | 126  |          |
| NEIGHBOR | 6    | 16   | 15   | 4    | 10   | 6    | 20   | 13   |          |
| NOISE    | 45   | 36   | 25   | 19   | 35   | 25   | 10   | 19   |          |
| NUI      | 42   | 36   | 49   | 108  | 48   | 54   | 59   | 57   |          |
| OAA      | 7    | 19   | 23   | 10   | 32   | 36   | 37   | 29   |          |
| OPEN     | 15   | 17   | 17   | 26   | 18   | 8    | 13   | 15   |          |
| OPENC    | 3    | 0    | 2    | 1    | 0    | 1    | 0    | 0    |          |
| OTHER    | 105  | 63   | 41   | 134  | 107  | 56   | 81   | 25   |          |
| OWI      | 24   | 20   | 33   | 14   | 20   | 5    | 3    | 5    |          |
| PARK     | 106  | 100  | 170  | 107  | 143  | 139  | 160  | 80   |          |
| PATROL   | 4    | 30   | 76   | 153  | 104  | 39   | 240  | 76   |          |
| PBX      | 9    | 20   | 19   | 21   | 4    | 1    | 5    | 28   |          |
| PEACE    | 11   | 19   | 15   | 20   | 8    | 29   | 41   | 25   |          |
| PUBSERV  | 114  | 192  | 335  | 312  | 251  | 333  | 295  | 70   |          |
| RADA     | 10   | 8    | 12   | 5    | 3    | 131  | 107  | 7    |          |
| RAPE     | 2    | 2    | 0    | 1    | 2    | 0    | 1    | 1    |          |
| RECKLESS | 6    | 4    | 2    | 12   | 5    | 5    | 9    | 14   |          |
| ROADHAZ  | 55   | 49   | 78   | 106  | 96   | 106  | 158  | 104  |          |
| ROB      | 1    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |          |
| RUN      | 0    | 2    | 2    | 3    | 0    | 7    | 2    | 0    |          |
| SALVAGE  | 0    | 2    | 12   | 15   | 4    | 5    | 12   | 38   |          |
| SCAM     | 0    | 13   | 34   | 30   | 61   | 48   | 34   | 15   |          |
| SEARCH   | 2    | 1    | 3    | 2    | 3    | 7    | 3    | 1    |          |
| SEX ASSU | 0    | 0    | 0    | 0    | 0    | 0    | 0    | 0    |          |

| 2021 | 2022 | 2023  | Total |
|------|------|-------|-------|
| 2    | 4    | 1     | 12    |
| 4    | 2    | 2     | 70    |
| 13   | 5    | 26    | 128   |
| 0    | 0    | 0     | 1     |
| 0    | 0    | 0     | 2     |
| 2    | 2    | 0     | 51    |
| 4    | 10   | 3     | 161   |
| 1    | 0    | 0     | 11    |
| 10   | 8    | 9     | 64    |
| 5    | 6    | 3     | 62    |
| 104  | 77   | 79    | 1,202 |
| 5    | 3    | 7     | 105   |
| 22   | 25   | 25    | 286   |
| 60   | 60   | 77    | 650   |
| 24   | 19   | 42    | 278   |
| 4    | 10   | 25    | 168   |
| 0    | 0    | 0     | 7     |
| 12   | 17   | 22    | 663   |
| 18   | 3    | 0     | 145   |
| 130  | 172  | 155   | 1,462 |
| 105  | 195  | 1,106 | 2,128 |
| 39   | 24   | 27    | 197   |
| 31   | 25   | 2     | 226   |
| 80   | 78   | 139   | 2,199 |
| 1    | 5    | 86    | 375   |
| 2    | 0    | 0     | 11    |
| 9    | 2    | 8     | 76    |
| 64   | 63   | 79    | 958   |
| 2    | 0    | 0     | 3     |
| 1    | 3    | 1     | 21    |
| 26   | 15   | 24    | 153   |
| 12   | 9    | 6     | 262   |
| 1    | 0    | 1     | 24    |
| 1    | 4    | 4     | 9     |

Item 13.

|          | 2013  | 2014  | 2015  | 2016  | 2017  | 2018  | 2019  | 2020  |          |
|----------|-------|-------|-------|-------|-------|-------|-------|-------|----------|
| SHOTS    | 1     | 1     | 3     | 1     | 0     | 0     | 0     |       | Item 13. |
| SKATE    | 0     | 0     | 0     | 1     | 0     | 0     | 0     | 0     |          |
| SNOWTOW  | 17    | 2     | 0     | 0     | 0     | 0     | 0     | 0     |          |
| SPEED    | 1     | 1     | 0     | 0     | 0     | 0     | 0     | 6     |          |
| STALK    | 0     | 0     | 0     | 0     | 1     | 2     | 2     | 0     |          |
| SUI      | 3     | 0     | 2     | 1     | 0     | 0     | 3     | 2     |          |
| SUSP     | 152   | 118   | 99    | 122   | 75    | 58    | 71    | 65    |          |
| THEFT    | 50    | 47    | 44    | 48    | 37    | 42    | 29    | 32    |          |
| THREATS  | 5     | 0     | 1     | 3     | 0     | 0     | 0     | 1     |          |
| THROW    | 0     | 0     | 0     | 0     | 0     | 0     | 1     | 0     |          |
| TOW      | 3     | 1     | 0     | 0     | 0     | 1     | 4     | 2     |          |
| TRAFFIC  | 16    | 45    | 41    | 16    | 29    | 24    | 39    | 28    |          |
| TRAINING | 0     | 20    | 37    | 18    | 15    | 20    | 18    | 2     |          |
| TRES     | 11    | 6     | 6     | 13    | 7     | 2     | 10    | 5     |          |
| TS       | 968   | 1,149 | 1,463 | 1,570 | 1,802 | 1,759 | 1,373 | 970   |          |
| VACATION | 1     | 15    | 7     | 0     | 0     | 0     | 3     | 24    |          |
| VANDAL   | 6     | 3     | 1     | 7     | 2     | 1     | 2     | 9     |          |
| VD       | 0     | 0     | 0     | 13    | 17    | 21    | 14    | 23    |          |
| WA       | 28    | 18    | 19    | 9     | 23    | 19    | 11    | 7     |          |
| WARNING  | 0     | 2     | 0     | 0     | 0     | 1     | 0     | 0     |          |
| WEATHER  | 0     | 0     | 2     | 1     | 7     | 8     | 7     | 1     |          |
| WELFARE  | 42    | 65    | 69    | 50    | 100   | 86    | 78    | 64    |          |
| WS       | 16    | 10    | 18    | 12    | 6     | 16    | 7     | 4     |          |
| Total    | 3,238 | 3,532 | 4,087 | 4,322 | 4,320 | 4,485 | 4,428 | 2,976 |          |

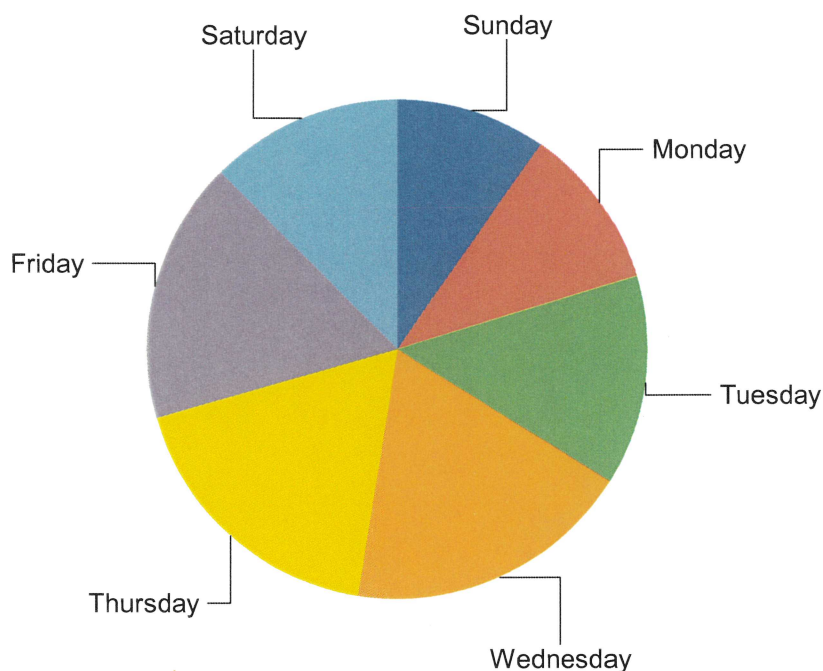
| 2021  | 2022  | 2023  | Total  |
|-------|-------|-------|--------|
| 0     | 0     | 0     | 7      |
| 0     | 0     | 0     | 1      |
| 2     | 0     | 0     | 21     |
| 2     | 2     | 0     | 12     |
| 0     | 1     | 0     | 6      |
| 2     | 0     | 0     | 13     |
| 51    | 74    | 143   | 1,028  |
| 16    | 34    | 18    | 397    |
| 1     | 3     | 0     | 14     |
| 1     | 0     | 0     | 2      |
| 4     | 6     | 4     | 25     |
| 16    | 28    | 50    | 332    |
| 3     | 0     | 9     | 142    |
| 14    | 24    | 14    | 112    |
| 1,084 | 393   | 1,222 | 13,753 |
| 38    | 49    | 175   | 312    |
| 10    | 7     | 2     | 50     |
| 23    | 42    | 30    | 183    |
| 20    | 36    | 40    | 230    |
| 0     | 0     | 0     | 3      |
| 2     | 0     | 0     | 28     |
| 85    | 68    | 69    | 776    |
| 3     | 1     | 4     | 97     |
| 3,117 | 2,801 | 5,739 | 43,045 |

**DYERSVILLE POLICE DEPT**  
**Graph CFS count by Day of Week and Hour**

Item 13.

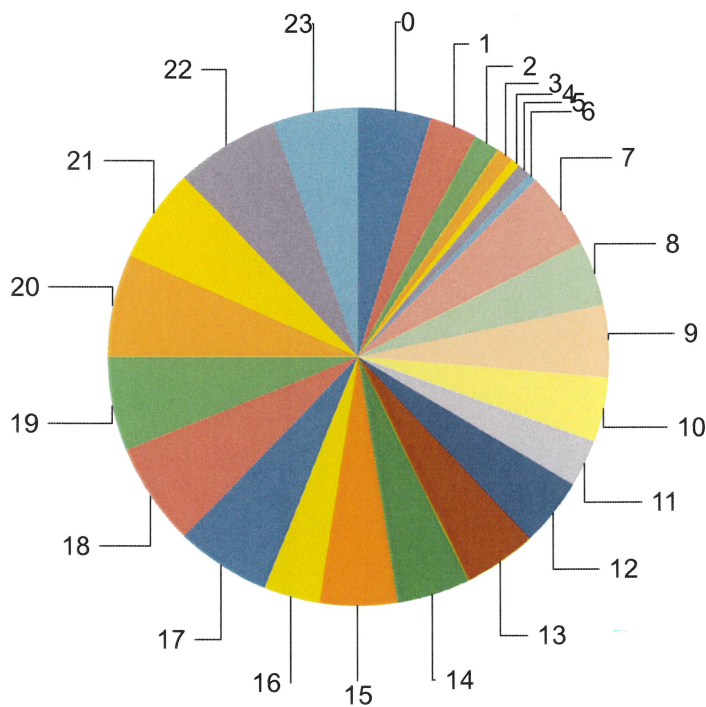
01/01/2023 thru 12/31/2023

## CFS by Day of Week



|           |       |        |
|-----------|-------|--------|
| Sunday    | 552   | 9.6%   |
| Monday    | 619   | 10.8%  |
| Tuesday   | 776   | 13.5%  |
| Wednesday | 1,071 | 18.7%  |
| Thursday  | 1,032 | 18.0%  |
| Friday    | 975   | 17.0%  |
| Saturday  | 714   | 12.4%  |
| Total:    | 5,739 | 100.0% |

## CFS by Hour of Day



|        |       |        |
|--------|-------|--------|
| 0      | 279   | 4.9%   |
| 1      | 163   | 2.8%   |
| 2      | 106   | 1.8%   |
| 3      | 62    | 1.1%   |
| 4      | 34    | 0.6%   |
| 5      | 36    | 0.6%   |
| 6      | 36    | 0.6%   |
| 7      | 296   | 5.2%   |
| 8      | 230   | 4.0%   |
| 9      | 265   | 4.6%   |
| 10     | 244   | 4.3%   |
| 11     | 183   | 3.2%   |
| 12     | 244   | 4.3%   |
| 13     | 283   | 4.9%   |
| 14     | 268   | 4.7%   |
| 15     | 285   | 5.0%   |
| 16     | 212   | 3.7%   |
| 17     | 351   | 6.1%   |
| 18     | 370   | 6.4%   |
| 19     | 350   | 6.1%   |
| 20     | 392   | 6.8%   |
| 21     | 356   | 6.2%   |
| 22     | 368   | 6.4%   |
| 23     | 326   | 5.7%   |
| Total: | 5,739 | 100.0% |

Memorandum

TO: City Council, Parks and Recreation Commission  
From: Adam Huehnergath, Parks and Recreation Manager  
RE: Monthly Directors Report December 2023  
CC: Mick Michel, City Administrator  
Date: January 15, 2024

**Soccer Program:**

Using results from a coach's survey and listening to ideas from citizens over the years, I think the soccer program will offer a female only group. It will be separate from the co-ed Saturday schedule and be a shorter season played during the week in the evening for girls in grades 6 - 8. Participants can play in either league or both. This will be an introductory league so adjustments and continuation for following years will be decided from feedback.

**Flag Football:**

With the popularity of the new NFL Flag League that started last fall for 3<sup>rd</sup>/4<sup>th</sup> grade students, we have decided to continue and expand that program. The initial plan in 2023 was to be in a league with other towns that had an existing league, but after starting practice the coaches felt we could host our own league. We are now planning to add a 1<sup>st</sup>/2<sup>nd</sup> grade division that will be played in the outfield of the Candy Cane diamonds. There was thought to try a 5<sup>th</sup>/6<sup>th</sup> grade division but with the popularity of our soccer program and the Little Blazers tackle football league, one more athletic program during the fall might be too much.

**Aquatic Center:**

I recently sent out a survey to all registered participants in our system and included a link on the Park/Rec Facebook site. We have received over 430 responses. A lot of the responses echoed my thoughts on operating times and daily schedules but there was great feedback that called attention to some ideas for generating more interest. Less than 20% of the patrons purchased a season pass and that was probably based on the fact that over 55% of our attendants went four times or less in 2023. That tells me that people go to the pool but not very often. I will be working with the Park and Rec Commission and the pool managers on a plan to adjust the schedule for the changing demographics and adding programs/events to encourage better attendance. I will start to recruit and hire our summer staff in the next month. A larger pool of lifeguards/workers can give us more flexibility for the changes.



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Dyersville, Iowa 52040

Phone: 563-875-8  
Fax: 563-875-6162

Item 15.

librarian@dyersville.lib.ia.us

Web: www.dyersville.lib.ia.us

**James Kennedy Public Library  
Report to the Mayor and City Council  
January 15, 2024**

*Highlights from the Librarian's Report to the Board of Trustees for December 2023 are:*

- 7,071 items were checked out. This is a 11.3% increase from December 2022. Fiscal year to date, circulation is up 7.3%
- 18 library cards were issued to new patrons. Fiscal year to date, 182 new library cards have been issued.
- 64 programs were offered in person, virtually, remotely, and as activity kits. 2,633 people engaged with these activities.
- Four public access computers and three children's computers were available and were used for 170 hours and 310 sessions. Year to date computers were used for 1,117 hours and 2,443 sessions.
- WiFi Use: 38 sessions, 37 visits, and 5 unique users
- There were 3,980 library visits.

*Upcoming Events:*

Enclosed please find a copy of the January events schedule, as well as a preliminary schedule of events planned for February. Some of the programs scheduled include a free shredding event, a hot tea tasting, a music and movement program for preschool children, mini-golf in the library and a special STEAMfest to celebrate Engineer's Week. It is also time to sign up for the Free Trees program. The Love My Library fundraiser has begun and continues until the end of February. The soup fundraiser will be held Monday, January 29 with carry out service for both lunch and dinner. This year's annual mystery dinner fundraiser will be February 24. It has a western theme and tickets must be purchased in advance.

Prepared by: Shirley Vonderhaar, Library Director



# JAMES KENNEDY PUBLIC LIBRARY MONTHLY REPORT

## Librarian's report to the Board of Trustees

Month: December-23  
 YTD: July-22 to December-23  
 Previous YTD: July-21 to December-22

### Library visits

Month 3980 (↑ 20.8%)  
 YTD 30419 (↑ 24.7%)

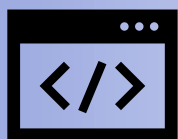
### Items loaned

Month 7071 (↑ 11.3%)  
 YTD 47761 (↑ 7.3%)

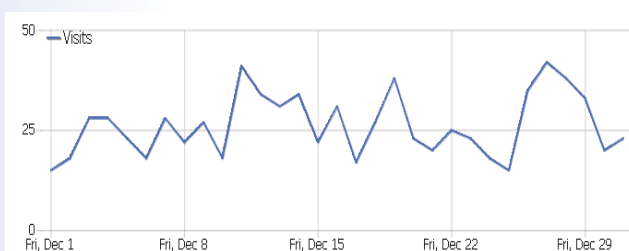
### Library cards issued

|       | City resident | Total      |
|-------|---------------|------------|
| Month | 9             | 18 (↑ 20%) |
| YTD   | 95            | 182 (↑ 4%) |

## Website traffic



| Visits | Average visit duration |
|--------|------------------------|
| 815    | 1:21                   |



## Computer use



| Hours |      |           | Sessions |      |           |
|-------|------|-----------|----------|------|-----------|
| Month | YTD  | Prev. YTD | Month    | YTD  | Prev. YTD |
| 170   | 1117 | 871       | 310      | 2370 | 2443      |

## Wifi use



| Sessions |      | Visits |      | Unique visitors |     |
|----------|------|--------|------|-----------------|-----|
| Month    | YTD  | Month  | YTD  | Month           | YTD |
| 38       | 1606 | 37     | 1357 | 5               | 195 |

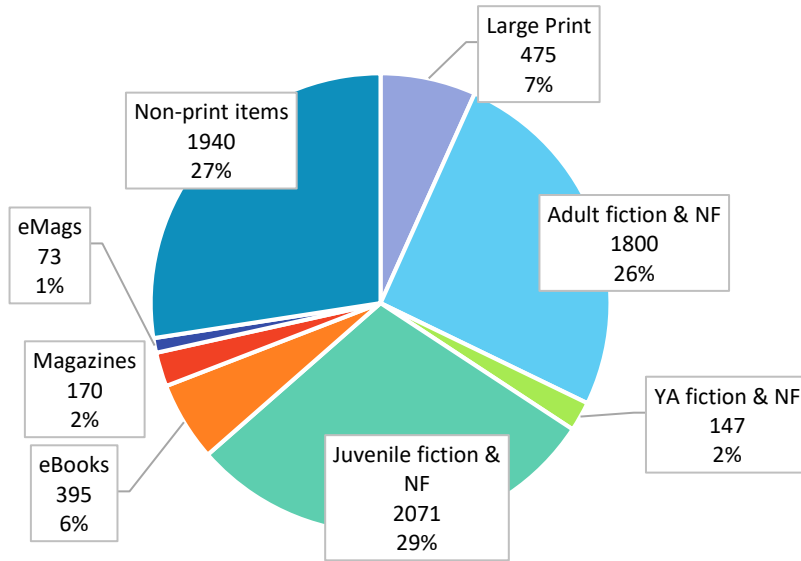
## Meeting room use



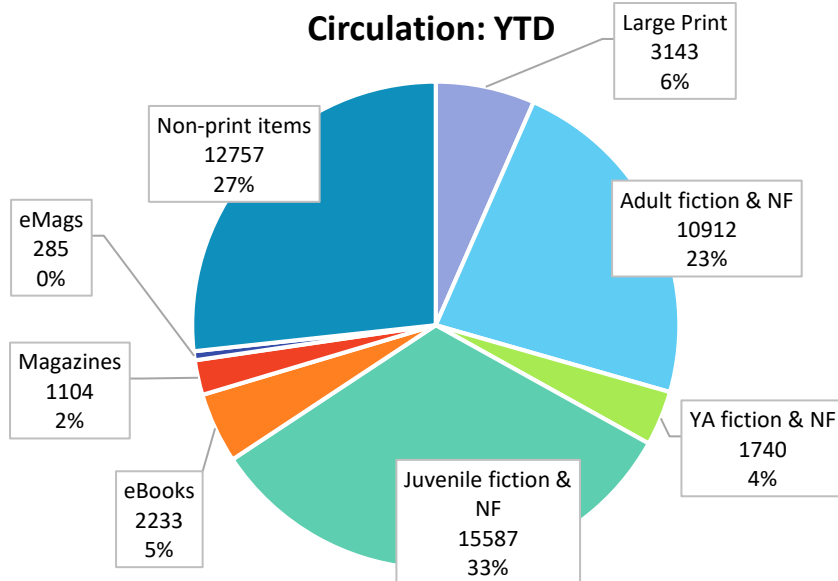
| Month | YTD | Prev. YTD |
|-------|-----|-----------|
| 61    | 434 | 327       |

## Circulation

Circulation: Month



Circulation: YTD



## Non-print items

## Month

## YTD

|                       |             |              |
|-----------------------|-------------|--------------|
| eAudio                | 402         | 2737         |
| Adult & YA audio      | 65          | 459          |
| Juvenile audio & kits | 17          | 126          |
| Adult & YA video      | 731         | 4723         |
| Juvenile video & DVD  | 290         | 1858         |
| Games, LoT, etc.      | 435         | 2854         |
|                       | <b>1940</b> | <b>12757</b> |

## Music

Downloads: 5  
Streams: 0  
Total YTD: 25



## Video (film and TV)

Downloads: 0  
YTD: 9



Visits: 562  
YTD: 1648



## Online Learning

Sessions: 405  
YTD: 625



## Languages

Sessions: 219  
YTD: 339



## Genealogy

Visits: 424  
YTD: 2997



## Collection

## Items purchased

Month: 133  
YTD: 1407

## Items donated

Month: 68  
YTD: 294  
Prev. YTD: 265

## Items withdrawn

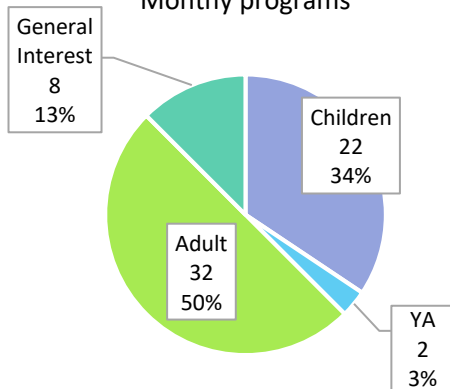
|              | Month      | YTD         |
|--------------|------------|-------------|
| Books        | 133        | 1742        |
| Audio        | 26         | 42          |
| Video        | 154        | 265         |
| Other        | 2          | 76          |
| <b>Total</b> | <b>315</b> | <b>2125</b> |

## Summary of additions

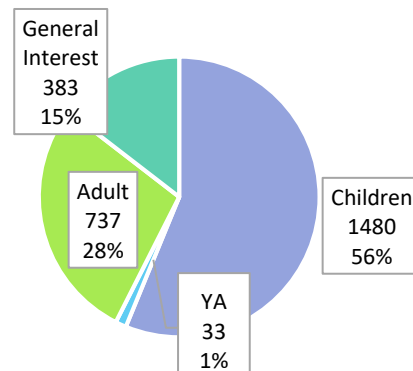
|                | Large print | Adult fiction | Adult & YA NF | YA fiction | Juvenile fiction | Juvenile NF | eBook & eAudio | Adult & YA audio | Juvenile audio | Adult & YA video | Juvenile video | CDs, games, misc. | Total |
|----------------|-------------|---------------|---------------|------------|------------------|-------------|----------------|------------------|----------------|------------------|----------------|-------------------|-------|
| Current month  | 11          | 77            | 25            | 6          | 30               | 4           | 16             | 3                | 0              | 21               | 5              | 3                 | 201   |
| Previous month | 19          | 86            | 33            | 4          | 47               | 6           | 0              | 10               | 0              | 32               | 6              | 6                 | 249   |
| Current YTD    | 83          | 507           | 154           | 90         | 433              | 71          | 68             | 36               | 5              | 155              | 56             | 43                | 1701  |
| Previous YTD   | 127         | 640           | 193           | 104        | 402              | 75          | 72             | 52               | 5              | 139              | 53             | 75                | 1937  |

## Programs

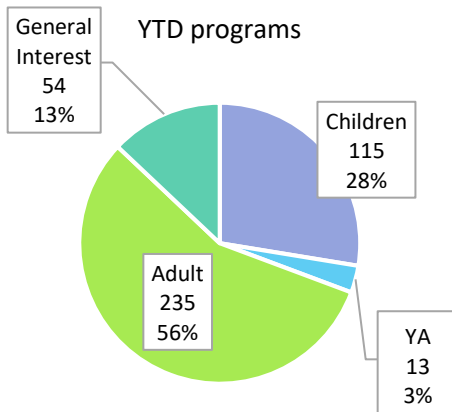
Monthly programs



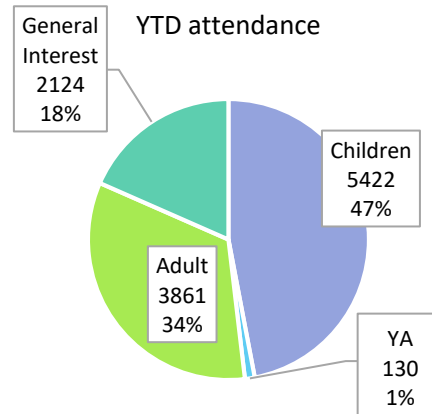
Monthly attendance



YTD programs



YTD attendance



## Upcoming Events in January:

**Sunday, December 31 & Monday, January 1:** Library is closed



**Kids Can Craft: Sticker Mandala: January 2—31.** Kids age 9 and up are invited to stop in and craft at the Creation Station in the library to make a sticker mandala. There will be materials to create a take home kit if you don't wish to make the craft in the library.

**Creation Station Craft: Snowy Owl: January 2—31.** Stop by the Creation Station this month and pick up a kit to create at home or in the library. The craft we are making this month is a snowy owl made of felt, cotton balls, and a pinecone. Kit includes all needed supplies, except for glue. A video demonstration will be available to view on the JKPL Facebook and YouTube channel. Kits available while supplies last.

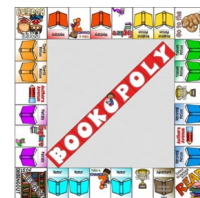
**Coloring, Creating and Doing @ Your Library: January 2—31.** The JKPL is continuing to offer coloring pages, dot to dot, crosswords, sudoku, and other activity pages available for you to enjoy at the library or at home. They are intended for adults and teens. Each pack will include at least 10 different items and are available while supplies last. If you want to work on the activities while at the library, colored pencils, markers, and more are available in the Creation Station or to check out from the front desk.

**Get Puzzled @ Your Library: January 2—31.** Stop in the library this month to help us put together a new jigsaw puzzle. This month's puzzle is *Cardinals in Winter*. The puzzle is located on the table under the skylight and everyone is welcome to add a piece or two or more. Everyone who works on the puzzle is encouraged to put their name into a drawing to win the puzzle. Please stop at the front desk to get your name entered.

### **Winter Bookopoly Challenge Begins: Tuesday, January 2**

The JKPL is once again offering a winter library program. This year, participants will be using a Bookopoly game board to track what they are reading or doing at the library and earn prizes. Just like in the classic board game Monopoly, readers in Bookopoly will complete sets of challenges to earn prize entries.

- For each set completed, the participant will be able to select a free book from the prize cart to add to their home library and earn an entry into the grand prize drawings.
- Several grand prize options, for various ages and interests, will be available to choose from.
- There are twelve opportunities to earn entries.
- All ages of readers are welcome and participants can sign up as individuals or as teams.
- Stop in the library to register and pick up your game board on or after January 2, or print the board from the library website.
- The winter Bookopoly Challenge will run through February 29.
- All entries must be received by March 3 to be included in the drawings.



### **National Science Fiction Day Celebration: Tuesday, January 2.**

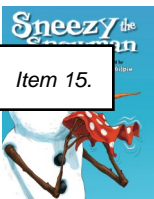
Celebrated on January 2 every year, National Science Fiction Day is a non-official holiday which celebrates everything science fiction in all forms including literature, art, television shows, and films. National SciFi Day also celebrates the birthday of the famed author Isaac Asimov. There are two opportunities to come celebrate with us at the JKPL!

1. **SciFi Activity Kit:** Each kit will include trivia and science fiction facts, activity sheets, coloring pages, plus a gently used science fiction book for adults. Kits will be available January 2-14 or while supplies last.
1. **SciFi Movie Night @ 6:30 pm:** Join your fellow SciFi lovers to watch the 2015 film *The Martian*, based on the book by Andy Weir. Description: A lone astronaut is left behind on the hostile surface of Mars after an exploratory mission goes awry, and must use his ingenuity to create a habitat where he can survive. Meanwhile, his crewmates and a team of scientists work to rescue him, in defiance of NASA protocol. Rated PG-13 (141 min.)



**Iowa Duck Stamp Contest Exhibit: January 2—21.** The library is happy to have on display the winners from the 2023 Junior Duck Stamp Art Competition. The JDS is the culmination of the Junior Duck Stamp educational program where students may express their newfound knowledge of the waterfowl they studied by drawing, painting, or sketching a picture of an eligible North American waterfowl species. The artwork will be on display through January 21. Come take a look at the work of these talented young artists!

**Westside Park StoryWalk®: “Sneezy the Snowman” by Maureen Wright: January 3—February 29.** Families are invited to walk the StoryWalk® at Westside Park which begins south of the parking lot by the baseball diamond. Walk the trail and read the story to your children. Scan the QR code on the last post and answer the questions to be entered into a monthly prize drawing. No QR scanner? No problem! Use the tiny url listed below the QR code, answer the questions and be entered into the prize drawing. Winter start/end dates for the StoryWalk® are approximate due to weather. *The StoryWalk® is made possible by the Dubuque Racing Association, Friends of the Library, and the Richard Osterhaus Memorial Fund. The StoryWalk® Project was created by Anne Ferguson of Montpelier, VT and developed in collaboration with the Kellogg-Hubbard Library. Storywalk® is a registered service mark owned by Ms. Ferguson.*



**Strength Training for Older Adults: Mondays and Thursdays, January 4, 8, 11, 15, 18, 22, 25, & 29 @ 10:00 am.** Older adults of any age and fitness level are invited to join this special exercise program made possible by a partnership between the Geri-Fit® Company and the James Kennedy Public Library. Participants will exercise to a Geri-Fit® DVD and most of the exercises will be performed seated in a chair. There is no dancing or aerobics involved. Classes are held on Mondays and Thursdays and last approximately 45 minutes. For best results, participants should attend as many of the sessions as possible. Each participant will need a set of 2 or 3-pound dumbbell weights, a medium weight stretch band, and water to drink. Space is limited so registration is required.

**Sit and Stitch: Wednesdays, January 3, 10, 17, 24, 31 from 1:00—3:00 pm.** Grab your hobby or craft and join other crafters at this fun gathering. There are lots of laughs, great company, conversation, and even some crafting! Participants are welcome to attend in person in the Hoffman Room or remotely via Zoom. New members are welcome to join at any time. If you are a new participant and wish to join virtually, please email [librarian@dyersville.lib.ia.us](mailto:librarian@dyersville.lib.ia.us) by 10 am on the date of the gathering and an invitation will be emailed to you. The same Zoom room link is used each week.

**Upcycled Greeting Cards: Thursday, January 4 from 1:00—2:00 pm.** Want a unique card for someone special? Library staff member Ann B. will be on hand to show you how to use the front of an old greeting card combined with glue and cardstock to make an entirely new card. Each card kit includes a greeting card front with coordinating cardstock and an envelope. There are some kits ready to pick up at the circulation desk. Kits available while supplies last.

**Euchre Card Party & Games: Fridays, January 5, 12, 19, 26 from 1:00—3:30 pm.** Join us Friday afternoons for cards, dominoes, or other games in the Hoffman Room. Come meet, teach, and play with other players. The library has some games or you are welcome to bring your own. You can also challenge Ann to a game of Chess, Checkers, Connect 4, or Scrabble. If you want to learn a new game, contact Ann and she can schedule a time to teach you.

**Building Creativity One Block at a Time: a LEGO® program: Saturday, January 6 from 10:00—11:00 am.** This month's theme is "Snow Day". This program is for all ages but children under 7 must be accompanied by an adult or older partner. This LEGO® program is part of a monthly LEGO® building block program at the library sponsored by DuTrac Community Credit Union. Each month there is a theme to help inspire creativity. Photos of the creations are displayed in the children's area of the library and on the library's social media pages. All children who participate have their names entered into a quarterly drawing for a special LEGO® related prize provided by DuTrac.



**Family Movies @ Your Library presents “PAW Patrol: The Mighty Movie”: Saturday, January 6 @ 1:00 pm.** When a magical meteor crash lands in Adventure City, it gives the PAW Patrol pups superpowers, transforming them into The MIGHTY PUPS! But things take a turn for the worse when the pups' archrival breaks out of jail and teams up with a mad scientist to steal the superpowers for the two villains. With the fate of Adventure City hanging in the balance, the Mighty Pups have to stop the supervillains before it's too late. Rated PG (92 minutes).

#### **Mock-A-Movie: Saturday, January 6 @ 4:00 pm**

Join us for an afternoon of terrible cinema, good food, and lots of fun mocking the movie! This evening we will be watching *Spider-Man 3* (PG-13) – an unpopular sequel in the series! Refreshments will be provided. All ages welcome!



#### **Love My Library Giving Tree Fundraiser: Monday, January 8—February 29**

Do you “Love Your Library”? Then consider participating in this annual fundraising activity that will improve the collection and services the library is able to offer.

Library staff have identified books and other materials, furnishings, equipment, programs, supplies, and more that the library needs. Select one or more items and donate the funds needed for purchase. Or purchase the items yourself and donate them to the library. Donations will be written on a heart and displayed on the library windows as well as acknowledged on the library website and social media. Where appropriate the library will attach a tag or book plate acknowledging the donation and the donor will be the first to check it out.



Some items are listed on the bulletin board in the entry to the library as well as being featured on the library webpage and social media. The complete list can be viewed at the front desk or from the home page of the library's website ([www.dyersville.lib.ia.us](http://www.dyersville.lib.ia.us)). Not finding something you want to “love”? Bring your ideas to a librarian!

**Books for Lunch Book Discussion: Monday, January 8 @ 12:00 noon.** This group gathers on the first Monday of each month at noon. This month the group will discuss *Christmas by the Book* by Anne Marie Ryan. Copies of the book are available to borrow from the library. Participants are welcome to attend in person or remotely via Zoom. New members are welcome to join at any time. If you need a link to the Zoom room, please email [librarian@dyersville.lib.ia.us](mailto:librarian@dyersville.lib.ia.us) by 10:00 am on the day of the program and an invitation to the Zoom room will be emailed to you. *Note: the date of this program was moved due to the holiday.*



**Adult Crafternoon: Upcycled Glass Snowman: Monday, January 8 from 1:00—3:00 pm.** Join us this month to make a snowman from a beer glass. Stop in the library to create and take home your finished project. If you prefer, you can pick up a kit and craft on your home. The instructional video for how to do the craft will be posted on both the library's Facebook and YouTube pages starting Jan 9th and kits will be available while supplies last.

Item 15.



**Inspirational Fiction: A Novel Approach to Faith Book Club: Tuesday, January 9 @ 7:00 pm.** Join us for this book club that features a variety of books that weave religious faith into the characters and storylines. For this month we will be reading *The Christmas Scrapbook* by Philip Gulley. Books are available to borrow from the library. Participants are welcome to attend in person or remotely via Zoom. If you want to attend via Zoom and haven't attended before, please register by 12 noon on the day of the program at <https://bit.ly/NOVELAPPROACH> so a link to the Zoom room can be emailed to you.

**National Hot Tea Day Activity Kits: Friday, January 12.** January is National Hot Tea Month and January 12 is National Hot Tea Day so the JKPL has decided to celebrate! Starting today, activity kits will be available to take home and enjoy. Kits will include tea themed trivia, activities, and coloring pages, plus a couple of tea bags donated by Savvy Salvage. Kits will be available while supplies last.



**Come Fly A Drone: Saturday, January 13 from 10:00—11:00 am**

Want to try flying a drone? The Library has two drones available in the Library of Things Collection and we want to give you a chance to fly one! Stop by the library and take one for a whirl around the Hoffmann Room! For ages 10 and up.



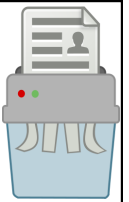
**Bingo Party: Monday, January 15 from 1:00—3:00 pm.** Come enjoy bingo at the JKPL! There is a two card limit, there is no cost to play, and there are prizes! Registration is recommended as space is limited. Bring your friends!

**Cricut with Christopher presents Framed Valentine's Day Picture: Monday, January 15 @ 6:00 pm.** Come learn about the Cricut Maker from local expert Lisa Christopher and create a framed Valentine's Day-themed picture. Participants should be 14 or older but children age 8 and up are welcome if accompanied by an adult. Registration is recommended as attendance is limited to 10. Walk-ins welcome if space and materials allow. Cricut with Christopher will typically be held monthly on the third Monday of each month.



**Free Shredding @ Your Library: January 15—31**

The James Kennedy Public Library has partnered with Advantage Archives of Cedar Rapids to offer FREE SHREDDING! Individuals may bring documents to the JKPL to be shredded free of charge. Clean out and prevent identity theft by bringing items like old Tax Records, Medical Records, Banking Information, and more that aren't safe to toss out in traditional trash or recycling. The bin provided will be locked from the time it leaves the library until it is received back at the Advantage Archives facility that is NAID AAA certified for secure destruction. Mark your calendars for this free event open to all!



**Hot Tea Tasting: Thursday, January 18 from 6:00—8:00 pm**

Join us at the JKPL as we celebrate National Hot Tea Month with a special tea tasting. Heidi from Savvy Salvage will be bringing some delicious tea samples to the library for you to taste. You may discover a new favorite! All attendees may sign up to win a tea-themed door prize provided by Savvy Salvage.



**Movies @ Your Library presents "A Haunting In Venice": Saturday, January 20 @ 1:00 pm.** Hercule Poirot, the world's most celebrated detective, is retired and living in self-imposed exile in the world's most glamorous city. He reluctantly attends a séance on Halloween at a decaying, haunted palazzo and when one of the guests is murdered, the detective is thrust into a sinister world of shadows and secrets. Rated PG-13 (102 minutes).



**Dungeons and Dragons Players Club: Saturday, January 20 @ 4:00 pm.** Join us for this monthly gaming event for D & D players that meets in-person or you can join remotely via Discord. This group meets the second Saturday of every month (except for this month) and new players of all ages and skill levels are welcome. The library has materials available but feel free to bring your own. To join via Discord, contact Paul at [Pzurawski@dyersville.lib.ia.us](mailto:Pzurawski@dyersville.lib.ia.us) by 2:00 pm the day of the program to receive the server invite. **Note: this is a new day/time for this program!**

**Strings Club: Monday, January 22 @ 6:00 pm.** Do you have a ukulele, guitar or other string instrument that you would like to play more often? Do you want to grow your skills by jamming with others? Then come join the JKPL Strings Club! Teen and adult musicians of all skill levels are welcome. NOTE: This is not a class but a jam session so participants should know basic chords. Facilitated by Sue Engelbrecht and Gary Bramel. This group typically meets on the fourth Monday of each month. Registration requested. Walk-ins are welcome as space allows.

**JKPL Writing Group: Tuesday, January 23 @ 6:30 pm.** Join us this month in person at the library, or remotely via Zoom, for a sharing session with writers of all types including poetry, memoir, fiction, or nonfiction. New members are welcome to join at any time. If you want to participate via Zoom, please call by 5:30 pm on the day of the event.

**Health & Wellness 365 with the Northeast Iowa Area Agency on Aging: Thursday, January 25 @ 11:00 am**

The topic for January is "Intuitive Eating". Founded by registered dietitians, intuitive eating is a flexible approach to food that emphasizes trusting your body's internal signals of hunger and fullness rather than relying on external rules or restrictions. It involves tuning in to your body's needs, desires, and cravings and making food choices that honor your physical and emotional well-being. Presented by Nutrition Specialist Colleen Lawler. There will be food samples to try! All are welcome.



**Used Book Sale: Friday, January 26 thru Monday, January 29**

Join us for the Friends of the Library used book sale, which will be held in the basement of the James Kennedy Public Library. Hours are:

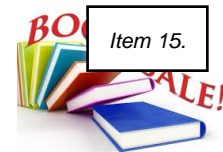
Friday, January 26: 9:00 am—5:00 pm

Sunday, January 28: 1:00—4:00 pm

Saturday, January 27: 9:00 am—3:00 pm

Monday, January 29: 9:00 am—6:00 pm\*\*\*

\*\*\*Bags of books are \$2.00 on Monday, the last day of the sale.



**Game Night @ Your Library: Friday, January 26 from 6:00—9:00 pm.** Bring your favorite game (card game, board game, role playing game, or video game) and meet, teach, and play with others! Game night is held on the 4th Friday of every month. All ages welcome but those under the age of 7 need a teen or adult companion.

**Soup Lunch and Dinner Fundraiser: Monday, January 29 from 11:30 am —1:00 pm & 4:30—6:00 pm!**

Warm up this winter with the JKPL annual Soup Fundraiser! Enjoy a bowl of homemade chili or chicken noodle soup. Or make it a meal with crackers, roll, and a cookie. Price is \$7.00 per meal or \$5.00 for a bowl of soup only. Quarts of soup may also be available for \$10.00 each.



Lunch will be available from 11:30 am—1:00 pm and dinner will be offered from 4:30—6:00 pm (or until we run out).

Again this year, we are offering carryout service for lunch as well as dinner. Limited seating may be available for guests to eat on site. Otherwise, guests can pull into the library parking lot and call to have their order brought out to them, or step into the Hoffman Room to order and pick up their soup.

The soup is made and served by the JKPL Library Board and Fundraising Committee members. Thank you to Dollar Fresh Market and all of our donors for your donations to support this event. Proceeds from the fundraiser will be used to support library programs, services and collections. Call the library at 563-875-8912 for more information or advance ordering.

\*\*\*\*\*



***Foundation Directory* Now Available at JKPL!**

Do you work or volunteer for a non-profit that looks for grants to fund its work? Well the library can now help you with that! The State Library of Iowa has recently subscribed to Candid's *Foundation Directory*, which is a database tool to help libraries and nonprofits find grant-makers to fund their projects. And you can get access to this database through the James Kennedy Public Library!

The tools available on *Foundation Directory* allow you to find funding opportunities beyond open Requests for Proposals. Since 90% of U.S. foundations do not have websites, the insights you need to find funders will not be discovered via standard search engines. You need up-to-date, in-depth information to reach the philanthropists that want to support your mission. With information on more than 242,000+ grant-makers, Candid's *Foundation Directory* can help you find the funders you don't know about yet.

The data in *Foundation Directory* is compiled from IRS Forms 990 and 990-PF, grant-maker websites, annual reports, printed application guidelines, the philanthropic press, and various other sources. Candid's staff continually monitor countless data sources to verify that their information is up to date. Candid's team is also in frequent communication with grant-makers nationwide. Hundreds of funders from the US (and around the world) share their grants data directly with Candid, making them able to quickly update *Foundation Directory* without having to wait for the IRS to release the latest Forms 990.

*Foundation Directory* gives you access to the information you need to be smart and strategic with your funding requests. You can create an account online and keep track of your research. You can also use the Assessment Tool to evaluate funders and keep track of the tasks associated with prospecting and applying for grants. To see an overview of the database, check out this link: <https://fconline.foundationcenter.org/welcome/features>

*Foundation Directory* can be accessed on the library website from the Online Reference Page. Access to the database is only available from inside the library.

**Folk Art: Creativity with Pen and Ink**  
**Tuesday, February 13 @ 6:00 pm**

Join Dianne Kramer as we take a step back in time to the era of our colonial ancestors and create and design replicas of primitive folk art. Folk art is characterized by simplicity, bold colors, and a depiction of everyday life in the 17<sup>th</sup> century. No art experience is necessary! Each image will be broken down into easy-to-follow steps. This class is designed for adults. Participants will need to bring the following supplies: pencil, eraser, fine black felt-tipped pen, and colored pencils. All other supplies will be provided. Registration is required by Monday, February 12 as space is limited. Come to the library to see a display of the types of drawings we'll do in class!



**Miniature Golf @ Your Library**  
**Saturday, February 17**

**Miniature Golf Course Building from 12:00—3:00 pm**

Got a cool idea for a course hole in the library? Join us from 12-3pm to construct and test your idea. Then stay from 3-4pm and help us set it up for people to play through! The hole that is voted as the favorite will get \$20 Dyersville Dollars as a prize.

**Mini Golf from 4:00—7:00 pm**

Come to the library for this special after-hours event for all ages. For one night only, we'll turn the library into a mini-golf course! Come in to tee off between the stacks and navigate our book obstacles. The course will be designed by library staff and volunteers. All ages welcome but those under age 6 must be accompanied by an adult.



**Mystery Dinner Theatre Fundraiser: *Gritty Gritty Bang Bang***  
**Saturday, February 24 @ 6:30 pm**

The JKPL is excited to announce the 2024 Mystery Dinner Fundraiser which will feature a western-themed mystery performed by the Brew Ha Ha Players along with a meal catered by J & D Catering. This event will be held at the Dyersville Social Center.

Themed dress is welcome! Tickets are \$75.00 each or a table for six (6) for \$400.00. Seating is limited and tickets must be purchased in advance. ***Tickets are on sale now!***

**Show Description:**

With audacious characters like the poker playing One-Eyed Jack; Scarlett, the overly friendly call girl; and Kitty Pinkerton, the new sheriff in town who's dedicated to law and order—this evening is filled with action and laughs as the small town of Fort Wiota tries to figure out who shot the contemptible Callous Crud. Join us as we put the "wild" in the Wild West!



**Friends Bus Trip to Circa '21 Dinner Playhouse**  
**Wednesday, May 8**

The annual Friends of the JKPL bus trip will be going to Circa '21 Dinner Playhouse in Rock Island, IL to see *Jersey Boys*. Seats are \$115 each and include one ticket to the show, lunch, and transportation. The bus will stop at Tycogo Winery on the way home for a break. Tickets must be bought in advance and will be going on sale in mid-January. Be sure to check back as tickets sell fast!





| Sun                                | Mon   | Tue  | Wed                           | Thu   | Fri  | Sat  |
|------------------------------------|---|--|-------------------------------|---|--|--|
| <div>JANUARY<br/>2024</div>        | 1<br>Library closed   | 2<br><i>The Martian</i> (PG-13)<br>@ 6:30pm<br><div>Winter Bookopoly Reading<br/>Program begins!</div> | 3<br>Sit & Stitch from 1-3pm  | 4<br>Strength Training<br>@ 10am<br>Upcycled Greeting<br>Cards from 1-2pm   | 5<br>Euchre Card Party from<br>1-3:30pm  | 6<br>Building Creativity One<br>Block at a Time: a LEGO®<br>program from 10-11am<br><i>PAW Patrol: The Mighty<br/>Movie</i> (PG) @ 1pm<br>Mock-A-Movie @ 4pm |
| 7                                  | 8<br>Strength Training @ 10am<br>Books For Lunch @ 12pm<br>Adult Crafternoon from<br>1-3pm<br><div>Love My Library Fundraiser<br/>begins!</div> | 9<br>A Novel Approach to<br>Faith book club @ 7pm  | 10<br>Sit & Stitch from 1-3pm | 11<br>Strength Training @ 10am  | 12<br>Euchre Card Party from<br>1-3:30pm   | 13<br>Come Fly A Drone from<br>10-11am   |
| 14                                 | 15<br>Strength Training @ 10am<br>Bingo Party from 1-3pm<br>Cricut with Christopher<br>@ 6pm  | 16   | 17<br>Sit & Stitch from 1-3pm | 18<br>Strength Training @ 10am<br>Hot Tea Tasting from<br>6-8pm   | 19<br>Euchre Card Party from<br>1-3:30pm   | 20<br><i>A Haunting in Venice</i><br>(PG-13) @ 1pm<br>Dungeons & Dragons<br>@ 4pm  |
| Free Shredding: January 15—31      |   |  |                               |   |  |  |
| 21                                 | 22<br>Strength Training @ 10am<br>Strings Club @ 6pm  | 23<br>JKPL Writing Group<br>@ 6:30pm   | 24<br>Sit & Stitch from 1-3pm | 25<br>Strength Training @ 10am<br>Health & Wellness 365<br>@ 11am   | 26<br>Used Book Sale from<br>9am-5pm<br>Euchre Card Party from<br>1-3:30pm<br>Game Night from 6-9pm  | 27<br>Used Book Sale from<br>9am-3pm   |
| Free Shredding: January 15—31      |   |  |                               |   |  |  |
| 28<br>Used Book Sale from<br>1-4pm | 29<br>Used Book Sale from<br>9am-6pm<br>Strength Training @ 10am<br>Soup Fundraiser from<br>11:30am-1pm & 4:30-6pm                              | 30   | 31<br>Sit & Stitch from 1-3pm | <div>January 2—31</div> <ul style="list-style-type: none"><li>• Get Puzzled</li><li>• Coloring, Creating,<br/>Doing</li><li>• StoryWalk®</li><li>• Iowa Duck Stamp<br/>Exhibit (through January<br/>21)</li></ul> | <div>January 2—31</div> <ul style="list-style-type: none"><li>• Sticker Mandala kits</li><li>• Snowy Owl kits</li><li>• National Science<br/>Fiction Activity kits<br/>(through January 14<br/>only)</li><li>• National Hot Tea kits<br/>(starting January 12)</li></ul> |  |
| Free Shredding: January 15—31      |   |  |                               |   |  |  |

## Upcoming Events for FEBRUARY 2024

**Free Trees for Earth Day!** The JKPL is celebrating Earth Day this spring by participating in the 13th Annual Neighborhood Forest free tree program, whose aim is to provide free trees to kids every Earth Day. Since 2010, Neighborhood Forest has reached over 100,000 families and planted over 50,000 (mostly urban and residential) trees through the hands of children and parents across North America. The JKPL is excited to be participating in this wonderful program that teaches kids stewardship through the magic and wonder of planting and watching trees grow. Parents can find more information and sign their children up to receive a tree at this link: <https://bit.ly/FreeTrees24>. Trees (6 to 12 inches in size) will be delivered to the JKPL and families will be able to pick them up around Earth Day (April 22nd). Planting instructions and species information will be emailed a few days prior to the trees arriving. Deadline to apply is March 15

**Love My Library Giving Tree Fundraiser Continues!** Do you “Love Your Library”? Then consider participating in this annual fundraising activity that will improve the collection and services the library is able to offer. Library staff have identified books and other materials, furnishings, equipment, programs, supplies, and more that the library needs. Select one or more items and donate the funds needed for purchase. Or purchase the items yourself and donate them to the library. Donations will be written on a heart and displayed on the library windows as well as acknowledged on the library website and social media. Where appropriate the library will attach a tag or book plate acknowledging the donation and the donor will be the first to check it out. Some items are displayed on the bulletin board in the entry to the library as well as being featured on the library webpage and social media. The complete list can be viewed at the front desk or from the home page of the library’s website ([www.dyersville.lib.ia.us](http://www.dyersville.lib.ia.us)). Not finding something you want to “love”? Bring your ideas to a librarian!

**Build-A-Basket Fundraiser begins!:** **Thursday, February 1.** Would you like to help raise money for the library? It is fun and easy! Just pick something you love and build a basket of items around that theme. Or pick a favorite book and build a basket around that book. Create your basket and donate it to the library by early March. The baskets will be auctioned off in a silent auction (in person and virtual) that runs March 1 to 24. The library will provide you with an empty basket if you need one. Or you can just donate your items to the library and we can put them all in a basket for you. All funds raised are used to support library programs, collections, and services.

**Winter Bookopoly Challenge Continues! : February 1—29.** The JKPL is again offering a winter library program. This year, participants will be using a Bookopoly game board to track what they are reading or doing at the library and earn prizes. Just like in the game Monopoly, readers in Bookopoly will complete sets of challenges to earn prize entries. For each set completed, the participant will be able to select a free book from the prize cart to add to their home library or a prize from the prize basket, and earn an entry into the grand prize drawings. Several grand prize options, for various ages and interests, will be available to choose from. There are twelve opportunities to earn entries and prizes. All ages of readers are welcome and participants can sign up as individuals or as teams. All entries must be received by March 4 to be included in the drawings.

**World Read Aloud Day: Wednesday, February 7.** World Read Aloud Day is celebrated on the first Wednesday in February and takes place on February 1 this year. This is a day dedicated not just to reading, but to the art and practice of reading aloud. LitWorld founded World Read Aloud Day in 2010 in celebration of the power of reading aloud to create community, to amplify new stories, and to advocate for literacy as a foundational human right. To celebrate, the JKPL will post a smash cut video of library staff members reading aloud brief excerpts from favorite books. Patrons are also encouraged to celebrate and share a brief video or photograph of them reading aloud. Videos can be posted on the library's social media or emailed to [librarian@dyersville.lib.ia.us](mailto:librarian@dyersville.lib.ia.us) between February 2 - 6. Everyone who participates will get their name entered into a special prize drawing!

**Kids Can Craft - Huge Candy Designs: February 1-29.** Kids of all ages are invited to stop in to the library to design and/or color a huge candy for a coloring contest. Winner will receive a basket of sweet goodies. All designs will be considered for use in an upcoming summer Storywalk. All kids are welcome to take their coloring page home and return to the library at a later date, if they prefer to craft at home. Paints are available for take-home at the front desk, but paints are not allowed in the library. Creativity is king, so get crafty!

**Creation Station Craft: February 1-29.** Stop in and craft in the Creation Station at the library or grab a kit and create at home! This month's craft is TBA. Kit includes most needed supplies and instructions. A video demonstration may also be available to view on the JKPL Facebook and YouTube channel. Kits available while supplies last.

**Coloring, Creating and Doing @ Your Library: February 1-29.** The JKPL is continuing to offer coloring pages, dot to dot, crosswords, sudoku, and other activity pages available for you to enjoy at the library or at home. They are intended for adults and teens. Each pack will include at least 10 different items and are available while supplies last. If you want to work on the activities while at the library, colored pencils, markers, and more are available in the Creation Station or to check out from the front desk.

**Get Puzzled @ Your Library: February 1-29.** Stop in the library this month to help us put together a new jigsaw puzzle. This month's puzzle is *Stitch in Time*. The puzzle is located on the table under the skylight and everyone is welcome to add a piece or two or more. Everyone who works on the puzzle is encouraged to put their name into a drawing to win the puzzle. Please stop at the front desk to get your name entered.

**Westside Park StoryWalk®: "Sneezy the Snowman" by Maureen Wright: February 1 thru February 29.** (Winter start/end dates for the StoryWalk® are approximate due to weather.) Families are invited to walk the StoryWalk® at Westside Park which begins south of the parking lot by the baseball diamond. Walk the trail and read the story to your children. Scan the QR code on the last post and answer the questions to be entered into a monthly prize drawing. No QR scanner? No problem! Use the tiny url listed below the QR code, answer the questions and be entered into the prize drawing. There will be a new story on the first of the month through November. The StoryWalk(R) is made possible by the Dubuque Racing Association, Friends of the Library, and the Richard Osterhaus Memorial Fund. The StoryWalk® Project was created by Anne Ferguson of Montpelier, VT and developed in collaboration with the Kellogg-Hubbard Library. Storywalk® is a registered

service mark owned by Ms. Ferguson.

**Strength Training for Older Adults: Thursdays and Mondays, February 1, 5, 8, 12, 15, 19, 22, 26, 29 @ 10:00 am.** Older adults of any age and fitness level are invited to join this special exercise program made possible by a partnership between the Geri-Fit® Company and the James Kennedy Public Library. Participants will exercise to a Geri-Fit® DVD and most of the exercises will be performed seated in a chair. There is no dancing or aerobics involved. Classes are held on Mondays and Thursdays and last approximately 45 minutes. For best results, participants should attend as many of the sessions as possible. Each participant will need a set of 2 or 3-pound dumbbell weights, a medium weight stretch band, and water to drink. Space is limited so registration is required.

**Upcycled Greeting Cards: Thursday, February 1 from 1:00-2:00 pm.** Want a unique card for someone special? Library staff member Ann B. will be on hand to show you how to use the front of an old greeting card combined with glue and cardstock to make an entirely new card. Each card kit includes a greeting card front with coordinating cardstock and an envelope. There are some kits ready to pick up at the circulation desk. Kits available while supplies last.

**Euchre Card Party & Games: Fridays, February 2, 9, 16, 23 from 1:00-3:30 pm.** Join us Friday afternoons for cards, dominoes, or other games in the Hoffman Room. Come meet, teach, and play with other players. The library has some games or you are welcome to bring your own. You can also challenge Ann to a game of Chess, Checkers, Connect 4, or Scrabble. If you want to learn a new game, contact Ann and she can schedule a time to teach you.

**Building Creativity One Block at a Time: a LEGO® program: Saturday, February 3 from 10:00 am to 11:00 am.** This month's theme is "Friends and Family". This program is for all ages but children under 7 must be accompanied by an adult or older partner. This LEGO® program is part of a monthly LEGO® building block program at the library sponsored by DuTrac Community Credit Union. Each month there is a theme to help inspire creativity. Photos of the creations are displayed in the children's area of the library and on the library's social media pages. All children who participate have their names entered into a quarterly drawing for a special LEGO® related prize provided by DuTrac.

**Movies @ Your Library presents "Iron Will": Saturday, February 3 @ 1:00 pm.** A brave young man is thrust into adulthood as he and his courageous team of sled dogs embark on a grueling and treacherous cross-country marathon. Together they race through the frozen wilderness, carrying hopes of capturing the \$10,000 grand prize that will save his family from financial ruin. With dogged determination and sheer iron will, they face impossible odds and hardships along the dangerous trail to his dreams. Rated PG (104 minutes).

**Nerf War @ Your Library: Saturday, February 3: from 4:00-6:00 pm.** Bring your Nerf gun and ammo and head to the library for this bi-monthly Nerf War! Participants must be 13 or older and anyone under 18 must have a signed parental waiver. Registration requested as 10 people are required to hold the program and a max of 20 is allowed. Walk-ins welcome, if space allows. Participants must provide their own Nerf guns and ammo but no modifications to darts or guns to increase range or hitting power will be allowed. Guns with excessive hitting

power will not be allowed.

**Take Your Child to the Library Day: Saturday, February 3.** On the first Saturday in February\*, thousands of libraries across the world celebrate Take Your Child to the Library Day by offering free, fun, fabulous activities for families. Activities to be decided.

**Books for Lunch Book Discussion: Monday, February 5 @ 12:00 noon.** This group gathers on the first Monday of each month at noon. This month the group will discuss *Go as a River* by Shelley Read. Copies of the book are available to borrow from the library. Participants are welcome to attend in person or remotely via Zoom. New members are welcome to join at any time. If you need a link to the Zoom room, please email [librarian@dyersville.lib.ia.us](mailto:librarian@dyersville.lib.ia.us) by 10:00 am on the day of the program and an invitation to the Zoom room will be emailed to you.

**Adult Crafternoon: Monday, February 5 from 1:00-3:00 pm.** Join us this month to make TBA. Stop in the library to create and take home your finished project. If you prefer, you can pick up a take-and-make kit and craft on your own at home. The instructional video for how to do the craft will be posted on both the library's Facebook and YouTube pages starting September 12th and kits will be available while supplies last.

**Music and Movement: Wednesdays, February 7, 14, 21, and 28 from 10:00-10:30 am.** Has the winter weather set you all on edge? Bring your children to the library to wiggle, dance, and shake their energy out! An indoor snowball fight will conclude the dancing. This program is designed for children ages 6 months to 6 years, but all children are welcome to participate. Adult supervision is required. No registration necessary.

**Sit and Stitch: Wednesdays, February 7, 14, 21, 28 from 1:00—3:00 pm.** Grab your hobby or craft and join other crafters at this fun gathering. There are lots of laughs, great company, conversation, and even some crafting! Participants are welcome to attend in person in the Hoffman Room or remotely via Zoom. New members are welcome to join at any time. If you are a new participant and wish to join virtually, please email [librarian@dyersville.lib.ia.us](mailto:librarian@dyersville.lib.ia.us) by 10 am on the date of the gathering and an invitation will be emailed to you. The same Zoom room link is used each week.

**Dungeons and Dragons Players Club: Saturday, February 10 @ 4:00 pm.** Join us for this monthly gaming event for D & D players that meets in-person or you can join remotely via Discord. This group meets the second Saturday of every month and new players of all ages and skill levels are welcome. The library has materials available but feel free to bring your own. To join via Discord, contact Paul at [Pzurawski@dyersville.lib.ia.us](mailto:Pzurawski@dyersville.lib.ia.us) by 2:00 pm the day of the program to receive the server invite. **Note: this is a new day/time for this program!**

**Folk Art: Creativity with Pen and Ink: Tuesday, February 13 @ 6:00 pm.** Join Dianne Kramer as we take a step back in time to the era of our colonial ancestors and create and design replicas of primitive folk art. Folk art is characterized by simplicity, bold colors, and a depiction of everyday life in the 17<sup>th</sup> century. No art experience is necessary! Each image will be broken down into easy-to-follow steps. This class is designed for adults. Participants will need to bring the following supplies: pencil, eraser, fine black felt-tipped pen, and colored

pencils. All other supplies will be provided. Registration is required by Monday, February 12 as space is limited. Come to the library to see a display of the types of drawings we'll do in class!

**Inspirational Fiction: A Novel Approach to Faith Book Club: Tuesday, February 13 @ 7:00 pm.** Join us for this book club that features a variety of books that weave religious faith into the characters and storylines. For this month we will be reading *Cold Light of Day* by Elizabeth Goddard. Books are available to borrow from the library. Participants are welcome to attend in person or remotely via Zoom. If you want to attend via Zoom and haven't attended before, please register by 12 noon on the day of the program at <https://bit.ly/NOVELAPPROACH> so a link to the Zoom room can be emailed to you.

**Genealogy with Ann: Wednesday, February 14 from 1:00 - 3:00 pm.** Staff member Ann will be on hand to help you start, or continue to work on, your five-generation ancestor chart. Ann will also share information on free websites good for genealogy research. Attendees are encouraged to bring their own laptop, if they have one. Some library laptops will be available for use. If this time does not work with you please call and schedule an appointment.

**Miniature Golf Course Building: Saturday, February 17 from 12:00 to 3:00 pm.** Got a cool idea for a course hole in the library? Join us from 12-3pm to construct and test your idea. Then stay from 3-4pm and help us set it up for people to play through! The hole that is voted as the favorite will get \$20 Dyersville Dollars as a prize.

**Miniature Golf @ Your Library: Saturday, February 17 from 4:00 to 7:00 pm.** Come to the library for this special after-hours event for all ages. For one night only, we'll turn the library into a mini-golf course! Come in to tee off between the stacks and navigate our book obstacles. The course will be designed by library staff and volunteers. All ages welcome but those under age 6 must be accompanied by an adult.

**National Engineers Week: February 18-24.** This year's theme "Welcome to the Future" is about celebrating today's achievements and paving the way for a brighter and more diverse future in engineering. Activities to be decided.

**Bingo Party: Monday, February 19 from 1:00-3:00 pm.** Come enjoy bingo at the JKPL! There is a two card limit, there is no cost to play, and there are prizes! Registration is recommended as space is limited. Bring your friends!

**Cricut with Christopher: Monday, February 19 @ 6:00 pm.** Come learn about the Cricut Maker from local expert Lisa Christopher. Participants should be 14 or older but children age 8 and up are welcome if accompanied by an adult. Registration is recommended as attendance is limited to 10. Walk-ins welcome if space and materials allow. Cricut with Christopher will typically be held monthly on the third Monday of each month.

**Maple Syruping: Tuesday, February 20 @ 6:30 pm.** Hands-on presentation at the JKPL, presented by Dubuque County Conservation. More details coming.

**Health & Wellness 365 with the Northeast Iowa Area Agency on Aging: Thursday, February 22 @ 11:00 am.** Presented by Nutrition Specialist Colleen Lawler. There will be

food samples to try! All are welcome. More details coming.

**Game Night @ Your Library: Friday, February 23 from 6:00 - 9:00 pm.** Bring your favorite game (card game, board game, role playing game, or video game) and meet, teach, and play with others! Game night is held on the 4th Friday of every month. All ages welcome but those under the age of 7 need a teen or adult companion.

**STEAMFEST: Saturday, February 24 from 10:00 am to 3:00 pm.** Visit the JKPL for this special event celebrating Engineer's Week (February 18-24) and discover some of the exciting S.T.E.A.M. (science, technology, engineering, art, and music) activities you can try out at the library! There will be different activities available throughout the day in different spaces of the library. Come for one or come for all! All ages welcome but some activities might have age guidelines or require an older companion for assistance.

**Mystery Dinner Theatre Fundraiser: Gritty Gritty Bang Bang: Saturday, February 24 @ 6:30 pm.** The JKPL is excited to announce the 2024 Mystery Dinner Fundraiser. This event will feature a western themed mystery performed by the Brew Ha Ha Players and a meal catered by J & D Catering. This event will be held at the Dyersville Social Center. Doors open at 5:45 and the performance starts promptly at 6:30 pm. Western attire is welcome! Tickets are \$75.00 each or a table of six (6) for \$400. Seating is limited and tickets must be purchased by February 16. Watch for more details to be announced or contact the library now to save your seats! Brief description: GRITTY GRITTY BANG BANG by Kyle Klapatauskas. With audacious characters like the poker playing One-Eyed Jack; Scarlett, the overly friendly call girl; and Kitty Pinkerton, the new sheriff in town who's dedicated to law and order—this evening is filled with action, laughs, and some delicious grub, as the small town of Fort Wiota tries to figure out who shot the contemptible Callous Crud. Maybe it was the traveling snake oil salesman or the singing cowboy? Or perhaps it was the homely kitchen wench who has a sweet spot for sour characters. Join us as we put the "wild" in the Wild West!

**Strings Club: Monday, February 26 @ 6:00 pm.** Do you have a ukulele, guitar or other string instrument that you would like to play more often? Do you want to grow your skills by jamming with others? Then come join the JKPL Strings Club! Teen and adult musicians of all skill levels are welcome. NOTE: This is not a class but a jam session so participants should know basic chords. Facilitated by Sue Engelbrecht and Gary Bramel. This group typically meets on the fourth Monday of each month. Registration requested. Walk-ins are welcome as space allows.

**JKPL Writing Group: Tuesday, February 27 @ 6:30 pm.** Join us this month in person at the library, or remotely via Zoom, for a sharing session with writers of all types including poetry, memoir, fiction, or nonfiction. New members are welcome to join at any time. If you want to participate via Zoom, please call by 5:30 pm on the day of the event.

**Leap Day Celebration: Thursday, February 29.** Activities to be announced.

**To:** Mayor Jacque and City Council Members  
**Cc:** Mick Michel, City Administrator  
**From:** John F. Wandsnider, PE – Public Works Director/City Engineer  
**Date:** January 11, 2024  
**Subject:** Public Works Report: December 10, 2023 – January 10, 2024

Things have been operating well, for the most part, in the Public Works Department.

### **New Public Works Employee**

The Public Works Department welcomed another new crewmember on January 8 – Terry Menke. Terry has many talents and skills, a great work-ethic, and a lot of enthusiasm. He will spend several months in each area – streets, water, and wastewater – over the next year to help him to become familiar with the many various tasks and responsibilities Public Works is involved in. We look for great things from Terry for years to come!

### **And then it snowed... and snowed... and snowed...**

It has been a fairly calm and uneventful winter leading up to the retirement of Streets Foreman, Mike Maahs. Ironically, ‘Mother Nature’ decided to ‘bless’ us with, not one..., not two,,, but three large snow events..., the week after he left!

Fortunately, we still have three veteran snow-storm responders with years of experience and excellent equipment operation skills, two new-to-Dyersville operators that are no strangers to snow removal, and a pool of four very experienced part-time operators to provide relief to our full-time staff. We are also blessed with a City Council/administration that has us well-equipped with good, reliable, and well-suited equipment, so we can take on whatever ‘she’ decides to throw at us.

Together with Chief Schroeder, I had declared a Snow Emergency for the 9” storm we had on Tuesday, and have another one declared for Friday’s predicted potential 11” storm. Last night’s forecasted “1 to 3”, appeared to be more like 5+ (We consider 6” to be a Snow Emergency). All told, we may see over 2 feet of snow... in four days’ time (welcome to public works, Tanner and Terry...)!

Declarations of Snow Emergencies have historically been tied to the National Weather Service’s declaration of a ‘Winter Storm Warning’ in our area (usually based on predictions of 6 or more inches of snow). The ability to declare a Snow Emergency has been very helpful, not only for much greater efficiency and effectiveness during heavier snowfall events, but also in providing fully cleared streets and parking areas after the storm is over.

### **Operation and Maintenance of Fleet, Highways, Streets, Alleys, Parks, Trails, Rivers, Creeks, etc.**

Public Works is doing an excellent job with the operations and maintenance of Dyersville’s streets system and equipment. Of the 500 tons of salt planned for, we estimate that we have used about 100 tons, to-date. Christmas decorations were taken down and put away for the season last week.

### **Operation and Maintenance of Drinking Water Delivery and Wastewater Disposal Systems**

The drinking water source, storage, treatment, and distribution systems are serving the city well. Please refer to the below report from water operations.



The wastewater collection, pumping, treatment, and disposal systems are also operating well. The WW report was not ready in time for this report – it will be included next month.

### **Status of Improvement Projects – ‘In-House Design’**

#### **Downtown Streetscape Rehabilitation (Added 4/23)**

A majority of the downtown streetscape will be 20 years old next year! We intend to perform the rehabilitation out of our operations budget, and phase it over about 5 years. The first phase of the project is the streetscape portion (behind the curb to the building line) of the 3<sup>rd</sup> and the 4<sup>th</sup> Street intersections and the block between them. All 6 limestone medallions will be reset, this time on concrete, and the cracked and deteriorating buff-colored handicap panels will be replaced with black powder-coated cast-iron panels. A small portion of the colored and stamped concrete will need to be replaced due to excessive cracking and settling. Work will be done this FY, possibly this fall, depending on contractor’s schedule.

#### **Hwy 52 Manhole Replacement at 2<sup>nd</sup> Avenue (Added 11/21)**

Due to the need for a detour across the 1<sup>st</sup> Avenue West bridge (under rehab construction), this will be done next year.

#### **Downtown Businesses Accessibility – (Added June, 2021)**

#### **Legacy Square – Stage (Added Spring 2021)**

**Programming of the system has been completed.**

### **Status of Improvement Projects – ‘Outside Design’**

#### **20 West Industrial Park, Phase III Rise Grant App. (Added August, 2022)**

Construction of the Contract C double-box-culvert is underway and will be completed soon. Contract D including roadway storm sewer, concrete paving, and lighting is planned for bidding in the spring of 2024 and construction in summer 2024.

#### **1<sup>st</sup> Avenue W. Bridge Over Bear Creek – Deck Overlay (Added May, 2022)**

Final payment is on the agenda.

#### **3rd Avenue SW Bridge (Added to list in February, 2022)**

Needs further evaluation

#### **Field of Dreams Stormwater Wetland and Mitigation (Added to list in April, 2020)**

Project substantially complete. Temporary erosion control seeding has been placed. Permanent bluegrass seeding has been completed both north and south of Beltline Rd. Native seeding was performed in late November 2022. A live streaming camera of the site is available for viewing at:

<https://video.nest.com/live/G4AGPm8tkR>

#### **Dyersville East Road Water and Sewer Extension 2020 (Added to list March, 2020)**

Contract B Water Main construction is complete. **Meeting has taken place with controls integrator for Contract C Water Pumping Station and a start-up will be scheduled in the near future.** Construction for Contract D Lift Station and Linear Sewer Onsite with Portzen Construction is nearing completion and the start-up has been conducted with Portzen Construction and Automatic Systems. Construction is complete on the Sanitary Sewer and Force Main (EDA Contract) with Tschiggfrie Excavating. Construction is complete on the original work under Contract E with Top Grade Excavating. The additional change order work to provide utilities to the existing FOD facilities is wrapping up.

#### **Heritage Trail Pavement Extension (Added to list January 2020)**

The engineer is submitting the final documents to the DOT.

#### **Bear Creek Restoration (SRF Sponsored Project)**

This project is complete. The video camera is still mounted near 3rd St. with a public video link for anyone to monitor. <https://www.senserasystems.com/public/embed/M78018326A93>

Respectfully submitted,

John F. Wandsnider, PE - Public Works Director / City Engineer

Email: [jwandsnider@cityofdyersville.com](mailto:jwandsnider@cityofdyersville.com) cell: 563-587-9131

# Memorandum

**To:** Mayor, City Council Members and City Administrator

**From:** Terry Recker, Water Operator

**Date:** January 5<sup>th</sup>, 2024

**Subject:** **Water Operation December 2023 Report**

## **Water Pumped**

|                              |                    |
|------------------------------|--------------------|
| Total Water Pumped for Month | 12,071,000 Gallons |
| Average Pumped per Day       | 389,000 Gallons    |
| Maximum Daily Pumped         | 488,000 Gallons    |

## **Chlorine Testing**

|  |           |
|--|-----------|
| Average Free Chlorine in the System –  | 2.24 mg/l |
| Average total Chlorine in the System - | 2.20 mg/l |

## **Polyphosphate**

|                                |           |
|--------------------------------|-----------|
| Average Residual at Well #4&#5 | 0.69 mg/l |
|--------------------------------|-----------|

## **Water Call Outs**

1 for the month  
Total for the year – 5

## **Water Main Breaks**

2 for the month  
Total for the year – 5

## **Water Activities**

50- Line Locates Completed  
15-Water Work Orders Completed

## **Operations and Maintenance**

Bacteria samples were taken, and the results were negative. The monthly operating report was completed and sent to the DNR. Preventative maintenance was completed at Well#4 and #5, including exercising water valves and doing well draw down at both wells. Daily rounds were completed for the month at both wells. Meter reading was also completed this month. In addition to the water main break on December 1<sup>st</sup>, there was another water main break on December 11<sup>th</sup> in the alley between 2<sup>nd</sup> Street and 1<sup>st</sup> Street NE. Krapfl Construction was able to repair it quickly the next day with little disruption of water service to the public. (Pictures below)

Water Operator,  
Terry Recker





340 1st Avenue East, Dyersville, Iowa 52040 • Phone: 563-875-7724 • Fax: 563-875-8238

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

## Memorandum

TO: Mayor Jeff Jacque and City Council  
 From: Mick J. Michel, City Administrator  
 RE: City Administrator's Report  
 Date: January 12, 2024

Below is an update of top priority projects that the City Council has determined at its last strategic planning and goal-setting session held on January 24, 2022.

### **Initiatives or Programs:**

1. *Hire Public Works crew member to replace an employee that left.* We have advertised for the position. The deadline is the end of September 2023. **We have hired one more employee, and we will start the hiring process to replace Mike Maahs.**
2. *Bring all four water & wastewater Public Works staff up to Grade 2 water & wastewater operator licensure.* Water and Sewer employees are continuing to take their tests to get licensed. Terry Recker is now fully licensed in water and wastewater.
3. *Review and update SOP & SOG's at Fire Department.* Nothing has been done at this time.
4. *Continue implementation of nutrient reduction improvements through minor operation changes at the wastewater treatment plant.* The Public Works Department is meeting the State's suggested guidelines. I reviewed the last two wastewater reports, and the city is well below the suggested guidelines. The previous changes to the plant are working.
5. *Replace 8 brick manholes.* This is on the public works department schedule. The public works department replaced several brick manholes in FY22. Public Works Department is moving forward with this project as time and budget dollars allow. I have placed in FY24 budget the same dollars as in FY23 to replace brick manholes. We will be replacing the more difficult ones in FY24 and beyond. I recently spoke with the public works director regarding the manhole on HWY 52. After careful consideration, it seems that we have found a solution that won't involve removing the manhole. We are currently in the process of obtaining

- quotes from a regional contractor. The construction of US 52 manhole will most likely take place in Spring 2024.
6. *Upgrade building-entry keypads across Public Works Department.* Nothing has been done at this time.
  7. *Develop plan for replacing failing fire hydrants and valves.* I will follow up with the public works department.
  8. *Integrate Wincan camera data with Cartegraph data management system.* I will follow up with the public works department.
  9. *Continue to evaluate how we can get more done, be more efficient, be more effective, under the budget that we have.* I have been looking at ways to trim costs with the limited staff.
  10. *Continue residential building projects/housing.* Several permits have been approved by a Developer to build some apartments on some infill lots. I have been continuing to work with DEDC and a developer about bringing more workforce housing in the area. The City is looking at modifying the Urban Revitalization Plan to meet modified State requirements. I had a conversation with Dorsey and Whitney and the plan update is not feasible at this time due to how the Iowa Code is written. I will be having a conversation with our State elected officials on possible revisions to the Code.
  11. *Plan to extend water & infrastructure to Field of Dreams Movie Site.* The City has four contracts approved. EDA approved the City's request to modify our sewer grant. Construction has been going well at the lift station, and the sewer main installation projects. Sewer EDA project has been going well with little disruptions to local traffic. The inside FoD work should begin sometime in Spring 2023. **We have all the proceedings done to close on the on the Lumber Specialties property. We will be closing on the property in mid-January 2024.**
  12. *Support recreation opportunities.* Score boards have been completed at Candy Cane Park and Commercial Club Park. Pickleball Courts are being used at Candy Cane Park. Finally, pool features designs have been submitted to the City and we are waiting for State of Iowa signoff on them. State signed off on the slide. Adam and the vendor are working on getting the slide manufacturer. We will be installing it in Spring 2023.
  13. *Amendment of policies for development agreements—length and amount of tax abatements.* Nothing has been done at this time.
  14. *Work with Dubuque County to pave Heritage Trail.* Dubuque County Conservation has been working on funding for this project. Conservation board

- turned down a grant submittal request from ECIA. I'm waiting to see if the board would still like to move ahead with the paving of the trail. All the approvals are completed with the multi-jurisdictions. I will be now working with Dubuque County Conservation to assist them on moving the design and construction project along for FY 24 completion.
15. *Continue implementation of wage & benefits study for all departments.* I prepared the FY23 wage schedule during the budget process and we are looking at implementing it on July 1, 2022. City Clerk has been monitoring the changes to the City health insurance program. Salaries Resolution has been prepared for FY23 budget. The City Council approved Medical Associates Health Plan renewal for 2023. Public Safety Committee met and they wanted me to work with GOV HR USA to prepare an agreement. The city council approved the agreement with GOV HR USA. I have a scheduled meeting with them in late August 2023. **GOV HR are compiling the information and hope to have it back to the City by mid-January 2024.**
  16. *Increase general fund revenues.* This is an ongoing process through economic development opportunities. The State of Iowa passed a new property tax reform bill. I talked with the State officials about the possible side effects of the new legislation, but I'm still waiting on the Iowa League of Cities breakdown on the new law.
  17. *Create five-year plan for street construction/refurbishment.* Nothing has been done at this time. Public Works Director gave me a couple of budget estimates on several large projects street projects. I'm working with him on getting the project detail and trying to find outside funding. Public Works Director has submitted the RCTP grant. No update on the grant. Dubuque County has approved the RCTP grant and the grant agreement. The contractor has completed the work.
  18. *City Square development and completion.* The sidewalk portion of the project has been completed. City Engineer has submitted the plans and specifications for the stage project. Mayor is working on getting sponsors for the stage. I'm working with Public Works Department on lighting design, and I had a conversation with contractor on the stage construction. The stage improvements are complete, and the lights will be installed sometime in July 2023. The LED lights and controller have been installed. **We are still working with the vendor on the stage lighting and the controller to operate remotely.**
  19. *Pickleball courts.* Park and Recreation Manager has worked on a local grant. He has also worked with our vendors on the fence and painting of the courts. We will also maintain pickleball painting lines at the tennis court. Pickleball court has been painted. The lights will be installed sometime in the fall 2022. Light bases are installed, the concrete edge has been installed, and we are in the process of order seating with shades. This project has been completed.







20. *Completion of Heritage Trail upgrade and connection to Trail System.* City was approved to modify our grant from the RPA8 Council. Origin Design has been working on draft plans and submitting them to the IADOT for their review and consideration. Plans and specs have been approved by the Council. I have submitted the IADOT agreement for Council review and consideration. Council has approved the plans and they have been submitted to the State. We are working on the construction documents. The contractor is substantially complete, and the engineer and the city had a project inspection. The project closeout will be at the end of June 2023. This project has been completed.
21. *Continue to pursue install of three new bridges: 12<sup>th</sup> to 13<sup>th</sup> Ave; 7<sup>th</sup> Street; and, Beltline Road Railroad Overpass.* City submitted an updated RAISE grant to USDOT for their review and consideration. Fingers crossed. We were not awarded the RAISE grant for this year. RAISE grant has been submitted. WHKS and I will be working with our federal officials to push this grant out of review and into the consideration category. We were not awarded the RAISE grant this year. We will be working with USDOT on a debrief meeting to see how we can improve the grant application for next year. **I have been working with our consultants to prepare for next year's grant.**
22. *Budget and plan for sidewalk replacement program, new sidewalk construction, and trail connection.* Nothing has been done at this time.
23. *Support EMT's: Ambulance service to investigate full-time paramedic availability.* I attended a 28E Board meeting to discuss this matter and City will be looking more into this matter. I have been assisting Bi-County Ambulance on creating a job description and other necessary information for the creation of a full-time position. I have prepared a job description and other necessary information to advertise for a full-time paramedic. No further action at this time.
24. *UTV Ordinance.* Task is completed and no further action.
25. *Review costs for municipal fines and fees.* Nothing has been done at this time.
26. *Improvements to the creeks and rivers through town for appearance and recreation.* City has submitted EDA grant for recreation opportunities, but we didn't make the cut this year. City has resubmitted a BRIC planning grant and we hope to hear by the end of August 2022. City has been awarded the BRIC planning grant. Grant agreements has been submitted. RFQ is completed and Impact 7G was awarded the project. **I am working with Impact 7G on the project.**
27. *Purchase small sewer jetter trailer.* City Council has approved the purchase of sewer jetter trailer. I'm working with the lease company and our supplier to finalize the necessary paperwork. City purchased the jetter, and the lease agreements have been implemented. Task is completed and no further action.



28. *New brick Westside Park ball field dugouts.* Contractor has started to install four dugouts this year. This project is complete.
29. *Concession Stand/Restroom Facility for Commercial Club fields.* We added this project to the FY23 budget. City will need to upgrade our lease agreement with Commercial Club Board prior to moving this project forward. I had a meeting with several Commercial Club Board members, and they have submitted a proposal. Staff is evaluating the proposal.
30. *Replace two 2014 snowplows and material spreaders.* City Council approved the purchase of one snowplow. City Council has approved moving forward with another snowplow. The financing agreement is completed on the first snowplow. The second snowplow is still being manufactured. The City Clerk and I will start with the financing process with Fidelity Bank for the second snowplow. We sold one of the snowplows to the City of Earlville.
31. *Rehab 1<sup>st</sup> Avenue West Bridge over Bear Creek.* City Council has approved WHKS agreement and they are working on their assessment report. Assessment report is complete, and we forward the matter to the City Council for their review and consideration. WHKS is working on option 6 cost estimates for a replacement of the bridge without trail. Delaware County engineer's office reviewed the plans and found that the selected city council option is appropriate. The City Council will consider bonding this project at a future date. Funds are in place, and WHKS is working on designs and construction documents. Bid documents are complete, and the City Council is reviewing the materials. Bid was opened and the City Council is reviewing and considering awarding the project to Taylor Construction. WHKS, Public Works Director, and I found a solution to the price overrun. The contractor will be issuing a change order showing that price reduction. **The contractor is completed with the project. We are working with WHKS with the change orders.**
32. *Complete SCADA system for all water and wastewater facilities.* Public Works Department and I have been working with Origin Design and our supplier on making sure we right size the project and that it ties in with the Field of Dreams projects. SCADA quote has been approved as part of the Field of Dreams project and the City is moving forward with getting the necessary software to complete this task. **Maquoketa Valley Electric is almost completed with the fiber install to Well 4, and the network switches are being installed.**
33. *Continue economic development programs.* Twin Steeples project is moving along very well and it is really reshaping our downtown area. DEDC and I are working on some business relocation activities at our industrial parks. These relocations will allow for more jobs in our area. **I'm still devoting a considerable amount of time working with Go the Distance management team on their proposed project, along with This is Iowa Ballpark on the**

- construction of a permanent stadium.** The State of Iowa awarded a \$12.5 million Destination Iowa Grant to City of Dyersville and This is Iowa Ballpark towards the construction of a stadium. City of Dyersville was award a \$12 million Enhance Iowa grant for the ballpark project. **Finally, DEDC and I are working with several developers on bringing a business to the City.**
34. *Annexation study.* City held an informational meeting at the Social Center and the draft plan will be considered by the Planning and Zoning Commission and then to the City Council for review and consideration.
  35. *Update Subdivision Ordinance.* RDG has the first draft done and I'm working on getting that completed by the end of December 2021 due to other priority projects. I have submitted the draft ordinance to planning and zoning, and they are recommending that the Council and Commission meet to make sure everyone is on the same page.
  36. *Review water and sewer rates.* I have been working with Lori Panton on this project and we are gathering data. However Covid-19 issues have delayed the completion of the study. We will forward our findings to the Water & Sewer Committee.
  37. *Continue with the development of City Asset System.* I have continued to work with the Public Works Department on their database software; pavement inspection data from Cyclomedia, pavement marking, street sign data are currently being worked on. I have been working with the Public Works Department on helping them get the Water and Sewer plant data added to the management software. Also, we are updating sign, pavement marking data to it. Finally, road condition data will be updated in the system. We are reviewing the data to help develop a proposed action plan based on sidewalk data to propose to the City Council. Street pavement collection data was entered into OMS from 2019, and 2022.
  38. *Reconstruct 16<sup>th</sup> Avenue SE at the shopping mall.* No action has been done at this time.
  39. *Splash Pad and other toddler opportunities at the Aquatic Center.* City Council has approved the quote and action plan for this project. The project is being engineered and product has been ordered. The installation should be in late August 2022. This project is completed.
  40. *Additional/improved Westside Park lighting.* We ordered lights and we are waiting to free up some staff time to install the project. Public Works and I had a meeting to discuss location and site plans to development this project. Public Works will be working with lighting consultant on location placement of lights. I had a meeting with the public works department staff and we have a plan to install the lights in June/July 2023.

## FY25 Budget Work Session Schedule

|          |    |  |                    |
|----------|----|--|--------------------|
| January  | 15 | Council Meeting  | 6:00 PM            |
| January  | 22 | Goal Setting & Strategic Planning @ Social Center  | 5:00 PM            |
| January  | 29 |  |                    |
| February | 5  | Council Meeting  | 6:00 PM            |
| February | 12 | Budget Work Session<br>✓ Public Safety - Fire, Emergency Management & Bi-County Ambulance   ✓ Culture & Recreation - Library   ✓ Health & Social Services   ✓ General Government - Policy & Administration / Economic Development  | 6:00 PM            |
| February | 19 | Council Meeting  | 6:00 PM            |
| February | 26 | Budget Work Session<br>✓ Public Safety - Police   ✓ Culture & Recreation - Parks & Recreation   ✓ Debt   ✓ Capital Improvements  | 6:00 PM            |
| March    | 4  | Council Meeting<br> <b>Set Date for Proposed Property Tax Hearing for March 25, 2024</b>  | 6:00 PM            |
| March    | 5  | Must have Property Tax Levy Hearing uploaded in Budget System  |                    |
| March    | 11 | Budget Work Session<br>✓ Public Works   ✓ Water, Sewer & Solid Waste   ✓ Revenue   | 6:00 PM            |
| March    | 18 | Council Meeting  | 6:00 PM            |
| March    | 20 | County Auditor mails the Budget Notice   |                    |
| March    | 25 |  <b>Special Council Meeting Public Hearing on Proposed Property Tax Hearing for FY25 Budget</b><br>Budget Work Session - Complete Budget Review | 6:00 PM<br>6:15 PM |
| April    | 1  | Council Meeting<br> <b>Set Date of Public Hearing for FY25 Budget for April 15, 2024</b>  | 6:00 PM            |
| April    | 8  |  |                    |
| April    | 15 | Council Meeting<br> <b>Public Hearing Resolution to Approve FY25 Budget</b>   | 6:00 PM            |
| April    | 22 |  |                    |
| April    | 29 |  |                    |
| April    | 30 | Budget DEADLINE!   |                    |

DO  
MORE.

# City of Dyersville Audit Presentation June 30, 2023

# Independent Auditor's Report

- Opinion on the City's Basic Financial Statements
- Management is responsible for the financial statements
- Auditor is responsible for expressing an opinion on the financial statements
- Unmodified Opinion – best opinion an auditor is able to offer
- Provides assurance that the financial statements are fairly presented in all material respects

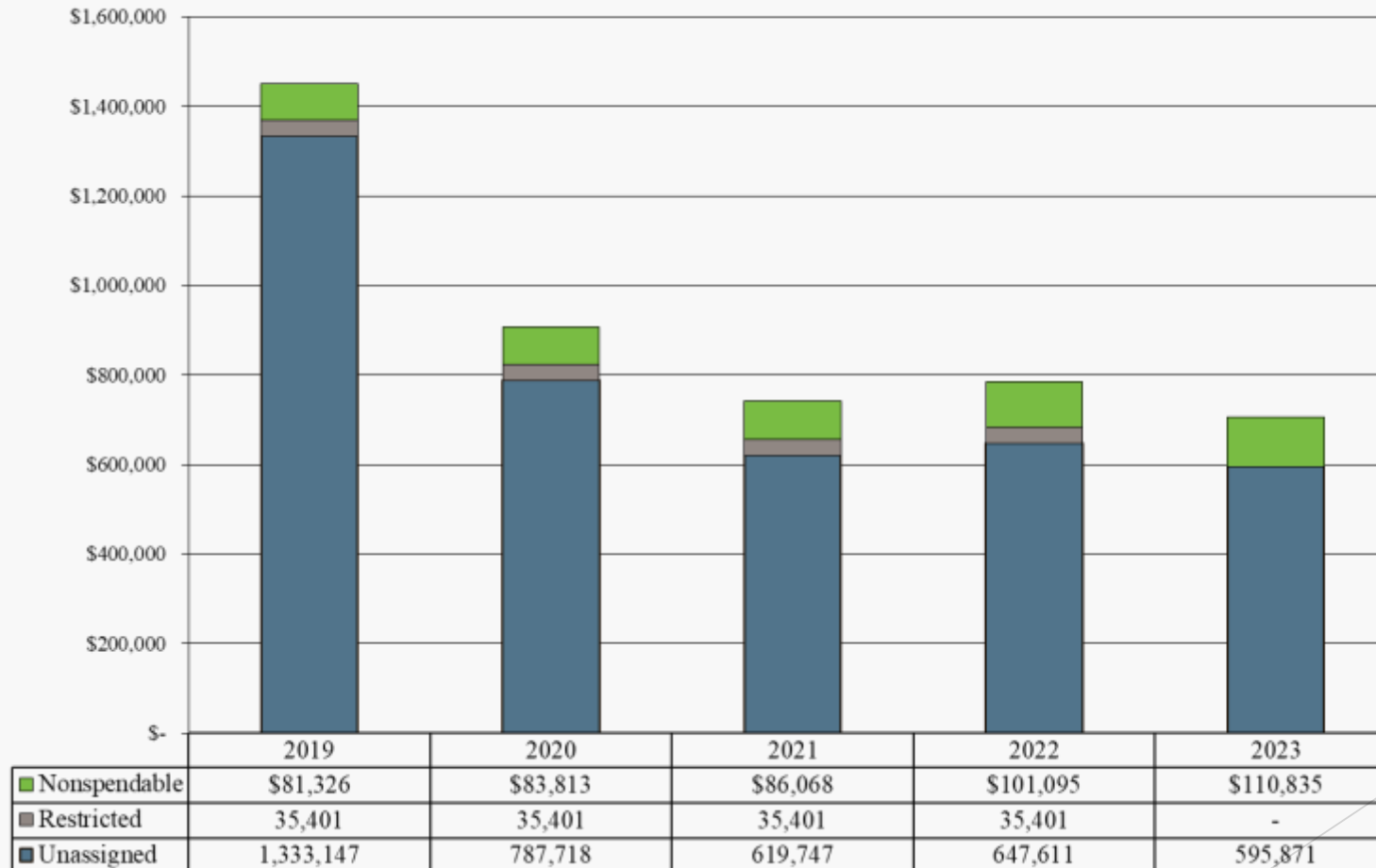
# Government Audit Standards Report and Single Audit

- Report on the results of an audit performed in accordance with *Government Auditing Standards*
  - One material weakness – Material Audit Adjustments
- Single Audit in Accordance with *OMB Uniform Guidance*
  - No Findings

# Iowa Legal Compliance Report

- Required by the Iowa State Auditor
- Tests the City for compliance with various areas of Statute that apply to municipalities
- Two Findings for 2023
  - Certified Budget
  - Deficit Fund Balances

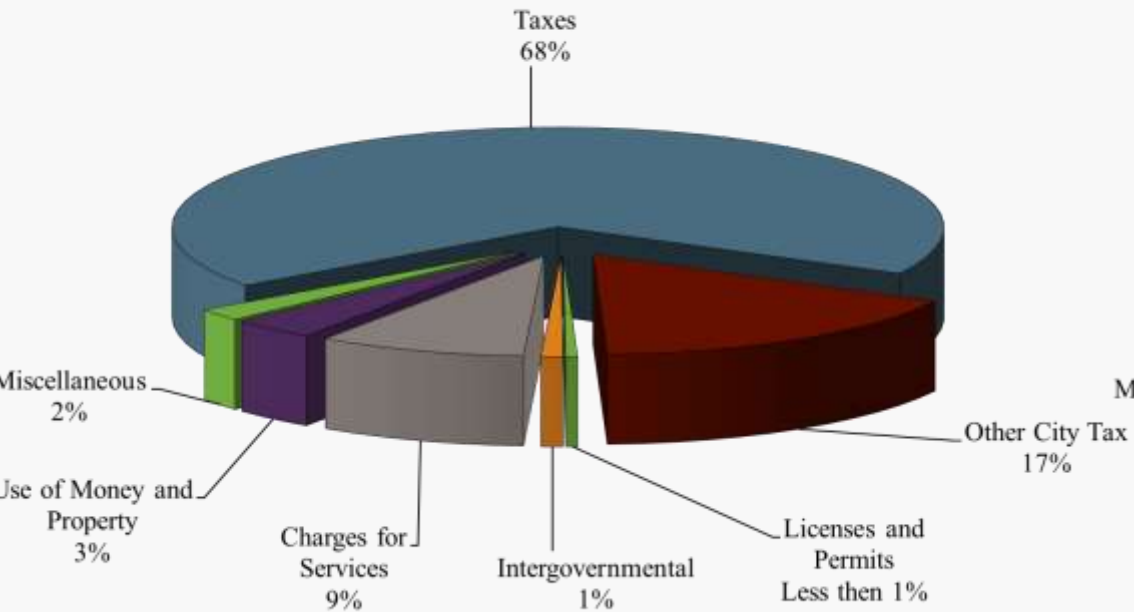
# General Fund Fund Balance



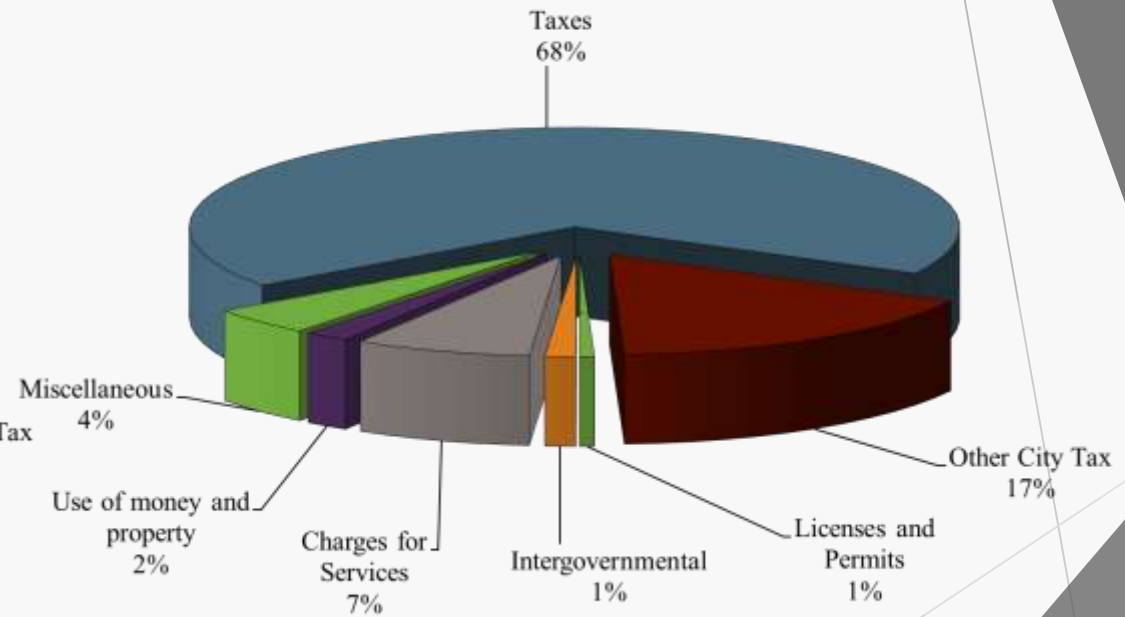


# General Fund Revenues

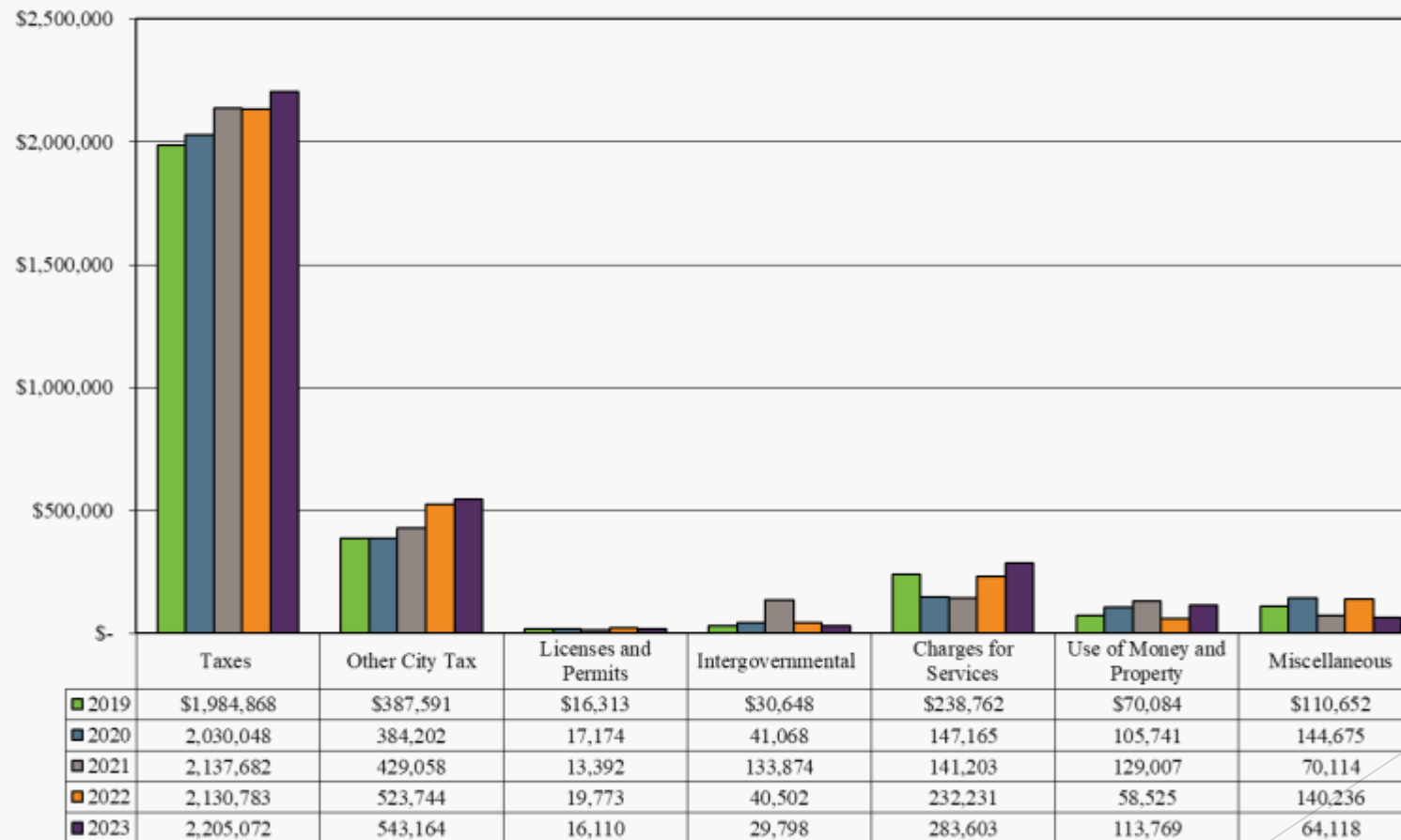
**General Fund Revenues 2023**



**General Fund Revenues 2022**

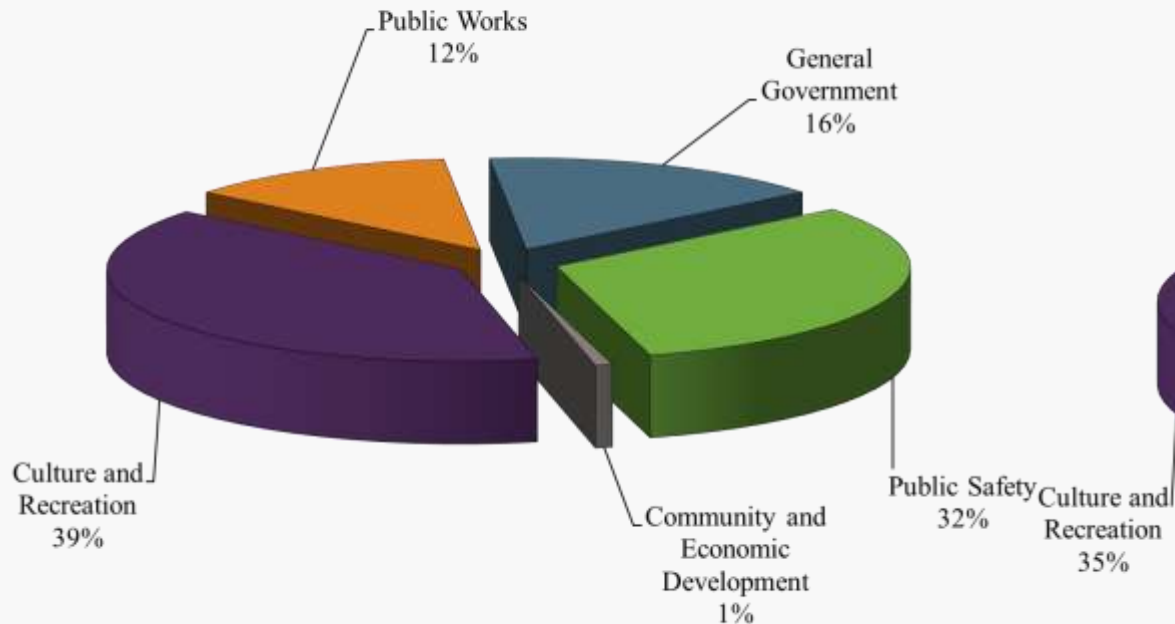


# General Fund Revenues

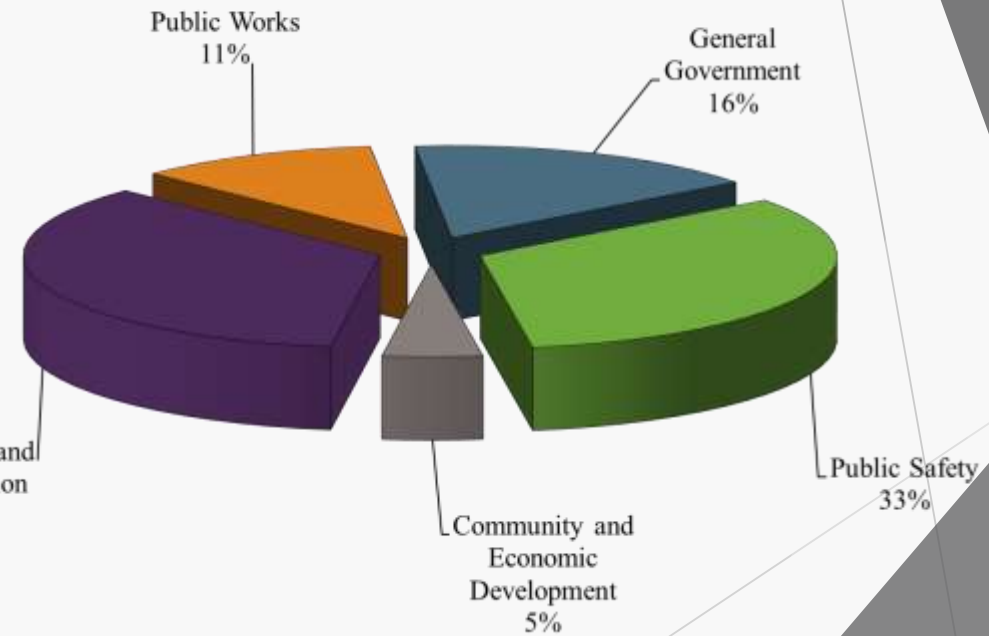


# General Fund Expenditures

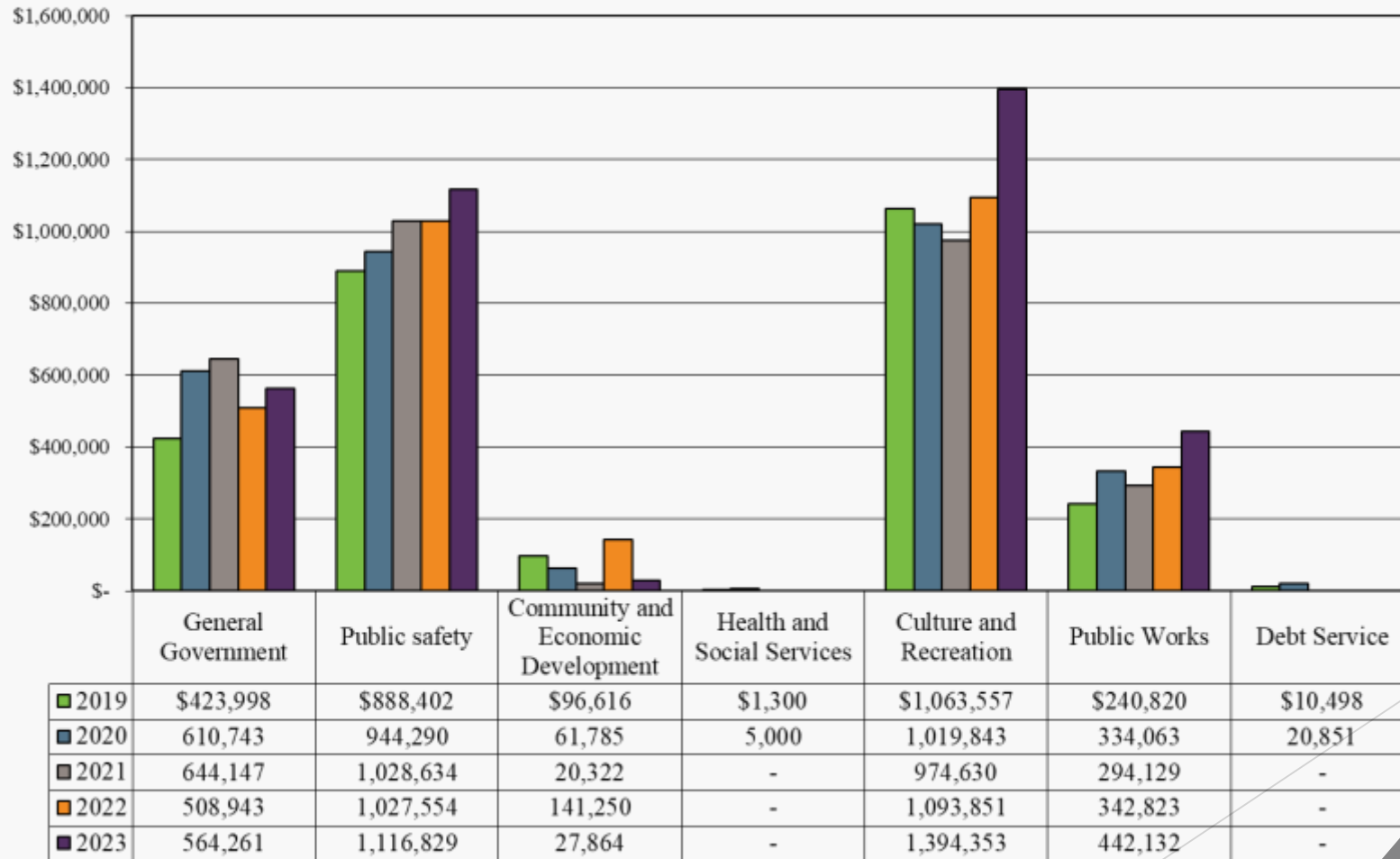
**General Fund Expenditures 2023**



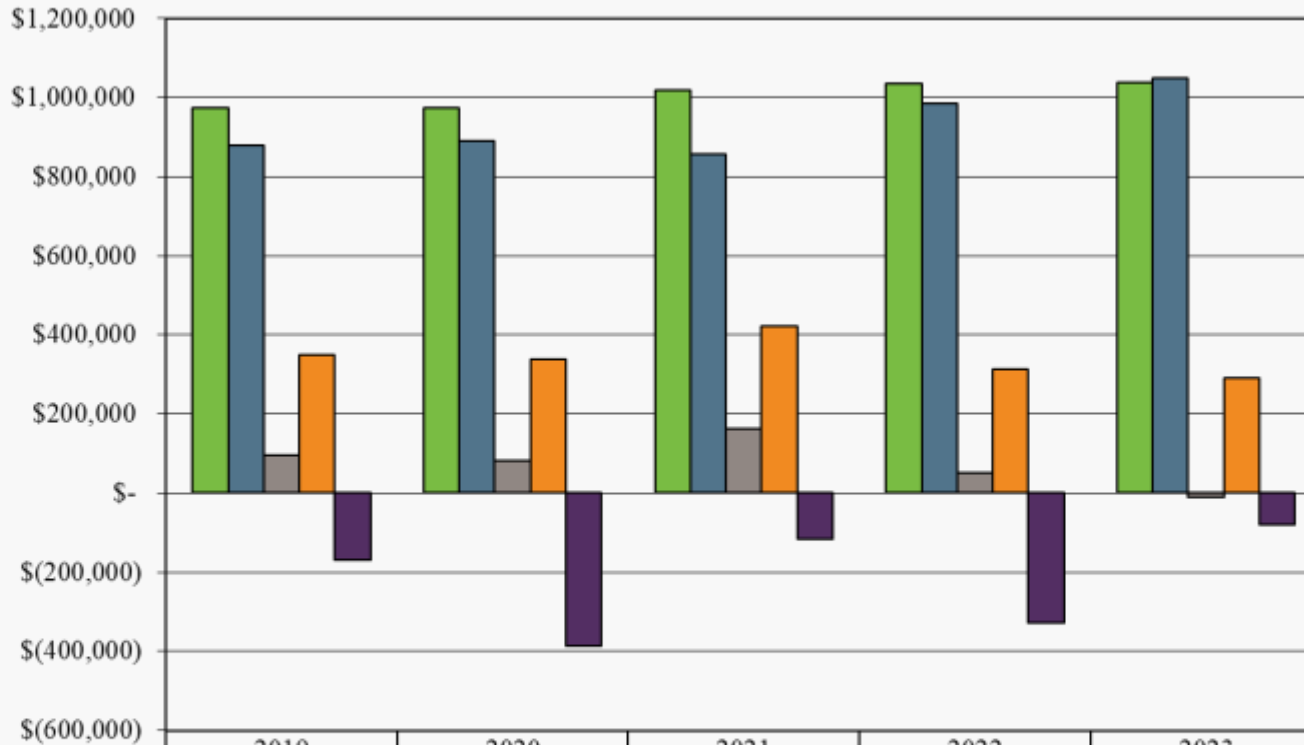
**General Fund Expenditures 2022**



# General Fund Expenditures

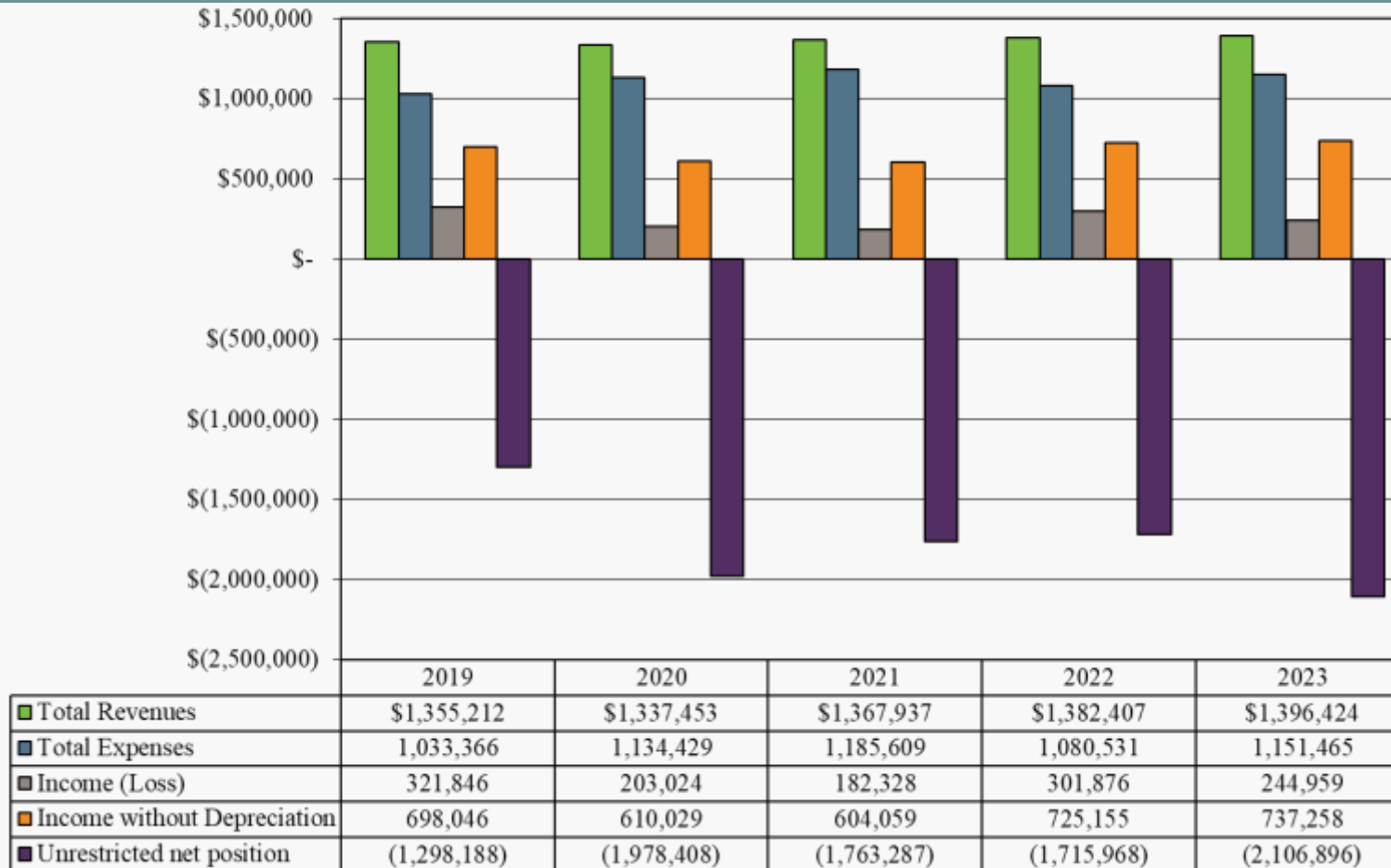


# Water Fund



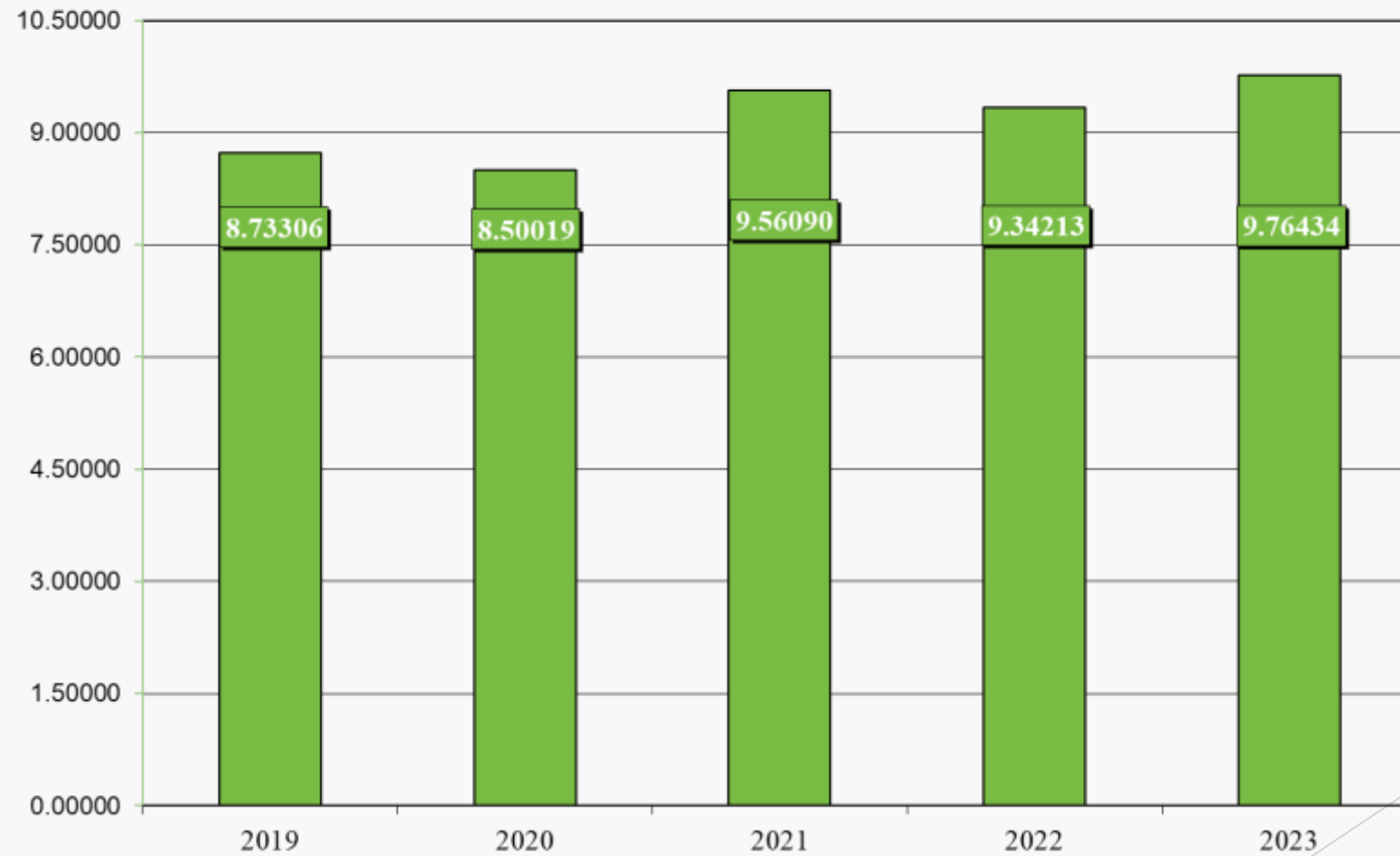
|                             | 2019      | 2020      | 2021        | 2022        | 2023        |
|-----------------------------|-----------|-----------|-------------|-------------|-------------|
| Total Revenues              | \$973,841 | \$975,056 | \$1,019,641 | \$1,034,972 | \$1,037,641 |
| Total Expenses              | 878,608   | 891,781   | 856,255     | 984,147     | 1,048,327   |
| Income (Loss)               | 95,233    | 83,275    | 163,386     | 50,825      | (10,686)    |
| Income without Depreciation | 349,837   | 338,975   | 420,804     | 312,918     | 292,107     |
| Unrestricted net position   | (170,140) | (385,109) | (114,824)   | (328,453)   | (78,860)    |

# Sewer Fund



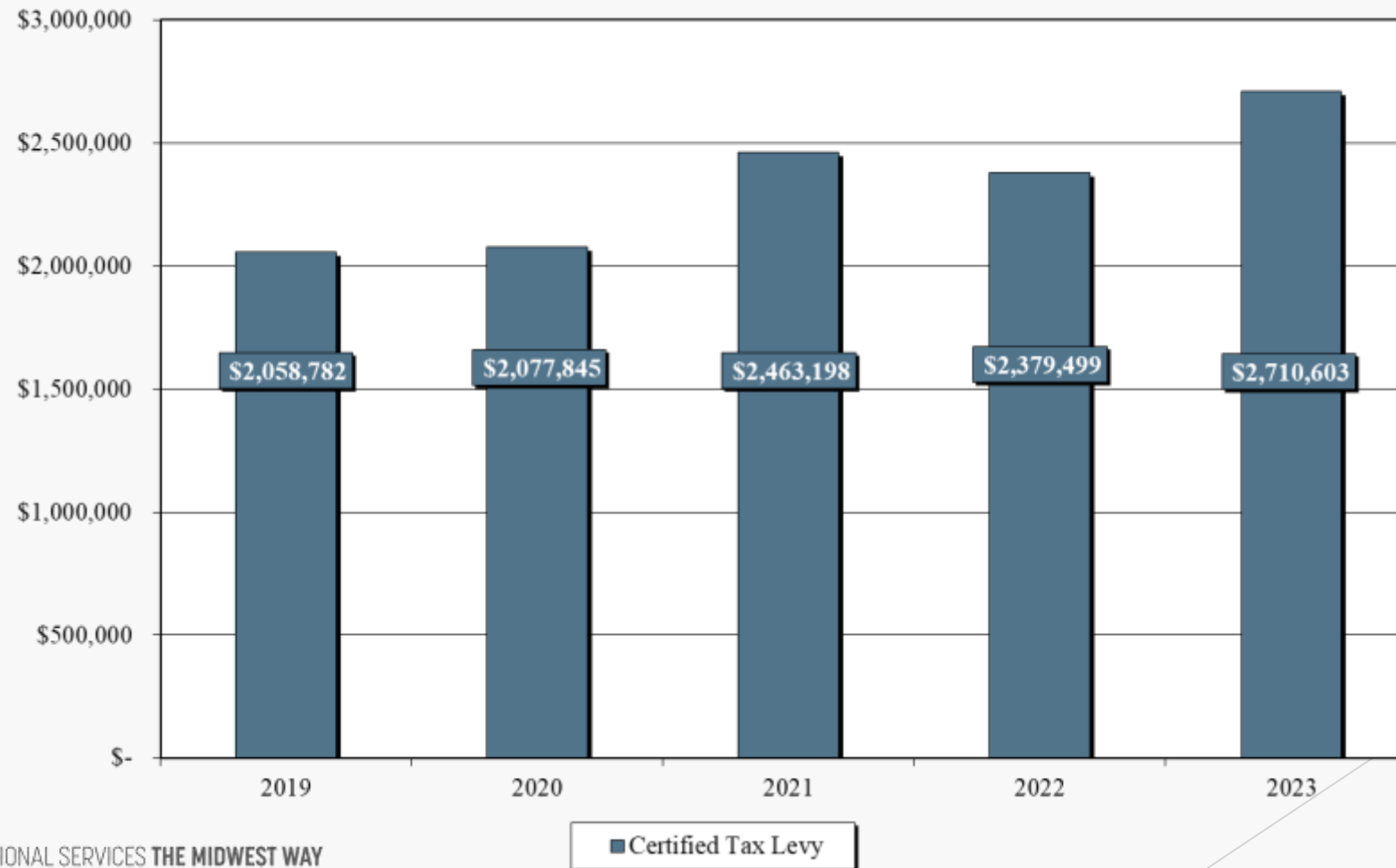
# Tax Capacity, Levy, and Rates

## Tax Rates



# Tax Capacity, Levy, and Rates

## Tax Levies





# Questions?

Dustin Opatz

[Dustin.Opatz@creativeplanning.com](mailto:Dustin.Opatz@creativeplanning.com)

A modern office interior featuring a long hallway with glass-walled rooms on both sides. The floor is a light-colored, polished concrete. In the foreground, a lounge area is visible through the glass, containing a white sofa, a floor lamp with a white shade, and a tripod-style stand. The ceiling has exposed ductwork and several black, industrial-style pendant lights. The overall atmosphere is bright and professional.

# THANK YOU

LET'S DO MORE, TOGETHER.

*BerganKDV is a leading professional services firm with a contagious culture; where growth is fostered and making a difference means something. Our values drive our decisions, and our passion is empowering people and creating a wow experience for our clients.*

*We are powered by people who do business the Midwest way delivering comprehensive business, financial and technology solutions including business planning and consulting, tax, assurance and accounting, technology, wealth management and turnaround management services. From tax reform to technology, we go beyond so you can...*

**DO MORE.**



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**City of Dyersville  
Dubuque County and Delaware County, Iowa**

**Communications Letter**

**June 30, 2023**

**City of Dyersville**  
**Table of Contents**

|  |    |
|--|----|
| Report on Matters Identified as a Result of<br>the Audit of the Basic Financial Statements | 1  |
| Material Weakness  | 3  |
| Required Communication   | 4  |
| Financial Analysis   | 9  |
| Emerging Issues  | 18 |

## Report on Matters Identified as a Result of the Audit of the Basic Financial Statements

Honorable Mayor, Members  
of the City Council and Management  
City of Dyersville  
Dyersville, Iowa

In planning and performing our audit of the basic financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Dyersville, as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the City'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 basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error, or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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 over financial reporting, such that there is a reasonable possibility that a material misstatement of the City's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

The material weakness identified is stated within this letter.

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.

The accompanying memorandum also includes financial analysis provided as a basis for discussion. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated January 8, 2024, on such statements.

This communication, which is an integral part of our audit, is intended solely for the information and use of the Members of the City Council and management and others within the City and state oversight agencies and is not intended to be, and should not be, used by anyone other than these specified parties.

*BerganKDV, Ltd.*

Minneapolis, Minnesota  
January 8, 2024

## **City of Dyersville Material Weakness**

### **Material Audit Adjustments**

During the course of our audit, we proposed material audit adjustments that would not have been identified as a result of the City's internal controls, and therefore, could have resulted in a material misstatement of the City's financial statements. In order to ensure financial statements were free from material misstatement, audit adjustments were required to adjust payables, allocation of capital contributions and unearned revenues.



We have audited the basic financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2023. Professional standards require that we advise you of the following matters related to our audit.

**Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express opinions about whether the basic financial statements prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the basic financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the basic financial statements are free of material misstatement. An audit of the basic financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Generally accepted accounting principles provide for certain Required Supplementary Information (RSI) to supplement the basic financial statements. Our responsibility with respect to the RSI, which supplements the basic audit financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI was not audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we do not express an opinion or provide any assurance on the RSI.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Our responsibility with respect to the other information in documents containing the audited basic financial statements and auditor's report does not extend beyond the basic financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information was not audited, and we do not express an opinion or provide any assurance on it.

### **Our Responsibility in Relation to *Government Auditing Standards***

As communicated in our engagement letter, part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

### **Our Responsibility in Relation to Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)**

As communicated in our engagement letter, in accordance with the Uniform Guidance, we examined on a test basis, evidence about the City's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the City's compliance with those requirements. While our audit provided a reasonable basis for our opinion, it did not provide a legal determination on the City's compliance with those requirements.

In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.

### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

### **Significant Risks Identified**

We have identified the following significant risks of material misstatement:

- **Management Override of Controls – Overall Financial Statements** – Management override of internal control is considered a risk in substantially all engagements as management may be incentivized to produce better results.
- **Improper Revenue Recognition** – Revenue recognition is considered a fraud risk on substantially all engagements as it generally has a significant impact on the results of the governments operations. In addition, complexities exist surrounding the calculation and recording of various revenue sources including property taxes and state aid.
- **Risk of Misappropriation of Assets** – If accounting duties cannot be appropriately segregated, there is a risk of unauthorized disbursements being made from the City.

## **Qualitative Aspects of the City's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in the notes to the basic financial statements. There have been no initial selection of accounting policies and no changes to significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's current judgements. Those judgements are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgements. The most sensitive estimates affecting the basic financial statements are:

Depreciation – The City is currently depreciating its capital assets over their estimated useful lives, as determined by management, using the straight-line method.

Net Pension Liability, Deferred Outflows of Resources Relating to Pensions and Deferred Inflows of Resources Relating to Pensions – These balances are based on an allocation by the pension plans using estimates based on contributions.

Lease Liability and Right-to-Use Lease Assets – These balances are based on estimates and judgments determined by the City related to the discount rate, lease term, and lease payments.

We evaluated the key factors and assumptions used to develop the accounting estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

### *Financial Statement Disclosures*

Certain basic financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The basic financial statement disclosures are neutral, consistent, and clear.

## **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

For the purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effects of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the basic financial statements taken as a whole and each applicable opinion unit. Management did not identify, and we did not notify them of any uncorrected basic financial statement misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatements that we identified as a result of our audit procedures were brought to the attention of and corrected by management.

- Accounts payable were understated.
- Unearned revenues were understated.
- Capital contributions were overstated in the Sewer Utility Fund and understated in the Water Fund.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's basic financial statements or the auditor's report. No such disagreements arose during the course of our audit.

### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the management representation letter.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management has informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the City, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditor.

### **Noncompliance with Laws and Regulations, Violations of Contract Provisions or Grant Agreements**

- A number of funds have a deficit fund balance at year end.
- Disbursements exceeded budgeted amounts for certain functions.

**Other Information Included in Annual Reports**

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the City's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

We applied certain limited procedures to the RSI that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the basic financial statements.

## City of Dyersville Financial Analysis

The following pages provide graphic representation of select data pertaining to the financial position and operations of the City for the past five years. Our analysis of each graph is presented to provide a basis for discussion of past performance and how implementing certain changes may enhance future performance. A subsequent discussion of this information should be useful for planning purposes.

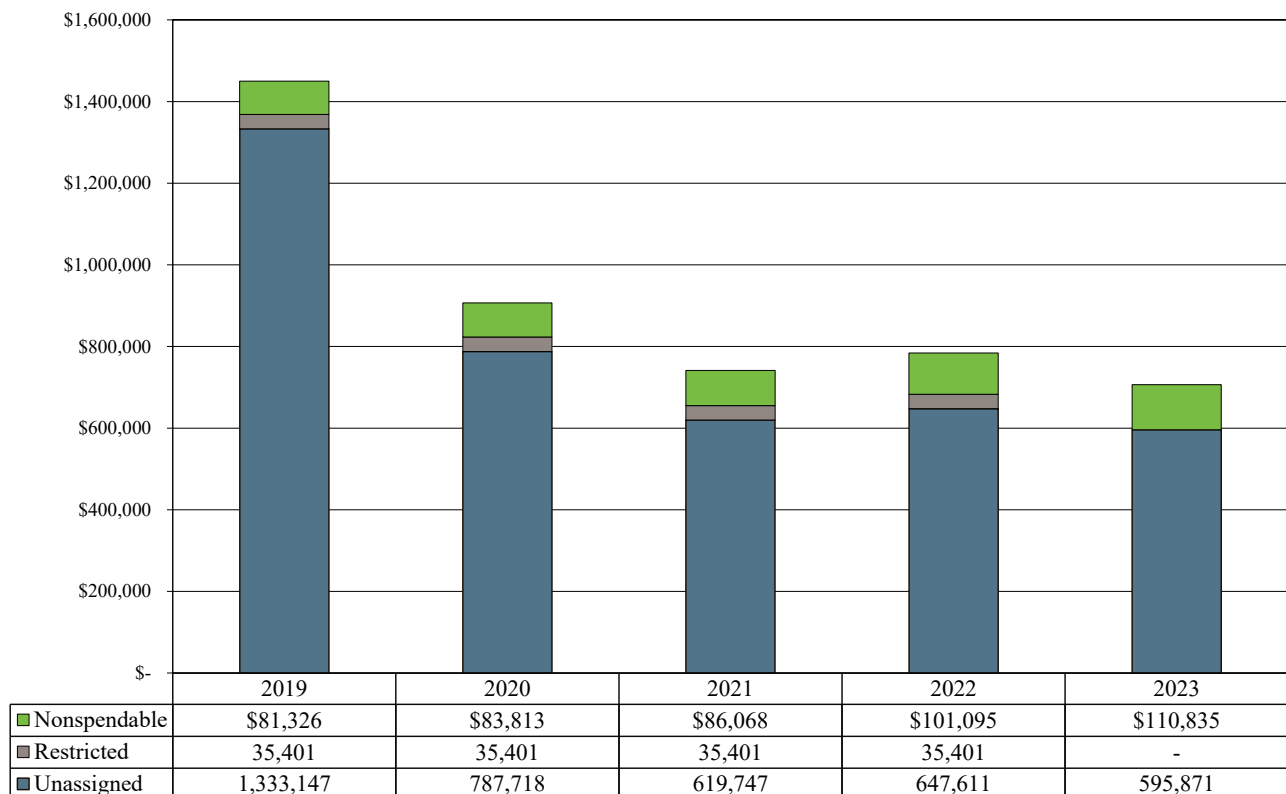
### General Fund

Total fund balance in the General Fund decreased 9.9% in 2023 to \$706,706, the lowest level in the five years presented. General Fund expenditures and other financing uses exceeded revenues and other financing sources by \$77,401 during 2023. A more detailed analysis of the General Fund revenue and expenditure components are presented on the following pages.

The current General Fund unassigned fund balance represents 16.8% of 2023 General Fund expenditures, or two months of expenditures at 2023 levels.

A five year history of General Fund balance is shown below.

**General Fund Balance**

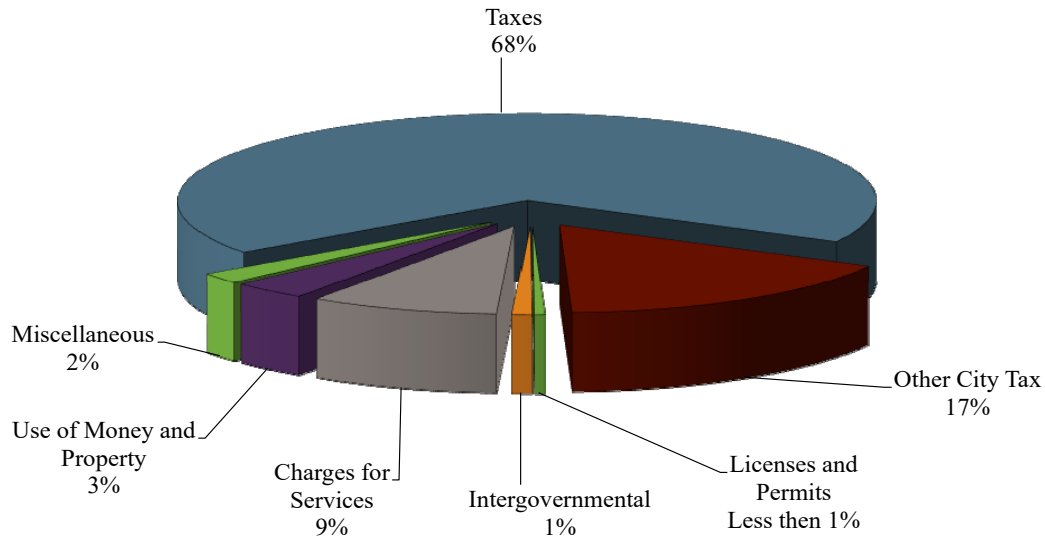


## City of Dyersville Financial Analysis

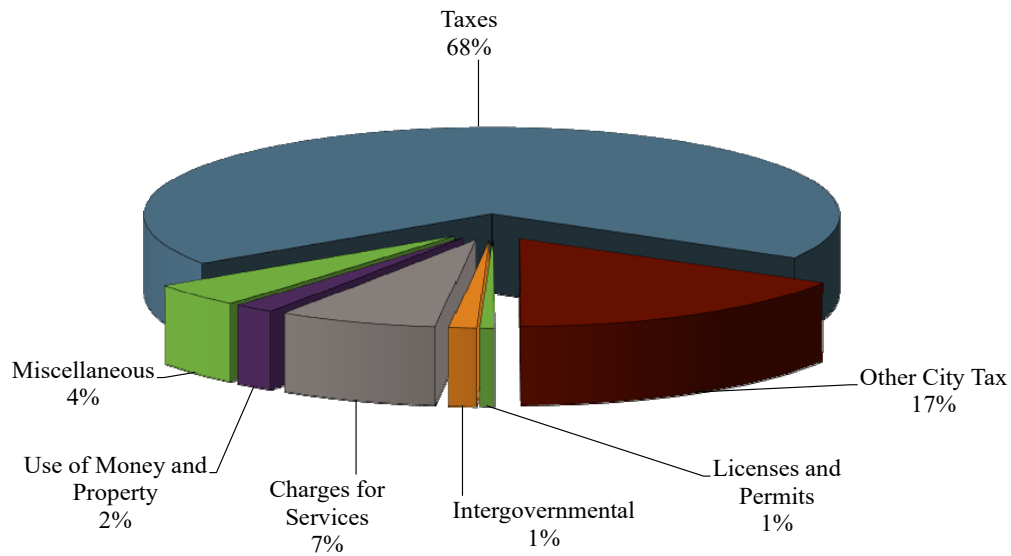
### General Fund Revenues

Allocations of the City's revenues by source for the current and preceding year are displayed below. The allocation was relatively consistent from 2022 to 2023.

**General Fund Revenues 2023**



**General Fund Revenues 2022**

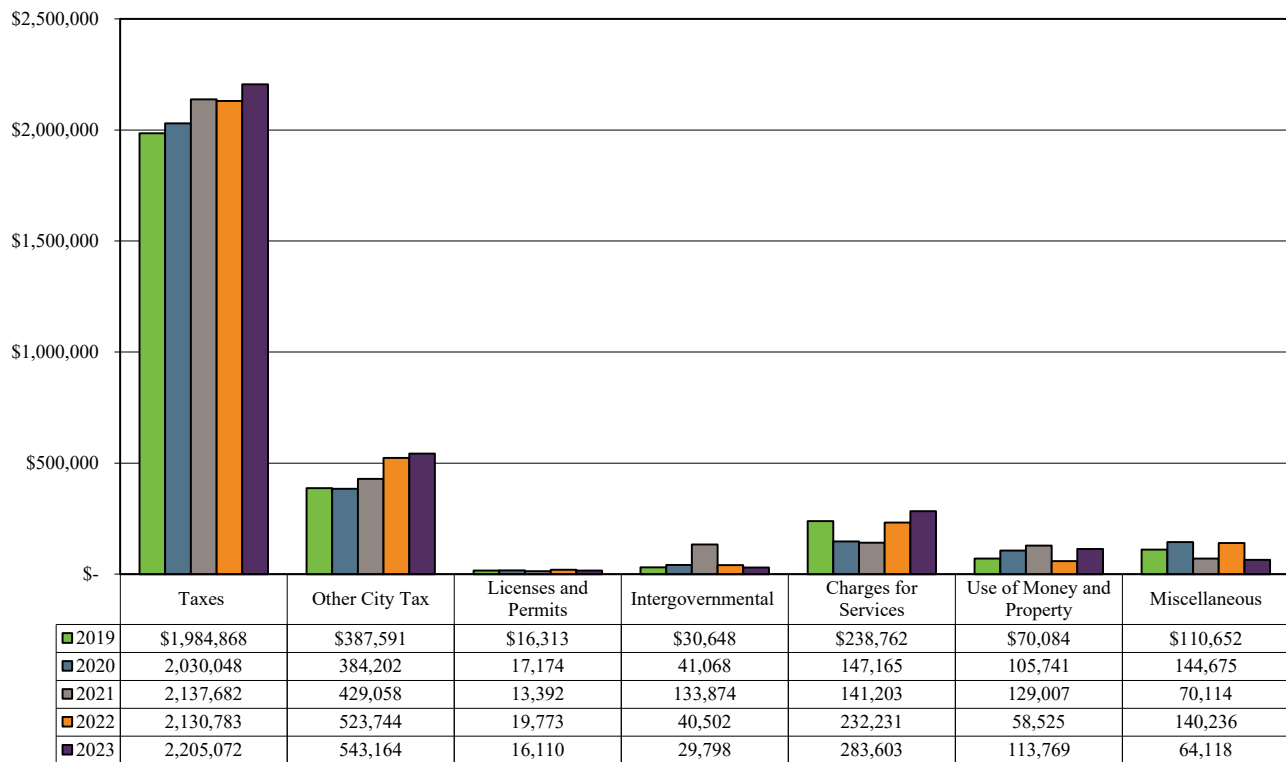


## City of Dyersville Financial Analysis

### General Fund Revenues (Continued)

The chart below shows the City's revenues by source for the last five years. Overall, General Fund revenues increased \$109,840, or 3.5% from 2022. The most significant increases occurred in taxes due to an increase in levy, charges for services due to an increase in lease payments, and use of money and property due to increasing interest rates. These increases were offset by a decrease in miscellaneous revenues due to the sale of a fire truck in 2022. Other sources of revenue were relatively consistent with 2022 amounts.

### General Fund Revenues



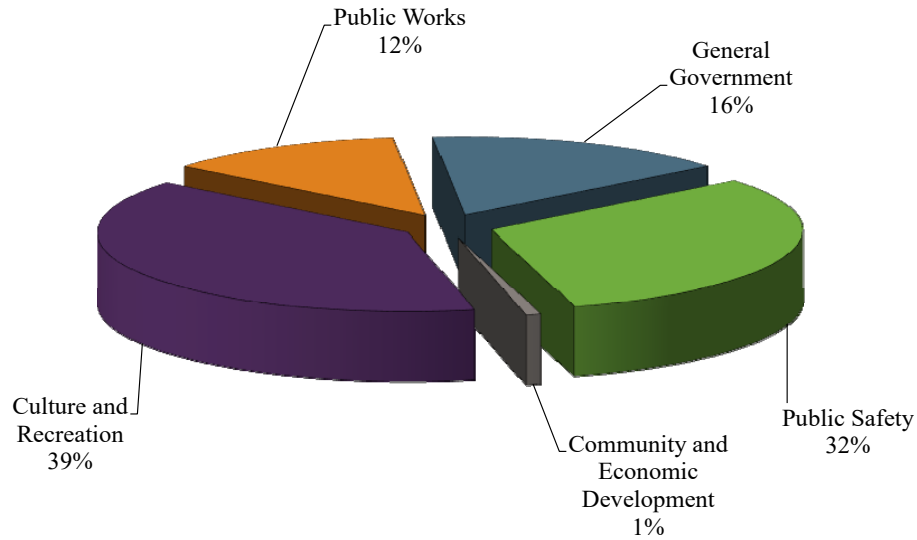


## City of Dyersville Financial Analysis

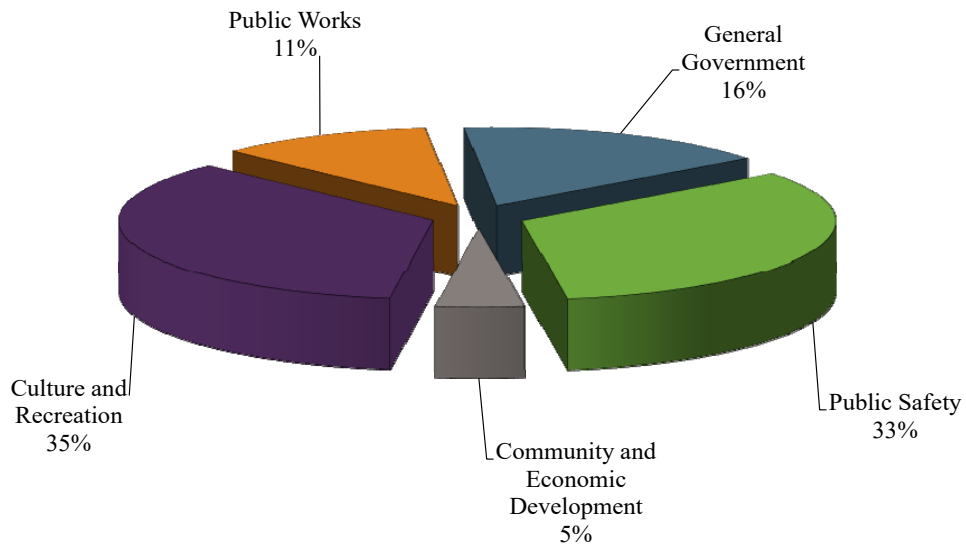
### General Fund Expenditures

The pie charts below show the breakdown of expenditures in the General Fund for the last two years. Community and economic development decreased by due to expending a catalyst grant in 2022. Other functions were consistent year over year.

**General Fund Expenditures 2023**



**General Fund Expenditures 2022**

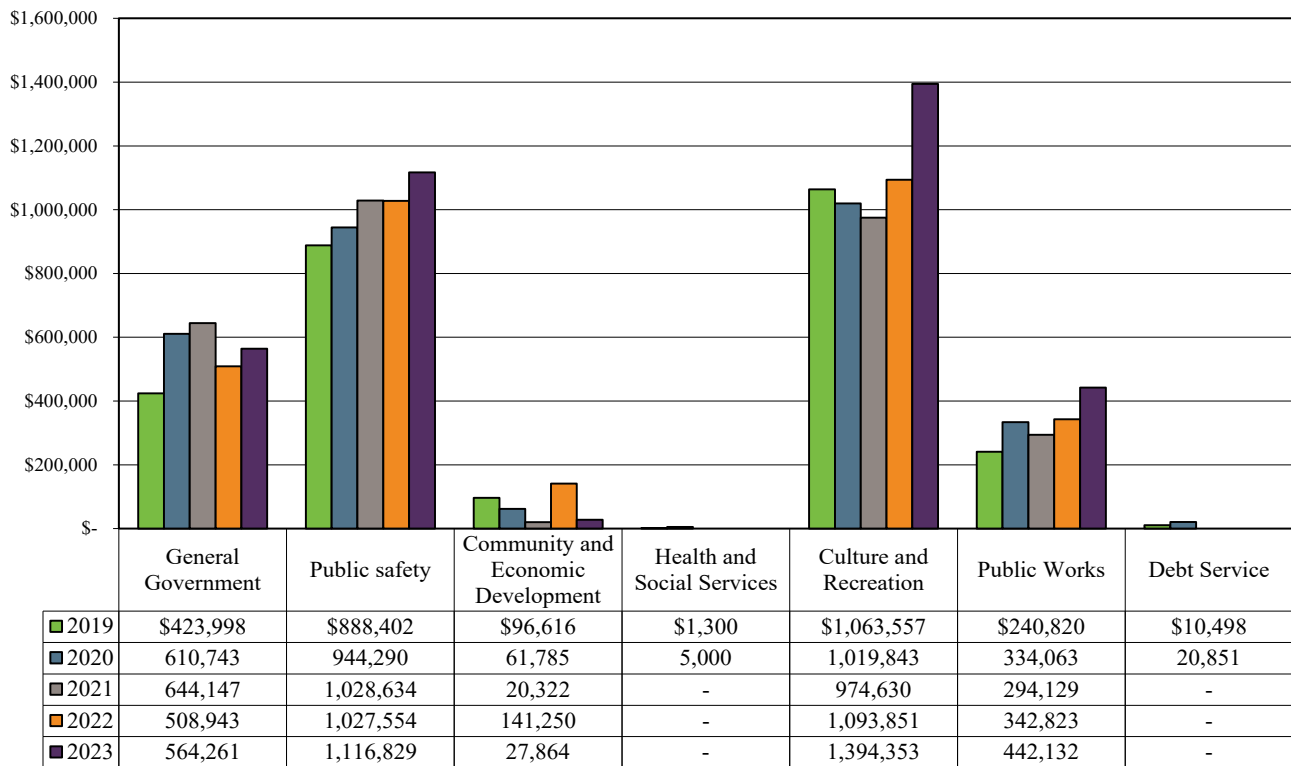


## City of Dyersville Financial Analysis

### General Fund Expenditures (Continued)

Five year trend information for General Fund expenditures by function is shown below. From 2022 to 2023 expenditures increased \$431,018. Culture and recreation increased by \$300,502 due to various capital related projects as well as increases in wages. Public works increased by \$99,309 due to increasing maintenance and software costs. These increases were offset by a decrease in Community and Economic Development expenditures of \$113,386 due to expending a catalyst grant in 2022. General government increased \$55,318 due to an increase in attorney fees. Other functions had minor variances from the prior year.

### General Fund Expenditures

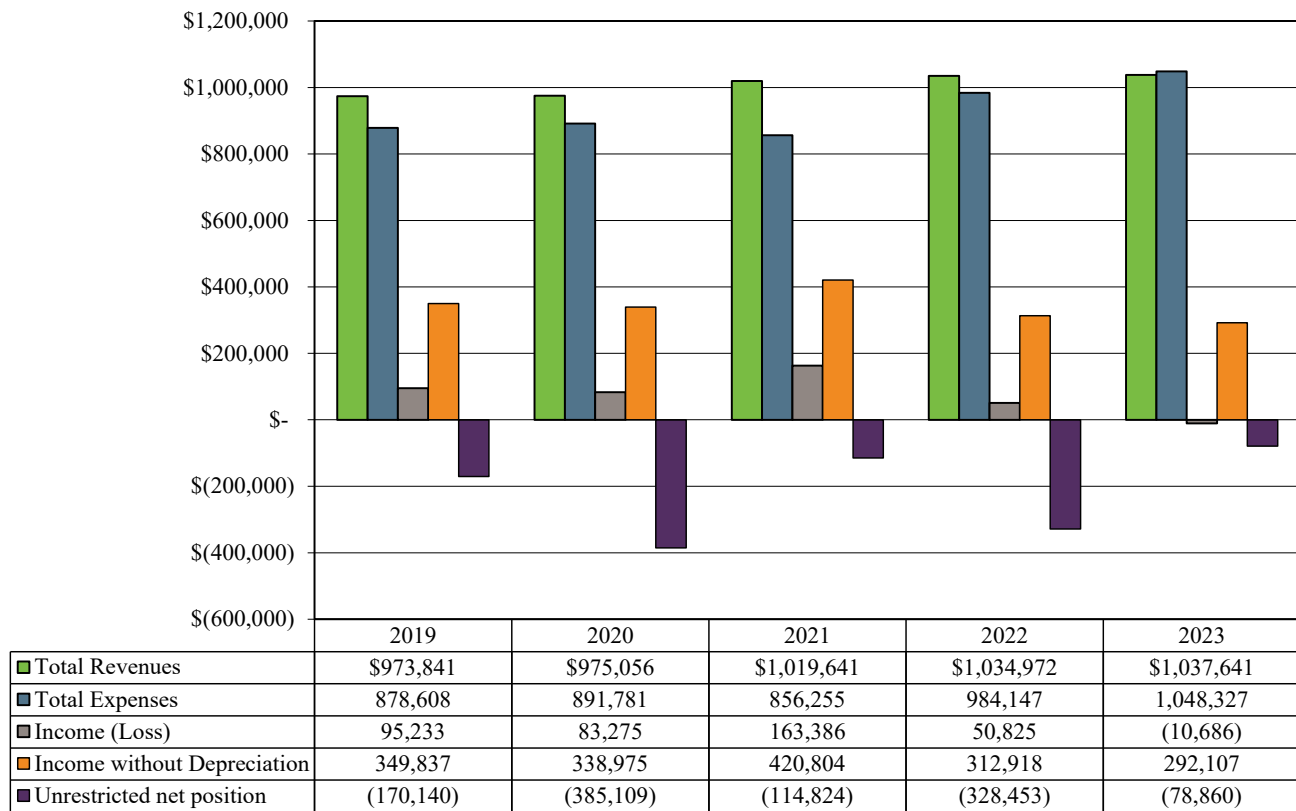


## City of Dyersville Financial Analysis

### Water Fund

Five year trend information for the Water Fund is shown below. Revenues have exceeded expenses, including depreciation, for four of five years presented. In 2023, there was a loss of \$10,686. Expenses increased \$64,180, or 6.5% due to the increased health insurance costs, increased chemical and meter costs, and increased depreciation expense. Operating revenues increased by \$2,669 or 0.3% from 2022 to 2023. This fund has had negative unrestricted net position in all five-years presented.

#### Water Fund

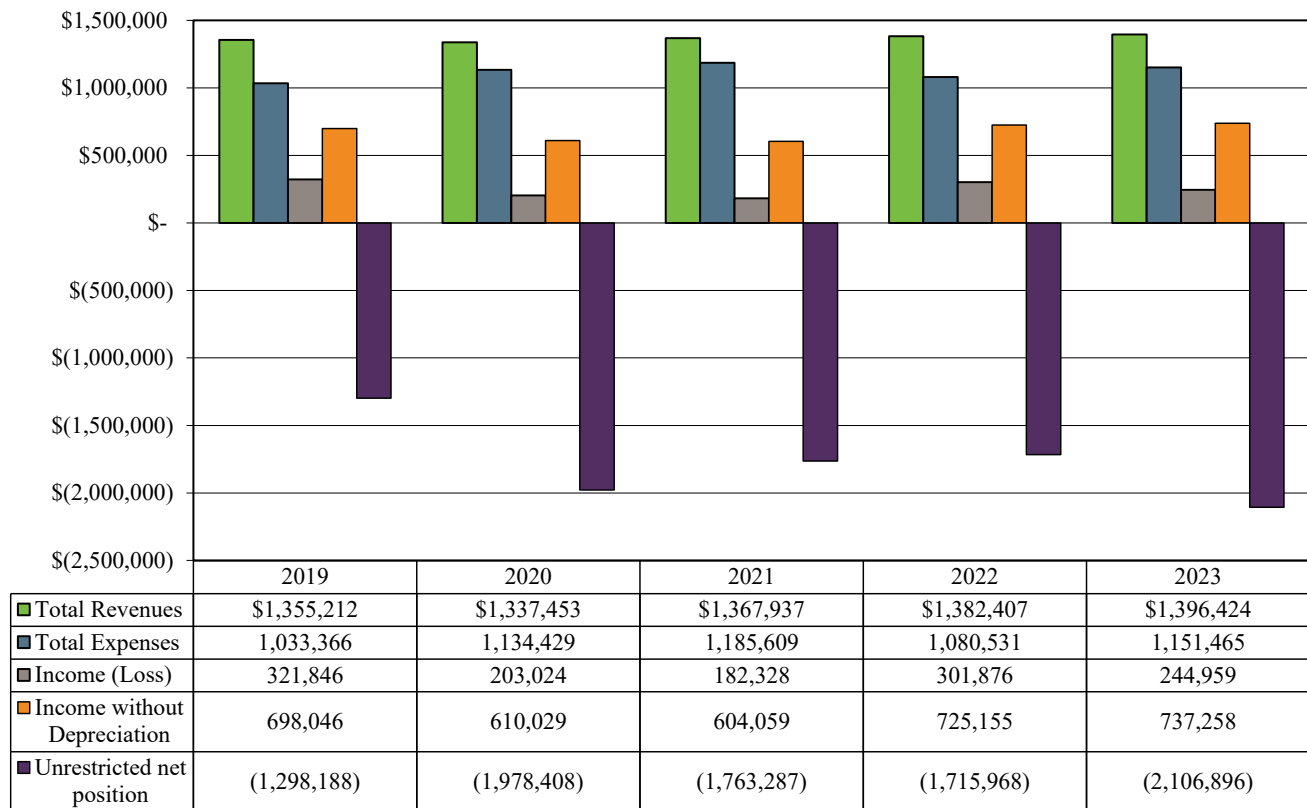


## City of Dyersville Financial Analysis

### Sewer Fund

Sewer Fund operating results over the last five years are presented below. Revenues have exceeded expenses in all five years presented. Revenues remained consistent with the prior year. Expenses increased \$70,934 due to increase health insurance costs and increased depreciation expense due to asset additions. The fund has had negative unrestricted net position in all five-year presented with the largest deficit occurring in 2023 due to significant capital related activity.

#### Sewer Fund

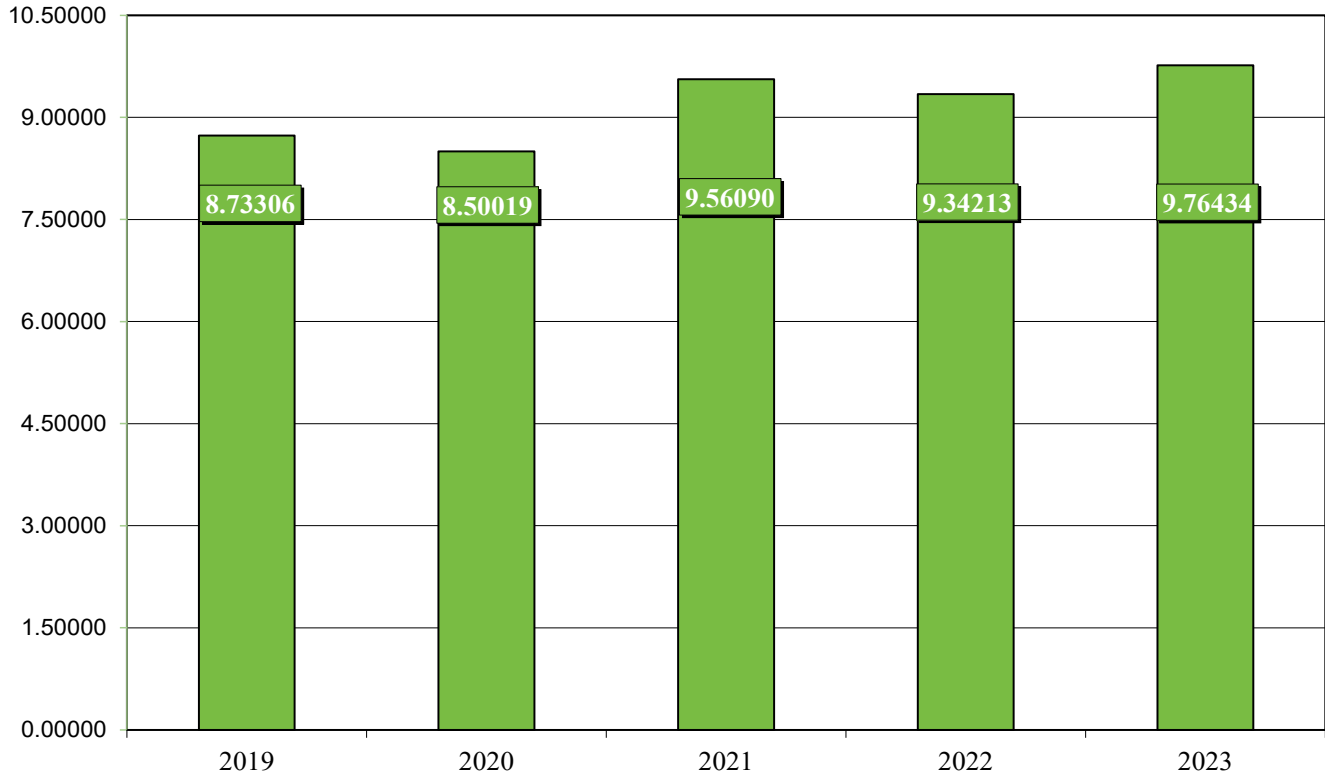


## City of Dyersville Financial Analysis

### Tax Capacity, Levy, and Rates

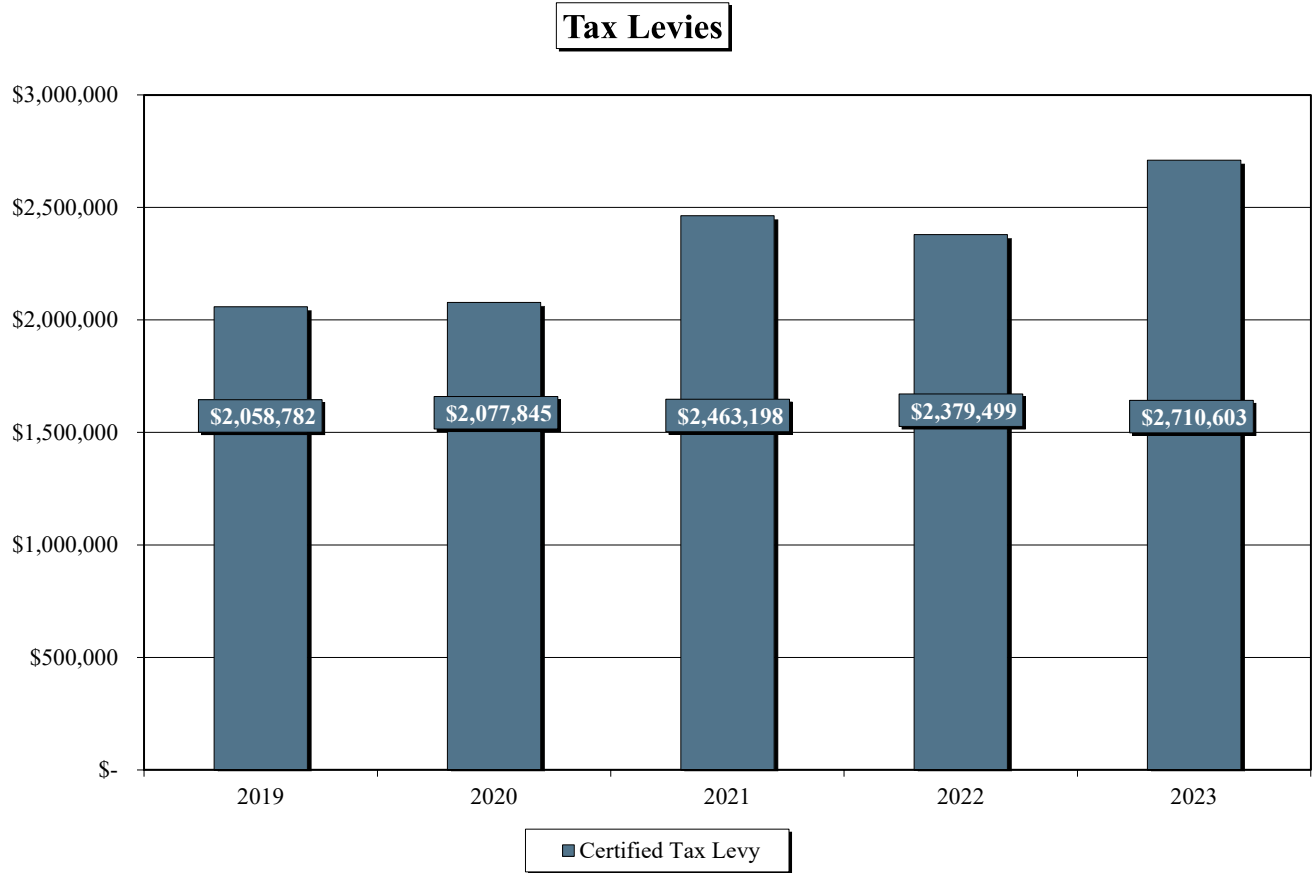
The next two graphs present tax rate and tax levy information for the City for the past five years. Tax rates increased 0.42221 from 2022 while the property valuation increased slightly. The property tax levy increased \$331,104 or 13.9%.

**Tax Rates**



## City of Dyersville Financial Analysis

### Tax Capacity, Levy, and Rates (Continued)



## Executive Summary

The following is an executive summary of financial related updates to assist you in staying current on emerging issues in accounting and finance. This summary will give you a preview of the new standards that have been recently issued and what is on the horizon for the near future. The most recent and significant updates include:

- **Implementation Guide No. 2021-1 – Amending Capitalization Requirements**  
GASB has issued Implementation Guide No. 2021-1, amending previously issued guidance regarding capitalization requirements for capital assets that are significant in the aggregate but below the government's capitalization threshold individually.
- **Accounting Standard Update – GASB Statement No. 100 – Accounting Changes and Error Corrections**  
GASB has issued GASB Statement No. 100 relating to accounting and financial reporting for accounting changes and error corrections. The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability.
- **Accounting Standard Update – GASB Statement No. 101 – Compensated Absences**  
GASB has issued GASB Statement No. 101 relating to accounting and financial reporting for compensated absences. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

The following is an extensive summary of the current updates. As your continued business partner, we are committed to keeping you informed of new and emerging issues. We are happy to discuss these issues with you further and their applicability to your City.

## Implementation Guide No. 2021-1 – Amending Capitalization Requirements

Implementation Guide No. 2021-1, amended previously issued guidance contained in Implementation Guide No. 2015-1 regarding capitalization requirements for capital assets that are significant in the aggregate.

Original guidance stated that it *may be* appropriate for a government to establish a capitalization policy that would require capitalization for certain types of assets with individual acquisition costs that are less than the threshold for an individual asset.

Amended guidance states that a government *should* capitalize assets whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant. Computers and classroom furniture are common examples of asset types that could be significant collectively. The amended guidance clarifies that if 100 computers costing \$1,500 each totaling a \$150,000 aggregate amount is significant, the government *should* capitalize the computers. Information provided above was obtained from [www.gasb.org](http://www.gasb.org).

**Accounting Standard Update – GASB Statement No. 100 – *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62***

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.

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting – understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement.

This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

GASB Statement No. 100 is effective for reporting periods beginning after June 15, 2023. Earlier application is encouraged.

Information provided above was obtained from [www.gasb.org](http://www.gasb.org).



**Accounting Standard Update – GASB Statement No. 101 – *Compensated Absences***

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. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences – including parental leave, military leave, and jury duty leave – not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

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 requirement 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.

GASB Statement No. 101 is effective for reporting periods beginning after December 15, 2023. Earlier application is encouraged.

Information provided above was obtained from [www.gasb.org](http://www.gasb.org).

**CITY OF DYERSVILLE, IOWA**  
**FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

|  |              |
|--|--------------|
| <b>Officials .....</b>   | <b>1</b>     |
| <b>Independent Auditor's Report .....</b>  | <b>2-4</b>   |
| <b>Management's Discussion and Analysis (MD&amp;A) .....</b>   | <b>5-10</b>  |
| <b>Basic Financial Statements</b>  |              |
| Government-Wide Financial Statements   |              |
| Statement of Net Position .....  | 11           |
| Statement of Activities.....   | 12           |
| Governmental Fund Financial Statements   |              |
| Balance Sheet.....   | 13           |
| Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position  | 14           |
| Statement of Revenue, Expenditures and Changes in Fund Balances.....   | 15           |
| Reconciliation of the Statement of Revenue, Expenditures and Changes in Fund Balances - Governmental Funds to the Statement of Activities .....  | 16           |
| Proprietary Fund Financial Statements  |              |
| Statement of Net Position .....  | 17           |
| Statement of Revenue, Expenses and Changes in Fund Net Position .....  | 18           |
| Statement of Cash Flows .....  | 19-20        |
| Notes to the Financial Statements .....  | 21-42        |
| <b>Required Supplementary Information</b>  |              |
| Schedule of Budgetary Comparison of Receipts, Disbursements and Changes in Balances - Budget to Actual (Cash Basis) - Governmental Funds and Proprietary Funds.....  | 43           |
| Schedule of Budgetary Comparison - Budget to GAAP Reconciliation .....   | 44           |
| Notes to Required Supplementary Information - Budgetary Reporting.....   | 45           |
| Schedule of Proportionate Share of the Net Pension Liability - Iowa Public Employees' Retirement System .....  | 46           |
| Schedule of Contributions - Iowa Public Employees' Retirement System .....   | 47           |
| Notes to Required Supplementary Information - Pension Liability - Iowa Public Employees' Retirement System .....   | 48           |
| <b>Supplementary Information</b>   |              |
| Nonmajor Governmental Funds.....   | 49           |
| Combining Balance Sheet.....   | 50           |
| Combining Schedule of Revenue, Expenditures and Changes in Fund Balances .....   | 51           |
| Schedule of Revenue by Source and Expenditures by Function - All Governmental Funds.....   | 52           |
| Schedule of Expenditures of Federal Awards .....   | 53           |
| <b>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 <i>Government Auditing Standards</i> .....</b> |              |
|  | <b>54-55</b> |
| <b>Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance .....</b>  |              |
|  | <b>56-58</b> |
| <b>Schedule of Findings and Questioned Costs .....</b>   | <b>59-62</b> |

| Name                       | Title                | Term Expires      |
|----------------------------|----------------------|-------------------|
| <b>Elected Officials</b>   |                      |                   |
| Jeff Jacque                | Mayor                | December 31, 2023 |
| Michael English            | Council Member       | December 31, 2023 |
| Jenni Ostwinkle Silva      | Council Member       | December 31, 2023 |
| Tom Westhoff               | Council Member       | December 31, 2025 |
| Jim Gibbs                  | Council Member       | December 31, 2025 |
| Mike Oberbroeckling        | Council Member       | December 31, 2025 |
| <b>Appointed Officials</b> |                      |                   |
| Mick Michel                | City Administrator   | Appointed         |
| Tricia Maiers              | City Clerk/Treasurer | Appointed         |
| George Davis               | City Attorney        | Appointed         |
| Jenny Weiss                | City Attorney        | Appointed         |

## Independent Auditor's Report

Honorable Mayor and Members  
of the City Council  
City of Dyersville  
Dyersville, Iowa

### **Report on the Audit of the Financial Statements**

We have audited the accompanying basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Dyersville, Iowa, as of and for the year ended June 30, 2023, and the related notes to the basic financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

In our opinion, the basic financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Dyersville, Iowa, as of June 30, 2023, 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.

### **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 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 of Dyersville 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.

### **Responsibilities of Management for the Financial Statements**

The management of the City of Dyersville 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, which raise substantial doubt about the City's ability to continue as a going concern for one year 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 judgment 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, which 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, which follows this report letter, and Required Supplementary Information as listed in the Table of Contents 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 (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information 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 accompanying supplementary information identified in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements.

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. In our opinion, the accompanying supplementary information and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### Other Information

Management is responsible for the other information included in the Annual Comprehensive Financial 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 January 8, 2024, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

**BerganKDV, Ltd.**

Minneapolis, Minnesota  
January 8, 2024

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The City of Dyersville provides this Management's Discussion and Analysis of its financial statements. This narrative overview and analysis of the financial activities is for the fiscal year ended June 30, 2023. We encourage readers to consider this information in conjunction with the City's financial statements, which follow.

### 2023 FINANCIAL HIGHLIGHTS

Revenue of the City's governmental and business-type activities increased 32.8%, or approximately \$4,530,000, from fiscal 2022 to fiscal 2023. Overall capital grants and contributions increased approximately \$4,300,000, operating grants and contributions decreased by approximately \$87,000, while charges for services increased approximately \$90,000 and property taxes increased by approximately \$215,000.

Program expenses of the City's governmental activities increased 44.3%, or approximately \$2,640,000, in fiscal 2023 from fiscal 2022. Public safety decreased \$71,466. Community and economic development increased by \$2,772,662 due to the Field of Dreams project. Culture and recreation expenses increased \$46,154 and public works expense decreased by \$223,937 due to decreases in repairs and maintenance. General government expenses increased \$123,615 due to more expenses related to pension and other post-employment benefits.

The City's net position increased 18%, or approximately \$6,925,000, from June 30, 2022 to June 30, 2023.

### USING THIS ANNUAL REPORT

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

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

Government-wide financial statements consist of a statement of net position and a statement of activities. These provide information about the activities of the City of Dyersville as a whole and present an overall view of the City's finances.

The fund financial statements tell how governmental services were financed in the short term as well as what remains for future spending. Fund financial statements report the City's operations in more detail than the government-wide statements by providing information about the most significant funds.

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

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

Other supplementary information provides detailed information about the nonmajor special revenue funds, as well as a ten-year history of revenues and expenditures for all governmental funds.



## REPORTING THE CITY'S FINANCIAL ACTIVITIES

### Government-Wide Financial Statements

One of the most important questions asked about the City's finances is, "whether the City as a whole is better or worse off as a result of the year's activities?" The statement of net position and the statement of activities report information which helps answer this question. These statements include all assets, deferred outflows, liabilities and deferred inflows using the accrual basis of accounting and the economic resources measurement focus, which is similar to the accounting used by most private sector companies. All of the current year's revenue and expenses are taken into account, regardless of when cash is received or paid.

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

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the change occurs, regardless of the timing of related cash flows. Thus, revenue and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods.

The statement of net position and the statement of activities report two kinds of activities:

- Governmental activities include public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service and capital projects. Property tax and intergovernmental receipts finance most of these activities.
- Business-type activities include the City's utility services, such as waterworks, sanitation and sanitary sewer systems. These activities are financed primarily by user charges.

### Fund Financial Statements

The City has two kinds of funds:

1. Governmental funds account for most of the City's basic services. These focus on how money flows into and out of those funds and the balances at year end that are available for spending. Governmental funds include: the General Fund, the Special Revenue Funds, the Debt Service Fund and the Capital Projects Fund. These funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund financial statements provide a detailed, short-term view of the City's general governmental operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs.

The required financial statements for governmental funds include a balance sheet and a statement of revenue, expenditures and changes in fund balances.

2. Proprietary funds account for the City's enterprise funds. These funds report services for which the City charges customers for the service it provides. Proprietary funds are reported in the same way all activities are reported in the statement of net position and the statement of activities. The major difference between the proprietary funds and the business-type activities included in the government-wide statements is the detail and additional information, such as cash flows, provided in the proprietary fund statements. The enterprise funds include the City's utility services, such as water utility, sewage disposal works and solid waste. The City is responsible for ensuring the assets reported in these funds are used only for their intended purposes.

The financial statements required for proprietary funds include a statement of net position, a statement of revenue, expenses and changes in fund net position and a statement of cash flows.

### Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of financial position. The analysis that follows focuses on the changes in the net position for governmental and business-type activities.

|  | Net Position at End of Year |                             |                             |                             |                             |                             |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
|  | Governmental Activities     |                             | Business-Type Activities    |                             | Total Government            |                             |
|  | 2023                        | 2022                        | 2023                        | 2022                        | 2023                        | 2022                        |
| Current and other assets                   | \$ 11,391,952               | \$ 9,279,206                | \$ (667,951)                | \$ 969,009                  | \$ 10,724,001               | \$ 10,248,215               |
| Capital assets                             | <u>27,334,512</u>           | <u>27,064,786</u>           | <u>35,524,889</u>           | <u>29,620,118</u>           | <u>62,859,401</u>           | <u>56,684,904</u>           |
| <b>Total Assets</b>                        | <b><u>38,726,464</u></b>    | <b><u>36,343,992</u></b>    | <b><u>34,856,938</u></b>    | <b><u>30,589,127</u></b>    | <b><u>73,583,402</u></b>    | <b><u>66,933,119</u></b>    |
| <b>Deferred Outflows of Resources</b>      |                             |                             |                             |                             |                             |                             |
| Pension-related deferred outflows          | <u>207,417</u>              | <u>199,329</u>              | <u>57,692</u>               | <u>52,532</u>               | <u>265,109</u>              | <u>251,861</u>              |
| Long-term liabilities                      | 10,151,958                  | 9,994,860                   | 8,605,649                   | 10,107,679                  | 18,757,607                  | 20,102,539                  |
| Other liabilities                          | <u>2,531,036</u>            | <u>752,972</u>              | <u>1,919,809</u>            | <u>2,442,532</u>            | <u>4,450,845</u>            | <u>3,195,504</u>            |
| <b>Total Liabilities</b>                   | <b><u>12,682,994</u></b>    | <b><u>10,747,832</u></b>    | <b><u>10,525,458</u></b>    | <b><u>12,550,211</u></b>    | <b><u>23,208,452</u></b>    | <b><u>23,298,043</u></b>    |
| <b>Deferred Inflows of Resources</b>       |                             |                             |                             |                             |                             |                             |
| Succeeding year property tax               | 4,889,649                   | 4,416,145                   | —                           | —                           | 4,889,649                   | 4,416,145                   |
| Pension related                            | <u>114,908</u>              | <u>774,227</u>              | <u>26,623</u>               | <u>192,107</u>              | <u>141,531</u>              | <u>966,334</u>              |
| <b>Total Deferred Inflows of Resources</b> | <b><u>5,004,557</u></b>     | <b><u>5,190,372</u></b>     | <b><u>26,623</u></b>        | <b><u>192,107</u></b>       | <b><u>5,031,180</u></b>     | <b><u>5,382,479</u></b>     |
| <b>Net Position</b>                        |                             |                             |                             |                             |                             |                             |
| Net investment in capital assets           | 16,894,783                  | 17,385,642                  | 26,616,196                  | 19,934,695                  | 43,510,979                  | 37,320,337                  |
| Restricted                                 | 4,759,538                   | 3,261,076                   | —                           | 16,481                      | 4,759,538                   | 3,277,557                   |
| Unrestricted                               | <u>(407,991)</u>            | <u>(41,601)</u>             | <u>(2,253,647)</u>          | <u>(2,051,835)</u>          | <u>(2,661,638)</u>          | <u>(2,093,436)</u>          |
| <b>Total Net Position</b>                  | <b><u>\$ 21,246,330</u></b> | <b><u>\$ 20,605,117</u></b> | <b><u>\$ 24,362,549</u></b> | <b><u>\$ 17,899,341</u></b> | <b><u>\$ 45,608,879</u></b> | <b><u>\$ 38,504,458</u></b> |

Net position of governmental activities increased during fiscal year 2023 by \$641,213, or 3.11%, and net position of business activities increased from fiscal year 2022 by \$6,463,208, or 36.11%. The largest portion of the City's net position is the invested in capital assets (e.g., land, infrastructure, buildings and equipment), less the related debt. The debt related to the investment in capital assets is liquidated with sources other than capital assets. Restricted net position represents resources that are subject to external restrictions, constitutional provisions or enabling legislation on how they can be used. Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, legislation or other legal requirements, is a deficit balance of approximately \$2,660,000 at the end of this year.

A summary version of the statement of activities follows:

|                                    | Changes in Net Position for the Year Ended June 30, |                      |                          |                      |                      |                      |
|------------------------------------|---|----------------------|--------------------------|----------------------|----------------------|----------------------|
|                                    | Governmental Activities                             |                      | Business-Type Activities |                      | Total Government     |                      |
|                                    | 2023  | 2022                 | 2023                     | 2022                 | 2023                 | 2022                 |
| <b>Revenue</b>                     |   |                      |                          |                      |                      |                      |
| Program Revenue                    |   |                      |                          |                      |                      |                      |
| Charges for service                | \$ 311,268  | \$ 246,245           | \$ 2,785,012             | \$ 2,759,790         | \$ 3,096,280         | \$ 3,006,035         |
| Operating grants and contributions | 722,230   | 808,868              | —                        | —                    | 722,230              | 808,868              |
| Capital grants and contributions   | 2,346,144   | —                    | 6,354,659                | 4,391,055            | 8,700,803            | 4,391,055            |
| General Revenue                    |   |                      |                          |                      |                      |                      |
| Property Tax Levied for            |   |                      |                          |                      |                      |                      |
| General purposes                   | 2,205,072   | 2,130,783            | —                        | —                    | 2,205,072            | 2,130,783            |
| Debt service                       | 610,824   | 469,656              | —                        | —                    | 610,824              | 469,656              |
| Tax increment financing            | 1,691,806   | 1,659,090            | —                        | —                    | 1,691,806            | 1,659,090            |
| Utility franchise fees             | 182,634   | 174,170              | —                        | —                    | 182,634              | 174,170              |
| Local option sales tax             | 803,001   | 819,461              | —                        | —                    | 803,001              | 819,461              |
| Hotel/motel tax                    | 158,956   | 150,539              | —                        | —                    | 158,956              | 150,539              |
| Unrestricted investment earnings   | 69,348  | 19,666               | —                        | —                    | 69,348               | 19,666               |
| Miscellaneous                      | 78,595  | 147,216              | 17,011                   | 32,656               | 95,606               | 179,872              |
| <b>Total Revenue</b>               | <b>9,179,878</b>                                    | <b>6,625,694</b>     | <b>9,156,682</b>         | <b>7,183,501</b>     | <b>18,336,560</b>    | <b>13,809,195</b>    |
| <b>Program Expenses</b>            |   |                      |                          |                      |                      |                      |
| Public safety                      | 1,218,625   | 1,290,091            | —                        | —                    | 1,218,625            | 1,290,091            |
| Public works                       | 1,404,998   | 1,628,935            | —                        | —                    | 1,404,998            | 1,628,935            |
| Culture and recreation             | 1,211,179   | 1,165,025            | —                        | —                    | 1,211,179            | 1,165,025            |
| Community and economic development | 3,811,861   | 1,039,199            | —                        | —                    | 3,811,861            | 1,039,199            |
| General government                 | 713,677   | 590,062              | —                        | —                    | 713,677              | 590,062              |
| Interest on long-term debt         | 241,310   | 246,639              | —                        | —                    | 241,310              | 246,639              |
| Water utility                      | —   | —                    | 1,048,327                | 984,147              | 1,048,327            | 984,147              |
| Sewage disposal works              | —   | —                    | 1,151,465                | 1,080,531            | 1,151,465            | 1,080,531            |
| Solid waste                        | —   | —                    | 430,697                  | 389,448              | 430,697              | 389,448              |
| <b>Total Expenses</b>              | <b>8,601,650</b>                                    | <b>5,959,951</b>     | <b>2,630,489</b>         | <b>2,454,126</b>     | <b>11,232,139</b>    | <b>8,414,077</b>     |
| <b>Transfers</b>                   | <b>62,985</b>                                       | <b>215,000</b>       | <b>(62,985)</b>          | <b>(215,000)</b>     | <b>—</b>             | <b>—</b>             |
| <b>Change in Net Position</b>      | <b>641,213</b>                                      | <b>880,743</b>       | <b>6,463,208</b>         | <b>4,514,375</b>     | <b>7,104,421</b>     | <b>5,395,118</b>     |
| Net Position - Beginning of Year   | 20,605,117  | 19,724,374           | 17,899,341               | 13,384,966           | 38,504,458           | 33,109,340           |
| <b>Net Position - End of Year</b>  | <b>\$ 21,246,330</b>                                | <b>\$ 20,605,117</b> | <b>\$ 24,362,549</b>     | <b>\$ 17,899,341</b> | <b>\$ 45,608,879</b> | <b>\$ 38,504,458</b> |

## INDIVIDUAL MAJOR FUND ANALYSIS

### Governmental Fund Highlights

As the City of Dyersville completed the year, its governmental funds reported a combined fund balance of \$5,447,407, which is more than the \$3,730,166 total fund balance as of June 30, 2022. The following are the major reasons for the changes in fund balances of the major governmental funds from the prior year.

The General Fund expenditures increased from the prior year in the culture and recreational function by approximately \$249,000 due to the reinstatement of all activities after the pandemic. Community and economic development expenses decreased approximately \$113,000 which related to the funding of building grants to other organizations in the prior year. The General Fund showed a decrease in fund balance of \$77,401 from the prior year to a fund balance of \$706,706, compared to prior year ending fund balance of \$784,107.

The Special Projects Fund is used to account for all revenue and expenses funded by special projects or grants. The fund started fiscal year 2023 with a deficit fund balance of \$5,774. The Special Projects Fund ended with a deficit balance of \$18,837. The fund incurred large revenue and expenditures in 2023 related to a special project.

The Dyersville Economic Development TIF Fund is used to account for revenue from the tax authorized by ordinance in the urban renewal district and used to pay the principal and interest on the general obligation capital loan notes and other indebtedness incurred for urban renewal redevelopment projects. This fund ended fiscal 2023 with a \$2,820,827 fund balance compared to the prior year ending fund balance of \$2,379,715. The increase in fund balance is attributable to increases in TIF revenue.

The Capital Improvements Fund is used to account for the resources and costs related to infrastructure and building construction and major improvements. This fund started fiscal year 2023 with a deficit fund balance of \$273,842. The Capital Improvement Fund ended with a fund balance of \$645,195. The fund incurred large expenses in 2023 relating to the following projects: Field of Dreams project and miscellaneous repairs and maintenance.

The Debt Service Fund is used to account for the payment of interest and principal on the City's general long-term debt. The fund ended fiscal year 2023 with a balance of \$542,919, compared to prior year ending fund balance of \$487,566.

### Proprietary Fund Highlights

The Water Utility Fund, which accounts for the operation and maintenance of the City's water system, ended fiscal 2023 with net position of \$13,209,211 compared to the prior year ending net position of \$10,839,955. The increase in net position is mostly related to grant reimbursements from the Dyersville East project.

The Sewage Disposal Works Fund, which accounts for the operation and maintenance of the City's wastewater treatment and sanitary sewer system, ended fiscal 2023 with an \$11,207,848 net position balance compared to the prior year ending net position balance of \$7,051,157. The increase in net position is mostly related to grant reimbursements from the Dyersville East project.

### Budgetary Highlights

Over the course of the year, the City of Dyersville amended its budget once. The amendment was done on May 15, 2023. The amendment was needed to adjust expenditures for public safety, public works, community and economic development, general government, capital projects and business-type activities.

The City's receipts were \$4,740,305 less than final budgeted receipts.

Total disbursements were \$4,625,508 less than budgeted disbursements. The public works, community and economic development and general government functional expenses were over budget.

## **CAPITAL ASSETS AND DEBT ADMINISTRATION**

### **Capital Assets**

The City's capital assets include land, buildings and improvements, equipment, streets, sewer systems, lighting systems, traffic signals and other infrastructure. Capital assets for governmental activities totaled \$27,334,512 (net of accumulated depreciation/amortization) as of June 30, 2023. Capital assets for business-type activities totaled \$35,524,889 (net of accumulated depreciation) as of June 30, 2023. See Note 4 to the financial statements for more information about the City's capital assets.

The major capital outlays for governmental activities during the year included expenses for city square pavement project, Heritage Trail expenses, Field of Dreams stormwater wetland project, sanitary sewer extension project, pool upgrades, dugouts and lights for softball and baseball fields and various equipment purchases.

For business-type activities, fiscal year 2023 included large outlays for the Dyersville East road projects.

### **Long-Term Debt**

As of June 30, 2023, the City had \$11,084,924 in total long-term debt outstanding for governmental activities. Total long-term debt outstanding for business-type activities was \$9,508,693 as of June 30, 2023. The long term debt includes equipment purchase agreements for four trucks with a remaining balance of \$356,249 as of June 30, 2023, of which a portion is recorded in governmental activities and a portion is recorded in business-type activities. The long term debt also includes lease agreements for the lease of Commercial Club Park in the amount of \$63,551.

The City does not have a general obligation bond rating assigned by national rating agencies to the City's debt. The Constitution of the State of Iowa limits the amount of general obligation debt cities can issue to 5% of the assessed value of all taxable property within the City's corporate limits. The City's outstanding general obligation debt is significantly below its constitutional debt limit of approximately \$26.3 million. Other obligations include accrued vacation pay, sick leave and net pension liability. Additional information about the City's long-term debt is presented in Note 5 to the financial statements. Additional information about the City's net pension liability is presented in Note 8 to the financial statements.

## **ECONOMIC FACTORS BEARING ON THE CITY'S FUTURE**

Several economic factors affected decisions made by the City in setting its fiscal 2024 budget. The City's General Fund property tax revenue will remain consistent with prior years.

The tax levy rates per \$1,000 of taxable valuation for fiscal 2024 are provided below:

|                   |                           |
|-------------------|---------------------------|
| General levy      | \$ 8.02114                |
| Debt service levy | <u>2.58253</u>            |
| <b>Total</b>      | <b><u>\$ 10.60367</u></b> |

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

This financial report is designed to present our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and operating activities. If you have any questions or require additional information, please contact Mick J. Michel, City Administrator, 340 1<sup>st</sup> Avenue East, Dyersville, Iowa 52040.

## Basic Financial Statements

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# Statement of Net Position

Item 19.

As of June 30, 2023

|   | Governmental<br>Activities  | Business-Type<br>Activities | Total                       |
|---|-----------------------------|-----------------------------|-----------------------------|
| <b>Assets and Deferred Outflows of Resources</b>                            |                             |                             |                             |
| <b>Assets</b>   |                             |                             |                             |
| Cash and pooled cash investments .....                                      | \$ 2,131,896                | \$ —                        | \$ 2,131,896                |
| Receivables   |                             |                             |                             |
| Property Tax  |                             |                             |                             |
| Delinquent .....  | 6,782                       | —                           | 6,782                       |
| Succeeding year .....   | 4,889,649                   | —                           | 4,889,649                   |
| Accounts and other .....  | 208,160                     | 1,351,298                   | 1,559,458                   |
| Due from other governments .....  | 688,677                     | 1,089,495                   | 1,778,172                   |
| Internal balances .....   | 3,270,412                   | (3,270,412)                 | —                           |
| Inventories .....   | —                           | 49,908                      | 49,908                      |
| Prepaid items .....   | 110,835                     | 70,374                      | 181,209                     |
| Restricted Assets   |                             |                             |                             |
| Cash and pooled cash investments .....                                      | 85,541                      | 41,386                      | 126,927                     |
| Capital Assets  |                             |                             |                             |
| Land and construction in progress .....                                     | 8,398,601                   | 8,960,919                   | 17,359,520                  |
| Other capital assets, net of accumulated<br>depreciation/amortization ..... | 18,935,911                  | 26,563,970                  | 45,499,881                  |
| <b>Total Assets</b> .....   | <b><u>38,726,464</u></b>    | <b><u>34,856,938</u></b>    | <b><u>73,583,402</u></b>    |
| <br><b>Deferred Outflows of Resources</b>                                   |                             |                             |                             |
| Pension-related deferred outflows .....                                     | <b><u>207,417</u></b>       | <b><u>57,692</u></b>        | <b><u>265,109</u></b>       |
| <br><b>Total Assets and Deferred Outflows of<br/>Resources</b> .....        | <b><u>\$ 38,933,881</u></b> | <b><u>\$ 34,914,630</u></b> | <b><u>\$ 73,848,511</u></b> |

See accompanying notes to the financial statements.

|  | Governmental<br>Activities  | Business-Type<br>Activities | Total                       |
|--|-----------------------------|-----------------------------|-----------------------------|
| <b>Liabilities, Deferred Inflows of Resources and Net Position</b>                 |                             |                             |                             |
| <b>Liabilities</b>   |                             |                             |                             |
| Accounts payable .....   | \$ 478,554                  | \$ 657,075                  | \$ 1,135,629                |
| Accrued interest payable .....   | 64,104                      | 18,882                      | 82,986                      |
| Grants received in advance .....   | 546,204                     | —                           | 546,204                     |
| Salaries and benefits payable.....   | 30,138                      | 6,197                       | 36,335                      |
| <b>Long-Term Liabilities</b>   |                             |                             |                             |
| Portion Due Within One Year  |                             |                             |                             |
| Customer deposits.....   | —                           | 50,098                      | 50,098                      |
| Equipment purchase and agreements .....  | 18,843                      | 53,154                      | 71,997                      |
| Lease payable .....  | 10,138                      | —                           | 10,138                      |
| General obligation bonds.....  | 1,030,000                   | 570,000                     | 1,600,000                   |
| Revenue notes .....  | —                           | 442,000                     | 442,000                     |
| Compensated absences .....   | 353,055                     | 122,403                     | 475,458                     |
| Portion Due or Payable After One Year  |                             |                             |                             |
| Equipment purchase agreements .....  | 76,104                      | 208,148                     | 284,252                     |
| Lease payable .....  | 53,413                      | —                           | 53,413                      |
| General obligation bonds.....  | 9,896,426                   | 2,210,000                   | 12,106,426                  |
| Revenue notes .....  | —                           | 6,025,391                   | 6,025,391                   |
| Net pension liability.....   | 126,015                     | 162,110                     | 288,125                     |
| <b>Total Liabilities .....</b>   | <b><u>12,682,994</u></b>    | <b><u>10,525,458</u></b>    | <b><u>23,208,452</u></b>    |
| <b>Deferred Inflows of Resources</b>   |                             |                             |                             |
| Succeeding year property tax .....   | 4,889,649                   | —                           | 4,889,649                   |
| Pension-related deferred inflows .....   | 114,908                     | 26,623                      | 141,531                     |
| <b>Total Deferred Inflows of Resources.....</b>                                    | <b><u>5,004,557</u></b>     | <b><u>26,623</u></b>        | <b><u>5,031,180</u></b>     |
| <b>Net Position</b>  |                             |                             |                             |
| Net investment in capital assets .....   | 16,894,783                  | 26,616,196                  | 43,510,979                  |
| Restricted for   |                             |                             |                             |
| Economic development.....  | 2,820,827                   | —                           | 2,820,827                   |
| Local option sales tax.....  | 519,730                     | —                           | 519,730                     |
| Library.....   | 85,252                      | —                           | 85,252                      |
| Debt service .....   | 542,919                     | —                           | 542,919                     |
| Capital improvements .....   | 790,810                     | —                           | 790,810                     |
| Unrestricted .....   | (407,991)                   | (2,253,647)                 | (2,661,638)                 |
| <b>Total Net Position.....</b>   | <b><u>21,246,330</u></b>    | <b><u>24,362,549</u></b>    | <b><u>45,608,879</u></b>    |
| <b>Total Liabilities, Deferred Inflows of<br/>Resources and Net Position .....</b> | <b><u>\$ 38,933,881</u></b> | <b><u>\$ 34,914,630</u></b> | <b><u>\$ 73,848,511</u></b> |



Statement of Activities

Year Ended June 30, 2023

| Functions/Programs                          | Expenses                    | Program Revenue            |  |  | Net Revenue (Expense) and Changes in Net Position |                                 |                             |
|---|-----------------------------|----------------------------|--|--|---|---------------------------------|-----------------------------|
|   |                             | Charges<br>for Service     | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Governmental<br>Activities                        | Business-<br>Type<br>Activities | Total                       |
| <b>Primary Government</b>                   |                             |                            |  |  |   |                                 |                             |
| <b>Governmental Activities</b>              |                             |                            |  |  |   |                                 |                             |
| Public safety .....                         | \$ 1,218,625                | \$ 9,322                   | \$ 6,450                                 | \$ —                                   | \$ (1,202,853)                                    | \$ —                            | \$ (1,202,853)              |
| Public works .....                          | 1,404,998                   | 38,570                     | 619,026                                  | 1,143                                  | (746,259)   | —                               | (746,259)                   |
| Culture and recreation .....                | 1,211,179                   | 263,376                    | 17,882                                   | —                                      | (929,921)   | —                               | (929,921)                   |
| Community and economic development .....    | 3,811,861                   | —                          | 78,872                                   | 2,345,001                              | (1,387,988)                                       | —                               | (1,387,988)                 |
| General government .....                    | 713,677                     | —                          | —  | —                                      | (713,677)   | —                               | (713,677)                   |
| Debt service .....                          | 241,310                     | —                          | —  | —                                      | (241,310)   | —                               | (241,310)                   |
| <b>Total Governmental Activities .....</b>  | <b><u>8,601,650</u></b>     | <b><u>311,268</u></b>      | <b><u>722,230</u></b>                    | <b><u>2,346,144</u></b>                | <b><u>(5,222,008)</u></b>                         | <b><u>—</u></b>                 | <b><u>(5,222,008)</u></b>   |
| <b>Business-Type Activities</b>             |                             |                            |  |  |   |                                 |                             |
| Water utility .....                         | 1,048,327                   | 1,022,482                  | —  | 2,557,216                              | —   | 2,531,371                       | 2,531,371                   |
| Sewage disposal works .....                 | 1,151,465                   | 1,394,572                  | —  | 3,797,443                              | —   | 4,040,550                       | 4,040,550                   |
| Solid waste .....                           | 430,697                     | 367,958                    | —  | —                                      | —   | (62,739)                        | (62,739)                    |
| <b>Total Business-Type Activities .....</b> | <b><u>2,630,489</u></b>     | <b><u>2,785,012</u></b>    | <b><u>—</u></b>                          | <b><u>6,354,659</u></b>                | <b><u>—</u></b>                                   | <b><u>6,509,182</u></b>         | <b><u>6,509,182</u></b>     |
| <b>Total Primary Government .....</b>       | <b><u>\$ 11,232,139</u></b> | <b><u>\$ 3,096,280</u></b> | <b><u>\$ 722,230</u></b>                 | <b><u>\$ 8,700,803</u></b>             | <b><u>(5,222,008)</u></b>                         | <b><u>6,509,182</u></b>         | <b><u>1,287,174</u></b>     |
| <b>General Revenue (Expense)</b>            |                             |                            |  |  |   |                                 |                             |
| Property Tax Levied for                     |                             |                            |  |  |   |                                 |                             |
| General purposes .....                      |                             |                            |  |  | 2,205,072   | —                               | 2,205,072                   |
| Debt service .....                          |                             |                            |  |  | 610,824   | —                               | 610,824                     |
| Tax increment financing .....               |                             |                            |  |  | 1,691,806   | —                               | 1,691,806                   |
| Utility franchise fees .....                |                             |                            |  |  | 182,634   | —                               | 182,634                     |
| Local option sales tax .....                |                             |                            |  |  | 803,001   | —                               | 803,001                     |
| Hotel/motel .....                           |                             |                            |  |  | 158,956   | —                               | 158,956                     |
| Unrestricted investment earnings .....      |                             |                            |  |  | 69,348  | —                               | 69,348                      |
| Other .....                                 |                             |                            |  |  | 78,595  | 17,011                          | 95,606                      |
| Transfers .....                             |                             |                            |  |  | 62,985  | (62,985)                        | —                           |
| <b>Total General Revenue .....</b>          |                             |                            |  |  | <b><u>5,863,221</u></b>                           | <b><u>(45,974)</u></b>          | <b><u>5,817,247</u></b>     |
| <b>Change in Net Position .....</b>         |                             |                            |  |  | <b>641,213</b>                                    | <b>6,463,208</b>                | <b>7,104,421</b>            |
| Net Position - Beginning of Year .....      |                             |                            |  |  | 20,605,117  | 17,899,341                      | 38,504,458                  |
| <b>Net Position - End of Year .....</b>     |                             |                            |  |  | <b><u>\$ 21,246,330</u></b>                       | <b><u>\$ 24,362,549</u></b>     | <b><u>\$ 45,608,879</u></b> |

Balance Sheet - Governmental Funds

As of June 30, 2023

|   | Special Revenue     |  |                     |   |                     |                                   | Total                |
|---|---------------------|--|---------------------|---|---------------------|-----------------------------------|----------------------|
|   | General             | Dyersville<br>Economic<br>Development<br>TIF | Special<br>Projects | Capital Projects<br>Capital<br>Improvements | Debt<br>Service     | Nonmajor<br>Governmental<br>Funds |                      |
| <b>Assets</b>   |                     |  |                     |   |                     |                                   |                      |
| Cash and pooled cash investments .....  | \$ —                | \$ 121,069                                   | \$ 285,974          | \$ 603,988                                  | \$ 541,777          | \$ 579,088                        | \$ 2,131,896         |
| Receivables   |                     |  |                     |   |                     |                                   |                      |
| Property Tax  |                     |  |                     |   |                     |                                   |                      |
| Delinquent .....  | 5,025               | 615  | —                   | —   | 1,142               | —                                 | 6,782                |
| Succeeding year .....   | 2,037,752           | 1,990,070                                    | —                   | —   | 861,827             | —                                 | 4,889,649            |
| Accounts and other .....  | 108,160             | —  | —                   | 100,000                                     | —                   | —                                 | 208,160              |
| Due from other governments .....  | 55,286              | —  | 538,011             | —   | —                   | 95,380                            | 688,677              |
| Due from other funds .....  | 569,969             | 2,700,443                                    | —                   | —   | —                   | —                                 | 3,270,412            |
| Prepaid items .....   | 110,835             | —  | —                   | —   | —                   | —                                 | 110,835              |
| Restricted cash .....   | —                   | —  | —                   | —   | —                   | 85,541                            | 85,541               |
| <b>Total Assets .....</b>   | <b>\$ 2,887,027</b> | <b>\$ 4,812,197</b>                          | <b>\$ 823,985</b>   | <b>\$ 703,988</b>                           | <b>\$ 1,404,746</b> | <b>\$ 760,009</b>                 | <b>\$ 11,391,952</b> |
| <b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>             |                     |  |                     |   |                     |                                   |                      |
| <b>Liabilities</b>  |                     |  |                     |   |                     |                                   |                      |
| Accounts payable .....  | \$ 117,197          | \$ 1,300                                     | \$ 296,618          | \$ 58,793                                   | \$ —                | \$ 4,646                          | \$ 478,554           |
| Grants received in advance .....  | —                   | —  | 546,204             | —   | —                   | —                                 | 546,204              |
| Salaries and benefits payable .....   | 25,372              | —  | —                   | —   | —                   | 4,766                             | 30,138               |
| <b>Total Liabilities .....</b>  | <b>142,569</b>      | <b>1,300</b>                                 | <b>842,822</b>      | <b>58,793</b>                               | <b>—</b>            | <b>9,412</b>                      | <b>1,054,896</b>     |
| <b>Deferred Inflows of Resources</b>  |                     |  |                     |   |                     |                                   |                      |
| Unavailable Revenue   |                     |  |                     |   |                     |                                   |                      |
| Succeeding year property tax .....  | 2,037,752           | 1,990,070                                    | —                   | —   | 861,827             | —                                 | 4,889,649            |
| <b>Fund Balances</b>  |                     |  |                     |   |                     |                                   |                      |
| Nonspendable  |                     |  |                     |   |                     |                                   |                      |
| Prepaid items .....   | 110,835             | —  | —                   | —   | —                   | —                                 | 110,835              |
| Restricted for  |                     |  |                     |   |                     |                                   |                      |
| Economic development .....  | —                   | 2,820,827                                    | —                   | —   | —                   | —                                 | 2,820,827            |
| Local option sales tax .....  | —                   | —  | —                   | —   | —                   | 519,730                           | 519,730              |
| Library .....   | —                   | —  | —                   | —   | —                   | 85,252                            | 85,252               |
| Debt service .....  | —                   | —  | —                   | —   | 542,919             | —                                 | 542,919              |
| Capital improvements .....  | —                   | —  | —                   | 645,195                                     | —                   | 145,615                           | 790,810              |
| Unassigned .....  | 595,871             | —  | (18,837)            | —   | —                   | —                                 | 577,034              |
| <b>Total Fund Balances .....</b>  | <b>706,706</b>      | <b>2,820,827</b>                             | <b>(18,837)</b>     | <b>645,195</b>                              | <b>542,919</b>      | <b>750,597</b>                    | <b>5,447,407</b>     |
| <b>Total Liabilities, Deferred Inflows of Resources and Fund Balances .....</b> | <b>\$ 2,887,027</b> | <b>\$ 4,812,197</b>                          | <b>\$ 823,985</b>   | <b>\$ 703,988</b>                           | <b>\$ 1,404,746</b> | <b>\$ 760,009</b>                 | <b>\$ 11,391,952</b> |

# Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position

Item 19.

As of June 30, 2023

**Total Fund Balances for Governmental Funds** ..... \$ **5,447,407**

***Amounts reported for governmental activities in the statement of net position are different because:***

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the funds.

|                                |                    |            |
|--------------------------------|--------------------|------------|
| Cost of capital assets .....   | \$ 37,032,164      |            |
| Accumulated depreciation ..... | <u>(9,697,652)</u> | 27,334,512 |

Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Those liabilities consist of:

|                                    |                  |              |
|------------------------------------|------------------|--------------|
| General obligation bonds .....     | \$ (10,926,426)  |              |
| Equipment purchase agreement ..... | (94,947)         |              |
| Lease payables .....               | (63,551)         |              |
| Accrued interest .....             | (64,104)         |              |
| Compensated absences.....          | (353,055)        |              |
| Net pension liability .....        | <u>(126,015)</u> | (11,628,098) |

|  |  |               |
|--|--|---------------|
| Pension-related deferred outflows and inflows are not considered current financial resources and, therefore, are not part of the governmental fund analysis..... |  | <u>92,509</u> |
|--|--|---------------|

**Net Position of Governmental Activities**..... **\$ 21,246,330**

Statement of Revenue, Expenditures and Changes in Fund Balances -  
Governmental Funds

Year Ended June 30, 2023

|  | Special Revenue   |  |                     |   |                   |                                   | Total               |
|--|-------------------|--|---------------------|---|-------------------|-----------------------------------|---------------------|
|  | General           | Dyersville<br>Economic<br>Development<br>TIF | Special<br>Projects | Capital Projects<br>Capital<br>Improvements | Debt<br>Service   | Nonmajor<br>Governmental<br>Funds |                     |
| <b>Revenue</b>                                   |                   |  |                     |   |                   |                                   |                     |
| Property tax .....                               | \$ 2,205,072      | \$ —   | \$ —                | \$ —  | \$ 610,824        | \$ —                              | \$ 2,815,896        |
| Tax increment financing .....                    | —                 | 1,691,806                                    | —                   | —   | —                 | —                                 | 1,691,806           |
| Other city tax .....                             | 543,164           | —  | —                   | —   | 75                | 601,751                           | 1,144,990           |
| Licenses and permits.....                        | 16,110            | —  | —                   | —   | —                 | —                                 | 16,110              |
| Use of money and property .....                  | 113,769           | —  | —                   | 236   | —                 | 423                               | 114,428             |
| Intergovernmental .....                          | 29,798            | —  | 2,245,000           | 101,143                                     | —                 | 619,026                           | 2,994,967           |
| Charges for service .....                        | 283,603           | —  | —                   | —   | —                 | 45,922                            | 329,525             |
| Special assessments.....                         | —                 | —  | —                   | 4,315                                       | —                 | —                                 | 4,315               |
| Miscellaneous.....                               | 64,118            | —  | —                   | —   | —                 | —                                 | 64,118              |
| <b>Total Revenue .....</b>                       | <b>3,255,634</b>  | <b>1,691,806</b>                             | <b>2,245,000</b>    | <b>105,694</b>                              | <b>610,899</b>    | <b>1,267,122</b>                  | <b>9,176,155</b>    |
| <b>Expenditures</b>                              |                   |  |                     |   |                   |                                   |                     |
| Current  |                   |  |                     |   |                   |                                   |                     |
| Public safety.....                               | 1,116,829         | 1,618  | 191,415             | —   | —                 | 63,957                            | 1,373,819           |
| Public works.....                                | 442,132           | —  | —                   | —   | —                 | 426,145                           | 868,277             |
| Culture and recreation.....                      | 1,394,353         | —  | —                   | —   | —                 | 34,468                            | 1,428,821           |
| Community and economic development.....          | 27,864            | 718,349                                      | 2,065,648           | 1,000,000                                   | —                 | —                                 | 3,811,861           |
| General government .....                         | 564,261           | —  | —                   | —   | —                 | —                                 | 564,261             |
| Debt Service                                     |                   |  |                     |   |                   |                                   |                     |
| Principal .....                                  | —                 | —  | —                   | —   | 930,000           | —                                 | 930,000             |
| Interest and other charges .....                 | —                 | 200  | —                   | —   | 217,197           | —                                 | 217,397             |
| Capital projects.....                            | —                 | —  | —                   | 694,627                                     | —                 | —                                 | 694,627             |
| <b>Total Expenditures .....</b>                  | <b>3,545,439</b>  | <b>720,167</b>                               | <b>2,257,063</b>    | <b>1,694,627</b>                            | <b>1,147,197</b>  | <b>524,570</b>                    | <b>9,889,063</b>    |
| <b>Revenue Over (Under) Expenditures .....</b>   | <b>(289,805)</b>  | <b>971,639</b>                               | <b>(12,063)</b>     | <b>(1,588,933)</b>                          | <b>(536,298)</b>  | <b>742,552</b>                    | <b>(712,908)</b>    |
| <b>Other Financing Sources (Uses)</b>            |                   |  |                     |   |                   |                                   |                     |
| Issuance of debt.....                            | 72,972            | —  | —                   | 2,285,000                                   | 9,192             | —                                 | 2,367,164           |
| Transfers in .....                               | 200,217           | —  | —                   | 423,187                                     | 582,459           | —                                 | 1,205,863           |
| Transfers out .....                              | (60,785)          | (530,527)                                    | (1,000)             | (200,217)                                   | —                 | (350,349)                         | (1,142,878)         |
| <b>Total Other Financing Sources (Uses).....</b> | <b>212,404</b>    | <b>(530,527)</b>                             | <b>(1,000)</b>      | <b>2,507,970</b>                            | <b>591,651</b>    | <b>(350,349)</b>                  | <b>2,430,149</b>    |
| <b>Net Change in Fund Balances .....</b>         | <b>(77,401)</b>   | <b>441,112</b>                               | <b>(13,063)</b>     | <b>919,037</b>                              | <b>55,353</b>     | <b>392,203</b>                    | <b>1,717,241</b>    |
| Fund Balances - Beginning of Year .....          | 784,107           | 2,379,715                                    | (5,774)             | (273,842)                                   | 487,566           | 358,394                           | 3,730,166           |
| <b>Fund Balances - End of Year .....</b>         | <b>\$ 706,706</b> | <b>\$ 2,820,827</b>                          | <b>\$ (18,837)</b>  | <b>\$ 645,195</b>                           | <b>\$ 542,919</b> | <b>\$ 750,597</b>                 | <b>\$ 5,447,407</b> |

# Reconciliation of the Statement of Revenue, Expenditures and Changes Fund Balances - Governmental Funds to the Statement of Activities

Item 19.

Year Ended June 30, 2023

**Change in Fund Balances - Total Governmental Funds** **\$ 1,717,241**

***Amounts reported for governmental activities in the  
statement of activities are different because:***

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

|   |                  |         |
|---|------------------|---------|
| Net acquisition of capital assets ..... | \$ 1,125,397     |         |
| Depreciation expense.....               | <u>(853,335)</u> | 272,062 |

Because some revenue will not be collected for several months after the City's fiscal year end, it is not considered "available" revenue and is unavailable in the governmental funds, as follows:

|                          |  |         |
|--------------------------|--|---------|
| Special assessments..... |  | (4,616) |
|--------------------------|--|---------|

Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of the long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are amortized in the statement of activities. The effect of these items is as follows:

|              |                |             |
|--------------|----------------|-------------|
| Issued ..... | \$ (2,357,972) |             |
| Repaid ..... | <u>939,042</u> | (1,418,930) |

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 governmental funds, as follows:

|                                  |                |               |
|----------------------------------|----------------|---------------|
| Compensated absences.....        | \$ (37,339)    |               |
| Lease liability.....             | 9,964          |               |
| Interest on long-term debt ..... | (46,105)       |               |
| Pension expense.....             | <u>148,936</u> | <u>75,456</u> |

**Change in Net Position of Governmental Activities** **\$ 641,213**

See accompanying notes to the financial statements.

# Statement of Net Position - Proprietary Funds

Item 19.

As of June 30, 2023

|  | Business-Type Activities - Enterprise Funds |                             |                            |                      |
|--|---|-----------------------------|----------------------------|----------------------|
|  | Water<br>Utility                            | Sewage<br>Disposal<br>Works | Nonmajor<br>Solid<br>Waste | Total                |
| <b>Assets and Deferred Outflows of Resources</b>                                   |   |                             |                            |                      |
| <b>Current Assets</b>  |   |                             |                            |                      |
| Accounts receivable .....  | \$ 132,500                                  | \$ 1,177,896                | \$ 40,902                  | \$ 1,351,298         |
| Due from other governments .....   | 465,603                                     | 623,892                     | —                          | 1,089,495            |
| Inventories .....  | 42,634                                      | 7,274                       | —                          | 49,908               |
| Prepaid items .....  | 26,924                                      | 43,450                      | —                          | 70,374               |
| <b>Total Current Assets .....</b>  | <b>667,661</b>                              | <b>1,852,512</b>            | <b>40,902</b>              | <b>2,561,075</b>     |
| <b>Noncurrent Assets</b>   |   |                             |                            |                      |
| Restricted assets - cash and pooled cash<br>investments .....                      | <b>41,386</b>                               | —                           | —                          | <b>41,386</b>        |
| <b>Capital Assets</b>  |   |                             |                            |                      |
| Land .....   | 75,750                                      | 134,530                     | —                          | 210,280              |
| Improvements other than buildings .....  | 380,700                                     | 241,156                     | 45,237                     | 667,093              |
| Machinery and equipment .....  | 561,571                                     | 1,407,552                   | 113,173                    | 2,082,296            |
| Wells .....  | 1,597,965                                   | —                           | —                          | 1,597,965            |
| Distribution system .....  | 13,011,815                                  | —                           | —                          | 13,011,815           |
| Sewer system .....   | —   | 19,956,705                  | —                          | 19,956,705           |
| Construction in progress .....   | 4,868,054                                   | 3,882,585                   | —                          | 8,750,639            |
| Accumulated depreciation .....   | (4,666,123)                                 | (5,940,752)                 | (145,029)                  | (10,751,904)         |
| Net Capital Assets .....   | <b>15,829,732</b>                           | <b>19,681,776</b>           | <b>13,381</b>              | <b>35,524,889</b>    |
| <b>Total Noncurrent Assets .....</b>   | <b>15,871,118</b>                           | <b>19,681,776</b>           | <b>13,381</b>              | <b>35,566,275</b>    |
| <b>Total Assets .....</b>  | <b>16,538,779</b>                           | <b>21,534,288</b>           | <b>54,283</b>              | <b>38,127,350</b>    |
| <b>Deferred Outflows of Resources</b>  |   |                             |                            |                      |
| Pension-related deferred outflows .....  | <b>25,958</b>                               | <b>26,361</b>               | <b>5,373</b>               | <b>57,692</b>        |
| <b>Total Assets and Deferred Outflows of<br/>Resources .....</b>                   | <b>\$ 16,564,737</b>                        | <b>\$ 21,560,649</b>        | <b>\$ 59,656</b>           | <b>\$ 38,185,042</b> |
| <b>Liabilities, Deferred Inflows of Resources and Net Position</b>                 |   |                             |                            |                      |
| <b>Current Liabilities</b>   |   |                             |                            |                      |
| Accounts payable .....   | \$ 483,424                                  | \$ 147,534                  | \$ 26,117                  | \$ 657,075           |
| Accrued interest payable .....   | 7,105                                       | 11,777                      | —                          | 18,882               |
| Salaries and benefits payable .....  | 2,637                                       | 2,676                       | 884                        | 6,197                |
| Equipment purchase agreement .....   | 18,843                                      | 34,311                      | —                          | 53,154               |
| General obligation bonds .....   | 235,000                                     | 335,000                     | —                          | 570,000              |
| Revenue bonds .....  | 83,000                                      | 359,000                     | —                          | 442,000              |
| Compensated absences .....   | 68,450                                      | 34,724                      | 19,229                     | 122,403              |
| Due to other funds .....   | 115,942                                     | 3,104,163                   | 50,307                     | 3,270,412            |
| <b>Total Current Liabilities .....</b>   | <b>1,014,401</b>                            | <b>4,029,185</b>            | <b>96,537</b>              | <b>5,140,123</b>     |
| <b>Current Liabilities Payable</b>   |   |                             |                            |                      |
| From Restricted Assets   |   |                             |                            |                      |
| Customer deposits payable .....  | <b>50,098</b>                               | —                           | —                          | <b>50,098</b>        |
| <b>Noncurrent Liabilities</b>  |   |                             |                            |                      |
| Equipment purchase agreement .....   | 76,104                                      | 132,044                     | —                          | 208,148              |
| General obligation bonds .....   | 845,000                                     | 1,365,000                   | —                          | 2,210,000            |
| Revenue bonds .....  | 1,283,714                                   | 4,741,677                   | —                          | 6,025,391            |
| Net pension liability .....  | 74,128                                      | 72,739                      | 15,243                     | 162,110              |
| <b>Total Noncurrent Liabilities .....</b>  | <b>2,278,946</b>                            | <b>6,311,460</b>            | <b>15,243</b>              | <b>8,605,649</b>     |
| <b>Total Liabilities .....</b>   | <b>3,343,445</b>                            | <b>10,340,645</b>           | <b>111,780</b>             | <b>13,795,870</b>    |
| <b>Deferred Inflows of Resources</b>   |   |                             |                            |                      |
| Pension-related deferred inflows .....   | <b>12,081</b>                               | <b>12,156</b>               | <b>2,386</b>               | <b>26,623</b>        |
| <b>Net Position</b>  |   |                             |                            |                      |
| Net investment in capital assets .....   | 13,288,071                                  | 13,314,744                  | 13,381                     | 26,616,196           |
| Unrestricted .....   | (78,860)                                    | (2,106,896)                 | (67,891)                   | (2,253,647)          |
| <b>Total Net Position .....</b>  | <b>13,209,211</b>                           | <b>11,207,848</b>           | <b>(54,510)</b>            | <b>24,362,549</b>    |
| <b>Total Liabilities, Deferred Inflows of<br/>Resources and Net Position .....</b> | <b>\$ 16,564,737</b>                        | <b>\$ 21,560,649</b>        | <b>\$ 59,656</b>           | <b>\$ 38,185,042</b> |

See accompanying notes to the financial statements.

# Statement of Revenue, Expenses and Changes in Fund Net Position - Proprietary Funds

Item 19.

Year Ended June 30, 2023

|   | <u>Business-Type Activities - Enterprise Funds</u> |                                      |                                     |                             |
|---|--|--------------------------------------|-------------------------------------|-----------------------------|
|   | <u>Water<br/>Utility</u>                           | <u>Sewage<br/>Disposal<br/>Works</u> | <u>Nonmajor<br/>Solid<br/>Waste</u> | <u>Total</u>                |
| <b>Operating Revenue</b>                        |  |                                      |                                     |                             |
| Charges for sales and services .....            | \$ 1,022,482                                       | \$ 1,394,572                         | \$ 367,958                          | \$ 2,785,012                |
| Miscellaneous.....                              | 15,159   | 1,852                                | —                                   | 17,011                      |
| <b>Total Operating Revenue .....</b>            | <b><u>1,037,641</u></b>                            | <b><u>1,396,424</u></b>              | <b><u>367,958</u></b>               | <b><u>2,802,023</u></b>     |
| <b>Operating Expenses</b>                       |  |                                      |                                     |                             |
| Employee expense .....                          | 299,746  | 285,153                              | 54,343                              | 639,242                     |
| Utilities.....                                  | 118,903  | 59,698                               | 729                                 | 179,330                     |
| Repairs and maintenance.....                    | 91,350   | 29,771                               | 24,413                              | 145,534                     |
| Supplies and services .....                     | 139,329  | 105,970                              | 348,950                             | 594,249                     |
| Insurance.....                                  | 35,373   | 52,980                               | —                                   | 88,353                      |
| Depreciation .....                              | 302,793  | 492,299                              | 2,262                               | 797,354                     |
| <b>Total Operating Expenses.....</b>            | <b><u>987,494</u></b>                              | <b><u>1,025,871</u></b>              | <b><u>430,697</u></b>               | <b><u>2,444,062</u></b>     |
| <b>Operating Income (Loss) .....</b>            | <b><u>50,147</u></b>                               | <b><u>370,553</u></b>                | <b><u>(62,739)</u></b>              | <b><u>357,961</u></b>       |
| <b>Nonoperating Expenses</b>                    |  |                                      |                                     |                             |
| Interest expense .....                          | <u>(60,833)</u>                                    | <u>(125,594)</u>                     | <u>—</u>                            | <u>(186,427)</u>            |
| <b>Income (Loss) Before Contributions .....</b> | <b><u>(10,686)</u></b>                             | <b><u>244,959</u></b>                | <b><u>(62,739)</u></b>              | <b><u>171,534</u></b>       |
| Capital contributions .....                     | 2,557,216  | 3,797,443                            | —                                   | 6,354,659                   |
| Transfers in .....                              | —  | 114,289                              | —                                   | 114,289                     |
| Transfers out .....                             | <u>(177,274)</u>                                   | <u>—</u>                             | <u>—</u>                            | <u>(177,274)</u>            |
| <b>Changes in Net Position .....</b>            | <b><u>2,369,256</u></b>                            | <b><u>4,156,691</u></b>              | <b><u>(62,739)</u></b>              | <b><u>6,463,208</u></b>     |
| Net Position - Beginning of Year .....          | <u>10,839,955</u>                                  | <u>7,051,157</u>                     | <u>8,229</u>                        | <u>17,899,341</u>           |
| <b>Net Position - Ending of Year .....</b>      | <b><u>\$ 13,209,211</u></b>                        | <b><u>\$ 11,207,848</u></b>          | <b><u>\$ (54,510)</u></b>           | <b><u>\$ 24,362,549</u></b> |

See accompanying notes to the financial statements.

# Statement of Cash Flows - Proprietary Funds

Item 19.

Year Ended June 30, 2023

|   | <b>Business-Type Activities - Enterprise Funds</b> |                                      |                                     |                    |
|---|--|--------------------------------------|-------------------------------------|--------------------|
|   | <b>Water<br/>Utility</b>                           | <b>Sewage<br/>Disposal<br/>Works</b> | <b>Nonmajor<br/>Solid<br/>Waste</b> | <b>Total</b>       |
| <b>Cash Flows From Operating Activities</b>   |  |                                      |                                     |                    |
| Cash received from customers.....   | \$ 1,010,801                                       | \$ 1,379,941                         | \$ 369,756                          | \$ 2,760,498       |
| Cash paid to suppliers for goods and services.....  | (546,522)  | (222,090)                            | (379,455)                           | (1,148,067)        |
| Cash paid to employees for services.....  | (300,198)  | (287,881)                            | (56,762)                            | (644,841)          |
| Other operating receipts.....   | 15,159   | 1,852                                | —                                   | 17,011             |
| <b>Net Cash Provided by (Used in) Operating Activities.....</b>   | <b>179,240</b>                                     | <b>871,822</b>                       | <b>(66,461)</b>                     | <b>984,601</b>     |
| <b>Cash Flows From Noncapital Financing Activities</b>  |  |                                      |                                     |                    |
| Advances from other funds.....  | 115,942  | 3,104,163                            | 50,307                              | 3,270,412          |
| Net transfers.....  | (177,274)  | 114,289                              | —                                   | (62,985)           |
| <b>Net Cash Provided By (Used in) Noncapital and Related Financing Activities.....</b>                  | <b>(61,332)</b>                                    | <b>3,218,452</b>                     | <b>50,307</b>                       | <b>3,207,427</b>   |
| <b>Cash Flows From Capital and Related Financing Activities</b>   |  |                                      |                                     |                    |
| Acquisition and construction of capital assets...   | (2,348,387)  | (4,353,738)                          | —                                   | (6,702,125)        |
| Proceeds from issuance of debt .....  | 232,972  | 340,177                              | —                                   | 573,149            |
| Repayment of debt .....   | (307,041)  | (692,838)                            | —                                   | (999,879)          |
| Payment of interest.....  | (60,833)   | (125,594)                            | —                                   | (186,427)          |
| Capital grants.....   | 2,593,098  | 2,173,551                            | —                                   | 4,766,649          |
| <b>Net Cash Provided by (Used in) Capital and Related Financing Activities.....</b>                     | <b>109,809</b>                                     | <b>(2,658,442)</b>                   | <b>—</b>                            | <b>(2,548,633)</b> |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents.....</b>  | <b>227,717</b>                                     | <b>1,431,832</b>                     | <b>(16,154)</b>                     | <b>1,643,395</b>   |
| Cash and Cash Equivalents - Beginning of Year..   | (186,331)  | (1,431,832)                          | 16,154                              | (1,602,009)        |
| <b>Cash and Cash Equivalents - End of Year .....</b>  | <b>\$ 41,386</b>                                   | <b>\$ —</b>                          | <b>\$ —</b>                         | <b>\$ 41,386</b>   |
| <b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b> |  |                                      |                                     |                    |
| Operating income (loss).....  | \$ 50,147  | \$ 370,553                           | \$ (62,739)                         | \$ 357,961         |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities |  |                                      |                                     |                    |
| Depreciation .....  | 302,793  | 492,299                              | 2,262                               | 797,354            |
| Change in Assets and Liabilities  |  |                                      |                                     |                    |
| Accounts receivable .....   | (15,406)   | (14,631)                             | 1,798                               | (28,239)           |
| Inventory and prepaids .....  | (19,203)   | (11,379)                             | —                                   | (30,582)           |
| Accounts payable .....  | (142,364)  | 37,708                               | (5,363)                             | (110,019)          |
| Deposits payable .....  | 3,725  | —                                    | —                                   | 3,725              |
| Accrued liabilities.....  | 4,671  | 4,112                                | (667)                               | 8,116              |
| Deferred outflows .....   | (2,234)  | (2,637)                              | (289)                               | (5,160)            |
| Deferred inflows .....  | (74,677)   | (74,602)                             | (16,205)                            | (165,484)          |
| Pension liability.....  | 71,788   | 70,399                               | 14,742                              | 156,929            |
| Total Adjustments.....  | 129,093  | 501,269                              | (3,722)                             | 626,640            |
| <b>Net Cash Provided by (Used in) Operating Activities.....</b>   | <b>\$ 179,240</b>                                  | <b>\$ 871,822</b>                    | <b>\$ (66,461)</b>                  | <b>\$ 984,601</b>  |

See accompanying notes to the financial statements.



# Statement of Cash Flows - Proprietary Funds

Item 19.

Year Ended June 30, 2023

|   | <u>Business-Type Activities - Enterprise Funds</u> |                             |                                     |                     |
|---|--|-----------------------------|-------------------------------------|---------------------|
|   | Water<br>Utility                                   | Sewage<br>Disposal<br>Works | <u>Nonmajor<br/>Solid<br/>Waste</u> | Total               |
| <b>Reconciliation of Cash and Cash Equivalents<br/>at Year End to Specific Assets Included on the<br/>Statement of Net Position</b> |  |                             |                                     |                     |
| Restricted Assets   |  |                             |                                     |                     |
| Cash and pooled investments .....   | <u>\$ 41,386</u>                                   | <u>\$ —</u>                 | <u>\$ —</u>                         | <u>\$ 41,386</u>    |
| <b>Noncash Capital and Related Financing<br/>Activities</b>   |  |                             |                                     |                     |
| Contributions of capital assets from grants .....   | <u>\$ 2,593,098</u>                                | <u>\$ 2,173,551</u>         | <u>\$ —</u>                         | <u>\$ 4,766,649</u> |

See accompanying notes to the financial statements.

**(1) Summary of Significant Accounting Policies**

The City of Dyersville, Iowa, is a political subdivision of the State of Iowa located in Dubuque and Delaware counties. It was first incorporated in 1872 and operates under the Home Rule provisions of the Constitution of Iowa. The City operates under the Mayor-Council form of government with the Mayor and Council members elected on a nonpartisan basis. The City provides numerous services to citizens including public safety, public works, culture and recreation, community and economic development and general government services. It also operates and provides water, sewer and sanitation utilities.

The financial statements of the City of Dyersville have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

**Reporting Entity**

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

**Excluded Component Unit**

The Friends of the Library (Iowa nonprofit corporation) is legally separate from the City. Friends of the Library is governed by a separate board but was formed for the direct benefit of the City. Economic resources received by Friends of the Library are used for the direct benefit of the James Kennedy Public Library. Friends of the Library does not prepare financial statements; therefore, audited financial statements are not available. Management has elected to exclude the transactions of Friends of the Library from the City's financial statements as they are not material.

**Jointly Governed Organization**

The City also participates in jointly governed organizations that provide goods or services to the citizenry of the City but does 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: Bi-County Ambulance, Dubuque County Assessor's Board, Dubuque County Emergency Management Commission and the Dubuque County E911 Board.

## (1) Summary of Significant Accounting Policies

### Basis of Presentation

#### ***Government-Wide Financial Statements***

The statement of net position and the statement of activities report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which are supported by property tax and intergovernmental revenue, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services.

The statement of net position presents the City's nonfiduciary assets, deferred outflows, 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 are 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 are offset by program revenue. Direct expenses are those clearly identifiable with a specific function. Program revenue includes (a) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function, and (b) grants and contributions restricted to meeting the operational or capital requirements of a particular function. Property tax and other items not properly included among program revenue are reported instead as general revenue.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenue reported for the various functions concerned.

#### ***Fund Financial Statements***

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

**(1) Summary of Significant Accounting Policies**

The City reports the following major governmental funds:

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

The Special Revenue Fund, Dyersville Economic Development Tax Increment Financing Fund is used to account for revenue from the tax authorized by ordinance in the urban renewal district and used to pay the principal and interest on the general obligation capital loan notes and other indebtedness incurred for urban renewal redevelopment projects.

The Special Revenue Fund, Special Projects Fund is used to account for all revenue and expenses funded by special projects or grants.

The Capital Improvements Fund is used to account for the resources and costs related to infrastructure and building construction and major improvements.

The Debt Service Fund is utilized to account for the payment of interest and principal on the City's general long-term debt.

The City reports the following major proprietary funds:

The Enterprise, Water Utility Fund is used to account for the operations of the City's water facilities and services.

The Enterprise, Sewage Disposal Works Fund is used to account for the operations of the City's sewage disposal works and services.

**Measurement Focus and Basis of Accounting**

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

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

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

**(1) Summary of Significant Accounting Policies**

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

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

Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenue 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 revenue of the City's Enterprise Funds are charges to customers for sales and services. Operating expenses for Enterprise Funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

The City maintains its financial records on the cash basis. The financial statements of the City are prepared by making memorandum adjusting entries to the cash basis financial records.

**Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Fund Equity**

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

***Cash, Pooled Investments and Cash Equivalents***

The cash balances of most City funds are pooled and invested. Interest earned on investments is recorded in the General Fund, unless otherwise provided by law. Investments consist of money market and savings accounts.

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

***Property Tax Receivable, Including Tax Increment Financing***

Property tax, including tax increment financing, in governmental funds is accounted for using the modified accrual basis of accounting.

**(1) Summary of Significant Accounting Policies**

Property tax receivable is recognized in these funds on the levy or lien date, which is the date that the tax asking is certified by the City to the County Board of Supervisors. Current year property tax receivable represents taxes collected by the County but not remitted to the City as of June 30, 2023, and unpaid taxes. The succeeding year property tax receivable represents taxes certified by the City to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. By statute, the City is required to certify its budget to the County Auditor by March 31 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 unavailable in both the government-wide and fund financial statements and will not be recognized as revenue until the year for which it is levied.

Property tax revenue recognized in these funds becomes due and collectible in September and March of the current fiscal year with a 1½% per month penalty for delinquent payments; is based on January 1, 2021, assessed property valuations; is for the tax accrual period July 1, 2022 through June 30, 2023; and reflects tax asking contained in the budget certified by the County Board of Supervisors in March, 2022.

***Customer Accounts and Unbilled Usage***

Accounts receivable are recorded in the Enterprise Funds at the time the service is billed. Unbilled usage for service consumed between periodic scheduled billing dates is estimated and is recognized as revenue in the period in which the service is provided.

***Due From Other Governments***

Due from other governments represents amounts due from the State of Iowa, various shared revenue, grants and reimbursements from other governments.

***Inventories***

Inventories are valued at cost using the first-in/first-out method. Inventories in the Enterprise Funds consist of materials and supplies. Inventories are recorded as expenses when consumed rather than when purchased.

***Restricted Assets***

Funds set aside for payment of Enterprise Fund revenue notes are classified as restricted assets since their use is restricted by applicable note indentures. Other restricted assets include customer deposits restricted for application to unpaid customer accounts or for refund to customers.

***Capital Assets***

Capital assets, which include property, equipment and vehicles and infrastructure assets (e.g. roads, bridges, curbs, gutters, sidewalks and similar items which are immovable and of value only to the government) are reported in the applicable governmental or business-type activities columns in the government-wide statement of net position and in the proprietary funds statement of net position. Capital assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value. The costs of normal maintenance and repair not adding to the value of the asset or materially extending asset lives are not capitalized. Reportable capital assets are defined by the City as assets with initial, individual costs in excess of the following thresholds and estimated useful lives in excess of two years.

(1) Summary of Significant Accounting Policies

| Asset Class                           | Amount   |
|---------------------------------------|----------|
| Infrastructure.....                   | \$ 5,000 |
| Land, buildings and improvements..... | 5,000    |
| Equipment and vehicles .....          | 5,000    |

| Asset Class                | Estimated Useful Lives |
|----------------------------|------------------------|
| Buildings .....            | 10 - 50 Years          |
| Building improvements..... | 10 - 20 Years          |
| Infrastructure.....        | 15 - 50 Years          |
| Equipment.....             | 5 - 20 Years           |
| Vehicles .....             | 5 - 15 Years           |

Right-to-use leased assets are recognized at the lease commencement date and represent the City’s right to use an underlying asset for the lease term. Right-to-use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right-to-use leased assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method.

**Unavailable Revenue**

Although certain revenue is measurable, it is not available. Available means collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Unavailable revenue in the governmental fund financial statements represents the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Unavailable revenue consists of the succeeding year property tax receivable, as well as delinquent property tax receivable and other receivables not collected within 60 days after year end.

**Compensated Absences**

City employees accumulate a limited amount of earned but unused vacation and sick leave hours for subsequent use or for payment upon termination, death or retirement. A liability is recorded when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental fund financial statements only for employees that have resigned or retired. The compensated absences liability has been computed based on rates of pay in effect as of June 30, 2023. The compensated absences liability attributable to the governmental activities will be paid primarily by the General Fund.

**(1) Summary of Significant Accounting Policies*****Long-Term Liabilities***

In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental or business-type activities column in the statement of net position and the proprietary fund statement of net position.

In the governmental fund financial statements, the face amount of debt issued is reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

***Pensions***

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense (income), information about the fiduciary net position of the Iowa Public Employees' Retirement System (IPERS) and additions to/deductions from IPERS' fiduciary net position have been determined on the same basis as they are reported by IPERS. 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 (asset) attributable to the governmental activities will be paid primarily by the General Fund.

***Leases***

When a lease transaction is material, the City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

At the commencement of the lease, the City 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 determines the discount rate it uses to discount the expected lease payments to present value, lease term and lease payments.

The City 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 generally uses its estimated incremental borrowing rate as the discount rate 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 a purchase option price that the City is reasonably certain to exercise.



**(1) Summary of Significant Accounting Policies**

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

***Deferred Inflows of Resources***

Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. Although certain revenue is measurable, it is not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources consist of property tax receivable and other receivables not collected within 60 days after year end. Deferred inflows of resources in the statement of net position consist of succeeding year property tax and tax increment financing receivable that will not be recognized as revenue until the year for which they are levied and the unamortized portion of components of pension expense.

***Deferred Outflows of Resources***

Deferred outflows of resources represent a consumption of net assets that applies to future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension expense and contributions from the employer after the measurement date but before the end of the employer's reporting period.

***Fund Equity***

In the governmental fund financial statements, restrictions of fund balance are reported for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

**Budgets and Budgetary Accounting**

The budgetary comparison and related disclosures are reported as Required Supplementary Information. During the year ended June 30, 2023, disbursements exceeded the amount budgeted in public works, community and economic development and general government functions.

**Estimates and Assumptions**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

(2) Cash and Pooled Investments

The City’s deposits as of June 30, 2023 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.

The City is authorized by statute to invest public funds in obligations of the United States Government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the City Council and the Treasurer of the State of Iowa; 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 has no investments meeting the disclosure requirements of GASB Statement No. 72.

(3) Interfund Receivables and Payables

The composition of interfund balances as of June 30, 2023 is as follows:

| Due From/To                               | Interfund<br>Receivables | Interfund<br>Payables |
|---|--------------------------|-----------------------|
| General Fund .....                        | \$ 569,969               | \$ —                  |
| Special Revenue Funds                     |                          |                       |
| Dyersville Economic Development TIF ..... | 2,700,443                | —                     |
| Proprietary Funds                         |                          |                       |
| Water Utility.....                        | —                        | 115,942               |
| Sewage Disposal Works .....               | —                        | 3,104,163             |
| Solid Waste.....                          | —                        | 50,307                |
|   | <u>\$ 3,270,412</u>      | <u>\$ 3,270,412</u>   |

These balances result from projects and other uses which resulted in negative cash balances in certain funds at year end. Repayments will be made from future revenue (including grant revenue), debt proceeds and transfers.

**(4) Capital Assets**

Capital assets activity for the year ended June 30, 2023 was as follows:

|   | Balance -<br>Beginning<br>of Year | Increases                  | Decreases                  | Balance -<br>End of Year    |
|---|-----------------------------------|----------------------------|----------------------------|-----------------------------|
| <b>Governmental Activities</b>                                    |                                   |                            |                            |                             |
| Capital Assets Not Being<br>Depreciated/Amortized                 |                                   |                            |                            |                             |
| Land.....   | \$ 6,525,987                      | \$ 482,352                 | \$ —                       | \$ 7,008,339                |
| Construction in progress .....                                    | <u>4,484,986</u>                  | <u>561,864</u>             | <u>3,656,588</u>           | <u>1,390,262</u>            |
| Total Capital Assets Not<br>Being Depreciated/<br>Amortized ..... | <u>11,010,973</u>                 | <u>1,044,216</u>           | <u>3,656,588</u>           | <u>8,398,601</u>            |
| Capital Assets Being<br>Depreciated/Amortized                     |                                   |                            |                            |                             |
| Buildings .....   | 4,249,388                         | 40,348                     | —                          | 4,289,736                   |
| Improvements other than<br>buildings .....                        | 5,720,884                         | 229,714                    | —                          | 5,950,598                   |
| Right-of-use assets .....   | 83,307                            | —                          | —                          | 83,307                      |
| Machinery and equipment ...                                       | 3,702,603                         | 320,882                    | 41,015                     | 3,982,470                   |
| Infrastructure .....  | <u>11,182,963</u>                 | <u>3,144,489</u>           | <u>—</u>                   | <u>14,327,452</u>           |
| Total Capital Assets<br>Being Depreciated/<br>Amortized .....     | <u>24,939,145</u>                 | <u>3,735,433</u>           | <u>41,015</u>              | <u>28,633,563</u>           |
| Less Accumulated Depreciation/<br>Amortization for                |                                   |                            |                            |                             |
| Buildings .....   | 2,376,808                         | 87,347                     | —                          | 2,464,155                   |
| Improvements other than<br>buildings .....                        | 1,315,383                         | 217,477                    | —                          | 1,532,860                   |
| Right-of-use assets .....   | 10,413                            | 10,413                     | —                          | 20,826                      |
| Machinery and equipment ...                                       | 2,727,773                         | 228,914                    | 41,015                     | 2,915,672                   |
| Infrastructure .....  | <u>2,454,955</u>                  | <u>309,184</u>             | <u>—</u>                   | <u>2,764,139</u>            |
| Total Accumulated<br>Depreciation/Amortization                    | <u>8,885,332</u>                  | <u>853,335</u>             | <u>41,015</u>              | <u>9,697,652</u>            |
| Net Capital Assets Being<br>Depreciated/Amortized.....            | <u>16,053,813</u>                 | <u>2,882,098</u>           | <u>—</u>                   | <u>18,935,911</u>           |
| <b>Net Governmental Activities<br/>Capital Assets .....</b>       | <b><u>\$ 27,064,786</u></b>       | <b><u>\$ 3,926,314</u></b> | <b><u>\$ 3,656,588</u></b> | <b><u>\$ 27,334,512</u></b> |

**(4) Capital Assets**

|  | Balance -<br>Beginning<br>of Year | Increases                   | Decreases                  | Balance -<br>End of Year    |
|--|-----------------------------------|-----------------------------|----------------------------|-----------------------------|
| <b>Business-Type Activities</b>  |                                   |                             |                            |                             |
| Capital Assets Not Being Depreciated   |                                   |                             |                            |                             |
| Land.....  | \$ 210,280                        | \$ —                        | \$ —                       | \$ 210,280                  |
| Construction in progress .....   | <u>8,556,475</u>                  | <u>5,928,087</u>            | <u>5,733,923</u>           | <u>8,750,639</u>            |
| Total Capital Assets Not<br>Being Depreciated .....                            | <u>8,766,755</u>                  | <u>5,928,087</u>            | <u>5,733,923</u>           | <u>8,960,919</u>            |
| Capital Assets Being Depreciated   |                                   |                             |                            |                             |
| Improvements other than<br>buildings.....                                      | 646,959                           | 20,134                      | —                          | 667,093                     |
| Equipment and vehicles .....   | 1,849,147                         | 233,149                     | —                          | 2,082,296                   |
| Infrastructure, water and<br>sewer network .....                               | <u>28,311,807</u>                 | <u>6,254,678</u>            | <u>—</u>                   | <u>34,566,485</u>           |
| Total Capital Assets Being<br>Depreciated .....                                | <u>30,807,913</u>                 | <u>6,507,961</u>            | <u>—</u>                   | <u>37,315,874</u>           |
| Less Accumulated Depreciation for<br>Improvements other than<br>buildings..... | 76,529                            | 23,711                      | —                          | 100,240                     |
| Equipment and vehicles .....   | 1,228,345                         | 125,971                     | —                          | 1,354,316                   |
| Infrastructure, water and<br>sewer network .....                               | <u>8,649,676</u>                  | <u>647,672</u>              | <u>—</u>                   | <u>9,297,348</u>            |
| Total Accumulated<br>Depreciation .....  | <u>9,954,550</u>                  | <u>797,354</u>              | <u>—</u>                   | <u>10,751,904</u>           |
| Net Capital Assets Being<br>Depreciated.....                                   | <u>20,853,363</u>                 | <u>5,710,607</u>            | <u>—</u>                   | <u>26,563,970</u>           |
| <b>Net Business-Type Activities</b>  |                                   |                             |                            |                             |
| <b>Capital Assets .....</b>  | <b><u>\$ 29,620,118</u></b>       | <b><u>\$ 11,638,694</u></b> | <b><u>\$ 5,733,923</u></b> | <b><u>\$ 35,524,889</u></b> |

Depreciation/amortization expense was charged to functions of the primary government as follows for the year ended June 30, 2023:

**Governmental Activities**

|   |                          |
|---|--------------------------|
| Public safety .....   | \$ 96,800                |
| Public works .....  | 451,700                  |
| Culture and recreation .....  | 145,344                  |
| General government.....   | 159,491                  |
| <b>Total Depreciation/Amortization Expense - Governmental Activities.....</b> | <b><u>\$ 853,335</u></b> |

**Business-Type Activities**

|   |                          |
|---|--------------------------|
| Water.....  | \$ 302,793               |
| Sewage disposal works .....   | 492,299                  |
| Solid waste .....   | 2,262                    |
| <b>Total Depreciation/Amortization Expense - Business-Type Activities .....</b> | <b><u>\$ 797,354</u></b> |

**(5) Long-Term Liabilities**

Changes in long-term liabilities for the year ended June 30, 2023 are summarized as follows:

|                                   | Balance -<br>Beginning<br>of Year | Additions           | Deletions         | Balance -<br>End of Year | Due Within<br>One Year |
|-----------------------------------|-----------------------------------|---------------------|-------------------|--------------------------|------------------------|
| <b>Governmental Activities</b>    |                                   |                     |                   |                          |                        |
| General obligation bonds .....    | \$ 9,530,000                      | \$ 2,285,000        | \$ 930,000        | \$ 10,885,000            | \$ 1,030,000           |
| General obligation premiums ..... | 44,613                            | —                   | 3,187             | 41,426                   | —                      |
| Direct Placements                 |                                   |                     |                   |                          |                        |
| Equipment purchase agreements ..  | 31,016                            | 72,973              | 9,042             | 94,947                   | 18,843                 |
| Lease agreement .....             | 73,515                            | —                   | 9,964             | 63,551                   | 10,138                 |
| Compensated absences .....        | 315,716                           | 37,339              | —                 | 353,055                  | 353,055                |
| Net pension liability .....       | (392,456)                         | 518,471             | —                 | 126,015                  | —                      |
| <b>Total</b> .....                | <b>\$ 9,602,404</b>               | <b>\$ 2,913,783</b> | <b>\$ 952,193</b> | <b>\$ 11,563,994</b>     | <b>\$ 1,412,036</b>    |

For the governmental activities, compensated absences are generally liquidated by the General Fund.

|                                  | Balance -<br>Beginning<br>of Year | Additions         | Deletions         | Balance -<br>End of Year | Due Within<br>One Year |
|----------------------------------|-----------------------------------|-------------------|-------------------|--------------------------|------------------------|
| <b>Business-Type Activities</b>  |                                   |                   |                   |                          |                        |
| General obligation bonds .....   | \$ 2,970,000                      | \$ 340,000        | \$ 530,000        | \$ 2,780,000             | \$ 570,000             |
| Direct Placements                |                                   |                   |                   |                          |                        |
| Revenue notes .....              | 6,903,391                         | —                 | 436,000           | 6,467,391                | 442,000                |
| Equipment purchase agreements .. | 62,032                            | 233,150           | 33,880            | 261,302                  | 53,482                 |
| Compensated absences .....       | 120,702                           | 1,701             | —                 | 122,403                  | 122,403                |
| Net pension liability .....      | 5,181                             | 156,929           | —                 | 162,110                  | —                      |
| <b>Total</b> .....               | <b>\$ 10,061,306</b>              | <b>\$ 731,780</b> | <b>\$ 999,880</b> | <b>\$ 9,793,206</b>      | <b>\$ 1,187,885</b>    |

**Equipment Purchase Agreement**

The City has entered into an equipment purchase agreement to purchase two trucks with historical costs of \$183,801, accumulated depreciation of \$180,738 and a net book value of \$3,063. The agreement has an interest rate of 3.75% per annum.

During the year ended June 30, 2023, the City entered into two separate equipment purchase agreements to purchase trucks. One has a historical cost of \$87,205, accumulated depreciation of \$15,988 and a net book value of \$71,217. The agreement has an interest rate of 4.99% per annum. The second has a historical cost of \$218,917, accumulated depreciation of \$3,649 and a net book value of \$215,268. The agreement has an interest rate of 5.58% per annum.

**(5) Long-Term Liabilities**

The present value of net minimum payments under these agreements in effect as of June 30, 2023 is as follows:

**Governmental Activities****Year Ending June 30,**

|  |                         |
|--|-------------------------|
| 2024 .....   | \$ 22,902               |
| 2025 .....   | 22,902                  |
| 2026 .....   | 15,136                  |
| 2027 .....   | 12,547                  |
| 2028 .....   | 12,547                  |
| 2029-2030 .....                                    | <u>25,093</u>           |
| Total Minimum Payments .....                       | 111,127                 |
| Less amount representing interest .....            | <u>(16,180)</u>         |
| <b>Present Value of Net Minimum Payments .....</b> | <b><u>\$ 94,947</u></b> |

**Business-Type Activities****Year Ending June 30,**

|  |                          |
|--|--------------------------|
| 2024 .....   | \$ 64,564                |
| 2025 .....   | 64,564                   |
| 2026 .....   | 49,031                   |
| 2027 .....   | 43,853                   |
| 2028 .....   | 29,783                   |
| 2029-2030 .....                                    | <u>50,187</u>            |
| Total Minimum Payments .....                       | 301,982                  |
| Less amount representing interest .....            | <u>(40,680)</u>          |
| <b>Present Value of Net Minimum Payments .....</b> | <b><u>\$ 261,302</u></b> |

**General Obligation Bonds/Notes****Governmental Activities**

Six issues of unmatured general obligation bonds totaling \$10,885,000 were outstanding as of June 30, 2023. General obligation bonds bear interest at rates ranging from 0.60% to 3.80% per annum and mature in varying annual amounts, ranging from \$60,000 to \$420,000, with the final maturities due in the year ending June 30, 2038.

**Business-Type Activities**

Eleven issues of unmatured general obligation bonds totaling \$2,780,000 were outstanding as June 30, 2023. General obligation bonds bear interest at rates ranging from 0.60% to 3.80% per annum and mature in varying annual amounts, ranging from \$35,000 to \$320,000, with the final maturities due in the year ending June 30, 2038.

**(5) Long-Term Liabilities**

Details of the City's governmental activities general obligation bonds payable as of June 30, 2023 are as follows:

|  | <b>Date<br/>of Issue</b> | <b>Interest<br/>Rates</b> | <b>Final<br/>Due Date</b> | <b>Annual Payments</b> | <b>Amount<br/>Originally<br/>Issued</b> | <b>Outstanding<br/>6-30-23</b> |
|--|--------------------------|---------------------------|---------------------------|------------------------|---|--------------------------------|
| General obligation<br>corporate purpose .....                  | 1-28-14                  | 2.50 - 3.40%              | 6-1-29                    | \$ 65,000 - \$ 70,000  | \$ 1,350,000                            | \$ 405,000                     |
| Refunding and economic<br>development .....                    | 3-15-18                  | 2.35 - 2.90               | 6-1-27                    | 285,000 - 295,000      | 2,487,570                               | 1,165,000                      |
| General obligation<br>corporate purpose .....                  | 6-13-19                  | 2.00 - 3.00               | 6-1-36                    | 175,000 - 420,000      | 5,680,000                               | 4,670,000                      |
| Refunding and general<br>obligation corporate<br>purpose ..... | 8-31-21                  | 1.00 - 1.90               | 6-1-37                    | 110,000 - 320,000      | 1,685,000                               | 1,495,000                      |
| General obligation<br>corporate purpose .....                  | 8-31-21                  | 0.60 - 2.30               | 6-1-37                    | 60,000 - 85,000        | 920,000                                 | 865,000                        |
| General obligation<br>corporate purpose .....                  | 3-7-23                   | 3.00 - 3.80               | 6-1-38                    | 135,000 - 265,000      | 2,285,000                               | 2,285,000                      |
| <b>Total</b>   |                          |                           |                           |                        |   | <b><u>\$ 10,885,000</u></b>    |

A summary of the general obligation bond principal and interest requirements to maturity by year is as follows:

|                    | <b>Principal</b>            | <b>Interest</b>            | <b>Total</b>                |
|--------------------|-----------------------------|----------------------------|-----------------------------|
| 2024 .....         | \$ 1,030,000                | \$ 318,408                 | \$ 1,348,408                |
| 2025 .....         | 1,077,500                   | 272,638                    | 1,350,138                   |
| 2026 .....         | 1,107,500                   | 247,318                    | 1,354,818                   |
| 2027 .....         | 1,085,000                   | 220,823                    | 1,305,823                   |
| 2028 .....         | 805,000                     | 193,383                    | 998,383                     |
| 2029-2033 .....    | 3,675,000                   | 642,389                    | 4,317,389                   |
| 2034-2038 .....    | 2,105,000                   | 148,518                    | 2,253,518                   |
| <b>Total</b> ..... | <b><u>\$ 10,885,000</u></b> | <b><u>\$ 2,043,477</u></b> | <b><u>\$ 12,928,477</u></b> |

Details of the City's business-type activities general obligation bonds payable as of June 30, 2023 are as follows:

|                                       | <b>Date<br/>of Issue</b> | <b>Interest<br/>Rates</b> | <b>Final<br/>Due Date</b> | <b>Annual Payments</b> | <b>Amount<br/>Originally<br/>Issued</b> | <b>Outstanding<br/>6-30-23</b> |
|---------------------------------------|--------------------------|---------------------------|---------------------------|------------------------|---|--------------------------------|
| Sewer improvements...                 | 1-28-14                  | 2.50 - 3.40%              | 6-1-28                    | \$ 60,000 - \$ 70,000  | \$ 875,000                              | \$ 320,000                     |
| Water improvements ...                | 1-28-14                  | 2.50 - 3.40               | 6-1-28                    | 35,000 - 40,000        | 510,000                                 | 190,000                        |
| Sewer improvements...                 | 3-15-18                  | 2.35 - 2.90               | 6-1-27                    | 65,000 - 75,000        | 584,535                                 | 280,000                        |
| Water improvements ...                | 3-15-18                  | 2.35 - 2.90               | 6-1-27                    | 150,000 - 160,000      | 1,322,895                               | 620,000                        |
| Sewer improvements...                 | 6-13-19                  | 2.00 - 3.00               | 6-1-24                    | 35,000                 | 175,000                                 | 35,000                         |
| Refunding water<br>improvements ..... | 8-31-21                  | 1.00 - 1.90               | 6-1-37                    | 110,000 - 320,000      | 185,000                                 | 110,000                        |
| Refunding water<br>improvements ..... | 8-31-21                  | 1.00 - 1.90               | 6-1-37                    | 110,000 - 320,000      | 555,000                                 | 340,000                        |
| Sewer improvements...                 | 8-31-21                  | 1.00 - 1.90               | 6-1-37                    | 110,000 - 320,000      | 460,000                                 | 430,000                        |
| Sewer improvements...                 | 8-31-21                  | 0.60 - 2.30               | 6-1-37                    | 60,000 - 85,000        | 130,000                                 | 115,000                        |
| Water improvements ...                | 3-7-23                   | 3.00 - 3.80               | 6-1-38                    | 135,000 - 265,000      | 160,000                                 | 160,000                        |
| Sewer improvements...                 | 3-7-23                   | 3.00 - 3.80               | 6-1-38                    | 135,000 - 265,000      | 180,000                                 | 180,000                        |
| <b>Total</b> .....                    |                          |                           |                           |                        |   | <b><u>\$ 2,780,000</u></b>     |

**(5) Long-Term Liabilities**

A summary of the general obligation bond principal and interest requirements to maturity by year is as follows:

|                    | Principal                  | Interest                 | Total                      |
|--------------------|----------------------------|--------------------------|----------------------------|
| 2024 .....         | \$ 570,000                 | \$ 69,759                | \$ 639,759                 |
| 2025 .....         | 552,500                    | 54,648                   | 607,148                    |
| 2026 .....         | 572,500                    | 42,553                   | 615,053                    |
| 2027 .....         | 425,000                    | 29,520                   | 454,520                    |
| 2028 .....         | 200,000                    | 17,288                   | 217,288                    |
| 2029-2033 .....    | 330,000                    | 32,283                   | 362,283                    |
| 2034-2037 .....    | 130,000                    | 6,185                    | 136,185                    |
| <b>Total .....</b> | <b><u>\$ 2,780,000</u></b> | <b><u>\$ 252,236</u></b> | <b><u>\$ 3,032,236</u></b> |

**Revenue Bonds**

The City has pledged future sewer customer revenue, net of specified operating expenses, to repay sewer revenue bonds. The bonds are payable solely from sewer customer net receipts and are payable through 2038. The total principal and interest remaining to be paid on the bonds was \$5,575,619. For the current year, principal and interest paid and total customer net revenue plus depreciation expense was \$427,418 and \$862,853, respectively. Annual principal and interest payments on the above sewer revenue bonds are expected to require 50% of net revenue plus depreciation expense.

The City has pledged future water customer revenue, net of specified operating expenses, to repay water revenue bonds. The bonds are payable solely from water customer net receipts and are payable through 2038. The total principal and interest remaining to be paid on the bonds is \$1,559,263. For the current year, principal and interest paid and total customer net revenue plus depreciation expense was \$108,954 and \$352,939, respectively. Annual principal and interest payments on the above water revenue bonds are expected to require 20% of net revenue plus depreciation expense.

Five issues of unmatured Iowa Finance Authority revenue bonds totaling \$6,467,391 were outstanding as of June 30, 2023. These bonds bear interest at 1.75% and mature in varying annual amounts, ranging from \$10,677 to \$208,000, with the final maturity due in the year ending June 30, 2038.

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

The bonds will only be redeemed from the future earnings of the enterprise activity, and the bond holders hold a lien on the future earnings of the funds.

User rates shall be established at a level which produces and maintains net revenue at a level not less than 110% of the amount of principal and interest on the bonds falling due in the same year.

During the year ended June 30, 2023, the City was in compliance with the revenue bond provisions.



**(5) Long-Term Liabilities**

Details of the revenue bonds payable as of June 30, 2023 are as follows:

|                        | <b>Date<br/>of Issue</b> | <b>Interest<br/>Rates</b> | <b>Final<br/>Due Date</b> | <b>Annual Payments</b> | <b>Amount<br/>Originally<br/>Issued</b> | <b>Outstanding<br/>6-30-23</b> |
|------------------------|--------------------------|---------------------------|---------------------------|------------------------|---|--------------------------------|
| Sewer improvements...  | 2-10-10                  | 1.75%                     | 6-1-30                    | \$ 60,000 - \$ 78,000  | \$ 1,192,000                            | \$ 497,000                     |
| Sewer improvements...  | 4-18-16                  | 1.75                      | 6-1-37                    | 91,075 - 208,000       | 3,626,729                               | 2,640,000                      |
| Well improvements..... | 8-5-16                   | 1.75                      | 6-1-36                    | 14,000 - 19,000        | 343,250                                 | 219,000                        |
| Well improvements..... | 3-6-20                   | 1.75                      | 6-1-38                    | 30,714 - 90,000        | 1,600,000                               | 1,147,714                      |
| Sewer improvements...  | 10-9-20                  | 1.75                      | 6-1-37                    | 10,677 - 158,000       | 2,800,000                               | 1,963,677                      |
| <b>Total .....</b>     |                          |                           |                           |                        |   | <b><u>\$ 6,467,391</u></b>     |

A summary of the general obligation bond principal and interest requirements to maturity by year is as follows:

|                    | <b>Principal</b>           | <b>Interest</b>          | <b>Total</b>               |
|--------------------|----------------------------|--------------------------|----------------------------|
| 2024 .....         | \$ 442,000                 | \$ 93,888                | \$ 535,888                 |
| 2025 .....         | 452,000                    | 87,278                   | 539,278                    |
| 2026 .....         | 462,000                    | 80,530                   | 542,530                    |
| 2027 .....         | 470,000                    | 73,609                   | 543,609                    |
| 2028 .....         | 478,000                    | 64,244                   | 542,244                    |
| 2029-2033 .....    | 2,287,000                  | 214,286                  | 2,501,286                  |
| 2034-2038 .....    | <u>1,876,391</u>           | <u>53,656</u>            | <u>1,930,047</u>           |
| <b>Total .....</b> | <b><u>\$ 6,467,391</u></b> | <b><u>\$ 667,491</u></b> | <b><u>\$ 7,134,882</u></b> |

**(6) Leases**

As of July 1, 2021, the City entered into a lease agreement as lessee for the use of park space. As of June 30, 2023, the value of the lease liability was \$63,551. The City is required to make annual principal and interest payments of \$11,250 through July, 2028. The lease has an interest rate of 1.75%.

**(7) Interfund Transfers**

| <b>Transfer to</b>   | <b>Transfer From</b>                | <b>Amount</b>              |
|----------------------|-------------------------------------|----------------------------|
| General              | Capital Improvements                | <u>\$ 200,217</u>          |
| Capital Improvements | General                             | 60,785                     |
|                      | Nonmajor                            | 345,844                    |
|                      | Water                               | <u>16,558</u>              |
|                      |                                     | <u>423,187</u>             |
| Debt Service         | Dyersville Economic Development Tax |                            |
|                      | Increment Financing                 | 530,527                    |
|                      | Nonmajor                            | 5,505                      |
|                      | Water                               | <u>46,427</u>              |
|                      |                                     | <u>582,459</u>             |
| Sewer                | Water                               | <u>114,289</u>             |
|                      |                                     | <b><u>\$ 1,320,152</u></b> |

**(7) Interfund Transfers**

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

**(8) Pension and Retirement Benefits****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 IPERS. IPERS issues a stand-alone financial report which is available to the public by mail at P.O. Box 9117, Des Moines, Iowa 50306-9117 or at [www.ipers.org](http://www.ipers.org).

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

**Pension Benefits**

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

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

Protection occupation members may retire at normal retirement age which is generally at age 55 and may retire any time after reaching age 50 with 22 or more years of covered employment. The formula used to calculate a protection occupation members' monthly IPERS benefit includes:

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

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

**(8) Pension and Retirement Benefits**

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. Statute limits the amount rates can increase or decrease each year to one 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 2023 pursuant to the required rate, regular members contributed 6.29% of covered payroll and the City contributed 9.44% of covered payroll, for a total rate of 15.73%. Protective occupation members contributed 6.21% of covered payroll and the City contributed 9.31% of covered payroll, for a total rate of 15.52%.

The City's contributions to IPERS for the year ended June 30, 2023 were \$155,620.

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

As of June 30, 2023, the City reported a liability of \$288,125 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to IPERS relative to the contributions of all IPERS participating employers. As of June 30, 2022, the City's proportion was 0.007626% which was a decrease of 0.104554% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the City recognized pension (income) expense of (\$7,029). As of June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**(8) Pension and Retirement Benefits**

|  | <b>Deferred<br/>Outflows of<br/>Resources</b> | <b>Deferred<br/>Inflows of<br/>Resources</b> |
|--|---|--|
| Differences between expected and actual experience .....   | \$ 71,364                                     | \$ 6,308                                     |
| Changes of assumptions .....   | 386   | 32,082                                       |
| Net difference between projected and actual earnings on<br>IPERS' investments .....                                | —   | 81,221                                       |
| Changes in proportion and differences between City<br>contributions and proportionate share of contributions ..... | 37,739  | 21,920                                       |
| City contributions subsequent to the measurement date .....  | 155,620                                       | —  |
| <b>Total</b> .....   | <b><u>\$ 265,109</u></b>                      | <b><u>\$ 141,531</u></b>                     |

\$155,620 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

**Year Ending June 30,**

|                    |                           |
|--------------------|---------------------------|
| 2024 .....         | \$ (56,768)               |
| 2025 .....         | (41,944)                  |
| 2026 .....         | (88,822)                  |
| 2027 .....         | 156,895                   |
| 2028 .....         | (1,403)                   |
| <b>Total</b> ..... | <b><u>\$ (32,042)</u></b> |

There were no nonemployer contributing entities to IPERS.

**Actuarial Assumptions**

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of a quadrennial experience study covering the period of July 1, 2017 through June 30, 2021.

Mortality rates used in the 2022 valuation were based on the PubG-2010 mortality tables with future mortality improvements modeled using Scale MP-2021.

**(8) Pension and Retirement Benefits**

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

| <b>Asset Class</b>       | <b>Asset Allocation</b> | <b>Long-Term Expected Real Rate of Return</b> |
|--------------------------|-------------------------|---|
| Domestic equity          | 22.0%                   | 3.57%   |
| International equity     | 17.5                    | 4.79  |
| Global smart beta equity | 6.0                     | 4.16  |
| Core plus fixed income   | 20.0                    | 1.66  |
| Public credit            | 4.0                     | 3.77  |
| Cash                     | 1.0                     | 0.77  |
| Private equity           | 13.0                    | 7.57  |
| Private real assets      | 8.5                     | 3.55  |
| Private credit           | 8.0                     | 3.63  |
| <b>Total</b>             | <b><u>100.0%</u></b>    |   |

**Discount Rate**

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

**Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate.

|  | <b>1% Decrease<br/>(6.00%)</b> | <b>Discount Rate<br/>(7.00%)</b> | <b>1% Increase<br/>(8.00%)</b> |
|--|--------------------------------|----------------------------------|--------------------------------|
| City's proportionate share<br>of the net pension liability ..... | \$895,109                      | \$288,125                        | (\$245,739)                    |

**IPERS' Fiduciary Net Position**

Detailed information about IPERS' fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS' website at [www.ipers.org](http://www.ipers.org).

**Payables to IPERS**

All legally required employer contributions and legally required employee contributions which had been withheld from employee wages were remitted by the City to IPERS by June 30, 2023.

**(9) Industrial Development Revenue Bonds**

The City issued a total of \$5,500,000 of industrial development revenue bonds under the provisions of Chapter 419 of the Code of Iowa, of which \$1,413,265 was outstanding as of June 30, 2023. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. The bond principal and interest do not constitute liabilities of the City.

**(10) Risk Management**

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

**(11) Construction Commitments**

The City has recognized as a liability for only that portion of construction contracts representing construction completed through June 30, 2023. The City has additional commitments for signed construction and engineering contracts of approximately \$4,000,000 as of June 30, 2023, to be paid as work progresses.

**(12) Tax Abatements**

GASB Statement No. 77 defines tax abatements as a reduction in tax revenue 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 revenue to which they are otherwise entitled and (b) the individual or entity promise to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

**City Tax Abatements**

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

For the year ended June 30, 2023, the City abated \$718,349 of property tax under the urban renewal and economic development projects.

**(13) Urban Renewal Development Agreements**

The City has entered into tax increment financing agreements. The City agreed to assist in urban renewal projects by rebating incremental taxes paid by the participating companies with respect to the improvements set forth in the urban renewal plan. The incremental taxes to be received by the City under Chapter 403.19 of the Code of Iowa from the participating companies will be rebated beginning with the tax year in which the property taxes on the completed value of the improvements are first paid. The City has agreed to provide tax increment payments in a total amount not exceeding \$27,216,078.

**(14) Prospective Accounting Changes**

The GASB has issued the following statements not yet implemented by the City. The statements which might impact the City are as follows:

GASB Statement No. 99, *Omnibus 2022*, issued in May, 2022, will be partially effective for the fiscal year ended June 30, 2023, and partially effective for fiscal year ending June 30, 2024. This Statement was issued 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 and accounting and financial reporting for financial guarantees.

GASB Statement No. 101, *Compensated Absences*, issued in June, 2022, will be effective for the fiscal year ending June 30, 2025. This Statement was issued to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences.

The City's management has not yet determined the effect these statements will have on the City's financial statements.

**(15) Deficit Fund Balance**

As of June 30, 2023, the Solid Waste Fund had a deficit balance of \$54,510 and the Special Projects Fund had a deficit balance of \$18,837. The deficit balances are the result of capital projects where permanent financing was not in place. The deficits will be eliminated upon receipt of funding in future periods.

**(16) Subsequent Events**

Management has evaluated subsequent events through December 6, 2023, the date which the financial statements were available to be issued.

## Required Supplementary Information

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# Schedule of Budgetary Comparison of Receipts, Disbursements and Changes in Balances - Budget to Actual (Cash Basis) - Governmental Funds and Proprietary Funds

Year Ended June 30, 2023

|   | Actual              |                       |                     | Budgeted Amounts    |                     | Over                |
|---|---------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|
|   | Governmental Funds  | Enterprise Funds      | Total               | Original            | Final               | (Under) Budget      |
| <b>Receipts</b>   |                     |                       |                     |                     |                     |                     |
| Property tax .....  | \$ 2,816,027        | \$ —                  | \$ 2,816,027        | \$ 2,682,701        | \$ 2,682,701        | \$ 133,326          |
| Tax increment financing ...   | 1,691,435           | —                     | 1,691,435           | 1,711,446           | 1,711,446           | (20,011)            |
| Other city tax .....  | 1,097,939           | 2,850                 | 1,100,789           | 1,062,902           | 1,082,902           | 17,887              |
| Licenses and permits .....  | 14,327              | —                     | 14,327              | 17,800              | 17,800              | (3,473)             |
| Use of money and property   | 113,067             | —                     | 113,067             | 61,850              | 78,850              | 34,217              |
| Intergovernmental .....   | 2,703,859           | 4,766,650             | 7,470,509           | 12,013,024          | 12,382,024          | (4,911,515)         |
| Charges for service .....   | 247,952             | 2,755,775             | 3,003,727           | 2,905,553           | 2,905,553           | 98,174              |
| Special assessments .....   | 4,315               | —                     | 4,315               | 10,000              | 10,000              | (5,685)             |
| Miscellaneous .....   | 109,149             | 22,126                | 131,275             | 158,500             | 214,500             | (83,225)            |
| <b>Total Receipts .....</b>   | <b>8,798,070</b>    | <b>7,547,401</b>      | <b>16,345,471</b>   | <b>20,623,776</b>   | <b>21,085,776</b>   | <b>(4,740,305)</b>  |
| <b>Disbursements</b>  |                     |                       |                     |                     |                     |                     |
| Public safety .....   | 1,366,318           | —                     | 1,366,318           | 1,154,759           | 1,387,759           | (21,441)            |
| Public works .....  | 846,805             | —                     | 846,805             | 722,556             | 846,556             | 249                 |
| Culture and recreation .....  | 1,389,627           | —                     | 1,389,627           | 1,398,931           | 1,398,931           | (9,304)             |
| Community and economic development .....  | 3,617,255           | —                     | 3,617,255           | 1,348,856           | 1,363,856           | 2,253,399           |
| General government .....  | 582,853             | —                     | 582,853             | 510,440             | 560,440             | 22,413              |
| Debt service .....  | 1,152,901           | —                     | 1,152,901           | 1,738,209           | 1,738,209           | (585,308)           |
| Capital projects .....  | 940,809             | —                     | 940,809             | 320,000             | 3,070,000           | (2,129,191)         |
| Business-type activities .....  | —                   | 9,332,508             | 9,332,508           | 13,288,833          | 13,488,833          | (4,156,325)         |
| <b>Total Disbursements ..</b>   | <b>9,896,568</b>    | <b>9,332,508</b>      | <b>19,229,076</b>   | <b>20,482,584</b>   | <b>23,854,584</b>   | <b>(4,625,508)</b>  |
| <b>Receipts Over (Under) Disbursements .....</b>  | <b>(1,098,498)</b>  | <b>(1,785,107)</b>    | <b>(2,883,605)</b>  | <b>141,192</b>      | <b>(2,768,808)</b>  | <b>(114,797)</b>    |
| <b>Other Financing Sources (Uses), Net .....</b>  | <b>2,357,177</b>    | <b>277,015</b>        | <b>2,634,192</b>    | <b>1,000</b>        | <b>2,651,000</b>    | <b>(16,808)</b>     |
| <b>Receipts and Other Financing Sources Over (Under) Disbursements and Other Financing Uses</b> | <b>1,258,679</b>    | <b>(1,508,092)</b>    | <b>(249,413)</b>    | <b>142,192</b>      | <b>(117,808)</b>    | <b>(131,605)</b>    |
| Balances - Beginning of Year .....  | 4,229,201           | (1,720,934)           | 2,508,267           | 945,711             | 2,508,267           | —                   |
| <b>Balances - End of Year ..</b>  | <b>\$ 5,487,880</b> | <b>\$ (3,229,026)</b> | <b>\$ 2,258,854</b> | <b>\$ 1,087,903</b> | <b>\$ 2,390,459</b> | <b>\$ (131,605)</b> |

# Schedule of Budgetary Comparison - Budget to GAAP Reconciliation

Item 19.

Year Ended June 30, 2023

|                                   | <b>Governmental Funds</b>  |                                |                            |
|-----------------------------------|----------------------------|--------------------------------|----------------------------|
|                                   | <b>Cash Basis</b>          | <b>Accrual<br/>Adjustments</b> | <b>GAAP Basis</b>          |
| Revenue.....                      | \$ 8,798,070               | \$ 378,085                     | \$ 9,176,155               |
| Expenditures .....                | <u>9,896,568</u>           | <u>(7,505)</u>                 | <u>9,889,063</u>           |
| Net .....                         | (1,098,498)                | 385,590                        | (712,908)                  |
| Other financing sources, net..... | 2,357,177                  | 9,987                          | 2,367,164                  |
| Beginning fund balances .....     | <u>4,229,201</u>           | <u>(499,035)</u>               | <u>3,730,166</u>           |
| <b>Ending Fund Balances .....</b> | <b><u>\$ 5,487,880</u></b> | <b><u>\$ (103,458)</u></b>     | <b><u>\$ 5,384,422</u></b> |

|                                   | <b>Proprietary Funds</b>     |                                |                             |
|-----------------------------------|------------------------------|--------------------------------|-----------------------------|
|                                   | <b>Cash Basis</b>            | <b>Accrual<br/>Adjustments</b> | <b>GAAP Basis</b>           |
| Revenue.....                      | \$ 7,547,401                 | \$ (4,745,378)                 | \$ 2,802,023                |
| Expenditures .....                | <u>9,332,508</u>             | <u>(6,702,019)</u>             | <u>2,630,489</u>            |
| Net .....                         | (1,785,107)                  | 1,956,641                      | 171,534                     |
| Other financing sources, net..... | 277,015                      | 6,014,659                      | 6,291,674                   |
| Beginning fund balances .....     | <u>(1,720,934)</u>           | <u>19,620,275</u>              | <u>17,899,341</u>           |
| <b>Ending Fund Balances .....</b> | <b><u>\$ (3,229,026)</u></b> | <b><u>\$ 27,591,575</u></b>    | <b><u>\$ 24,362,549</u></b> |

Year Ended June 30, 2023

The budgetary comparison is presented as required supplementary information in accordance with Government Accounting Standards Board Statement No. 41 for governments with significant budgetary perspective differences resulting from not being able to present budgetary comparisons for the General Fund and each major special revenue fund.

In accordance with the Code of Iowa, the City Council annually adopts a budget on the cash basis following required public notice and hearing for all funds. The annual budget may be amended during the year utilizing similar statutorily prescribed procedures. Encumbrances are not recognized on the cash basis budget, and appropriations lapse at year end.

Formal and legal budgetary control is based upon nine major classes of disbursements 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 and Enterprise Funds. Although the budget document presents function disbursements by fund, the legal level of control is at the aggregated function level, not by fund. During the year, one budget amendment increased budgeted disbursements by \$3,372,000. The budget amendment is reflected in the final budgeted amounts.

During the year ended June 30, 2023, disbursements in the public works, community and economic development and general government functions exceeded the amounts budgeted.

Schedule of Proportionate Share of the Net Pension Liability  
Iowa Public Employees' Retirement System

Last Nine Years\*

|   | 2023        | 2022        | 2021        | 2020        | 2019        | 2018        | 2017        | 2016        | 2015        |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| City's proportion of the net pension liability .....  | 0.007626%   | 0.112180%   | 0.011717%   | 0.010448%   | 0.010644%   | 0.010939%   | 0.010559%   | 0.009771%   | 0.009269%   |
| City's proportionate share of the net pension liability .....   | \$288,125   | (\$387,275) | \$823,117   | \$604,983   | \$673,605   | \$728,676   | \$664,484   | \$482,753   | \$367,582   |
| City's covered-employee payroll .....   | \$1,475,500 | \$1,434,728 | \$1,267,514 | \$1,203,488 | \$1,130,916 | \$1,124,860 | \$1,056,968 | \$1,046,526 | \$1,019,999 |
| City's proportionate share of the net pension liability as a<br>percentage of its covered-employee payroll..... | 19.53%      | (26.99%)    | 64.94%      | 50.27%      | 59.56%      | 64.78%      | 62.87%      | 46.13%      | 36.04%      |
| Plan fiduciary net position as a percentage of the total pension<br>liability .....                             | 91.41%      | 100.81%     | 82.90%      | 85.45%      | 83.62%      | 82.21%      | 81.82%      | 85.19%      | 87.61%      |

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

Schedule of Contributions  
Iowa Public Employees' Retirement System

Last Ten Years

|   | 2023             | 2022             | 2021             | 2020             | 2019             | 2018             | 2017             | 2016            | 2015            | 2014            |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|
| Statutorily required contribution .....                                     | \$ 155,620       | \$ 138,630       | \$ 136,161       | \$ 121,512       | \$ 116,443       | \$ 103,984       | \$ 103,724       | \$ 97,313       | \$ 97,306       | \$ 93,029       |
| Contributions in relation to the<br>statutorily required contributions..... | <u>(155,620)</u> | <u>(138,630)</u> | <u>(136,161)</u> | <u>(121,512)</u> | <u>(116,443)</u> | <u>(103,984)</u> | <u>(103,724)</u> | <u>(97,313)</u> | <u>(97,306)</u> | <u>(93,029)</u> |
| Contribution Deficiency (Excess) .....                                      | <u>\$ —</u>      | <u>\$ —</u>      | <u>\$ —</u>      | <u>\$ —</u>      | <u>\$ —</u>      | <u>\$ —</u>      | <u>\$ —</u>      | <u>\$ —</u>     | <u>\$ —</u>     | <u>\$ —</u>     |
| City's covered-employee payroll .....                                       | \$ 1,656,000     | \$ 1,475,500     | \$ 1,434,728     | \$ 1,267,514     | \$ 1,203,488     | \$ 1,130,916     | \$ 1,124,860     | \$ 1,056,968    | \$ 1,046,526    | \$ 1,019,999    |
| Contributions as a percentage of<br>covered-employee payroll .....          | 9.40%            | 9.40%            | 9.49%            | 9.59%            | 9.68%            | 9.19%            | 9.22%            | 9.21%           | 9.30%           | 9.12%           |

# Notes to Required Supplementary Information - Pension Liability

## Iowa Public Employees' Retirement System

Item 19.

Year Ended June 30, 2023

### Changes of Benefit Terms

There were no significant changes in benefit terms.

### Changes of Assumptions

The 2022 valuation incorporated the following refinements after a quadrennial experience study:

- Changed mortality assumptions to the PubG-2010 mortality tables with mortality improvements modeled using Scale MP-2021.
- Adjusted retirement rates for regular members
- Lowered disability rates for regular members.
- Adjusted termination rates for all membership groups.

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

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

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

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

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

- Decreased the inflation assumption from 3.25% to 3.00%.
- Decreased the assumed rate of interest on member accounts from 4.00% to 3.75% per year.
- Adjusted male mortality rates for retirees in the regular membership group.
- Moved from an open 30-year amortization period to a closed 30-year amortization period for the unfunded actuarial liability (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.

## Supplementary Information

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**Library Trust** - This fund is used to account for the donations received for the library and for the use of such donations for library equipment and improvements.

**Local Option Sales Tax** - This fund is used to account for proceeds from the City's 1% local option sales tax. Funds are used to reduce future borrowings and for general property tax relief.

**Road Use Tax** - This fund is used to account for road use tax revenue and the expenditures allowed by statute to be paid from the funds received.



# Combining Balance Sheet - Nonmajor Governmental Funds

Item 19.

As of June 30, 2023

|  | Special Revenue  |                        |                   |                   |
|--|------------------|------------------------|-------------------|-------------------|
|  | Library Trust    | Local Option Sales Tax | Road Use Tax      | Total             |
| <b>Assets</b>                                    |                  |                        |                   |                   |
| Cash and pooled cash investments .....           | \$ —             | \$ 474,665             | \$ 104,423        | \$ 579,088        |
| Due from other governments .....                 | —                | 45,065                 | 50,315            | 95,380            |
| Restricted cash .....                            | 85,541           | —                      | —                 | 85,541            |
| <b>Total Assets .....</b>                        | <b>\$ 85,541</b> | <b>\$ 519,730</b>      | <b>\$ 154,738</b> | <b>\$ 760,009</b> |
| <b>Liabilities and Fund Balances</b>             |                  |                        |                   |                   |
| <b>Liabilities</b>                               |                  |                        |                   |                   |
| Accounts payable .....                           | \$ 289           | \$ —                   | \$ 4,357          | \$ 4,646          |
| Salaries and benefits payable .....              | —                | —                      | 4,766             | 4,766             |
| <b>Total Liabilities .....</b>                   | <b>289</b>       | <b>—</b>               | <b>9,123</b>      | <b>9,412</b>      |
| <b>Fund Balances</b>                             |                  |                        |                   |                   |
| Restricted for                                   |                  |                        |                   |                   |
| Local option sales tax .....                     | —                | 519,730                | —                 | 519,730           |
| Library .....                                    | 85,252           | —                      | —                 | 85,252            |
| Capital improvements .....                       | —                | —                      | 145,615           | 145,615           |
| <b>Total Fund Balances .....</b>                 | <b>85,252</b>    | <b>519,730</b>         | <b>145,615</b>    | <b>750,597</b>    |
| <b>Total Liabilities and Fund Balances .....</b> | <b>\$ 85,541</b> | <b>\$ 519,730</b>      | <b>\$ 154,738</b> | <b>\$ 760,009</b> |

# Combining Schedule of Revenue, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds

Item 19.

Year Ended June 30, 2023

|   | Special Revenue  |                        |                   |                   |
|---|------------------|------------------------|-------------------|-------------------|
|   | Library Trust    | Local Option Sales Tax | Road Use Tax      | Total             |
| <b>Revenue</b>                            |                  |                        |                   |                   |
| Other city tax .....                      | \$ —             | \$ 601,751             | \$ —              | \$ 601,751        |
| Use of money and property .....           | 423              | —                      | —                 | 423               |
| Intergovernmental .....                   | —                | —                      | 619,026           | 619,026           |
| Charges for service .....                 | 45,922           | —                      | —                 | 45,922            |
| <b>Total Revenue</b> .....                | <b>46,345</b>    | <b>601,751</b>         | <b>619,026</b>    | <b>1,267,122</b>  |
| <b>Expenditures</b>                       |                  |                        |                   |                   |
| Operating                                 |                  |                        |                   |                   |
| Public safety .....                       | —                | —                      | 63,957            | 63,957            |
| Public works .....                        | —                | —                      | 426,145           | 426,145           |
| Culture and recreation .....              | 34,468           | —                      | —                 | 34,468            |
| <b>Total Expenditures</b> .....           | <b>34,468</b>    | <b>—</b>               | <b>490,102</b>    | <b>524,570</b>    |
| <b>Revenue Over (Under)</b>               |                  |                        |                   |                   |
| <b>Expenditures</b> .....                 | <b>11,877</b>    | <b>601,751</b>         | <b>128,924</b>    | <b>742,552</b>    |
| <b>Other Financing Uses</b>               |                  |                        |                   |                   |
| Transfers out .....                       | —                | (338,021)              | (12,328)          | (350,349)         |
| <b>Net Changes in Fund Balances</b> ..... | <b>11,877</b>    | <b>263,730</b>         | <b>116,596</b>    | <b>392,203</b>    |
| Fund Balances - Beginning of Year .....   | 73,375           | 256,000                | 29,019            | 358,394           |
| <b>Fund Balances - End of Year</b> .....  | <b>\$ 85,252</b> | <b>\$ 519,730</b>      | <b>\$ 145,615</b> | <b>\$ 750,597</b> |

Schedule of Revenue by Source and Expenditures by Function -  
All Governmental Funds

Last Ten Years

|                                       | 2023                       | 2022                       | 2021                       | 2020                       | 2019                       | 2018                       | 2017                       | 2016                       | 2015                       | 2014                       |
|---------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Revenue</b>                        |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| Property tax .....                    | \$ 2,815,896               | \$ 2,600,439               | \$ 2,660,349               | \$ 2,200,200               | \$ 2,211,305               | \$ 2,176,537               | \$ 2,053,839               | \$ 2,170,818               | \$ 2,192,886               | \$ 1,780,816               |
| Tax increment financing .....         | 1,691,806                  | 1,659,090                  | 1,301,647                  | 1,141,824                  | 994,589                    | 755,366                    | 955,457                    | 628,651                    | 514,708                    | 828,249                    |
| Other city tax .....                  | 1,144,990                  | 1,147,930                  | 961,097                    | 835,969                    | 805,500                    | 790,735                    | 797,763                    | 807,984                    | 806,905                    | 746,975                    |
| Licenses and permits.....             | 16,110                     | 19,773                     | 13,392                     | 17,174                     | 16,313                     | 21,412                     | 23,745                     | 21,808                     | 21,189                     | 17,917                     |
| Use of money and property .....       | 114,428                    | 59,475                     | 129,904                    | 107,014                    | 71,742                     | 68,944                     | 57,437                     | 56,419                     | 49,146                     | 43,873                     |
| Intergovernmental .....               | 2,994,967                  | 777,955                    | 1,812,820                  | 827,297                    | 559,622                    | 539,231                    | 658,406                    | 1,131,944                  | 1,028,030                  | 1,106,692                  |
| Charges for service .....             | 329,525                    | 273,786                    | 177,905                    | 183,439                    | 262,131                    | 211,439                    | 199,144                    | 193,209                    | 188,371                    | 213,230                    |
| Special assessments.....              | 4,315                      | 4,673                      | 3,957                      | 4,481                      | 10,007                     | 7,170                      | 5,727                      | 4,445                      | 5,756                      | 16,693                     |
| Miscellaneous.....                    | <u>64,118</u>              | <u>140,236</u>             | <u>70,114</u>              | <u>144,675</u>             | <u>110,652</u>             | <u>77,014</u>              | <u>54,634</u>              | <u>215,815</u>             | <u>63,838</u>              | <u>89,407</u>              |
| <b>Total Revenue .....</b>            | <b><u>\$ 9,176,155</u></b> | <b><u>\$ 6,683,357</u></b> | <b><u>\$ 7,131,185</u></b> | <b><u>\$ 5,462,073</u></b> | <b><u>\$ 5,041,861</u></b> | <b><u>\$ 4,647,848</u></b> | <b><u>\$ 4,806,152</u></b> | <b><u>\$ 5,231,093</u></b> | <b><u>\$ 4,870,829</u></b> | <b><u>\$ 4,843,852</u></b> |
| <b>Expenditures</b>                   |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| Operating                             |                            |                            |                            |                            |                            |                            |                            |                            |                            |                            |
| Public safety .....                   | \$ 1,373,819               | \$ 1,192,974               | \$ 1,093,555               | \$ 1,025,535               | \$ 946,473                 | \$ 927,844                 | \$ 923,469                 | \$ 995,527                 | \$ 833,124                 | \$ 1,126,165               |
| Public works.....                     | 868,277                    | 853,898                    | 797,645                    | 910,922                    | 754,982                    | 749,145                    | 634,155                    | 504,912                    | 527,001                    | 544,635                    |
| Health and social services .....      | —                          | —                          | —                          | 5,000                      | 1,300                      | 1,300                      | —                          | 1,300                      | 1,300                      | 1,300                      |
| Culture and recreation.....           | 1,428,821                  | 1,121,341                  | 1,014,959                  | 1,048,443                  | 1,075,488                  | 958,779                    | 952,063                    | 836,880                    | 843,487                    | 930,238                    |
| Community and economic development... | 3,811,861                  | 1,039,199                  | 432,379                    | 517,320                    | 1,308,832                  | 546,036                    | 406,022                    | 344,543                    | 199,562                    | 445,659                    |
| General government .....              | 564,261                    | 508,943                    | 644,147                    | 610,743                    | 423,998                    | 435,768                    | 373,278                    | 318,785                    | 296,770                    | 375,424                    |
| Debt service .....                    | 1,147,397                  | 1,107,065                  | 825,210                    | 588,562                    | 497,537                    | 529,493                    | 533,932                    | 623,973                    | 729,587                    | 601,501                    |
| Capital projects.....                 | <u>694,627</u>             | <u>1,444,651</u>           | <u>4,577,040</u>           | <u>4,405,936</u>           | <u>2,574,845</u>           | <u>841,192</u>             | <u>978,127</u>             | <u>942,790</u>             | <u>302,574</u>             | <u>1,127,594</u>           |
| <b>Total Expenditures .....</b>       | <b><u>\$ 9,889,063</u></b> | <b><u>\$ 7,268,071</u></b> | <b><u>\$ 9,384,935</u></b> | <b><u>\$ 9,112,461</u></b> | <b><u>\$ 7,583,455</u></b> | <b><u>\$ 4,989,557</u></b> | <b><u>\$ 4,801,046</u></b> | <b><u>\$ 4,568,710</u></b> | <b><u>\$ 3,733,405</u></b> | <b><u>\$ 5,152,516</u></b> |

# Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

| Grantor/Pass-Through<br>Grantor/Program or Cluster Title                   | Assistance<br>Listing<br>Number | Pass-<br>Through Entity<br>Identifying Number | Passed<br>Through to<br>Subrecipients | Expenditures        |
|--|---------------------------------|---|---------------------------------------|---------------------|
| <b>U.S. Department of Treasury</b>   |                                 |   |                                       |                     |
| Direct   |                                 |   |                                       |                     |
| Pass-Through Program From Iowa Finance Authority                           |                                 |   |                                       |                     |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds .....           | 21.027                          |   | \$ —                                  | \$ 5,511,962        |
| Pass-Through Program from Dubuque County                                   |                                 |   |                                       |                     |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds .....           | 21.027                          |   | —                                     | 2,065,648           |
| <b>U.S. Department of Homeland Security</b>                                |                                 |   |                                       |                     |
| Indirect   |                                 |   |                                       |                     |
| Pass-Through Iowa Department of Homeland Security and Emergency Management |                                 |   |                                       |                     |
| Hazard Mitigation Grant .....  | 97.039                          |   | —                                     | 161,417             |
| <b>Total Expenditures of Federal Awards .....</b>                          |                                 |   | <b>\$ —</b>                           | <b>\$ 7,739,027</b> |

## Basis of Presentation

The accompanying schedule of expenditures of federal awards (schedule) includes the federal award activity of the City of Dyersville under programs of the federal government for the year ended June 30, 2023. 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 of Dyersville, it is not intended to and does not present the financial position, changes in financial position or cash flows of the City of Dyersville.

## Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting, except for subrecipient expenditures, which are recorded on the cash basis. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The City of Dyersville has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

## Indirect Cost Rate

The City of Dyersville has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**Report on Internal Control over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of  
Basic Financial Statements Performed in Accordance with  
*Government Auditing Standards***

**Independent Auditor's Report**

Honorable Mayor and Members  
of the City Council  
City of Dyersville  
Dyersville, Iowa

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Dyersville, Iowa as of and for the year ended June 30, 2023, and the related notes to basic financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 8, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the basic financial statements, we considered the City'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 basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 City's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as Audit Finding 2023-001 to be a material weakness.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the basic 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, 2023, are based exclusively on knowledge obtained from procedures performed during our audit of the basic financial statements of the City. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

## City's Response to Finding

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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

**BerganKDV, Ltd.**

Minneapolis, Minnesota  
January 8, 2024

**Report on Compliance for each Major Federal Program  
and Report on Internal Control over Compliance Required by  
the Uniform Guidance**

**Independent Auditor's Report**

Honorable Mayor and Members  
of the City Council  
City of Dyersville  
Dyersville, Iowa

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited the City'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 the City's major federal programs for the year ended June 30, 2023. The City's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2023.

**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 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'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, regulations, rules and provisions of contracts or grant agreements applicable to the City'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'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'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'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'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 City'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 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.



**Report on Internal Control over Compliance (Continued)**

Our consideration of internal control over compliance was for the limited purpose described in Auditor's Responsibilities for the Audit of Compliance section 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.

*Bergan KDV, Ltd.*

Minneapolis, Minnesota  
January 8, 2024

**City of Dyersville**  
**Schedule of Findings and Questioned Costs**

**SECTION I – SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

|   |  |
|---|--|
| Type of auditor's report issued:                      | We issued an unmodified opinion on the fair presentation of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information in accordance with accounting principles generally accepted in the United States of America (GAAP). |
| Internal control over financial reporting:            |  |
| • Material weakness(es) identified?                   | Yes, Audit Finding 2023-001  |
| • Significant deficiency(ies) identified?             | None reported  |
| Noncompliance material to financial statements noted? | No   |

**Federal Awards**

|  |               |
|--|---------------|
| Type of auditor's report issued on compliance for major programs:                                  | Unmodified    |
| Internal control over major programs:  |               |
| • Material weakness(es) identified?  | No            |
| • Significant deficiency(ies) identified?  | None reported |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | No            |

**Identification of Major Programs**

|  |                               |
|--|-------------------------------|
| Assistance Listing No.:  | 21.027                        |
| Name of Federal Program or Cluster:                                      | COVID-19 American Rescue Plan |
| Dollar threshold used to distinguish between type A and type B programs: | \$750,000                     |
| Auditee qualified as low risk auditee?                                   | No                            |

**City of Dyersville**  
**Schedule of Findings and Questioned Costs**

**SECTION II – BASIC FINANCIAL STATEMENT FINDINGS**

**Instances of Noncompliance**

There were no reported instances of noncompliance.

**Internal Control Deficiencies**

**Current Internal Control Deficiency**

**Audit Finding 2023-001**

*Criteria:*

Internal control that supports the City's ability to initiate, record, process and report financial data requires controls to ensure all required adjustments to the financial statements are properly recorded.

*Condition:*

During the course of our audit, we proposed material audit adjustments that would not have been identified as a result of the City's internal controls, and therefore, could have resulted in a material misstatement of the City's financial statements. In order to ensure financial statements were free from material misstatement, audit adjustments were required to adjust payables, capital contributions and unearned revenues.

*Context:*

This finding impacts the internal control over financial reporting.

*Effect or Potential Effect:*

Internal controls that fail to identify necessary adjustments could result in material misstatements to the financial statements.

*Cause:*

There are a limited number of office employees to identify all necessary adjustments.

*Recommendation:*

Review City activity and ensure all necessary adjustments to financial data are recorded.

*Views of Responsible Officials and Planned Corrective Action:*

The City will thoroughly review activity throughout the year and ensure all necessary adjustments to financial data are recorded. The City had a new financial services vendor preparing the financial statements.

**Part III: FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS:**

**Instances of Noncompliance**

There were no matters reported.

**Internal Control Deficiencies**

There were no matters reported.

**City of Dyersville**  
**Schedule of Findings and Questioned Costs**

**Part IV: FINDINGS RELATED TO STATUTORY REPORTING:**

- 23-IV-A Certified Budget** – Disbursements in the Public Works, Community and Economic Development and General Government functional areas exceeded amounts budgeted during the year.
- Auditor's Recommendation** – The budget should have been amended in accordance with Chapter 384.18 of the *Code of Iowa* before disbursements were allowed to exceed the budget.
- City's Response** – The City has been making efforts to review the receipts and disbursements in a timely manner.
- Auditor's Conclusion** – Response accepted.
- 23-IV-B Questionable Disbursements** – We noted no material expenditures which did not appear to meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979.
- 23-IV-C Travel Expense** – No disbursements of the City of Dyersville's money for travel expenses of spouses of City officials or employees were noted.
- 23-IV-D Business Transactions** – No business transactions between the City and City officials were noted.
- 23-IV-E Restricted Donor Activity** – No transactions were noted between the City, City officials or City employees and restricted donors in compliance with Chapter 68B of the *Code of Iowa* (Government Ethics and Lobbying Act).
- 23-IV-F Bond Coverage** – Surety bond coverage of the City of Dyersville officials and employees is in accordance with statutory provisions and was reviewed and updated during the year. We recommend that the amount of coverage continue to be reviewed annually to ensure that the coverage is adequate for current operations.
- 23-IV-G Council Minutes** – No transactions were found that we believe should have been approved in the Council minutes but were not.
- 23-IV-H Deposits and Investments** – We noted no instances of noncompliance with the deposit and investment provisions of Chapter 12B and 12C of the *Code of Iowa* and the City's investment policy.
- 23-IV-I Revenue Bonds** – The City has complied with the provisions of the revenue bond indentures and with the provisions of the tax increment revenue bond issues.
- 23-IV-J Tax Increment Financing** – The Special Revenue, Tax Increment Financing (TIF) Fund properly disbursed payments for TIF loans and rebates. Also, the City of Dyersville properly completed the Tax Increment Debt Certificate Forms to request TIF properly taxes.

**City of Dyersville**  
**Schedule of Findings and Questioned Costs**

**Part IV: FINDINGS RELATED TO STATUTORY REPORTING (CONTINUED)**

**23-IV-K 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 as required by Chapter 384.22(2)(a) of the *Code of Iowa* and no exceptions were noted.

**23-IV-L Financial Condition** – The funds listed below had deficit balances as of June 30, 2023, as noted:

|                             |           |
|-----------------------------|-----------|
| Solid Waste Enterprise Fund | \$ 54,510 |
| Nonmajor Governmental       |           |
| Special Projects            | 18,837    |

**Auditor's Recommendation** – The City should investigate alternatives to eliminate these deficits in order to return the funds to a sound financial position.

**City's Response** – The City anticipates that grant funding, bond proceeds and/or transfers from other funds will eliminate the deficits in future periods.

**Auditor's Conclusion** – Response accepted.

## RESOLUTION 02-24

### Resolution Consenting to Assignment and Assumption Agreement with Bi-County Disposal and Kluesner Sanitation, LLC

WHEREAS, the City previously authorized and entered into an original Residential Waste Collection Services Consisting of Trash, Recycling, and Yard Waste Agreement with Bi-County Disposal on or about December 17, 2012; and,

WHEREAS, the City entered into Amendment 3 Residential Waste Collection Services Consisting of Trash, Recycling, and Yard Waste Agreement with Bi-County Disposal on or about March 21, 2022; and,

WHEREAS, under the Agreement, the assignment of rights and responsibilities thereunder was made subject to prior consent of the contracting parties; and

WHEREAS, Bi-County Disposal has requested that the City consent to the assignment of all of its rights and responsibilities under the Agreement to Kluesner Sanitation, LLC; and

NOW, THEREFORE, It Is Resolved by the City Council of the City of Dyersville, Iowa, as follows:

Section 1. The City hereby consents to the request by Bi-County Disposal that all of its rights and responsibilities under the Residential Waste Collection Services Consisting of Trash, Recycling, and Yard Waste Agreement and its amendments be assigned to Kluesner Sanitation, LLC., and the assignment is hereby consented to and approved. The Assignment Agreement is hereby approved, and the Mayor and City Clerk are hereby authorized and directed to execute and deliver the Assignment Agreement in substantially the form and content in which the Assignment Agreement has been presented to this City Council. Such officers are also authorized to make such changes, modifications, additions, or deletions as they, with the advice of legal counsel, may believe to be necessary and to take such actions as may be necessary to carry out the provisions of the Assignment Agreement.

Section 2. Subject to due authorization, execution, and delivery of the Assignment Agreement, Bi-County Disposal is hereby released from all remaining duties to be performed under the Residential Waste Collection Services Consisting of Trash, Recycling, and Yard Waste Agreement and its amendments, and all remaining communications and payments to be made with respect to the Agreement shall exclusively be directed to Kluesner Sanitation, LLC.

Section 3. All resolutions or parts thereof in conflict herewith are hereby repealed.

Passed and approved this 15th day of January, 2024.

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Jeff Jacque, Mayor

Attest:

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Tricia L. Maiers, City Clerk

## ASSIGNMENT AND ASSUMPTION AGREEMENT

THIS ASSIGNMENT AND ASSUMPTION AGREEMENT (the “Agreement”) is entered into by and among the City of Dyersville, Iowa (the “City”), Bi-County Disposal and Kluesner Sanitation, LLC as of the \_\_\_\_ day of \_\_\_\_\_, 2024 (the “Commencement Date”).

### RECITALS:

WHEREAS, the City previously authorized and entered into an original Residential Waste Collection Services Consisting of Trash, Recycling, and Yard Waste Agreement with Bi-County Disposal on or about December 17, 2012; and,

WHEREAS, the City entered into Amendment 3 Residential Waste Collection Services Consisting of Trash, Recycling, and Yard Waste Agreement with Bi-County Disposal on or about March 21, 2022; and,

WHEREAS, under the Agreement, the assignment of rights and responsibilities thereunder was made subject to prior consent of the contracting parties; and

WHEREAS, Bi-County Disposal has requested that the City consent to the assignment of all of its rights and responsibilities under the Agreement to Kluesner Sanitation, LLC; and

NOW, THEREFORE, in consideration of the foregoing promises, the covenants and agreements contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, intending to be legally bound, hereby agree as follows:

1. Bi-County Disposal assigns to Kluesner Sanitation, LLC the obligations and entitlements of Bi-County Disposal under the Residential Waste Collection Services Consisting of Trash, Recycling, and Yard Waste Agreement and its amendments.
2. Kluesner Sanitation, LLC assumes all obligations and entitlements of Bi-County Disposal under the Residential Waste Collection Services Consisting of Trash, Recycling, and Yard Waste Agreement and its amendments, subject to all conditions and restrictions therein.
3. The City releases Bi-County Disposal from and relieves them of its obligations under the Residential Waste Collection Services Consisting of Trash, Recycling, and Yard Waste Agreement and its amendments.
4. Kluesner Sanitation, LLC agrees they will resume the weekly recycling program on or before April 1, 2024, in accordance with the original Residential Waste Collection Services Consisting of Trash, Recycling, and Yard Waste Agreement.



5. WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first written above.

CITY OF DYERSVILLE

By \_\_\_\_\_  
Jeff Jacque, Mayor

Attest:

By \_\_\_\_\_  
Tricia L. Maiers, City Clerk

BI-COUNTY DISPOSAL

By \_\_\_\_\_

KLUESNER SANITATION, LLC

By \_\_\_\_\_