

CITY OF RIVERSIDE COUNCIL WORK SESSION AGENDA
RIVERSIDE COUNCIL CHAMBERS
60 N GREENE ST

Monday, January 29, 2023 6:00 PM

Work Session

1. Budget Schedule
2. Water/Sewer Rates
3. City Administrator's Continued Education
4. Purchasing Policy
5. FY23 Exam
6. FY25 Rough Budget

Task Name	Due Date
Receive FY25 Tax Assessments	1/1/2024
Capital Improvements Plan Work Session	1/8/2024
Budget Work Session	1/29/2024
Budget Work Session	2/12/2024
City finalizes budget plan to complete information required in Proposed Tax Rate form	3/4/2024
Council sets Proposed Tax Rate Public Hearing for April 1	3/4/2024
Notice of hearing on Proposed Tax Rate Sent to Paper	3/15/2024
Council receives and adopts final proposed budget and schedules Public Hearing for April 15	3/18/2024
Notice of hearing on Proposed Tax Rate Published	3/21/2024
Notice of Public Hearing for adoption of final budget sent to paper	3/28/2024
Proposed Tax Rate Public Hearing	4/1/2024
Notice of Public Hearing for adoption of final budget Published	4/4/2024
City Council sets Public Hearing for FY24 Budget Amendments for May 6	4/15/2024
Public Hearing and Adoption of of Final Budget by Resolution	4/15/2024
Notice of Public Hearing for FY24 Budget Amendments sent to paper	4/18/2024
Notice of Public Hearing for FY24 Budget Amendments Published	4/25/2024
Certify Budget to County Auditor and filed with IDOM	4/30/2024
FY24 Budget Amendment Public Hearing	5/6/2024
IDOM certifies taxes back to County Auditor	6/15/2024
FY24 Budget Amendments Due	6/30/2024
FY25 Budget Takes Effect	7/1/2024

Key
County Auditor
Work Session
FY24 Budget Amendment
Proposed Tax Rate
Final Budget

Time to Complete	Approx. 2 years	
Core Courses	21 credit hours	
Elective Courses	9 credit hours	
Tuition	\$714 per Credit Hour (30 credits)	\$ 21,420.00
Tech Fees	\$60 per semester (approx. 6 with summer terms)	\$ 360.00
Books	\$250 per class (estimate)	\$ 2,500.00
Total		\$ 24,280.00

Curriculum: Master of Public Administration

Courses

Drake's [100% online Master of Public Administration](#) curriculum consists of 30 credit hours to be completed in the following areas:

- **Core courses:** 21 credit hours
- **Elective courses:** 9 credit hours

Elective courses will be in the area of emphasis that you choose – either Healthcare Management or Public & Nonprofit Management. All courses are six weeks and asynchronous which means you can study when and where it works best for you.

Core Courses

MPA 215: Foundations of Public Service – 3 Credit Hours

This course is designed to introduce participants to the dynamic environments of public organizations and nonprofit entities. The course reviews the historical and the institutional context of public and nonprofit organizations and examines the knowledge, skills, and values necessary to manage such organizations. The course also familiarizes participants with the norms and the expectations of masters-level education.

MPA 216: Human Resources Development – 3 Credit Hours

Treating Human Resources as an asset rather than as a cost represents a philosophical transformation on human resource management thought. Focus is on theories, research, and practices related to the functions and activities of managing human resources in public and nonprofit organizations. The course covers the responsibilities and inter-relationships involving: job analysis, job structuring, EEO, human resource planning, recruitment and selection of employees, ethics, international HRM, performance appraisals, counseling, incentives, safety and health, human resources development, career planning and union/employee-management relations, multiculturalism, the virtual office, outsourcing, and issues central to HR in the public and nonprofit sectors are included and compared to the private sector.

MPA 217: Applied Research Methods for Public Administration – 3 Credit Hours

This course provides an introduction to the methodology of the social sciences, as well as public administration and management research. Competencies important to the professional practitioner that are covered include how to assess and evaluate services, read and analyze research published in relevant areas of management and policy analysis, and develop an understanding of the strengths and limitations of published research. The course provides the skills necessary to become a critical and competent consumer of both qualitative and quantitative research related to public administration.

MPA 220: Public Budgeting and Financial Management – 3 Credit Hours

An investigation of (1) financial institutions and practices, including budgeting public funds and the political constraints on their operation; (2) revenue sources including taxation, charges and fees, and intergovernmental financial transactions; (3) financial management techniques such as the administration of government debt, idle cash, risk management, purchasing, and management.

MPA 221: Public Organizations and Leadership – 3 Credit Hours

The focus of this course is on management and leadership in public organizations as informed by bureaucracy and rationality, formal and informal structures, and rapidly-changing political and organizational environments. The course will examine institutional factors and contemporary issues surrounding behavior or organizational members, including topics such as organizational design, organizational change, performance management, and technology integration.

MPA 228: Resource Development & Program Performance – 3 Credit Hours

An examination of the purpose, strategies, and essential techniques associated with resources development in public service organizations. Successful grant writing, philanthropy/fundraising, and the role of intersectoral collaboration will be addressed. A study of program performance and evaluation tools, both quantitative and qualitative, is emphasized enabling the evaluation and determination of societal needs and measurable outcomes associated with public and nonprofit programs. Prereq: Consent of the Assistant Dean, Graduate Programs, Zimpleman College of Business.

MPA 260: Capstone Experience – 3 Credit Hours

This course features a problem-based learning experience in which the student engages in a real-world challenge utilizing problem-solving strategies along with experience and disciplinary-based knowledge and skills to find and develop innovative solutions.

AREAS OF EMPHASIS

Healthcare Management

Gain an understanding of the evolving healthcare landscape through the completion of coursework consisting of healthcare administration, healthcare policy, ethics, law and advocacy and conflict resolution. The healthcare management emphasis will prepare graduates to transition from patient care roles to management positions such as Nurse Manager, Unit Manager, Director of Patient Safety, or Director of Development.

HLTH 261: Healthcare Policy – 3 Credit Hours

Examination of the roles played by government in the development of the health care system in the United States using policy analysis. Focus on the interaction between public policymakers and health care providers in the public, private and nonprofit sectors. Policies for study include Medicaid, Medicare, National Health Insurance and health planning.

HLTH 263: Healthcare Administration – 3 Credit Hours

This course provides a conceptual empirical and problem-solving framework for dealing with the administration and management problem-solving skills as well as develops, implements and evaluates organizational and management goals. Emphasis is on understanding the functioning of hospital and health care organizations.

HLTH 266: Healthcare Regulation, Law and Advocacy – 3 Credit Hours

In its broadest sense, health law is the area of law pertaining to health care and the health care environment. It relates to the interaction of many players and relationships within and external to the health care arena. This course is meant as an introduction to this cast and complex area and will focus

on these relationships as they pertain to the health care administrator and manager. Key topics will include patient rights and protection, facility responsibility, payer and patient relationships, health care provider and patient legal relationships.

Public & Nonprofit Management

PADM 245: Public Policy – 3 Credit Hours

An examination of the public policy process with an emphasis on developing the knowledge and analytical skills necessary to manage the design, implementation, and evaluation of public policies in public and nonprofit organizations. The course includes quantitative and qualitative strategies used to formulate and implement effective public policies and it will also cover performance and impact – based evaluation techniques.

PADM 287: Public Management – 3 Credit Hours

Designed to inform the professional practice of public administration, the course provides perspective on contemporary theories and practices that support professional public management. Current and emerging public issues will provide the setting for exploration and study.

PADM 273: Nonprofit Management – 3 Credit Hours

Students examine the nonprofit sector's distinctiveness and capacities while addressing a broad spectrum of issues, strategies, and techniques related to management and leadership of nonprofit organizations. The course addresses challenges to effective nonprofit management in rapidly changing environments and includes nonprofit-specific perspectives on financial management, human resources management, revenue generation, and ethical obligations to organizational stakeholders.

Back to: [Master of Public Administration](#)

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Select a Program

Master of Public Administration

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Email

Phone Number

Zip

I authorize Drake University and its representatives to contact me via SMS. I am providing my consent by leaving the opt-in checked. Message and data rates may apply. [Terms](#)

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RESOLUTION #090319-10

RESOLUTION APPROVING RIVERSIDE PURCHASING POLICY

WHEREAS, The Riverside City Council is in full support of a purchasing policy which function involves the procurement of materials, supplies, equipment and services at the lowest possible cost consistent with the quality needed for the proper operation of various municipal departments and consistent with the City Council policy.

WHEREAS, The intent of this policy is to promote fiscal responsibility,

BE IT HERBY RESOLVED that the Riverside City Council has determined it is important to have a Purchasing Policy attached to this Resolution.

It was moved by Redlinger, seconded by Schneider that the foregoing Resolution be adopted.

Role Call: Schneider, Sexton, Redlinger, Rodgers, McGuire

AYE: Schneider, Sexton, Redlinger, Rodgers, McGuire

NAY:

ABSENT:

Passed and Approved by the City Council of Riverside, Iowa, on this 3rd day of September, 2019.

Signed: Allen Schneider Date: 9/10/19
Allen Schneider, Mayor

Attest: Becky LaRoche Date: 9-10-19
Becky LaRoche, City Clerk

** Need page numbers throughout.*

CITY OF RIVERSIDE

PURCHASING POLICY

GENERAL POLICY

The Purchasing function involves the procurement of materials, supplies, equipment and services at the lowest possible cost consistent with the quality needed for the proper operation of various municipal departments and consistent with City Council policy. The intent of this policy is to promote fiscal responsibility.

The City of Riverside will make a good faith effort to purchase goods and services from Riverside businesses whenever possible. The costs of those goods and services shall be on parity with the costs of those same goods and services available outside the community. If the cost of goods or the availability of services is not favorable to the City, purchases may be made outside the community.

SECTION 1 - PURCHASING POLICIES

- A. It shall be the responsibility of the City Administrator to ensure that the departments supervised follow all policies and procedures.
- B. Only the purchasing methods described herein are available for purchasing goods and services on behalf of the City.
- C. The City's purchasing system is considered de-centralized (each departments' responsibility) except for those goods, services, and equipment that qualify or are designated for centralized purchasing.
- D. All applicable paperwork should be forwarded to the City Administrator as promptly as possible to expedite processing.
- E. No purchase made by an employee shall bind the City to receive and or pay for the goods or service procured, unless authorized by the methods described herein.
- F. Noncompliance with these policies and procedures may result in the return of improperly authorized or prepared documents, nonpayment of vendor's invoices, the cancellation of purchase orders or purchasing privileges, or other sanctions as necessary.
- G. The City Administrator will review all purchases over \$500. Purchases require a purchase order, with the exception of fuel.
- H. Transactions should not be split into smaller parts in order to circumvent the dollar limitations and requirements of this policy.
- I. The City does not prepay for goods or services or utilize prepaid devices such as gift cards. If a vendor requires prepayment for goods or services, authorization must be obtained from the City Administrator.
- J. Employee reimbursements should be kept to a minimum and be limited to emergencies and travel/training. Sales tax will only be reimbursed to employees for these types of transactions.
- K. Department head preference will be considered when making purchases of equipment, supplies and materials for maintenance and repair work.

} Necessary?

SECTION 2 - PURCHASING LIMITATIONS

A. Informal Quotation Process (informal)

PROCEDURES FOR PURCHASING LESS THAN ~~\$5,000~~ ^{\$4,999} ~~\$4,999~~

1. The purchase of any budgeted goods, services, repairs and equipment with a value in excess of \$ 3000, but less than ~~\$5,000~~ shall require at least three quotations. These quotations can be either telephone quotations or from a suppliers catalog. These quotations need to be documented.
2. The City Administrator is authorized to approve purchases not to exceed \$1,500.00
3. The Mayor is authorized to approve purchases not to exceed ~~\$5,000.00~~ ^{\$1,999}

These figures can be adjusted as appropriate & acceptable to Council

PROCEDURES FOR PURCHASING OVER ~~\$5,000~~ ^{\$4,999} ~~\$1,999~~

1. Employee should discuss an item they would like to purchase with the City Administrator
 - a. City Administrator will discuss specifications with the council
 - b. City Administrator will put in written form (on city letterhead) the specifications for council review for any amendments, additions or deletions
 - c. After a final specification sheet is compiled, City Administrator will send copies to prospective bidders
 - d. Employee and council can formulate a list of prospective bidders
 - e. City Administrator will inform the council of quotes or bids, amounts and who is determined to be the lowest most reasonable, responsible bidder.

Why? This seems unnecessary and feel unnecessary for the threshold. Recommend strike

2. The purchase of any budgeted goods, services, repairs and equipment whose total value is between ~~\$5,000~~ ^{ok @ \$5,000} and ~~\$40,000~~ ^{\$39,999} shall require written quotations from at least three suppliers, if possible. Quotations should be sent to the City Administrator with other related paperwork.

26.3
 3. Purchases for public improvements including highway, bridge or culvert work which qualify under Chapter 26.3 of the Code of Iowa that are under \$40,000 or have been declared emergency repair work qualify for informal quotation and shall adhere to part A.3 of this section. The following requirements must also be adhered to

Purchases for public improvements qualifying under Chapter 26.3 of the Iowa Code that are less than \$40,000 for highway, bridge or culvert work, less than \$25,000 for sidewalks, walks, trails, etc. or have been declared emergency repair work qualify for informal quotations

- a. The contractor must provide a performance and payment bond for a public improvement project of more than \$25,000
- b. The City Administrator shall solicit City Council affirmation of contracts over \$25,000 at the next regularly scheduled or special called meeting

B. Competitive Bidding Process (semi-formal)

1. The purchase of any budgeted goods or services with an estimated value in excess of \$40,000 shall require the taking of competitive bids based on written bid specifications with the cooperation of the City Administrator.

All bid documents shall receive prior approval from the City Administrator or designee. All amendments to bid specifications shall be made in writing. In the event it is deemed necessary to verbally inform a vendor of a bid specification change, such verbal communications shall be immediately followed up with written confirmation of the change. A notice to bidders may be published in an authorized publication but is not required.

The written bid documents will include the time, place, and manner for filing quotations, which may be received by mail, fax, or e-mail. A report outlining all bids received, including the vendor names and the amount of the bids shall be submitted. If the bid is being awarded to a vendor

Council compiled the bid threshold for City ≤ 50,000 is \$65,000. I've see cities use this figure. However Council has no threshold for horizontal & vertical " \$81,000

other than the low bidder, the report shall also state why the bid is not being awarded to the low bidder. The report shall also include the amount budgeted for this purchase.

The City Administrator or designee may award the contract bid, execute the contract, and authorize work to proceed under the contract, and/or approve performance and payment bonds. The City Administrator shall solicit City Council affirmation of all semi-formal bids, contracts, and purchases at the next regularly scheduled or special called meeting.

2. Purchases for public improvements qualifying under Chapter 38.2 of the Code of Iowa that are between \$40,000 and \$100,000 and have not been declared *emergency repair work* and are not for highway, bridge, or culvert work qualify for competitive bidding (semi-formal) and shall adhere to part B.1 of this section. The following requirement must also be adhered to: the contractor must provide a performance and payment bond for a public improvement project of.

Emergency as defined in the State Code 480.1.3 as: a condition where there is clear and immediate danger to life or health, or essential services, or a potentially significant loss of property.

C. Formal Bidding (formal)

1. Purchases for public improvements qualifying under Chapter 38.2 of the Code of Iowa that are in excess of \$100,000 or are for highway, bridge, or culvert work in excess of \$40,000 must use formal bidding as defined by Chapter 38 of the Code of Iowa unless the improvements are declared *emergency repair work*.

2. Formal bids must be taken with the cooperation of the City Administrator using the following steps:

- a. Detailed and written plans and specifications and a detailed cost estimate must be prepared for the public improvement project, approved by the City Administrator and placed on file.
- b. A notice to bidders must be published by the City Administrator more than 4 days but not more than 45 days before the date for filing bids. Notices must include:
 - i. Time and place for filing sealed proposals
 - ii. Time and place sealed proposals will be opened and considered on behalf of the governing body
 - iii. The general nature of the public improvements on which bids are being requested
 - iv. In general terms, when the work must be commenced and when it must be completed
 - v. Bid security and bid bond requirements
- c. A notice of public hearing on plans, specifications, form of contract, and cost estimate must be published by the City Administrator more than 4 days but not more than 20 days before the public hearing.
- d. A formal opening and announcement of sealed bids on published date by the City Administrator; review, consideration, and recommendation of bid award by City Administrator; City Administrator prepares report of bids received
- e. A public hearing on plans, specifications, form of contract, and cost estimate on published date by the City Council
- f. City Council receives City Administrator report of bids received.
- g. City Council passes or rejects resolutions to adopt plans, specifications, form of contract, and estimate of cost, to award construction contract, and to approve construction contract and bond with the lowest responsive, responsible bidder who has met all bid security and bid bond requirements following public hearing in step e.

26.3 Do we want to renew?
Ties w/ (A)(3) on previous page.

Not needed
Revised by IA Cook

\$65,000

\$196,000

26.3

26

Contractors must be evaluated when bids are received on their ability to meet State or Federal requirements. The City will not award

a federally funded contract to a party listed as debarred, suspended, or otherwise excluded in the System for Award Management (SAM).

In addition, no purchases to be covered by a grant can be made prior to the execution of the grant agreement unless approved by the grantor.

D. Miscellaneous

1. Contracting for budgeted professional services (legal, engineering, etc.) or for ongoing technical services (maintenance, utilities, etc.) may be done on a negotiated basis. Where practical, however, those vendors providing such services should be asked to submit formal proposals to provide the services requested. Such proposals shall be evaluated on the basis of the vendor's reputation, experience, and understanding of the work to be done. Price, while being a factor, should not be the primary factor. City Administrator and City Council authorization or affirmation is still required at the same dollar limitations as semi-formal or formally bid contracts.

2. All purchases involving a sole source bid (no competitive bids) where competitive bids are required shall be accompanied by written justification from the City Administrator/ Clerk detailing the reason for a sole source purchase.

3. Bids solicited by the United States of America or an agency thereof, the State of Iowa, Washington County, or another governmental unit may be used as a replacement to the bidding requirements unless bidding is required by the Code of Iowa, the City Council, or the City Administrator/ Clerk. The availability of a bid from another government agency does not preclude the City from seeking and obtaining bids in a manner provided through this policy.

4. All purchases funded through a State or Federal grant must follow all additional procedures required by the grantor. All bid specifications for a purchase that is funded through a State or a Federal grant must list all additional specifications for the goods or services that are required by the grantor. ~~Contractors must be evaluated when the bids are received on their ability to meet these State or Federal requirements. In addition, no purchases to be covered by the grant can be made prior to the execution of the grant agreement unless approved by the grantor.~~

Any contract funded through a Federal grant shall comply with 2 CFR 200.326 and Appendix II to Part 200.

5. Section 362.5 of the Iowa Code states: "A city officer or employee shall not have an interest, direct or indirect, in any contract or job of work or material or the profits thereof or services to be furnished or performed for the officers or employees city. The Iowa Code lists several exceptions to this provision."

2014 IA Code change

Contracts not otherwise permitted by this section, for the purchase of goods, by a city which leases or services an officer or employee, if the purchases do not exceed a cumulative total purchase price of six thousand dollars in a fiscal year.

Contracts by a city having a population of 2,500 or less for the purchase of goods or services involving a city official or employee if the cumulative total of purchases does not exceed \$ 2,500 in a fiscal year. Any transaction with an employee or city officer that will exceed this limit are required to go through the competitive written bidding, publicly invited, and opened.

For any given purchase, due to the nature of the contract, the competitiveness of the vendors, or for other reasons, the department may choose to use the bidding procedures for a higher dollar threshold than which the purchase falls under. The department may not, however, select bidding procedures for a lower dollar threshold than what is prescribed.

7.) Emergency repair work is declared via resolution by the City Council and a certificate from an external, registered, professional engineer certifying Contract Administration that the emergency repairs are necessary.

1. The City Administrator or designee will advertise and bid all contracts qualifying for formal bidding procedures. The City Administrator or designee will oversee receiving, opening, and announcing all formal bids. Bids received late will be immediately returned to the late bidder unopened.

2. Formally bid contracts will be executed by the Mayor and attested to by the City Administrator. The City Administrator or designee shall execute all other contracts on behalf of the City as permitted by State law.

3. The City Administrator or designee will administer all contracts on the authority of the City Council.

4. The City Administrator or designee will approve all change orders to contracts. City Council must approve all change orders for contracts that were bid using formal bidding procedures.

5. Contractual payments on formally bid contracts must be approved, individually, by City Council action. Other contractual payments must be approved by the City Administrator or designee and listed on the formal claims list presented to City Council.

6. Where appropriate, retainage shall be withheld on contracts for public improvements as provided for by State law or on other contracts as deemed appropriate or necessary. Retainage on a contract may not exceed 5% of the cost of the public improvement. An application by a contractor for early release of a retainage requires City Council consideration and approval.

7. The final acceptance (certificate of completion), the final contractor payment, and the release of retainage authorization (unless early release applied for) of a formally bid contract shall be individually approved by City Council action at the same meeting.

F. Certain exceptions to the above purchasing methods are as follows:

1. Annual dues renewals
2. Subscription renewals
3. Recording fees
4. Budgeted rents and leases (buildings and properties)
5. Maintenance agreement and service contract renewals
6. Scheduled agency contributions
7. Travel and training
8. Contracts and purchases approved by City Council
9. General operating expenses ie: phone bills, electric
10. Vehicle and equipment repair work

???

I'm not wild about these exceptions as they open the door to scrutiny from the State Auditor
I recommend removal

SECTION 3- PURCHASING PROCEDURES

1. For all purchases, verify that the item or service is a budgeted item for your department.
2. Invoices, bills and receipts must be submitted immediately to the city office upon purchase
3. For accurate budgeting, designate on the invoice, bill or receipt the department the purchases should be expended from

Ok, but see other source options

SECTION 4- CITY COUNCIL

City Council approval will be necessary for applicable purchases that exceed the annually adopted budget.

True, but is this necessary to include in the policy?


RESOLUTION #040521-03

*Now incorporated
in "Miscellaneous"
section of new
Policy*

**RESOLUTION TO APPROVE THE ADDENDUM TO
PURCHASING POLICIES AND PROCEDURES**

WHEREAS, the City of Riverside City Council is in full support of a purchasing policy which function involves the procurement of materials, supplies, equipment and services at the lowest possible cost consistent with the quality needed for the proper operation of various municipal departments and consistent with the City Council policy,

WHEREAS, the intent of this policy is to promote fiscal responsibility,

THEREFORE, BE IT RESOLVED, the City of Riverside City Council, hereby approves this attached addendum to Riverside Purchasing Policy, Resolution #090319-10, effective September 10, 2019.

Moved by Councilperson Redlinger, seconded by Councilperson Sexton, to approve the foregoing resolution.

Roll Call: Redlinger, Schneider, Sexton, Rodgers, McGuire

Ayes: Redlinger, Schneider, Sexton, McGuire

Nays:

Absent: Rodgers

PASSED AND APPROVED by the City Council of Riverside, Iowa and approved this 5th day of April, 2021.

Signed: Allen Schneider Date: 4/15/21
Allen Schneider, Mayor

Attest: Becky LaRoche Date: 4-15-2021
Becky LaRoche City Clerk

COUNCIL PACKET

(2) If the non-Federal entity has a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian tribe, the non-Federal entity must also maintain written standards of conduct covering organizational conflicts of interest. Organizational conflicts of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, the non-Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization.

§200.319 Competition.

(a) All procurement transactions must be conducted in a manner providing full and open competition consistent with the standards of this section. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements.

(b) The non-Federal entity must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable Federal statutes expressly mandate or encourage geographic preference. Nothing in this section preempts state licensing laws. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

(c) The non-Federal entity must have written procedures for procurement transactions. These procedures must ensure that all solicitations:

(1) Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and

(2) Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

(d) The non-Federal entity must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the non-Federal entity must not preclude potential bidders from qualifying during the solicitation period.

§200.320 Methods of procurement to be followed

(a) Procurement by micro-purchases. Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (§200.67 Micro-purchase). To the extent practicable, the non-Federal entity must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the non-Federal entity considers the price to be reasonable.

(b) Procurement by small purchase procedures. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.

COUNCIL PACKET

- (2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- (3) The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or
- (4) After solicitation of a number of sources, competition is determined inadequate.

§200.321 Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms.

- (a) The non-Federal entity must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.
- (b) Affirmative steps must include:
 - (1) Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
 - (2) Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
 - (3) Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
 - (4) Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;
 - (5) Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
 - (6) Requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs (1) through (5)

§200.322 Procurement of recovered materials

A non-Federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act.

§200.323 Contract cost and price

The cost plus a percentage of cost and percentage of construction cost method of contracting shall not be used.

- (a) A cost/price analysis must be performed in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications
The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, the non-Federal entity must make independent estimates before receiving bids or proposals.
- (b) The non-Federal entity must negotiate profit as a separate element of the price for each contract in which there is no price competition, and in all cases where cost analysis is performed. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.
- (c) Costs or prices based on estimated costs for contracts under the Federal award are allowable only to the extent that costs incurred or cost estimates included in negotiated prices would be allowable for the non-Federal entity under Subpart E—Cost Principles of this part. The non-Federal entity may reference its own cost principles that comply with the Federal cost principles.

STATE OF IOWA

2023

FINANCIAL REPORT

FISCAL YEAR ENDED

JUNE 30, 2023

CITY OF RIVERSIDE, IOWA

DUE: December 1, 2023

16209200500000

CITY OF RIVERSIDE

PO Box 188

RIVERSIDE IA 52327-0188

POPULATION: 1060

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

	Governmental (a)	Proprietary (b)	Total Actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes Levied on Property	963,637		963,637	918,336
Less: Uncollected Property Taxes-Levy Year	0		0	0
Net Current Property Taxes	963,637		963,637	918,336
Delinquent Property Taxes	0		0	0
TIF Revenues	0		0	0
Other City Taxes	1,009,926	0	1,009,926	755,602
Licenses and Permits	16,816	2,245	19,061	7,575
Use of Money and Property	24,761	727	25,488	9,100
Intergovernmental	1,429,620	0	1,429,620	1,865,798
Charges for Fees and Service	0	861,714	861,714	979,320
Special Assessments	0	0	0	0
Miscellaneous	0	0	0	800
Other Financing Sources	3,118,500	0	3,118,500	0
Transfers In	3,118,500	0	3,118,500	3,118,500
Total Revenues and Other Sources	6,563,260	864,686	7,427,946	7,655,031
Expenditures and Other Financing Uses				
Public Safety	348,092		348,092	911,358
Public Works	206,737		206,737	236,277
Health and Social Services	0		0	0
Culture and Recreation	183,430		183,430	224,548
Community and Economic Development	73,444		73,444	72,050
General Government	363,979		363,979	393,990
Debt Service	0		0	0
Capital Projects	3,865,930		3,865,930	3,377,335
Total Governmental Activities Expenditures	5,041,612	0	5,041,612	5,215,558
BUSINESS TYPE ACTIVITIES				
Total All Expenditures	5,041,612	760,887	5,802,499	6,183,789
Other Financing Uses	3,100,000	18,500	3,118,500	
Transfers Out	3,100,000	18,500	3,118,500	3,118,500
Total All Expenditures/and Other Financing Uses	8,141,612	779,387	8,920,999	9,302,289
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	-1,578,352	85,299	-1,493,053	-1,647,258
Beginning Fund Balance July 1, 2022	4,717,330	588,574	5,305,904	4,956,372
Ending Fund Balance June 30, 2023	3,138,978	673,873	3,812,851	3,309,114

NOTE - These balances do not include the following, which were not budgeted and are not available for city operations:

Non-budgeted Internal Service Funds		Pension Trust Funds	
Private Purpose Trust Funds		Agency Funds	
Indebtedness at June 30, 2023		Indebtedness at June 30, 2023	
	Amount		Amount
General Obligation Debt	0	Other Long-Term Debt	0
Revenue Debt	0	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	7,930,154

CERTIFICATION

The forgoing report is correct to the best of my knowledge and belief

Signature of Preparer <i>Becky LaRoche</i>	Publication 11/23/2023
Printed name of Preparer Becky LaRoche	Phone Number
Signature of Mayor or other City official (Name and Title) <i>Allen Schell, Mayor</i>	Date Signed 11/15/23

PLEASE PUBLISH THIS PAGE ONLY

YEAR : Jul-2022 / Jun-2023

FUND : 001-GENERAL FUND

DEPT : 520 ECONOMIC DEVELOPMENT

SUPPRESS ZEROS

PERIOD TO USE: July THRU June

ACCOUNTS: ALL

POST DATE TRAN # REFERENCE PACKET=====DESCRIPTION===== VEND INV/JE # NOTE =====AMOUNT===== =====BALANCE=====

5-520-6422 WEDG BEGINNING BALANCE 0.00

7/06/22 7/06 A24006 CHK: 007340 WASHINGTON ECONOMIC DEVE 0248 FY 23 5,000.00 5,000.00

ACCOUNT TOTAL DB: 5,000.00 CR: 0.00

Budget

5000-

5-520-6425 WATER SHED PROGRAM BEGINNING BALANCE 0.00

11/08/22 11/08 A24389 CHK: 007647 ENGLISH RIVER WATERSHED 0663 FY 23 7,500.00 7,500.00

ACCOUNT TOTAL DB: 7,500.00 CR: 0.00

7500-

5-520-6510 PROMOTIONAL ADVERTISING BEGINNING BALANCE 0.00

7/20/22 7/20 A24046 CHK: 007359 RIVERSIDE SIGN 0124 2022-07 76.59 76.59
8/16/22 8/16 A24151 CHK: 007451 RIVERSIDE SIGN 0124 2022-08 84.16 160.75
9/20/22 9/20 A24252 CHK: 007538 RIVERSIDE SIGN 0124 2022-09 84.00 244.75
10/18/22 10/18 A24333 CHK: 007602 RIVERSIDE SIGN 0124 2022-10 79.78 324.53
11/22/22 11/22 A24453 CHK: 007705 RIVERSIDE SIGN 0124 2022-11 79.63 404.16
12/20/22 12/20 A24543 CHK: 007776 RIVERSIDE SIGN 0124 2022-12 76.31 480.47
12/20/22 12/20 A24546 CHK: 007779 VETS DAY 0445 2022-12 115.00 595.47
1/18/23 1/18 A24615 CHK: 007835 RIVERSIDE SIGN 0124 2023-01 70.18 665.65
1/18/23 1/18 A24622 CHK: 007842 THE NEWS 0445 2023-01 337.50 1,003.15
2/22/23 3/01 A24719 CHK: 007911 RIVERSIDE SIGN 0124 2023-02 70.44 1,073.59
3/07/23 3/07 A24749 CHK: 007937 DESIGN 150 YR BOOK 0537 11/17/22 500.00 1,573.59
3/21/23 3/21 A24788 CHK: 007971 FEB BUILD INSP 0537 3/2023 1,666.66 3,240.25
3/21/23 3/21 A24802 CHK: 007985 RIVERSIDE SIGN 0124 2023-03 68.41 3,308.66
3/21/23 5/25 B22343 A24788 CK 7971 JE# 006909 1,200.00CR 1,642.00
4/18/23 4/18 A24908 CHK: 008070 RIVERSIDE SIGN 0124 2023-04 75.73 1,717.73
5/16/23 5/16 A25001 CHK: 008142 RIVERSIDE SIGN 0124 2023-05 76.57 1,794.30
6/20/23 6/20 A25120 CHK: 008243 RIVERSIDE SIGN 0124 2023-06 82.88 1,877.18
ACCOUNT TOTAL DB: 3,543.84 CR: 1,666.66CR

1000-

over 1000

5-520-6753 CLEAN UP DAY BEGINNING BALANCE 0.00

11/22/22 11/22 A24446 CHK: 007698 MAY CLEAN UP DISPOSAL FE 0092 26358 354.50 354.50

ACCOUNT TOTAL DB: 354.50 CR: 0.00

over 1000 (577.8)

5-520-6799 COMMUNITY VISIONING PLAN BEGINNING BALANCE 0.00

8/02/22 8/02 A24108 CHK: 007419 RCGR VAN 0189 2022-08 20.00 20.00

may clean-up fee

over 1000 (20.00)

YEAR : Jul-2022 / Jun-2023

FUND : 001-GENERAL FUND

PERIOD TO USE: July THRU June

DEPT : 520 ECONOMIC DEVELOPMENT SUPPRESS ZEROS

ACCOUNTS: ALL

POST	DATE	TRAN #	REFERENCE	PACKET	DESCRIPTION	VEND	INV/JE #	NOTE	AMOUNT	BALANCE
9/20/22	9/20	A24246	CHK: 007532		COOKIES-SHOP PARK DISPLA	1061	2022-09		40.00	60.00
5/16/23	5/16	A24983	CHK: 008124		WEST ENTRY SIGN RENT	0610	2023		300.00	360.00
===== ACCOUNT TOTAL						DB:	(360.00)	CR:	0.00	

(360.00) over

----*--*--*--*--*--*--*--*

000 ERRORS IN THIS REPORT!

----*--*--*--*--*--*--*--*

** REPORT TOTALS **	--- DEBITS ---	--- CREDITS ---
BEGINNING BALANCES:	0.00	0.00
REPORTED ACTIVITY:	16,758.34	1,666.66CR
ENDING BALANCES:	16,758.34	1,666.66CR
TOTAL FUND ENDING BALANCE:	15,091.68	

total exp. 15,111.68

Budget 13,500.00

5000

@ 1,611.68

YEAR : Jul-2022 / Jun-2023

FUND : 301-CAPITAL PROJECTS

PERIOD TO USE: July THRU June

DEPT : 750 CAPITAL PROJECTS

SUPPRESS ZEROS

ACCOUNTS: ALL

POST DATE TRAN # REFERENCE PACKET=====DESCRIPTION===== VEND INV/JE # NOTE =====AMOUNT===== BALANCE=====

5-750-6746 FIRE VEHICLE PURCHASE
B E G I N N I N G B A L A N C E 0.00

9/20/22 9/20 A24232 CHK: 007518 BRUSH TRUCK ADDITIONS 0773 10023 43,440.00 43,440.00
===== ACCOUNT TOTAL DB: 43,440.00 CR: 0.00

Budget
0
over

5-750-6749 SANITARY SEWER REPLACEMENT
B E G I N N I N G B A L A N C E 0.00

12/20/22 11/09 B23205 A24534 LS #1 RETROFIT JE# 007153 140,222.00 140,222.00
===== ACCOUNT TOTAL DB: 140,222.00 CR: 0.00

0
over

5-750-6765 WATER PLANT RENOVATIONS
B E G I N N I N G B A L A N C E 0.00

9/20/22 8/29 B22834 CK 7544 ADJUST WATER EXPENSE JE# 007055 5,016.01 5,016.01
===== ACCOUNT TOTAL DB: 5,016.01 CR: 0.00

0
over

5-750-6796 3RD STREET PAVING/WATER M
B E G I N N I N G B A L A N C E 0.00

7/06/22	7/06	A23992	CHK: 007326	AXIOM CONSULTANTS LLC.	1030	3931	8,578.75	8,578.75
7/06/22	7/06	A24012	CHK: 007341	RES # 2022-77	0632	PAY #3	165,989.86	174,568.61
7/06/22	1/16	B21802	RES #2022-77	PAY #3 ALL AMERICAN		JE# 006774	165,989.86CR	8,578.75
7/20/22	7/20	A24064	CHK: 007373	STREB CONSTRUCTION CO, I	0422	PAY #2	194,315.57	202,894.32
8/02/22	8/02	A24094	CHK: 007405	AXIOM CONSULTANTS LLC.	1030	4067	12,019.75	214,914.07
8/02/22	8/02	A24102	CHK: 007413	TRIM ROSE ST TREES	0965	95825	3,100.00	218,014.07
8/02/22	8/02	A24102	CHK: 007413	CEDAR TREES AT GOODY RES	0965	95841	2,100.00	220,114.07
8/16/22	8/16	A24162	CHK: 007457	RES #2022-88	0422	PAY 3	495,374.13	715,488.20
9/07/22	9/07	A24190	CHK: 007476	AXIOM CONSULTANTS LLC.	1030	4160	8,806.25	724,294.45
9/20/22	9/20	A24269	CHK: 007548	RESOLUTION # 2022-103	0422	PAY 4	894,582.19	1,618,876.64
10/06/22	10/06	A24292	CHK: 007564	AXIOM CONSULTANTS LLC.	1030	210144	29,466.25	1,648,342.89
10/18/22	10/18	A24321	CHK: 007590	ANDREW DAHL	1034	22-051	160.00	1,648,502.89
10/18/22	10/18	A24350	CHK: 007612	RES 2022-106	0422	PAY #5	478,367.02	2,126,869.91
11/08/22	11/08	A24384	CHK: 007642	AXIOM CONSULTANTS LLC.	1030	2022-11 CP	12,418.75	2,139,288.66
11/22/22	11/22	A24468	CHK: 007725	RES # 2022-111	0422	PAY 6	558,636.83	2,697,925.49
12/06/22	12/06	A24499	CHK: 007738	AXIOM CONSULTANTS LLC.	1030	4403	14,596.25	2,712,521.74
12/20/22	12/20	A24556	CHK: 007783	11-30-22 PAY 7	0422	PAY #7	395,591.26	3,108,113.00
1/04/23	1/04	A24575	CHK: 007804	3RD ST	1030	4518	10,252.50	3,118,365.50
1/18/23	1/18	A24632	CHK: 007846	2023-06 PAY 8 THRU 12/30	0422	PAY 8	46,352.16	3,164,717.66
2/07/23	2/07	A24661	CHK: 007864	AMM #1	1030	4585	2,915.00	3,167,632.66
3/07/23	3/07	A24746	CHK: 007934	AXIOM CONSULTANTS LLC.	1030	4670	1,020.00	3,168,652.66
3/23/23	3/23	A24817	CHK: 007993	PARTIAL RETAINAGE RELEAS	0422	RETAIN %	116,281.91	3,284,934.57

YEAR : Jul-2022 / Jun-2023

FUND : 301-CAPITAL PROJECTS

PERIOD TO USE: July THRU June

DEPT : 750 CAPITAL PROJECTS

SUPPRESS ZEROS

ACCOUNTS: ALL

POST	DATE	TRAN #	REFERENCE	PACKET	DESCRIPTION	VEND	INVT/JE #	NOTE	AMOUNT	BALANCE
4/04/23	4/04	A24838	CHK: 008005		AXIOM CONSULTANTS LLC.	1030	4758		421.25	3,285,355.82
4/18/23	4/18	A24923	CHK: 008079		PAY#9 TO 4-14-23	0422	PAY #9		143,255.31	3,428,611.13
5/02/23	5/02	A24943	CHK: 008090		AXIOM CONSULTANTS LLC.	1030	4844		1,857.50	3,430,468.63
5/02/23	5/02	A24959	CHK: 008106		6 VALVE BOX	0135	13129		307.98	3,430,776.61
6/06/23	6/06	A25037	CHK: 008172		AXIOM CONSULTANTS LLC.	1030	4929		3,990.00	3,434,766.61
===== ACCOUNT TOTAL						DB:	3,600,756.47	CR:	165,989.86CR	

5-750-6797 RAILROAD PARK IMPROVEMENTS
 BEGINNING BALANCE

3,352,135 - (82,955.20) OVER

7/06/22	7/06	A23992	CHK: 007326		AXIOM CONSULTANTS LLC.	1030	3930		6,527.25	6,527.25
7/06/22	1/16	B21802	RES #2022-77		PAY #3 ALL AMERICAN		JE# 006774		165,989.86	172,517.11
7/20/22	7/20	A24036	CHK: 007349		TRENCH POWER TO LIGHT PO	0761	3226		1,166.00	173,683.11
7/20/22	7/20	A24047	CHK: 007360		GRASS SEED	0129	196629		92.00	173,775.11
8/02/22	8/02	A24094	CHK: 007405		AXIOM CONSULTANTS LLC.	1030	4066		5,265.25	179,040.36
8/02/22	8/02	A24119	CHK: 007424		ALL AMERICAN CONCRETE, I	0632	PAY 4		2,546.00	181,586.36
1/18/23	1/18	A24633	CHK: 007847		PARTIAL RETAINAGE	0632	2023-07		10,285.00	191,871.36
3/07/23	3/07	A24746	CHK: 007934		AXIOM CONSULTANTS LLC.	1030	4669		425.00	192,296.36
5/16/23	5/16	A24999	CHK: 008140		DONATION ROCK	1082	5323		630.00	192,926.36
6/06/23	6/06	A25072	CHK: 008199		RES 2023-47	0632	PAY 6		16,128.08	209,054.44
===== ACCOUNT TOTAL						DB:	209,054.44	CR:	0.00	

825,000 - (184,054.44) OVER

5-750-6798 WWTP RENOVATIONS
 BEGINNING BALANCE

11/08/22	2/09	B21923	A24384		AXIOM		JE# 006808		4,000.00	4,000.00
1/04/23	2/09	B21922	A24575		AXIOM		JE# 006807		13,000.00	17,000.00
2/07/23	2/09	B21921	A24661		AXIOM		JE# 006806		7,423.75	24,423.75
3/07/23	3/07	A24746	CHK: 007934		AXIOM CONSULTANTS LLC.	1030	4644		4,000.00	28,423.75
3/21/23	3/21	A24786	CHK: 007969		AXIOM CONSULTANTS LLC.	1030	4714		2,210.00	30,633.75
5/02/23	5/02	A24943	CHK: 008090		AXIOM CONSULTANTS LLC.	1030	4806		1,045.00	31,678.75
6/06/23	6/06	A25037	CHK: 008172		AXIOM CONSULTANTS LLC.	1030	4889		1,752.50	33,431.25
===== ACCOUNT TOTAL						DB:	33,431.25	CR:	0.00	

0

***** 000 ERRORS IN THIS REPORT! *****

** REPORT TOTALS **	--- DEBITS ---	--- CREDITS ---
BEGINNING BALANCES:	0.00	0.00
REPORTED ACTIVITY:	4,031,920.17	165,989.86CR
ENDING BALANCES:	4,031,920.17	165,989.86CR
TOTAL FUND ENDING BALANCE:	3,865,930.31	

Total 3,865,930.31

Budget 3,377,335 -

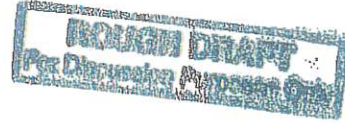
over \$ 488,595.31

CITY OF RIVERSIDE, IOWA
OFFICIALS
June 30, 2023



<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Allen Schneider	Mayor	January, 2024
Tom Sexton	Mayor Pro-Tem	January, 2026
Kevin Mills	Council Member	January, 2026
Edgar McGuire	Council Member	January, 2024
Lois Schneider	Council Member	January, 2024
Kevin Kiene	Council Member	January, 2024
Christine Yancey (Resigned December, 2022)	City Administrator	
Cole Smith (Appointed May, 2023)	City Administrator	Indefinite
Becky LaRoche	City Clerk	Indefinite
William Sueppel	City Attorney	Indefinite





INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES

To the Honorable Mayor
and Members of the City Council

We performed the procedures below, which were established at Iowa Code Chapter 11.6 to provide oversight of Iowa cities. Accordingly, we have applied certain procedures to selected accounting records and related information of the City of Riverside for the period July 1, 2022 through June 30, 2023, including procedures related to the City's compliance with certain Code of Iowa requirements identified below. The City of Riverside's management, which agreed to the performance of the procedures performed, is responsible for compliance with these requirements and for the City's records.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States. The City of Riverside's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to report, in accordance with Chapter 11.6 of the Code of Iowa, recommendations pertaining to selected accounting records and related information of the City including the City's compliance with certain Code of Iowa requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.



The procedures we performed are summarized as follows:

1. We observed selected City Council meeting minutes for compliance with Chapters 21, 372.13(6) and 380 of the Code of Iowa.
2. We obtained an understanding of the City's internal controls to determine if proper control procedures are in place and incompatible duties, from a control standpoint, are not performed by the same employee.
3. We observed surety bond coverage for compliance with Chapter 64 of the Code of Iowa.
4. We obtained and observed the City Clerk's financial reports and selected bank reconciliations to determine whether the bank balances properly reconciled to the general ledger account balances, journal entries and monthly financial reports provided to the City Council.
5. We scanned City funds for consistency with the City Finance Committee's recommended Uniform Chart of Accounts (COA) and to determine required funds and fund balances are properly maintained and accurately accounted for.

To the Honorable Mayor
and Members of the City Council

DRAFT
For Discussion Purposes Only

We are required to be independent of the City of Riverside and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.



The purpose of this report is to report, in accordance with Chapter 11.6 of the Code of Iowa, certain agreed-upon procedures and the resulting findings and recommendations pertaining to selected accounting records and related information of the City, including the City's compliance with certain Code of Iowa requirements. This report is not suitable for any other purpose.

Atlantic, Iowa
January 15, 2024

DRAFT
For Discussion Purposes Only

To the Honorable Mayor
and Members of the City Council



6. We observed the City's fiscal year 2023 Annual Financial Report to determine whether it was completed and accurately reflects the City's financial information.
7. The City had no investments.
8. We scanned depository resolutions, the City's investment policy and reporting of unclaimed property to the State of Iowa to determine compliance with Chapters 12C.2, 12B.10B and 556.1(12) of the Code of Iowa.
9. The City had no debt.
10. The City had no TIF.
11. We traced selected receipts to accurate accounting and consistency with the recommended COA.
12. The City had no voter approved levies.
13. We traced selected disbursements to proper approval, adequate supporting documentation, accurate accounting and consistency with the recommended COA and compliance with the public purpose criteria established by Article III, Section 31 of the Constitution of the State of Iowa.
14. We traced transfers between funds to proper authorization and accurate accounting and to determine whether transfers were proper.
15. We traced selected payroll and related transactions to proper authorization and accurate accounting and determined whether payroll was proper.
16. We observed the annual cer  proper authorization, certification and timely amendment.

Based on the performance of the procedures described above, we identified various findings and recommendations for the City. Our findings and recommendations are described in the Detailed Findings and Recommendations section of this report. Unless reported in the Detailed Findings and Recommendations, no exceptions were noted during the performance of the specific procedures listed above.

We were engaged by the City of Riverside's management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on specific accounting records and related information of the City, including compliance with specific Code of Iowa requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

ROUGH DRAFT
For Discussion Purposes Only

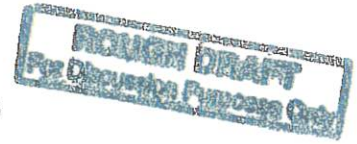
DETAILED FINDINGS AND RECOMMENDATIONS

ROUGH DRAFT
For Discussion Purposes Only

CITY OF RIVERSIDE, IOWA

Detailed Findings and Recommendations

For the period July 1, 2022 through June 30, 2023



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

- (1) Cash - handling, reconciling and recording.
- (2) Receipts - opening mail, collecting, depositing, recording, reconciling and posting.
- (3) Disbursements - purchasing, invoice processing, check writing, mailing, reconciling and recording.
- (4) Payroll - recordkeeping, preparing and distributing.
- (5) Utilities - billing, collecting, depositing and posting.
- (6) Financial reporting - preparing and reconciling.
- (7) Journal entries - preparing and recording.

Recommendation - We realize segregation of duties is difficult with a limited number of employees. However, the City should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff, including elected officials. Independent reviews of reconciliations should be documented by the signature or initials of the reviewer and the date of the review.

- (B) Receipts - During the year, the City recorded \$18,152 of business property tax replacement receipts and \$46,200 of commercial fire insurance replacement claim receipts as property tax receipts rather than intergovernmental receipts, in accordance with the City Finance Committee's recommended Uniform Chart of Accounts (COA).

Recommendation - The City should implement procedures to ensure receipts are properly recorded and reported in accordance with the recommended COA.

- (C) Certified Budget - Disbursements during the year ended June 30, 2023 exceeded the amounts budgeted in the community and economic development and capital projects functions. Chapter 384.20 of the Code of Iowa states, in part, "Public monies may not be expended or encumbered except under an annual or continuing appropriation."

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 OF RIVERSIDE, IOWA
Table of Contents

ROUGH DRAFT
For Discussion Purposes Only

	<u>Page</u>
OFFICIALS	1
INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES	2
DETAILED FINDINGS AND RECOMMENDATIONS:	
	<u>Finding</u>
Segregation of Duties	A
Receipts	B
Certified Budget	C
	5
	5
	5

ROUGH DRAFT
For Discussion Purposes Only

ROUGH DRAFT
For Discussion Purposes Only

CITY OF RIVERSIDE, IOWA
INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES
FOR THE PERIOD
JULY 1, 2022 THROUGH JUNE 30, 2023

ROUGH DRAFT
For Discussion Purposes Only