

CITY OF RIVERSIDE
CITY COUNCIL MEETING AGENDA
RIVERSIDE CITY COUNCIL CHAMBERS
60 GREENE ST
RIVERSIDE, IOWA 52327

Monday, July 07, 2025 @ 6:00 PM

The meeting will be recorded and can be viewed live by visiting the city website at www.riversideiowa.gov.

NOTICE TO THE PUBLIC: This is a meeting of the City Council to conduct the regular business of the City. Every item on the agenda is an item of discussion and action if needed.

1. Call meeting to order
2. Roll Call
3. Approval of Agenda
4. Consent Agenda
 - a. Minutes
 - b. Expenditures
 - c. Alcohol Permits
 - i. Riverside Casino
 - ii. Holy Family Parish
 - d. Street Closure Request – Holy Family Parish
5. **Public forum: 3 minutes per person. See guidelines for public comments at the Clerk's table.**
6. City Engineer's Report (Axiom Consultants)
 - a. Wellness Center
 - i. GO Bond Amount Discussion
 - b. PCC Improvements
 - i. Consider resolution to approve Pay Application #1 to Hardscapes Solutions of Iowa
 - c. Cherry Lane Street Extension Project (2025-43)
 - i. Consider resolution to approve Change Order #1 for the Cherry Lane Street Extension Project
 - ii. Consider resolution to set the date for public hearing for the acquisition of Auditor's Parcel "E" or Auditor's Parcel "D"
 - iii. Consider resolution to set the date for public hearing for the vacation of Auditor's Parcel "E" or Auditor's Parcel "D"
 - d. Hall Park Pickleball Courts
 - i. Consider resolution to approve Change Order #1 for the Hall Park Pickleball Courts Project
 - e. CDBG Downtown Revitalization
7. City Administrator's Report
 - a. FY2024 Financial Audit
 - b. City Shop Boiler Replacement
 - c. WWTP UV Disinfection System Replacement Project
 - i. Consider resolution to approve Change Order #1 for the WWTP UV Disinfection System Replacement Project

- ii. Consider resolution to approve Pay Application #6 for work completed on the WWTP UV Disinfection System Replacement Project
- d. Outdoor Warning Siren System Update
- e. Fire Engine Replacement Update
- f. July / August City Council Meeting Schedule

8. Closing Comments

9. Motion to Adjourn

RIVERSIDE CITY COUNCIL MEETING: Monday, June 16, 2025

The Riverside City Council meeting started at 6:00 pm in the Riverside City Council Chambers. Mayor Allen Schneider called the meeting to order with Ryan Rogerson, Kevin Kiene, Lois Schneider, Tom Sexton, and Kevin Mills present.

Schnieder moved, seconded by Rogerson to approve the agenda. Passed 5-0.

Rogerson moved, seconded by Kiene, to approve the consent agenda of minutes, expenditures, tobacco permit renewals for Dollar General, Casey's #3900, Casey's # 2629, Kum & Go/Maverik and Riverside Casino and Golf Resort and alcohol permit renewals for Copper Creek Ridge and Riverside Casino and Golf Resort. Passed 5-0.

Lieutenant Chad Ellis, Washington County Sheriff's Department, reported on May calls.

Riverside Fire Department Fire Chief Chad Smothers presented the May monthly report, annual department stipends, updates on an insurance claim for the 2007 Pierce Rescue Pump Engine, and the replacement of a Polaris Ranger.

Motioned by Rogerson, seconded by Schneider to approve the payment of stipends to eligible volunteers. Passed 5-0.

Motioned by Rogerson, seconded by Sexton to pass Resolution 2025-40 to approve the purchase of a Polaris Ranger for the Riverside Fire Department from K-Motorsports, Inc. in the amount of \$20,100.00. Passed 5-0.

Jed Wolf, PeopleService, Inc. presented the May water and wastewater operations report.

City Admin Smith gave an update on the City Engineer's Report consisting of updates on the Wellness Center, PCC Improvements, Cherry Lane Extension Project, Hall Park Pickleball Court, CDBG Downtown Revitalization Project, and Riverside StoryMap.

Motioned by Rogerson, seconded by Sexton to approve City Admin Smith's request to attend IaCMA's Summer Conference in Decorah, IA from July 9th through 11th and related registration, mileage, lodging, and travel costs. Passed 5-0.

Motioned by Rogerson, seconded by Kiene to pass Resolution 2025-41 to approve payment of the FY2026 Insurance Renewals to Southeast Iowa Insurance in the amount of \$111,480.00. Passed 5-0.

City Council reviewed May financials.

Kiene moved, second by Sexton to adjourn at 7:40 pm. Passed 5-0.

Full content of city council meetings can be viewed on the City website www.riversideiowa.gov.

Monday, July 7th, 2025 at 6:00 pm – City Council Meeting

Monday, July 21st, 2025 at 6:00 pm – City Council Meeting

ATTEST:



Stephanie Thomann, City Clerk



Allen Schneider (Jun 19, 2025 07:33 CDT)

Allen Schneider, Mayor

	EXPENDITURES July 07, 2025				
	COUNCIL MEETING	BILLS			
1	ABOVE & BEYOND	WP PREVENTATIVE MAIN.	600-5-810-6310	\$2,100.00	
2	ABOVE & BEYOND	WP REPAIRS	600-5-810-6310	\$3,153.45	
3	ABOVE & BEYOND	WWTP PREVENTATIVE MAIN.	610-5-815-6310	\$350.00	
4	ABOVE & BEYOND	SHOP PREVENTATIVE MAIN.	001-5-210-6310	\$175.00	
5	ABOVE & BEYOND	SHOP PREVENTATIVE MAIN.	001-5-430-6311	\$175.00	
6	ABOVE & BEYOND	CITY HALL PREVENTATIVE MAIN.	001-5-650-6310	\$700.00	
7	ABOVE & BEYOND	CITY HALL FURNACE FILTERS	001-5-650-6310	\$49.54	\$6,702.99
8	ACCESS SYSTEMS	COPIER LEASE	001-5-650-6415	\$437.34	
9	AIRGAS	FD - RENT - OXYGEN	002-5-150-6415	\$434.80	
10	ALLIANT ENERGY	STREET LIGHTS	001-5-230-6378	\$1,396.03	
11	ALLIANT ENERGY	SEWER	610-5-815-6371	\$862.62	
12	ALLIANT ENERGY	PARKS	001-5-430-6371	\$596.60	
13	ALLIANT ENERGY	FIRE STATION	002-5-150-6371	\$655.64	
14	ALLIANT ENERGY	CITY HALL	001-5-650-6371	\$395.63	
15	ALLIANT ENERGY	WATER	600-5-810-6371	\$57.22	\$3,963.74
16	ALTORFER	FD GENERATOR REPAIR/MAIN.	002-5-150-6310	\$374.00	
17	ALTORFER	WWTP GENERATOR REPAIR/MAIN.	610-5-815-6350	\$4,261.63	
18	ALTORFER	LS5 GENERATOR REPAIR/MAIN.	610-5-815-6350	\$7,600.85	
19	ALTORFER	LS1 GENERATOR REPAIR/MAIN.	610-5-815-6351	\$4,501.42	\$16,737.90
20	AXIOM CONSULTANTS	ON CALL SERVICES	001-5-650-6407	\$3,377.50	
21	AXIOM CONSULTANTS	CDBG DTWN REVIT	145-5-650-6435	\$877.50	\$4,255.00
22	BIG IRON	3RD STREET STAIRS	301-5-750-6796	\$17,400.00	
23	BIG IRON	TAILGATE REPAIR	110-5-210-6332	\$79.89	
24	BRYAN LENZ	CELL PHONE ALLOWANCE	001-5-210-6184	\$50.00	
25	CITY OF KALONA	STREET SWEEPER RENTAL	110-5-270-6413	\$1,300.00	
26	CITY SEWER SERVICES	CAMERA LINE - 51 W 1ST	610-5-815-6374	\$280.00	
27	COLE SMITH	CELL PHONE ALLOWANCE	001-5-610-6184	\$50.00	
28	COLE SMITH	MILEAGE REIMBURSEMENT	001-5-610-6240	\$57.89	\$107.89
29	ECICOG	CDBG DTWN REVIT	145-5-650-6435	\$975.00	
30	FIRST RESPON	ANN. EXTINGUISHER MAIN.	002-5-150-6350	\$82.75	
31	FP MAILING SOLUTIONS	POSTAGE METER CONTRACT	001-5-650-6415	\$104.85	
32	GOERDT INSPECTIONS	BUILDING INSPECTOR	001-5-170-6499	\$405.00	
33	GRONEWOLD, BELL, KYHNN & CO	AUDIT - FY2024	001-5-650-6401	\$2,750.00	
34	IOWA SOLUTIONS	JULY MONTHLY SERVICE	001-5-650-6419	\$834.50	
35	IOWA SOLUTIONS	COMPUTER SUPPORT	001-5-650-6420	\$340.00	\$1,174.50
36	IOWA ASSOC OF MUNICIPAL UTILITIES	MEMBER DUES	600-5-810-6210	\$808.00	
37	IOWA PRISON INDUSTRIES	STREET SIGNS	110-5-210-6511	\$629.37	
38	IOWA PAPER	PARKS TOWELS & GARBAGE BAGS	001-5-430-6507	\$180.06	
39	IOWA LEAGUE OF CITIES	MEMBER DUES	001-5-650-6210	\$1,020.00	
40	JOHNSON COUNTY REFUSE	JUNE CARTS	001-5-290-6499	\$7,505.00	
41	KUENSTER	CONCESSION STAND FOUNTAIN REPAIR	001-5-430-6310	\$375.09	
42	LOGAN MICHEL	CELL PHONE ALLOWANCE	001-5-430-6184	\$50.00	
43	LYNCH DALLAS	LEGAL EXP	001-5-640-6411	\$1,437.50	
44	MAPLE AVE GREENHOUSE	CAPT KIRK BIRTHPLACE PLANTS	301-5-750-6794	\$849.62	
45	MARTIN GARDNER	CDBG DTWN REVIT	145-5-650-6435	\$5,422.18	
46	MAVERIK	FD-FUEL	002-5-150-6331	\$148.86	
47	MAVERIK	FUEL	110-5-210-6331	\$17.24	\$166.10
48	MENARDS	PARKS	001-5-430-6507	\$78.98	
49	MENARDS	FD	002-5-150-6506	\$19.98	\$98.96
50	MID AMERICAN ENERGY	SHOP	001-5-210-6371	\$17.68	
51	MID AMERICAN ENERGY	FD	002-5-150-6371	\$23.96	
52	MID AMERICAN ENERGY	CITY HALL	001-5-650-6371	\$14.54	\$56.18
53	NEUMILLER ELECTRIC	WWTP GENERATOR REPAIR	610-5-815-6310	\$400.00	
54	PEOPLE SERVICE	SERVICE CONTRACT	600-5-810-6499	\$486.00	
55	PEOPLE SERVICE	SERVICE CONTRACT	600-5-810-6500	\$486.00	\$972.00
56	SEXTON STUMP REMOVAL	PARKS - GROUNDS MAIN.	001-5-430-6320	\$750.00	
57	SHARON TELEPHONE	CITY HALL	001-5-650-6373	\$203.14	
58	SHARON TELEPHONE	FD	002-5-150-6332	\$203.14	
59	SHARON TELEPHONE	SHOP	001-5-210-6373	\$40.83	
60	SHARON TELEPHONE	WTP	600-5-810-6373	\$40.83	
61	SHARON TELEPHONE	WWTP	610-5-815-6373	\$40.83	\$528.77
62	SCHNOEBELEN INC	UPS	600-5-810-6508	\$115.03	
63	SCHNOEBELEN INC	UPS	610-5-815-6508	\$115.03	\$230.06
64	STANDARD PEST CONTROL	MONTHLY SERVICE ⁴	001-5-650-6310	\$25.00	

65	STANDARD PEST CONTROL	MONTHLY SERVICE	002-5-150-6310	\$25.00	
66	STANDARD PEST CONTROL	MONTHLY SERVICE	001-5-210-6310	\$25.00	\$75.00
67	STEPHANIE THOMANN	CELL PHONE ALLOWANCE	001-5-620-6184	\$50.00	
68	STEPHANIE THOMANN	MILEAGE REIMB/MEALS ALLOWANCE	001-5-620-6240	\$402.84	
69	VAN METER	WELLNESS CENTER SIGN	302-5-750-6786	\$79.88	
70	VEENSTRA & KIMM	UV SYSTEM	301-5-750-6798	\$3,304.97	
71	WASHINGTON COUNTY AUDITOR	LAW ENFORCEMNT - JULY - SEPT	001-5-110-6413	\$71,149.25	
	TOTAL BILLS*****			\$153,782.48	
	DELTA DENTAL	DEN/VIS - JUNE	001-5-430-6150	\$259.30	
	WELLMARK	BC/BS - JUNE	001-5-620-6150	\$3,286.29	
	US CELLULAR	FIRE DEPT	002-5-150-6332	\$73.95	
	VERIZON	GATEWAYS	600-5-810-6373	\$31.77	
	VERIZON	GATEWAYS	610-5-815-6373	\$37.77	\$69.54
	LINCOLN NAT'L LIFE	LIFE INS - JUNE	001-5-620-6150	\$353.87	
	*****	TOTAL PAID BILLS		\$4,042.95	
	*****	TOTAL EXPENDITURES		\$157,825.43	
	EXPENDITURES by FUND				
	GENERAL FUND			\$95,219.79	
	FIRE DEPARTMENT			\$1,968.13	
	ROAD USE FUND			\$2,026.50	
	CASINO			\$7,274.68	
	CAPITAL PROJECTS			\$21,554.59	
	COMMUNITY CENTER			\$79.88	
	WATER FUND			\$6,760.53	
	SEWER FUND			\$18,898.38	
		TOTAL EXPENDITURES		\$153,782.48	

Stephanie Thomann

From: noreply@salesforce.com on behalf of IOWA ABD Licensing Support
<licensingnotification@iowaabd.com>
Sent: Thursday, June 12, 2025 8:54 AM
To: nicole.wright@riversidecasinoandresort.com
Cc: Stephanie Thomann
Subject: Action Required: Iowa ABD | Application for App-223375 - Pending Dramshop Review

Hello Daniel,

Your renewal application is now Pending Dramshop Review status.

What does this mean for you?

In order for your renewal application to reach Timely Filed status, you will need to work with your Dram Insurance Provider to make sure the application is endorsed on the eLAPS system by the dram insurance provider with your policy information.

Timely filed status allows the holder of the license to continue to operate under a license after its expiration and until the local authority and the division have finally determined whether the license should be issued. If the application for the license is denied, timely filed status continues until the last day for seeking judicial review of the division's action. Iowa Admin. Code r. 185—4.26(2).

Failure to ensure your dram provider has provided proof of active dram insurance coverage on the eLAPS licensing system by the expiration date of the license will result in the license being cancelled.

Application Number: App-223375

License Type: Class C Retail Alcohol License (LC)

Corp Name: Riverside Casino & Golf Resort, LLC

DBA: RIVERSIDE CASINO & GOLF RESORT, LLC

License Number: LC0048987

Expiration Date of License: 7/31/2025

You will receive updates regarding your application via email notifications or you can access your Application Dashboard by visiting <https://iowaabd.my.site.com/s> and logging in.



NOTICE: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Stephanie Thomann

From: noreply@salesforce.com on behalf of IOWA ABD Licensing Support
<licensingnotification@iowaabd.com>
Sent: Thursday, June 5, 2025 12:10 PM
To: Stephanie Thomann
Cc: licensingnotification@iowaabd.com
Subject: Application App-222852 Pending Dramshop Review

Hello,

Application Number App-222852 has been set to "Pending Dramshop Review" status and is currently awaiting verification from the Applicant's designated Insurance Company. Once that has happened, you will receive a notification indicating that this Application will be ready for your review.

Corp Name: HOLY FAMILY CHURCH OF RIVERSIDE, IOWA

DBA: HOLY FAMILY CHURCH OF RIVERSIDE, IOWA

License Number:

Application Number: App-222852

Tentative Effective Date: 8/30/2025

License Type: Class C Retail Alcohol License (LC)

Application Type: New

Amendment Type:

Thank you.

NOTICE: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.



Street Closure Request Form

Applicant Information

Name: Dee Simon Organization (if applicable): St. Mary's Church of the Holy Family Parish

Address: PO Box C, Riverside, IA 52327

Phone Number: 319-330-6531 (Dee) Email Address: dee@hawkeyeworldtravel.com

Event Information

Event Name: St. Mary's Church Labor Day Event Event Date(s): 09/01/2025

Event Time: From 11:00am AM/PM to 5:00pm AM/PM

Street(s) Requested to be Closed: St. Mary's Street and Washburn Street - within the St. Mary's Campus Complex. Basically covering parking lot entrances and the street in front of the Rectory.

Closure Start Time (including setup): 8:00am Closure End Time (including teardown): 6:30pm

Purpose of Street Closure: to facilitate parking for elderly and physically challenged, as well as providing safe street crossing for guests - young and old - as they take part in Children's Events located on the Rectory lawn

Additional Details

Traffic Control Plan Provided? ☒ Yes ☐ No Emergency Access Maintained? ☒ Yes ☐ No
provided by church volunteers when needed

Noise/Music/Amplification Equipment? ☐ Yes ☒ No Portable Restrooms Provided? ☐ Yes ☒ No Quantity: _____

Map/Diagram Attached? ☐ Yes ☒ No (Detailed layout of street closure, event placement, emergency access routes, etc.)

Insurance Information

Is the event covered by liability insurance? ☒ Yes ☐ No (Attach Certificate of Insurance listing City of Riverside as additional insured) I will have copy of policy forwarded to you from Parish Secretary.

Applicant Signature:  Date: 02 July 2025

City Use Only

☐ Approved ☐ Denied Reason (if denied): _____

Authorized Signature: _____ Title: _____ Date: _____

Please Return to the City Clerk at Riverside City Hall

60 Greene St
Riverside, IA 52327

ENGINEER'S REPORT

PROJECT: City of Riverside
DATE: June 30, 2025
TO: City Council
TOPIC: Project Updates

Wellness Center

- Public information campaign has begun related to bond referendum.
- Informational packets have been developed by OPN and Axiom, and provided to the City for their use at public events and in mailings.
- OPN printed boards that were used at TrekFest.
- Axiom has provided two scenarios for design schedule and fee to take SD documents to final Bid documents.

PCC Improvements

- Pay Application received and attached for review and approval.
- Railing and stairs for 3rd Street have been installed.

Cherry Lane

- Mediacom line in conflict will be abandoned.
- Alliant GUY wire is scheduled to be shortened so out of conflict.
- Existing underground gas and electric lines are low enough for proposed grades.
- Storm sewer installation has been completed, less the flared end section at the end of the line.
- Preparation for paving is underway and awaiting testing.
- Change Order No. 1 provided to the City for approval for the additional sidewalk panels.

Hall Park Pickleball

- Pre-construction meeting held June 23rd.
- Demolition of playground equipment began the week of June 30th.
- Change Order No. 1 to be submitted to the City for approval on Playground Demolition.

CDBG Downtown Revitalization

- Progress Meeting No. 2 to be held on July 9th.
- Building Owner Group Finish Selections will start soon.

Riverside StoryMap (<https://storymaps.arcgis.com/stories/e9bde3c8c1f9492c944415c28c145cb9>)

- Project updates and news can and will be shared within this site and the project specific link.
- This is intended for informational use and allows the public to comment or send in questions.

GO Bond	Variable
Cash on Hand	\$1,500,000 We anticipate this would be fully used to get to construction
Anticipated Grant Request - WCRF	\$4,000,000
Other Grants & Donations	Variable

Special Revenues	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036	FY2037	FY2038	FY2039	FY2040	FY2041	FY2042
Hotel/Motel Tax	\$150,000	\$112,500	\$115,875	\$119,351	\$122,932	\$126,620	\$130,418	\$134,331	\$138,361	\$142,512	\$146,787	\$151,191	\$155,726	\$160,398	\$165,210	\$170,166	\$175,271	\$180,529
50% - Culture & Recreation	\$75,000	\$56,250	\$57,938	\$59,676	\$61,466	\$63,310	\$65,209	\$67,165	\$69,180	\$71,256	\$73,393	\$75,595	\$77,863	\$80,199	\$82,605	\$85,083	\$87,636	\$90,265
50% - Unrestricted	\$75,000	\$56,250	\$57,938	\$59,676	\$61,466	\$63,310	\$65,209	\$67,165	\$69,180	\$71,256	\$73,393	\$75,595	\$77,863	\$80,199	\$82,605	\$85,083	\$87,636	\$90,265
Gaming & Wager Tax	\$400,000	\$300,000	\$309,000	\$318,270	\$327,818	\$337,653	\$347,782	\$358,216	\$368,962	\$380,031	\$391,432	\$403,175	\$415,270	\$427,728	\$440,560	\$453,777	\$467,390	\$481,412
100% - Unrestricted	\$400,000	\$300,000	\$309,000	\$318,270	\$327,818	\$337,653	\$347,782	\$358,216	\$368,962	\$380,031	\$391,432	\$403,175	\$415,270	\$427,728	\$440,560	\$453,777	\$467,390	\$481,412
Local Option Sales Tax	\$150,000	\$157,500	\$165,375	\$173,644	\$182,326	\$191,442	\$201,014	\$211,065	\$221,618	\$232,699	\$244,334	\$256,551	\$269,378	\$282,847	\$296,990	\$311,839	\$327,431	\$343,803
60% - Capital Projects	\$90,000	\$94,500	\$99,225	\$104,186	\$109,396	\$114,865	\$120,609	\$126,639	\$132,971	\$139,620	\$146,601	\$153,931	\$161,627	\$169,708	\$178,194	\$187,104	\$196,459	\$206,282
40% - General Fund	\$60,000	\$63,000	\$66,150	\$69,458	\$72,930	\$76,577	\$80,406	\$84,426	\$88,647	\$93,080	\$97,734	\$102,620	\$107,751	\$113,139	\$118,796	\$124,736	\$130,972	\$137,521
Casino Agreement (Ends 8/2030)	\$849,446	\$744,844	\$767,639	\$791,119	\$815,302	\$840,211	\$865,868											
Gross	\$650,000	\$787,500	\$775,125	\$762,379	\$749,250	\$735,728	\$721,799											
Adjustment - 1.35% of Difference	\$524,859	\$(42,656)	\$(7,486)	\$28,740	\$66,052	\$104,484	\$144,068											
Total Casino Revenue	\$115,787,077	\$86,840,308	\$89,445,517	\$92,128,882	\$94,892,749	\$97,739,531	\$100,671,717	\$103,691,869	\$106,802,625	\$110,006,704	\$113,306,905	\$116,706,112	\$120,207,295	\$123,813,514	\$127,527,920	\$131,353,757	\$135,294,370	\$139,353,201
Total Special Revenues	\$1,549,446	\$1,314,844	\$1,357,889	\$1,402,384	\$1,448,378	\$1,495,926	\$1,545,083	\$703,612	\$728,941	\$755,242	\$782,553	\$810,916	\$840,375	\$870,974	\$902,760	\$935,782	\$970,093	\$1,005,744
Total Less Obligations	\$1,281,446	\$1,272,244	\$1,311,967	\$1,351,822	\$1,392,877	\$1,436,201	\$1,480,805											

																			Total Interest													
\$5 million - P/I @ 4.5%	\$	521,250	\$	464,200	\$	467,950	\$	466,025	\$	463,650	\$	465,825	\$	467,325	\$	468,150	\$	463,300	\$	463,300	\$	467,025	\$	465,150	\$	467,600	\$	464,150	\$	465,025	\$	2,039,925
\$6 million - P/I @ 4.5%	\$	627,500	\$	556,950	\$	558,450	\$	559,275	\$	559,425	\$	558,900	\$	557,700	\$	555,825	\$	558,275	\$	559,825	\$	560,475	\$	560,225	\$	559,075	\$	557,025	\$	559,075	\$	2,448,000
\$7 million - P/I @ 4.5%	\$	728,750	\$	649,925	\$	654,175	\$	652,525	\$	650,200	\$	652,200	\$	653,300	\$	653,500	\$	652,800	\$	651,200	\$	653,700	\$	650,075	\$	650,550	\$	649,900	\$	653,125	\$	2,855,925
\$8 million - P/I @ 4.5%	\$	835,000	\$	742,675	\$	744,675	\$	745,775	\$	745,975	\$	745,275	\$	743,675	\$	746,175	\$	742,550	\$	743,025	\$	747,375	\$	745,375	\$	747,250	\$	742,775	\$	747,175	\$	3,264,750
\$9 million - P/I @ 4.5%	\$	941,250	\$	835,425	\$	840,175	\$	838,800	\$	836,525	\$	838,350	\$	839,050	\$	838,625	\$	837,075	\$	839,400	\$	835,375	\$	840,225	\$	838,500	\$	835,425	\$	836,000	\$	3,670,200

Current Uses of Taxes	
Hotel/Motel	\$(92,000)
H/M Grants	\$(47,000)
TrekFest Fireworks	\$(7,000)
Copper Creek Dev Agreement	\$(8,000) Ends in FY2026
Downtown Business Grants	\$(30,000)
Gaming & Wager Tax	
Capital Projects	As needed
Local Option Sales Tax	\$(150,000)
General Fund	\$(60,000) "Property Tax Relief" - This amount could be used for the Wellness Center
Capital Projects	\$(90,000)
Casino Agreement	\$(103,000)
Capital Projects	As needed
Fire Department (50% of City Township Levy)	\$(31,000)
Law Enforcement (25% of Cost)	\$(72,000)

(Owner) City of Riverside, Iowa

PROJECT: 2024 Riverside PCC Improvements
Riverside, IA

FROM: Hardscape Solutions of Iowa
(Contractor) 805 Vernon Valley Dr
Cedar Rapids, IA 52403

VIA:
CM

APPLICATION NO.: 1 Distribution to:

PERIOD TO: 5/31/2025

ARCHITECT'S Axiom Consultants
PROJECT NO.: 24-0020

OWNER
ARCHITECT
CONTRACTOR

Contract Date: 11/19/24

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for Payment, as shown below, in connection with the Contract.

Continuation Sheet, AIA Document G703, is attached.

1. ORIGINAL CONTRACT SUM	\$36,184.42
2. Net change by Change Orders	\$1,211.00
3. CONTRACT SUM TO DATE (Line 1 +/- 2)	\$37,395.42
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$37,395.42
5. RETAINAGE: 5 (Column D + E on G703)	\$1,869.77
b. <u>5</u> % of Stored Material (Column F on G703)	\$0.00
Total Retainage (Line 5a + 5b or Total of Column I of G703)	\$1,869.77
6. TOTAL EARNED LESS RETAINAGE (Line 4 less Line 5 Total)	\$35,525.65
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)	\$0.00
8. CURRENT PAYMENT DUE	\$35,525.65
9. BALANCE TO FINISH, PLUS RETAINAGE (Line 3 less Line 6)	\$1,869.77

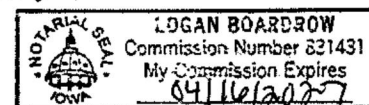
CHANGE ORDER SUMMARY

Change Orders approved in previous months by Owner		ADDITIONS	DEDUCTIONS
TOTAL		\$0.00	
Approved this Month		\$1,211.00	
Number	Date Approved		
TOTALS		\$1,211.00	\$0.00
Net change by Change Orders		\$1,211.00	

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: Hardscape Solutions of Iowa

By: [Signature] Date: 6/10/25
State Of Iowa
County Of Linn
Notary Public: [Signature]
My Commission expires: 04/16/2027



CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site and the data comprising this application, the Construction Manager and Architect certify to the Owner that to the best of their knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$35,525.65

CONSTRUCTION MANAGER

By: _____ Date: _____

ARCHITECT: ENGINEER:

By: [Signature] Date: 06/26/2025

ARCHITECT'S PROJECT NO:

12

RESOLUTION #2025-XX

**PAY REQUEST #1 TO HARDSCAPE SOLUTIONS OF IOWA FOR WORK COMPLETED ON
PCC IMPROVEMENTS PROJECT**

WHEREAS, the City of Riverside awarded a contract to Hardscape Solutions of Iowa for the PCC Improvement work in the amount of \$36,184.42 at the Riverside City Council Meeting on November 18th, 2024; and

WHEREAS, the City of Riverside has been provided an authorized pay request and recommendation of approval by City Engineer, Axiom Consultants.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of Riverside, Iowa does hereby accept Pay Request #1 and authorizes payment in the amount of \$35,525.65 to Hardscape Solutions of Iowa for work completed on the PCC Improvements Project for the period to 5/31/2025

BE IT FURTHER RESOLVED, by the City Council of Riverside, Iowa, that the Mayor and City Administrator are hereby authorized and directed to execute said resolution.

It was moved by Councilperson _____, seconded by Councilperson _____ to approve the foregoing resolution.

Roll Call: Rogerson, Schneider, Mills, Sexton, Kiene

Ayes:

Nays:

Absents:

PASSED AND APPROVED by the Riverside City Council on this 7th day of July 2025.

Signed: _____ Date: _____

Allen Schneider, Mayor

Attest: _____ Date: _____

Stephanie Thomann, City Clerk

Date of Issuance: June 25, 2025 Owner: City of Riverside Iowa Contractor: Jones Contracting Corp. Engineer: Axiom Consultants Project: Cherry Lane Extension	Effective Date: June 18, 2025 Owner's Contract No.: Contractor's Project No.: Engineer's Project No.: 10441-10008 (240021) Contract Date: February 04, 2025
---	--

The Contract is modified as follows upon execution of this Change Order:

Description: Remove and Replace Four (4) Panels of 4" Sidewalk.

CHANGE IN CONTRACT PRICE	CHANGE IN CONTRACT TIMES <i>[note changes in Milestones if applicable]</i>
Original Contract Price: Verbal value \$ 247,887.77	Original Contract Times: Substantial Completion: _____ Ready for Final Payment: _____ days or dates
Increase of this Change Order: Verbal value \$ 502.40	Adjustments of This Change Order: Substantial Completion: _____ Ready for Final Payment: _____ days or dates
Contract Price incorporating this Change Order: Verbal value \$ 248,390.17	Contract Times with all approved Change Orders: Substantial Completion: _____ Ready for Final Payment: _____ days or dates

RECOMMENDED:	ACCEPTED:	ACCEPTED:
By: <u><i>Brian Smith</i></u> Engineer	By: _____ Owner	By: _____ Contractor
Title: <u>Civil Services Team Leader</u>	Title: _____	Title: _____
Date: <u>June 25, 2025</u>	Dat _____	Dat _____

EXHIBIT A

Breakdown of Individual Requests

#	ITEM	COST	NOTES
1	4" Sidewalk	\$450.80	9.8 SY of 4" Sidewalk.
2	4" Modified Subbase	\$51.60	2 TONS of 4" Modified Subbase.
APPROVED:			
DENIED:			
TOTAL COSTS: \$502.40			

EXHIBIT B

Plan Sheet C.01 Estimated Roadway Quantities

Plan Sheet S.03 Cherry Ln and Schnoebelen St Intersection and Sidewalk

ESTIMATED PROJECT QUANTITIES				
Item No.	Item Code		Unit	Estimated Quantity
1	2010-C	CLEARING AND GRUBBING	LS	1.0
2	2010-D-1	TOPSOIL, ON-SITE	CY	484.0
3	2010-E	EXCAVATION, CLASS 10	CY	858.0
4	2010-G	SUBGRADE PREPARATION	SY	2,025.0
5	2010-M	COMPACTION TESTING	LS	1.0
6	2010-F	BELOW GRADE EXCAVATION (CORE OUT & REPLACE WITH 3/4" ROAD STONE)	CY	200.0
7	2010-J	4" MODIFIED SUBBASE	TON	129.0
8	2010-J	6" MODIFIED SUBBASE	TON	447.2
9	4020-A-1	STORM SEWER, TRENCHED, RCP, 15 IN.	LF	31.0
10	4020-A-1	STORM SEWER, TRENCHED, RCP, 18 IN.	LF	40.0
11	4040-A	SUBDRAIN, PERFORATED PLASTIC PIPE, 6 IN.	LF	595.0
12	6010-B	INTAKE, SW-509	EACH	2.0
13	6010-B	INTAKE, SW-545	EACH	1.0
14	7010-A	PAVEMENT, PCC, 7 IN.	SY	1,084.9
15	7010-E	CURB AND GUTTER, 24" WIDE, 7" THICKNESS	LF	383.3
16	7010-I	PCC PAVEMENT SAMPLES AND TESTING	LS	1.0
17	7030-E	SIDEWALK, PCC, 4 IN	SY	138.2
18	7030-E	SIDEWALK, PCC, 6 IN	SY	443.2
19	7030-G	DETECTABLE WARNINGS	SF	111.0
20	7040-H	PAVEMENT REMOVAL	SY	925.0
21	8010-A	SIGN INSTALLATION	LS	1.0
22	8010-C	TRAFFIC SIGN REMOVAL	LS	1.0
23	8020-B	PAINTED PAVEMENT MARKINGS, SOLVENT/WATERBORNE	STA	13.2
24	8020-G	PAINTED SYMBOLS AND LEGENDS, SOLVENT/WATERBORNE	EACH	2.0
25	8030-A	TEMPORARY TRAFFIC CONTROL	LS	1.0
26	9010-B	HYDRAULIC SEEDING, SEEDING, FERTILIZING, AND MULCHING-TYPE 1	ACRE	0.4
27	9010-B	TEMPORARY SEEDING, FERTILIZING, AND MULCHING-TYPE 4	ACRE	0.4
28	9010-D	WATERING	EACH	4.0
29	9040-D-1	FILTER SOCK, 9 IN.	LF	980.0
30	9040-D-2	FILTER SOCKS, REMOVAL	LF	980.0
31	9040-J-1	RIP RAP, CLASS D	TON	20.0
32	9040-N-1	SILT FENCE OR SILT FENCE DITCH CHECK	LF	622.0
33	9040-N-2	SILT FENCE OR SILT FENCE DITCH CHECK, REMOVAL OF SEDIMENT	LF	622.0
34	9040-N-3	SILT FENCE OR SILT FENCE DITCH CHECK, REMOVAL OF DEVICE	LF	622.0
35	9040-T-1	INLET PROTECTION DEVICE	EACH	7.0
36	9040-T-2	INLET PROTECTION DEVICE, MAINTENANCE	EACH	7.0
37	11,020-A	MOBILIZATION	LS	1.0
38	11,030-A	MAINTENANCE OF POSTAL SERVICE	LS	1.0
39	11,050-A	CONCRETE WASHOUT	LS	1.0

ISSUED FOR CONSTRUCTION



A RUEKERT & MIELKE COMPANY

CHERRY LANE EXTENSION

CITY OF RIVERSIDE

ISSUED FOR

IFC

DATE

04-11-2025

DESCRIPTION

DATE

1 - SW CAR

6-24-2025

DESIGNED BY

JP

DETAILED BY

JP

CHECKED BY

BB/NB

PROJECT NO.

24-0021

SHEET NAME

ESTIMATED ROADWAY QUANTITIES

C.01

RESOLUTION #2025-XX

**CHANGE ORDER #1 TO JONES CONTRACTING CORP. FOR MODIFICATIONS ON
CHERRY LANE EXTENSION PROJECT**

WHEREAS, the City of Riverside awarded a contract to Jones Contracting Corp. for the Cherry Lane Street Extension Project in the amount of \$247,887.77 at the Riverside City Council Meeting on February 3rd, 2025; and

WHEREAS, the City of Riverside has been provided an authorized change order request and recommendation of approval by City Engineer, Axiom Consultants.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of Riverside, Iowa, hereby accepts Change Order #1 and authorizes a \$502.40 increase to the contract with Jones Contracting Corp. for the Cherry Lane Street Extension Project.

BE IT FURTHER RESOLVED, by the City Council of Riverside, Iowa, that the Mayor and City Administrator are hereby authorized and directed to execute said resolution.

It was moved by Councilperson _____, seconded by Councilperson _____ to approve the foregoing resolution.

Roll Call: Rogerson, Kiene, Schneider, Mills, Sexton

Ayes:

Nays:

Absents:

PASSED AND APPROVED by the Riverside City Council on this 7th day of July 2025.

Signed: _____ Date: _____

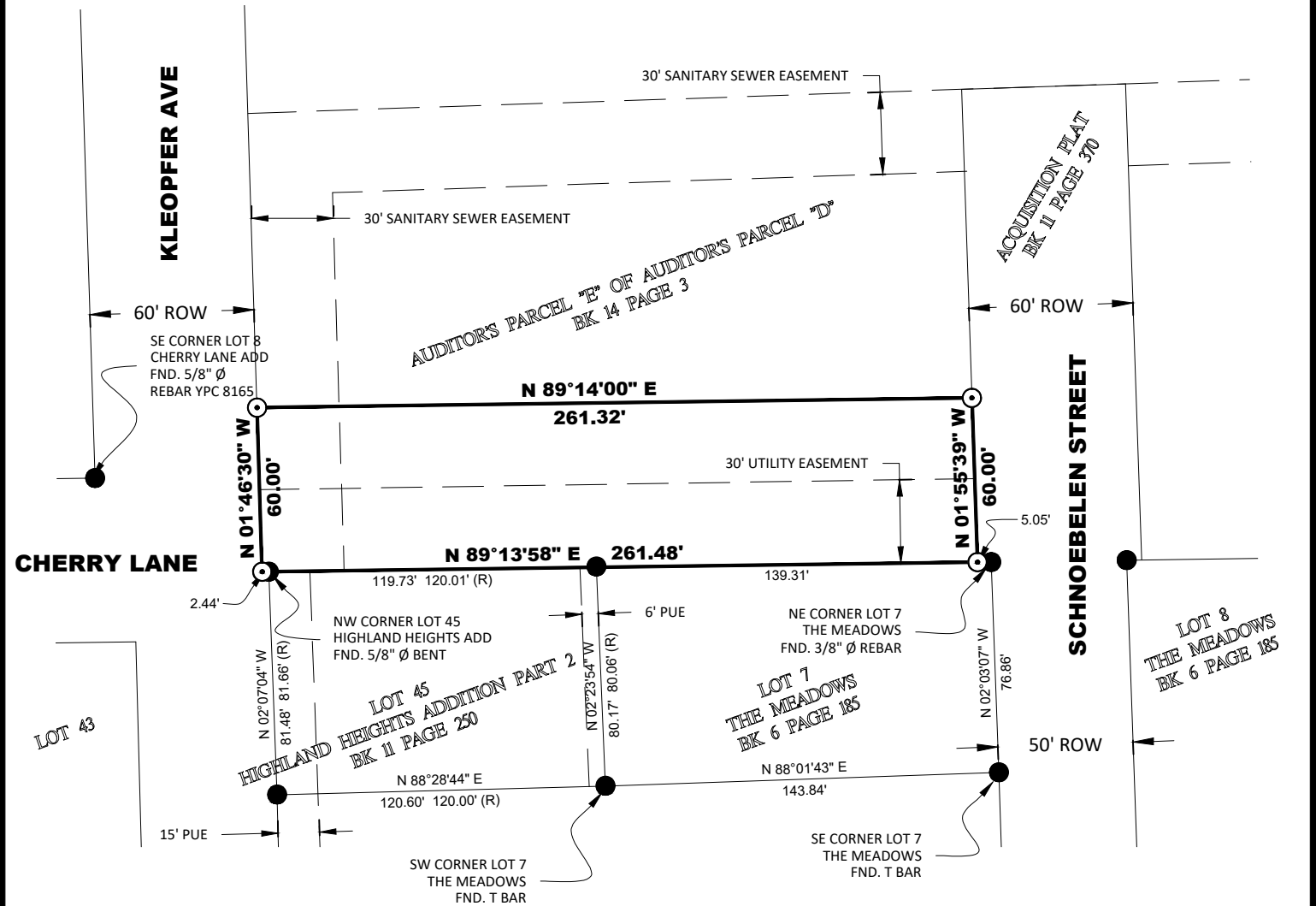
Allen Schneider, Mayor

Attest: _____ Date: _____

Stephanie Thomann, City Clerk

RECORDER'S INDEX	FOR RECORDER'S USE ONLY
COUNTY: WASHINGTON	
SECTION: 8-77-06	
QUARTER SECTION: NE 1/4 SW 1/4	
CITY: RIVERSIDE	
SUBDIVISION: NA	
LOT(S)/BLOCK: NA	
PARCEL ID #: 0408326004	
PROPRIETOR: HIGHLAND COMMUNITY SCHOOL	
REQUESTED BY: CITY OF RIVERSIDE	
PREPARED BY: AXIOM CONSULTANTS, LLC, 300 S. Clinton St. Unit 200, Iowa City, IA 52240 - PH# 319.519.6220	

ACQUISITION PLAT
AUDITOR'S PARCEL "E" OF AUDITOR'S PARCEL "D"
CITY OF RIVERSIDE, WASHINGTON COUNTY, IOWA



LEGAL DESCRIPTION

The South 60 feet of Auditor's Parcel "E" of Auditor's "D" as recorded in Book 14, Page 3 of the Washington County Recorder's office lying west of Schnoebelen Street and east of Kleopfer Ave in the Northeast 1/4 of the Southwest 1/4 of Section 8, Township 77 North, Range 6 West of the 5th P.M. in the City of Riverside, Washington County, Iowa.

SECTION CORNER-AS LABELED
SET 3/4" Ø PIPE OPC #19828
FOUND-AS LABELED
ORANGE PLASTIC CAP
PROPOSED BOUNDARY
EXISTING PROPERTY LINE
EXISTING EASEMENT
PREVIOUSLY RECORDED AS
(R)

LEGEND

PROFESSIONAL LAND SURVEYOR
BRADLEY R. GEATER
19828
IOWA

I HEREBY CERTIFY THAT THIS LAND SURVEYING DOCUMENT WAS PREPARED AND THE RELATED SURVEY WORK WAS PERFORMED BY ME OR UNDER MY DIRECT PERSONAL SUPERVISION AND THAT I AM A DULY LICENSED LAND SURVEYOR UNDER THE LAWS OF THE STATE OF IOWA.

DRAFT

BRADLEY R. GEATER, P.L.S., P.E. DATE
LICENSE NUMBER 19828.
MY LICENSE RENEWAL DATE IS DECEMBER 31, 2025.
PAGES OR SHEETS COVERED BY THIS SEAL: THIS PLAT

Preparer: Conner L. Wasson, 100 Court Avenue, Ste. 600, Des Moines, Iowa 50309; (515) 246-4403

Return To: City of Riverside, Iowa, 60 Greene St., Riverside, Iowa, 52327_

Taxpayer: City of Riverside, Iowa, 60 Greene St., Riverside, Iowa, 52327

DEED WITHOUT WARRANTY

For the consideration of One Dollar and other valuable consideration, **Highland Community School District** does hereby convey to **City of Riverside, Iowa** the following described real estate in Washington County, Iowa:

See attached acquisition plat.

This transfer is exempt from transfer tax under Iowa Code Chapter 428A.2(6).

Dated: June ____ 2025.

HIGHLAND COMMUNITY SCHOOL DISTRICT

By: _____
Nate Robinson, Board President

By: _____
Autumn Moyer, Board Secretary

STATE OF IOWA, COUNTY OF _____:

On June _____, 2025, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Nate Robinson and Autumn Moyer, to me personally known, who, being by me duly sworn, did say that they are the President and Secretary, respectively, of the Board of Directors of the Highland Community School District, the corporation executing the within and foregoing instrument, that no seal has been procured by the corporation; that the instrument was signed on behalf of the corporation by the authority of its Board of Directors; and that the President and Secretary, as such officers, acknowledged the execution of the instrument to be the voluntary act and deed of the corporation, by it and by them voluntarily executed.

Notary Public In And For Said State

4906-4463-9049-1\17869-1000

02323798\99500-015

RESOLUTION #2025-XX

**RESOLUTION TO SET THE DATE FOR PUBLIC HEARING FOR ACQUISITION OF
AUDITOR'S PARCEL "E" OF AUDITOR'S PARCEL "D"**

WHEREAS, the Riverside Planning & Zoning Commission met on June 24th, 2025 at 5:30 pm for the review of the final plat and recommended approval to the Riverside City Council; and

NOW, THEREFORE, BE IT RESOLVED, that the City Council of Riverside, Iowa does hereby set the public hearing for the acquisition of Auditor's Parcel "E" of Auditor's Parcel "D" for July __, 2025 at 6:00 pm in the City Council Chambers at Riverside City Hall located at 60 Greene St, Riverside, Iowa 52327.

BE IT FURTHER RESOLVED, by the City Council of Riverside, Iowa that the Mayor and City Administrator are hereby authorized and directed to execute said resolution.

It was moved by Councilperson _____, seconded by Councilperson _____ to approve the foregoing resolution.

Roll Call: Rogerson, Kiene, Schneider, Mills, Sexton

Ayes:

Nays:

Absents:

PASSED AND APPROVED by the Riverside City Council on this 7th day of July 2025.

Signed: _____ Date _____

Allen Schneider, Mayor

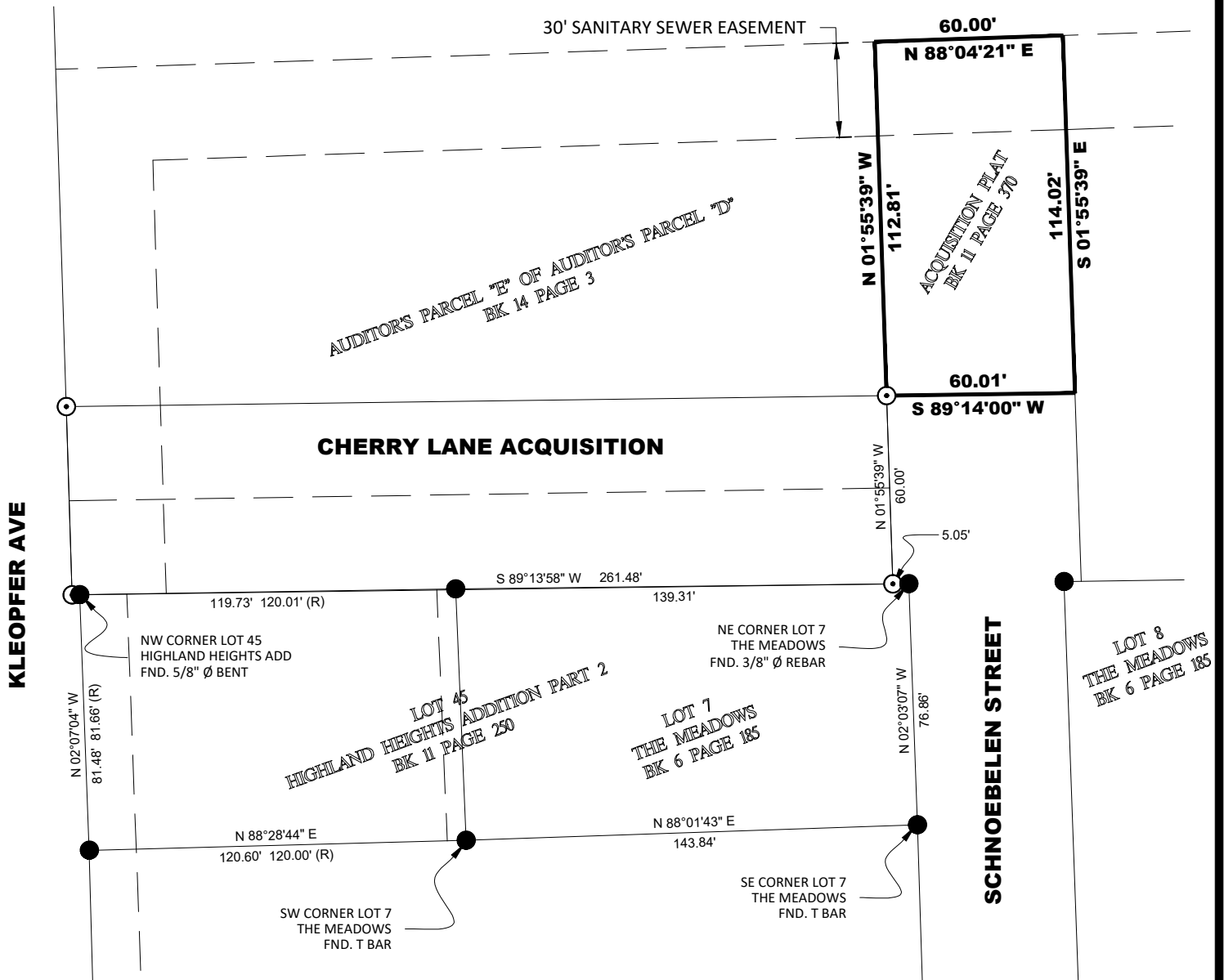
Signed: _____ Date _____

Stephanie Thomann, City Clerk

RIGHT OF WAY VACATION EXHIBIT

Auditor's Parcel "E" of Auditor's Parcel "D"

CITY OF RIVERSIDE, WASHINGTON COUNTY, IOWA



LEGAL DESCRIPTION

The portion of Schnoebelen Street as shown in Acquisition and Easement Plat in Book 11 Page 370 lying North of the Cherry Lane Extension project being part of Auditor's Parcel "E" of Auditor's Parcel "D" as recorded in Book 14, Page 3 of the Washington County Recorder's in the Northeast 1/4 of the Southwest 1/4 of Section 8, Township 77 North, Range 6 West of the 5th P.M. in the City of Riverside, Washington County, Iowa described as:

Commencing at the Northeast corner Lot 7 of The Meadows as recorded in Book 6, Page 185 of the Washington County Recorder's Office, thence S89°13'58"W, 5.05 feet; thence N01°55'39"W, 60.00 feet to the Point of Beginning; thence continuing N01°55'39"W, 112.81 feet; thence N88°04'21"E, 60.00 feet; thence S01°55'39"E, 114.02 feet; thence S89°14'00"W, 60.01 feet to the Point of Beginning.

Described area contains 0.16 acres, is subject to a 30 foot sanitary sewer easement and other restrictions of record.

Preparer/Return To: Daniel M. Morgan of Lynch Dallas, P.C., 316 2nd Street SE, Suite 124, Cedar Rapids, IA 52406 Phone: 319-365-9101

Taxpayer Information: Highland Community School District, 715 Vine Avenue, Riverside, IA 52327

QUIT CLAIM DEED

For the consideration of One Dollar and other valuable consideration, the **CITY OF RIVERSIDE, IOWA**, an Iowa municipal corporation, hereby Quit Claims to **HIGHLAND COMMUNITY SCHOOL DISTRICT**, an Iowa school corporation, all of its right, title, interest, estate, claim and demand in the following described real estate in Washington County, Iowa:

The portion of Schnoebelen Street as shown in Acquisition and Easement Plat in Book 11 Page 370 lying north of the Cherry Lane Extension Project being part of Auditor's Parcel "E" of Auditor's Parcel "D" as recorded in Book 14, Page 3 of the Washington County Recorder's in the Northeast $\frac{1}{4}$ of the Southwest $\frac{1}{4}$ of Section 8, Township 77 North, Range 6 West of the 5th P.M. in the City of Riverside, Washington County, Iowa described as:

Commencing at the Northeast corner Lot 7 of The Meadows as recorded in Book 6, Page 185 of the Washington County Recorder's Office, thence S89°13'58"W, 5.05 feet; thence N01°55'39"W, 60.00 feet to the point of beginning; thence continuing N01°55'39"W, 112.81 feet; thence N88°04'21"E, 60.00 feet; thence S01°55'39"E, 114.02 feet; thence S89°14'00"W, 60.01 feet to the point of beginning.

Described area contains 0.16 acres, is subject to a 30 foot sanitary sewer easement and other restrictions of record.

There is no known private burial site, well, solid waste disposal site, underground storage tank, hazardous waste, or private sewage disposal system on the property as described in Iowa Code Section 558.69, and therefore the transaction is exempt from the requirement to submit a groundwater hazard statement.

RESOLUTION #2025-XX

**RESOLUTION TO SET THE DATE FOR PUBLIC HEARING FOR VACATION OF AUDITOR'S
PARCEL "E" OF AUDITOR'S PARCEL "D"**

WHEREAS, the Riverside Planning & Zoning Commission met on June 24th, 2025 at 5:30 pm for the review of the final plat and recommended approval to the Riverside City Council; and

NOW, THEREFORE, BE IT RESOLVED, that the City Council of Riverside, Iowa does hereby set the public hearing for the vacation of Auditor's Parcel "E" of Auditor's Parcel "D" for July __, 2025 at 6:00 pm in the City Council Chambers at Riverside City Hall located at 60 Greene St, Riverside, Iowa 52327.

BE IT FURTHER RESOLVED, by the City Council of Riverside, Iowa that the Mayor and City Administrator are hereby authorized and directed to execute said resolution.

It was moved by Councilperson _____, seconded by Councilperson _____ to approve the foregoing resolution.

Roll Call: Rogerson, Kiene, Schneider, Mills, Sexton

Ayes:

Nays:

Absents:

PASSED AND APPROVED by the Riverside City Council on this 7th day of July 2025.

Signed: _____ Date_____

Allen Schneider, Mayor

Signed: _____ Date_____

Stephanie Thomann, City Clerk

Date of Issuance: June 30, 2025 Owner: City of Riverside Iowa Contractor: Bowker Pinnacle Mechanical Engineer: Axiom Consultants Project: Hall Park Pickleball Courts	Effective Date: June 30, 2025 Owner's Contract No.: Contractor's Project No.: Engineer's Project No.: 10441-10014 (240132) Contract Date: February 04, 2025
--	--

The Contract is modified as follows upon execution of this Change Order:

Description: Playground Equipment Demolition.

CHANGE IN CONTRACT PRICE	CHANGE IN CONTRACT TIMES <i>[note changes in Milestones if applicable]</i>
Original Contract Price: Verbal value \$ 216,192.67	Original Contract Times: Substantial Completion: _____ Ready for Final Payment: _____ days or dates
Increase of this Change Order: Verbal value \$ 5,704.00	Adjustments of This Change Order: Substantial Completion: _____ Ready for Final Payment: _____ days or dates
Contract Price incorporating this Change Order: Verbal value \$ 221,896.67	Contract Times with all approved Change Orders: Substantial Completion: _____ Ready for Final Payment: _____ days or dates

RECOMMENDED:	ACCEPTED:	ACCEPTED:
By: <u>Bruce Sells</u> Engineer	By: _____ Owner	By: _____ Contractor
Title: <u>Civil Services Team Leader</u>	Title: _____	Title: _____
Date: <u>June 30, 2025</u>	Dat _____	Dat _____

EXHIBIT A

Breakdown of Individual Requests

#	ITEM	COST	NOTES
1	Equipment Demolition	\$5,704.00	Relocate the see-saw and slide by the pavilion. Relocate the merry-go-round and hoop shot ball game.
APPROVED: DENIED:			
TOTAL COSTS: \$5,704.00			

EXHIBIT B

Bowker Pinnacle Mechanical Change Order No. 1

Plan Sheet C1.00 Existing Topographic Survey & Demolition Plan.



1000 32ND AVENUE SW • PO BOX 1273 • CEDAR RAPIDS, IA 52404
OFFICE PHONE (319)364-2403 • FAX (319)364-8753

June 30, 2025

City of Riverside, IA

RE: **Relocate playground equipment**

We are pleased to present the City of Riverside with the following proposal as an addition to the Hall Park Pickleball Court project scope:

Included in this change order:

- Relocate the see-saw and slide by the pavilion to the shed to the West of the project
- Relocate the merry-go-round and hoop shot ball game
- See attached drawing for relocation details
- Work to be performed Monday through Friday 7am to 3:30pm

*Labor prices are good for 30 days from the date of this quote. Materials are subject to market costs. Materials can be pre-ordered at a fixed rate with a signed contract authorizing payment for pre-ordered material. Prices do not include any state or Federal taxes where applicable. A 3% fee will be applied to payments made by credit card, which is not higher than our cost of acceptance.

Original Project \$216,192.67

Change Order #1 \$5,704.00

New Project Total \$221,896.67

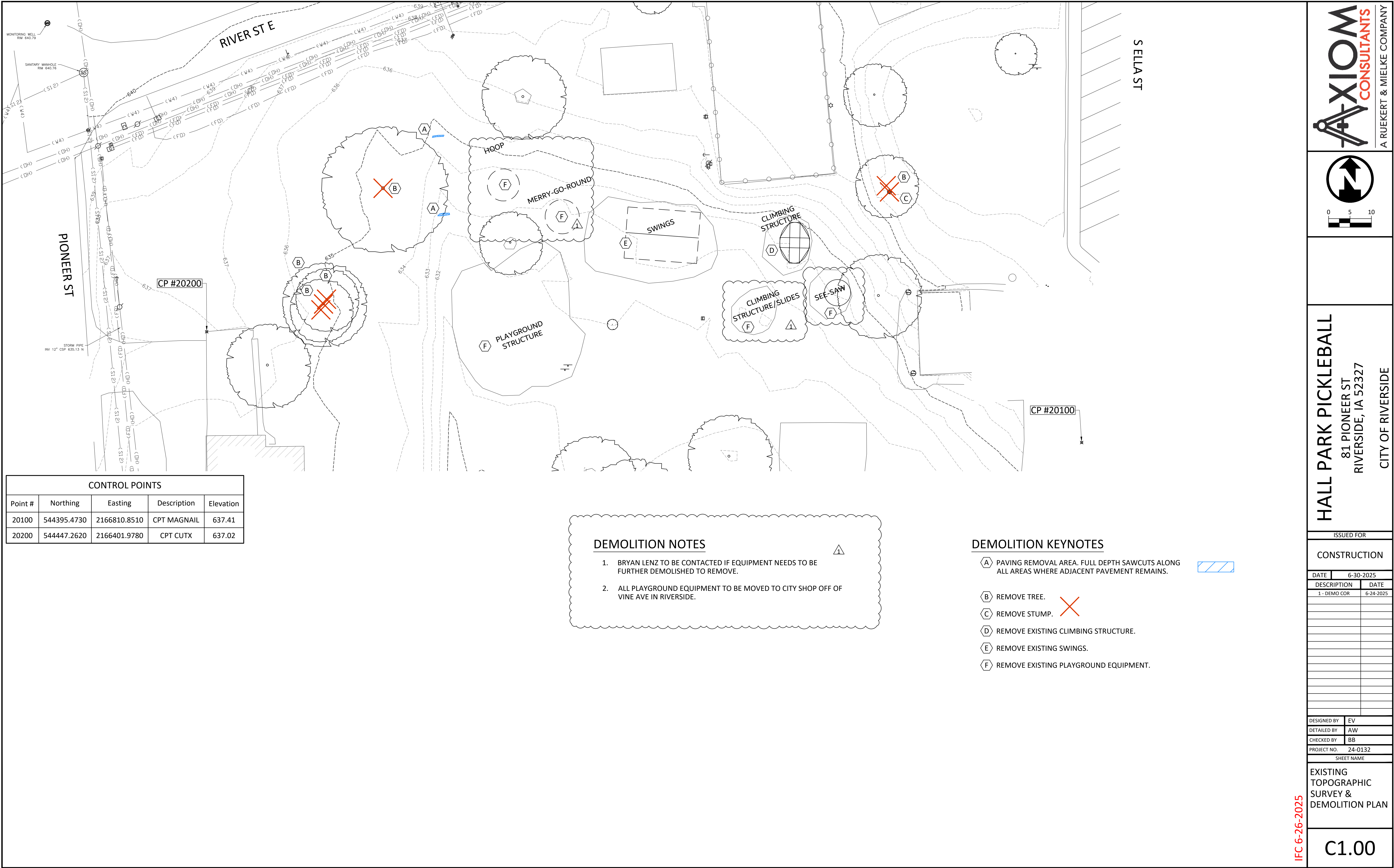
Please call with any questions or concerns.

John Michael
Project Manager
Cell:319-558-7489
jmichael@bowkerpinnacle.com

Please sign, date and return this document to indicate acceptance of the change order.

Signature

Date



RESOLUTION #2025-XX

**CHANGE ORDER #1 TO BOWKER PINNACLE MECHANICAL FOR MODIFICATIONS ON
HALL PARK PICKLEBALL COURTS**

WHEREAS, the City of Riverside awarded a contract to Bowker Pinnacle Mechanical for the Hall Park Pickleball Courts Project in the amount of \$216,192.67 at the Riverside City Council Meeting on February 3rd, 2025; and

WHEREAS, the City of Riverside has been provided an authorized change order request and recommendation of approval by City Engineer, Axiom Consultants.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of Riverside, Iowa, hereby accepts Change Order #1 and authorizes a \$5,704.00 increase to the contract with Bowker Pinnacle Mechanical for the Hall Park Pickleball Courts Project.

BE IT FURTHER RESOLVED, by the City Council of Riverside, Iowa, that the Mayor and City Administrator are hereby authorized and directed to execute said resolution.

It was moved by Councilperson _____, seconded by Councilperson _____ to approve the foregoing resolution.

Roll Call: Rogerson, Kiene, Schneider, Mills, Sexton

Ayes:

Nays:

Absents:

PASSED AND APPROVED by the Riverside City Council on this 7th day of July 2025.

Signed: _____ Date: _____

Allen Schneider, Mayor

Attest: _____ Date: _____

Stephanie Thomann, City Clerk

CITY OF RIVERSIDE, IOWA
INDEPENDENT AUDITOR'S REPORTS
BASIC FINANCIAL STATEMENTS
SUPPLEMENTARY AND OTHER INFORMATION
SCHEDULE OF FINDINGS AND RESPONSES

JUNE 30, 2024

CITY OF RIVERSIDE, IOWA
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CITY OF RIVERSIDE, IOWA
OFFICIALS
June 30, 2024

(Before January, 2024)

<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
Cole Smith	City Administrator	Indefinite
Becky LaRoche	City Clerk	Indefinite
William Sueppel	City Attorney	Indefinite

(After January, 2024)

Allen Schneider	Mayor	January, 2026
Tom Sexton	Mayor Pro-Tem	January, 2026
Kevin Mills	Council Member	January, 2026
Ryan Rogerson	Council Member	January, 2028
Lois Schneider	Council Member	January, 2028
Kevin Kiene	Council Member	January, 2028
Cole Smith	City Administrator	Indefinite
Becky LaRoche (Resigned December, 2024)	City Clerk	
Stephanie Thomann (Appointed January, 2025)	City Clerk	Indefinite
Daniel Morgan	City Attorney	Indefinite

1910 EAST 7th STREET BOX 369
ATLANTIC, IOWA 50022-0369
(712) 243-1800
FAX (712) 243-1265
CPA@GBKCO.COM

DAVID A. GINTHER
DUSTIN T. VEENSTRA
FAITH E. HINRICHS

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Riverside, Iowa, as of and for the year ended June 30, 2024, and the related notes to financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Riverside, as of June 30, 2024, and the respective changes in cash basis financial position for the year then ended in accordance with the cash basis of accounting described in Note 1.

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 Riverside, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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.

To the Honorable Mayor and
Members of the City Council

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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Riverside'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Riverside'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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Riverside's basic financial statements. The supplementary information included in Schedules 1 and 2 is presented for purposes of additional analysis and is 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 GAAS. In our opinion, the supplementary information in Schedules 1 and 2 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

To the Honorable Mayor and
Members of the City Council

Other Information

Management is responsible for the other information included in this report. The other information comprises the Budgetary Comparison Information, the Schedule of the City's Proportionate Share of the Net Pension Liability and the Schedule of City Contributions on pages 20 through 24 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 June 16, 2025 on our consideration of the City of Riverside's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering City of Riverside's internal control over financial reporting and compliance.

Granevald, Bell, Kyhn & Co P.C.

Atlantic, Iowa
June 16, 2025

CITY OF RIVERSIDE, IOWA
CASH BASIS STATEMENT OF ACTIVITIES AND NET POSITION

As of and for the year ended June 30, 2024

		<u>Program Receipts</u>	
	<u>Disbursements</u>	<u>Charges for Service</u>	<u>Operating Grants, Contributions and Restricted Interest</u>
Functions/Programs:			
Governmental activities:			
Public safety	\$ 419,905	\$ 8,931	\$ 104,665
Public works	271,490	88,839	149,728
Culture and recreation	343,590	625	--
Community and economic development	34,420	--	--
General government	388,617	22,200	848
Capital projects	<u>1,525,322</u>	<u>--</u>	<u>--</u>
Total governmental activities	<u>2,983,344</u>	<u>120,595</u>	<u>255,241</u>
Business type activities:			
Water	451,150	364,458	--
Sewer	401,377	398,108	--
Storm water	<u>2,021</u>	<u>19,532</u>	<u>--</u>
Total business type activities	<u>854,548</u>	<u>782,098</u>	<u>--</u>
Total Primary Government	<u>\$ 3,837,892</u>	<u>\$ 902,693</u>	<u>\$ 255,241</u>
Component Unit:			
Riverside Emergency Services Association	<u>\$ 56,404</u>	<u>\$ --</u>	<u>\$ 76,677</u>
General Receipts and Transfers:			
Property and other city tax levied for:			
General purposes			
Hotel/motel tax			
Local option sales tax			
Grants and contributions not restricted to specific purposes			
Property tax replacement			
Unrestricted interest on investments			
Miscellaneous			
Transfers			
Total general receipts and transfers			
Change in cash basis net position			
Cash basis net position beginning of year			
Cash basis net position end of year			

(continued next page)

Program Receipts Capital Grants, Contributions and Restricted Interest	Net (Disbursements) Receipts and Changes in Cash Basis Net Position			Component Unit Riverside Emergency Services Association
	Governmental Activities	Business Type Activities	Total	
\$ --	\$ (306,309)	\$ --	\$ (306,309)	\$ --
--	(32,923)	--	(32,923)	--
--	(342,965)	--	(342,965)	--
--	(34,420)	--	(34,420)	--
--	(365,569)	--	(365,569)	--
<u>19,120</u>	<u>(1,506,202)</u>	<u>--</u>	<u>(1,506,202)</u>	<u>--</u>
<u>19,120</u>	<u>(2,588,388)</u>	<u>--</u>	<u>(2,588,388)</u>	<u>--</u>
--	--	(86,692)	(86,692)	--
--	--	(3,269)	(3,269)	--
<u>--</u>	<u>--</u>	<u>17,511</u>	<u>17,511</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>(72,450)</u>	<u>(72,450)</u>	<u>--</u>
<u>\$ 19,120</u>	<u>(2,588,388)</u>	<u>(72,450)</u>	<u>(2,660,838)</u>	<u>--</u>
<u>\$ --</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>20,273</u>
	913,953	--	913,953	--
	232,472	--	232,472	--
	166,883	--	166,883	--
	1,603,914	--	1,603,914	--
	55,020	--	55,020	--
	127,532	549	128,081	--
	10,497	--	10,497	--
	<u>33,843</u>	<u>(33,843)</u>	<u>--</u>	<u>--</u>
	<u>3,144,114</u>	<u>(33,294)</u>	<u>3,110,820</u>	<u>--</u>
	555,726	(105,744)	449,982	20,273
	<u>3,138,978</u>	<u>673,873</u>	<u>3,812,851</u>	<u>118,303</u>
	<u>\$ 3,694,704</u>	<u>\$ 568,129</u>	<u>\$ 4,262,833</u>	<u>\$ 138,576</u>

CITY OF RIVERSIDE, IOWA
CASH BASIS STATEMENT OF ACTIVITIES AND NET POSITION - Continued

As of and for the year ended June 30, 2024

		<u>Program Receipts</u>	
	<u>Disbursements</u>	<u>Charges for Service</u>	<u>Operating Grants, Contributions and Restricted Interest</u>
Cash Basis Net Position			
Restricted:			
Expendable:			
Streets			
Capital projects			
Other purposes			
Unrestricted			
Total cash basis net position			

The accompanying notes are an integral part of these statements.

Program Receipts Capital Grants, Contributions and Restricted Interest	Net (Disbursements) Receipts and Changes in Cash Basis Net Position			Component Unit Riverside Emergency Services Association
	Governmental Activities	Business Type Activities	Total	
	\$ 106,315	\$ --	\$ 106,315	\$ --
	2,080,271	--	2,080,271	--
	47,618	--	47,618	138,576
	<u>1,460,500</u>	<u>568,129</u>	<u>2,028,629</u>	<u>--</u>
	<u>\$ 3,694,704</u>	<u>\$ 568,129</u>	<u>\$ 4,262,833</u>	<u>\$ 138,576</u>

CITY OF RIVERSIDE, IOWA
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCES
GOVERNMENTAL FUNDS

As of and for the year ended June 30, 2024

	<u>General</u>	<u>Special Revenue Casino Revenue</u>
Receipts:		
Property tax	\$ 908,760	\$ --
Other city tax	5,193	232,472
Licenses and permits	16,000	--
Use of money and property	89,055	--
Intergovernmental	145,625	--
Charges for service	88,839	--
Miscellaneous	<u>122,910</u>	<u>1,513,550</u>
Total receipts	<u>1,376,382</u>	<u>1,746,022</u>
Disbursements:		
Operating:		
Public safety	419,905	--
Public works	224,302	--
Culture and recreation	151,299	192,291
Community and economic development	34,420	--
General government	388,617	--
Capital projects	<u>--</u>	<u>--</u>
Total disbursements	<u>1,218,543</u>	<u>192,291</u>
Excess (deficiency) of receipts over (under) disbursements	157,839	1,553,731
Other financing sources (uses):		
Transfers in	147,843	--
Transfers out	<u>(655,125)</u>	<u>(1,280,000)</u>
Total other financing sources (uses)	<u>(507,282)</u>	<u>(1,280,000)</u>
Change in cash balances	(349,443)	273,731
Cash balances beginning of year	<u>947,445</u>	<u>588,767</u>
Cash balances end of year	<u>\$ 598,002</u>	<u>\$ 862,498</u>

(continued next page)

<u>Capital Projects</u>	<u>Nonmajor</u>	<u>Total</u>
\$ --	\$ --	\$ 908,760
--	166,883	404,548
--	--	16,000
45,302	--	134,357
--	149,728	295,353
--	--	88,839
20,910	--	1,657,370
<u>66,212</u>	<u>316,611</u>	<u>3,505,227</u>
--	--	419,905
--	47,188	271,490
--	--	343,590
--	--	34,420
--	--	388,617
<u>1,525,322</u>	<u>--</u>	<u>1,525,322</u>
<u>1,525,322</u>	<u>47,188</u>	<u>2,983,344</u>
(1,459,110)	269,423	521,883
1,961,125	--	2,108,968
--	(140,000)	(2,075,125)
<u>1,961,125</u>	<u>(140,000)</u>	<u>33,843</u>
502,015	129,423	555,726
<u>1,578,256</u>	<u>24,510</u>	<u>3,138,978</u>
<u>\$ 2,080,271</u>	<u>\$ 153,933</u>	<u>\$ 3,694,704</u>

CITY OF RIVERSIDE, IOWA
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCES - Continued
GOVERNMENTAL FUNDS

As of and for the year ended June 30, 2024

	<u>General</u>	<u>Special Revenue Casino Revenue</u>
Cash Basis Fund Balances		
Restricted for:		
Streets	\$ --	\$ --
Capital projects	--	--
Other purposes	--	--
Unassigned	<u>598,002</u>	<u>862,498</u>
Total cash basis fund balances	<u>\$ 598,002</u>	<u>\$ 862,498</u>

The accompanying notes are an integral part of these statements.

<u>Capital Projects</u>	<u>Nonmajor</u>	<u>Total</u>
\$ --	\$ 106,315	\$ 106,315
2,080,271	--	2,080,271
--	47,618	47,618
<u>--</u>	<u>--</u>	<u>1,460,500</u>
<u>\$ 2,080,271</u>	<u>\$ 153,933</u>	<u>\$ 3,694,704</u>

CITY OF RIVERSIDE, IOWA
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCES
PROPRIETARY FUNDS

As of and for the year ended June 30, 2024

	Enterprise	
	Water	Sewer
Operating receipts:		
Charges for service	\$ 364,458	\$ 398,108
Operating disbursements:		
Business type activities	451,150	401,377
Excess (deficiency) of operating receipts over (under) operating disbursements	(86,692)	(3,269)
Non-operating receipts:		
Interest on investments	--	549
Excess (deficiency) of receipts over (under) disbursements	(86,692)	(2,720)
Transfers out	--	--
Change in cash balances	(86,692)	(2,720)
Cash balances beginning of year	175,823	480,090
Cash balances end of year	<u>\$ 89,131</u>	<u>\$ 477,370</u>
Cash Basis Fund Balances		
Unrestricted	<u>\$ 89,131</u>	<u>\$ 477,370</u>

The accompanying notes are an integral part of these statements.

Enterprise	
<u>Nonmajor</u>	<u>Total</u>
\$ <u>19,532</u>	\$ <u>782,098</u>
<u>2,021</u>	<u>854,548</u>
17,511	(72,450)
<u>--</u>	<u>549</u>
17,511	(71,901)
<u>(33,843)</u>	<u>(33,843)</u>
(16,332)	(105,744)
<u>17,960</u>	<u>673,873</u>
\$ <u>1,628</u>	\$ <u>568,129</u>
 \$ <u>1,628</u>	 \$ <u>568,129</u>

CITY OF RIVERSIDE, IOWA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Riverside, Iowa is a political subdivision of the State of Iowa located in Washington County. It was first incorporated in 1882 and operates under the Home Rule provisions of the Constitution of Iowa. The City operates under the Mayor-Council form of government with the Mayor and Council Members elected on a non-partisan basis. The City provides numerous services to citizens, including public safety, public works, culture and recreation, community and economic development and general government services. The City also provides water, sewer and storm water utilities for its citizens.

A. Reporting Entity

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

These financial statements present the City of Riverside (the primary government) and its component unit. The component unit discussed below is included in the City's reporting entity because of the significance of its operational or financial relationship with the City.

Discretely Presented Component Unit

The City has one component unit. The Riverside Emergency Services Association, which is a non-profit corporation that is legally separate, is a component unit because it has the potential to provide benefits to the City of Riverside's Fire Department. In accordance with criteria set forth by the Governmental Accounting Standards Board, Riverside Emergency Services Association meets the definition of a component unit which should be discretely presented. Based on these criteria, the economic resources received or held by the Riverside Emergency Services Association are substantially for the direct benefit of the City of Riverside Fire Department.

Jointly Governed Organizations

The City participates in several jointly governed organizations that provide goods or services to the citizenry of the City but do not meet the criteria of a joint venture since there is no ongoing financial interest or responsibility by the participating governments. City officials are members of the following boards and commissions: Washington County Assessor's Conference Board, Washington County Emergency Management Commission and Washington County Joint E911 Service Board.

CITY OF RIVERSIDE, IOWA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

B. Basis of Presentation

Government-wide Financial Statement

The Cash Basis Statement of Activities and Net Position reports information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from this statement. Governmental activities, which are supported by tax and intergovernmental receipts, are reported separately from business type activities, which rely to a significant extent on fees and charges for service.

The Cash Basis Statement of Activities and Net Position presents the City's nonfiduciary net position. Net position is reported in the following categories:

Nonexpendable restricted net position is subject to externally imposed stipulations which require the cash balance to be maintained permanently by the City.

Expendable restricted net position results when constraints placed on the use of cash balances are either externally imposed or are imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position consists of cash balances not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

The Cash Basis Statement of Activities and Net Position demonstrates the degree to which the direct disbursements of a given function are offset by program receipts. Direct disbursements are those clearly identifiable with a specific function. Program receipts include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants, contributions and interest on investments restricted to meeting the operational or capital requirements of a particular function. Property tax and other items not properly included among program receipts are reported instead as general receipts.

Fund Financial Statements

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

The City reports the following major governmental funds:

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

The Special Revenue, Casino Revenue Fund is used to account for the contributions received from a local casino and is disbursed for general operating costs and capital improvements.

CITY OF RIVERSIDE, IOWA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

The Capital Projects Fund is used to account for all resources used in the acquisition and construction of capital facilities with the exception of those financed through Enterprise Funds.

The City reports the following major proprietary funds:

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

The Enterprise, Sewer Fund accounts for the operation and maintenance of the City's wastewater treatment and sanitary sewer system.

C. Measurement Focus and Basis of Accounting

The City maintains its financial records on the basis of cash receipts and disbursements and the financial statements of the City are prepared on that basis. The cash basis of accounting does not give effect to accounts receivable, accounts payable and accrued items. Accordingly, the financial statements do not present financial position and results of operations of the funds in accordance with U.S. generally accepted accounting principles.

Under the terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants and general receipts. Thus, when program disbursements are paid, there are both restricted and unrestricted cash basis net 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 receipts.

When a disbursement in governmental funds can be paid using either restricted or unrestricted resources, the City's policy is generally to first apply the disbursement toward restricted fund balance and then to less-restrictive classifications - committed, assigned and then unassigned fund balances.

Proprietary funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements.

D. Property Taxes and Governmental Cash Basis Fund Balances

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

Property tax receipts recognized in the governmental funds become due and collectible in September and March of the current fiscal year with a 1½% per month penalty for delinquent payments; is based on January 1, 2022 assessed property valuations; is for the tax accrual period July 1, 2023 through June 30, 2024 and reflects tax asking contained in the budget certified to the City Council in April, 2023.

CITY OF RIVERSIDE, IOWA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

In the governmental fund financial statements, cash basis fund balances are classified as follows:

Nonspendable - Amounts which cannot be spent because they are legally or contractually required to be maintained intact.

Restricted - Amounts restricted to specific purposes when constraints placed on the use of the resources are either externally imposed by creditors, grantors or state or federal laws or are imposed by law through constitutional provisions or enabling legislation.

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

Unassigned - All amounts not included in the preceding classifications.

E. Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Other Information.

During the year ended June 30, 2024, disbursements exceeded the amounts budgeted in the culture and recreation, capital projects and business type activities functions.

NOTE 2 - CASH AND POOLED INVESTMENTS

The City's deposits in banks at June 30, 2024 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to ensure there will be no loss of public funds.

The City is authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the City Council; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district.

The City had no investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 72.

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

CITY OF RIVERSIDE, IOWA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 3 - PENSION PLAN

Plan Description - IPERS membership is mandatory for employees of the City, except for those covered by another retirement system. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by the Iowa Public Employees' Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at P.O. Box 9117, Des Moines, Iowa 50306-9117 or at www.ipers.org.

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

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

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

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 the member receives benefits before the member's earliest normal retirement age. For service earned on or after July 1, 2012, the reduction is 0.50% for each month the member receives benefits before age 65.

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

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.

CITY OF RIVERSIDE, IOWA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 3 - PENSION PLAN - Continued

Contributions - Contribution rates are established by IPERS following the annual actuarial valuation which applies IPERS' Contribution Rate Funding Policy and Actuarial Amortization Method. State statute limits the amount rates can increase or decrease each year to 1 percentage point. IPERS Contribution Rate Funding Policy requires 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 2024, 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%.

The City's contributions to IPERS for the year ended June 30, 2024 totaled \$23,506.

Net Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2024, the City reported a liability of \$110,306 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to IPERS relative to the contributions of all IPERS participating employers. At June 30, 2023, the City's proportion was 0.002444%, which was a decrease of 0.000289% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the City's pension expense, deferred outflows of resources and deferred inflows of resources totaled \$9,373, \$86,352 and \$67,259, respectively.

There were no non-employer contributing entities to IPERS.

CITY OF RIVERSIDE, IOWA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 3 - PENSION PLAN - Continued

Actuarial Assumptions - The total pension liability in the June 30, 2023 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.
Rate of salary increase (effective June 30, 2017)	3.25% to 16.25% average, including inflation. Rates vary by membership group.
Long-term investment rate of return (effective June 30, 2017)	7.00% compounded annually, net of investment expense, including inflation.
Wage growth (effective June 30, 2017)	3.25% per annum, based on 2.60% inflation and 0.65% real wage inflation.

The actuarial assumptions used in the June 30, 2023 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 2023 valuation were based on the PubG-2010 mortality tables with future mortality improvements modeled using Scale MP-2021.

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:

<u>Asset Class</u>	<u>Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	21.0%	4.56%
International equity	16.5	6.22
Global smart beta equity	5.0	5.22
Core plus fixed income	23.0	2.69
Public credit	3.0	4.38
Cash	1.0	1.59
Private equity	17.0	10.44
Private real assets	9.0	3.88
Private credit	4.5	4.60
Total	<u>100%</u>	

CITY OF RIVERSIDE, IOWA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 3 - PENSION PLAN - Continued

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 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 1% lower (6.00%) or 1% higher (8.00%) than the current rate.

	<u>1% Decrease (6.00%)</u>	<u>Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
City's proportionate share of the net pension liability	\$ 234,535	\$ 110,306	\$ 6,200

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.

NOTE 4 - COMPENSATED ABSENCES

City employees accumulate a limited amount of earned but unused vacation and personal hours for subsequent use or for payment upon termination, retirement or death. These accumulations are not recognized as disbursements by the City until used or paid. The City's approximate liability for earned vacation and personal hours payable to employees at June 30, 2024, primarily relating to the General Fund, is as follows:

<u>Type of Benefit</u>	<u>Amount</u>
Vacation	\$ 9,100
Personal hours	<u>700</u>
	<u>\$ 9,800</u>

This liability has been computed based on rates of pay in effect at June 30, 2024.

CITY OF RIVERSIDE, IOWA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 5 - RISK MANAGEMENT

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

NOTE 6 - INTERFUND TRANSFERS

The detail of interfund transfers for the year ended June 30, 2024 is as follows:

<u>Transfer to</u>	<u>Transfer from</u>	<u>Amount</u>
General	Special Revenue:	
	Casino Revenue	\$ 80,000
	Local Option Sales Tax	56,000
	Enterprise:	
	Garbage	11,843
		<u>147,843</u>
Capital Projects	General	655,125
	Special Revenue:	
	Casino Revenue	1,200,000
	Local Option Sales Tax	84,000
	Enterprise:	
	Storm Water	22,000
		<u>1,961,125</u>
Total		<u>\$ 2,108,968</u>

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

NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description: The City operates a single-employer health benefit plan which provides medical/prescription drug and dental benefits for employees, retirees and their spouses. Group insurance benefits are established under Iowa Code Chapter 509A.13. The City currently finances the benefit plan on a pay-as-you-go basis. For the year ended June 30, 2024, the City contributed \$24,464 and plan members eligible for benefits contributed \$2,890 to the plan. At June 30, 2024, no assets have been accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

CITY OF RIVERSIDE, IOWA
NOTES TO FINANCIAL STATEMENTS
June 30, 2024

NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) - Continued

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

Retired participants must be age 55 or older at retirement, with the exception of special service participants who must be age 50 with 22 years of services. At June 30, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	0
Active employees	<u>3</u>
Total	<u><u>3</u></u>

NOTE 8 - CITY LEASE RECEIVABLE

The City owns real property within City limits. Effective June, 2023, the City entered into a five-year lease agreement renewal with a telecom company whereby the telecom company will use the leased property to construct, operate and maintain its facilities. The City is to receive \$500 in monthly lease payments with an implicit rate of 4.5%.

Year Ending June 30,	Amount
2025	\$ 6,000
2026	6,000
2027	6,000
2028	<u>5,500</u>
Total	23,500
Less interest	<u>(1,991)</u>
Present value	<u><u>\$ 21,509</u></u>

NOTE 9 - CONSTRUCTION CONTRACTS

The City has entered into construction contracts totaling approximately \$184,000 that are still in progress as of June 30, 2024. The net remaining amount committed to these contracts is approximately \$21,000. The unpaid contract balances will be financed with existing funds.

NOTE 10 - SUBSEQUENT EVENTS

The City has evaluated all subsequent events through June 16, 2025, the date the financial statements were available to be issued.

* * *

OTHER INFORMATION

CITY OF RIVERSIDE, IOWA
BUDGETARY COMPARISON SCHEDULE
OF RECEIPTS, DISBURSEMENTS AND CHANGES IN BALANCES -
BUDGET AND ACTUAL - ALL GOVERNMENTAL
FUNDS AND PROPRIETRY FUNDS

OTHER INFORMATION

Year ended June 30, 2024

	<u>Governmental Funds Actual</u>	<u>Proprietary Funds Actual</u>	<u>Total</u>
Receipts:			
Property tax	\$ 908,760	\$ --	\$ 908,760
Other city tax	404,548	--	404,548
Licenses and permits	16,000	--	16,000
Use of money and property	134,357	549	134,906
Intergovernmental	295,353	--	295,353
Charges for service	88,839	782,098	870,937
Miscellaneous	<u>1,657,370</u>	<u>--</u>	<u>1,657,370</u>
Total receipts	<u>3,505,227</u>	<u>782,647</u>	<u>4,287,874</u>
Disbursements:			
Public safety	419,905	--	419,905
Public works	271,490	--	271,490
Culture and recreation	343,590	--	343,590
Community and economic development	34,420	--	34,420
General government	388,617	--	388,617
Capital projects	1,525,322	--	1,525,322
Business type activities	<u>--</u>	<u>854,548</u>	<u>854,548</u>
Total disbursements	<u>2,983,344</u>	<u>854,548</u>	<u>3,837,892</u>
Excess (deficiency) of receipts over (under) disbursements	521,883	(71,901)	449,982
Other financing sources (uses), net	<u>33,843</u>	<u>(33,843)</u>	<u>--</u>
Change in balances	555,726	(105,744)	449,982
Balances beginning of year	<u>3,138,978</u>	<u>673,873</u>	<u>3,812,851</u>
Balances end of year	<u>\$ 3,694,704</u>	<u>\$ 568,129</u>	<u>\$ 4,262,833</u>

See accompanying independent auditor's report.

Budgeted Amounts		Final to
Original	Final	Total Variance
\$ 908,909	\$ 908,909	\$ (149)
770,520	770,520	(365,972)
11,975	11,975	4,025
12,000	97,000	37,906
978,126	1,478,126	(1,182,773)
964,853	964,853	(93,916)
800	800	1,656,570
<u>3,647,183</u>	<u>4,232,183</u>	<u>55,691</u>
534,152	534,152	114,247
330,026	330,026	58,536
211,645	211,645	(131,945)
457,750	457,750	423,330
380,740	435,740	47,123
825,000	1,525,000	(322)
743,125	848,125	(6,423)
<u>3,482,438</u>	<u>4,342,438</u>	<u>504,546</u>
164,745	(110,255)	560,237
<u>--</u>	<u>--</u>	<u>--</u>
164,745	(110,255)	560,237
<u>3,604,436</u>	<u>3,604,436</u>	<u>208,415</u>
<u>\$ 3,769,181</u>	<u>\$ 3,494,181</u>	<u>\$ 768,652</u>

CITY OF RIVERSIDE, IOWA
NOTES TO OTHER INFORMATION -
BUDGETARY REPORTING

June 30, 2024

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

In accordance with the Code of 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.

Formal and legal budgetary control is based upon nine major classes of disbursements known as functions, not by fund. These nine functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects and business type activities. Function disbursements required to be budgeted include disbursements for the General Fund, the Special Revenue Funds, the Debt Service Fund, the Capital Projects Fund, and the Enterprise Funds. Although the budget document presents function disbursements by fund, the legal level of control is at the aggregated function level, not by fund. During the year, one budget amendment increased budgeted disbursements by \$860,000. The budget amendment is reflected in the final budgeted amounts.

During the year ended June 30, 2024, disbursements exceeded the amounts budgeted in the culture and recreation, capital projects and business type activities functions.

See accompanying independent auditor's report.

CITY OF RIVERSIDE, IOWA
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
FOR THE LAST FOUR YEARS*

OTHER INFORMATION

	<u>2024</u>	<u>2023</u>
City's proportion of the net pension liability	0.002444%	0.002733%
City's proportionate share of the net pension liability	\$ 110,300	\$ 103,300
City's covered payroll	\$ 210,800	\$ 223,400
City's proportionate share of the net pension liability as a percentage of its covered payroll	52.32%	46.24%
IPERS' net position as a percentage of the total pension liability	90.13%	91.40%

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

Note: Amounts are rounded.

See accompanying independent auditor's report.

<u>2022</u>	<u>2021</u>
-0.001143%	0.002778%
\$ 3,900	\$ 195,200
\$ 228,500	\$ 220,500
1.71%	88.53%
100.81%	82.90%

CITY OF RIVERSIDE, IOWA
SCHEDULE OF CITY CONTRIBUTIONS
IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
FOR THE LAST FIVE YEARS

OTHER INFORMATION

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Statutorily required contribution	\$ 23,500	\$ 19,900	\$ 21,100
Contributions in relation to the statutorily required contribution	<u>(23,500)</u>	<u>(19,900)</u>	<u>(21,100)</u>
Contribution deficiency (excess)	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
City's covered payroll	\$ 247,800	\$ 210,800	\$ 223,400
Contributions as a percentage of covered payroll	9.44%	9.44%	9.44%

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

Note: Amounts are rounded.

See accompanying independent auditor's report.

<u>2021</u>	<u>2020</u>
\$ 21,600	\$ 20,800
<u>(21,600)</u>	<u>(20,800)</u>
<u>\$ --</u>	<u>\$ --</u>
\$ 228,500	\$ 220,500
9.45%	9.43%

CITY OF RIVERSIDE, IOWA
NOTES TO OTHER INFORMATION - PENSION LIABILITY
Year Ended June 30, 2024

Changes of benefit terms:

There are 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%.

* * *

See accompanying independent auditor's report.

SUPPLEMENTARY INFORMATION

CITY OF RIVERSIDE, IOWA
 SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS
 AND CHANGES IN CASH BALANCES
 NONMAJOR GOVERNMENTAL FUNDS

As of and for the year ended June 30, 2024

	Special Revenue		
	Road Use Tax	Local Option Sales Tax	Total
Receipts:			
Other city tax	\$ --	\$ 166,883	\$ 166,883
Intergovernmental	<u>149,728</u>	<u>--</u>	<u>149,728</u>
Total receipts	<u>149,728</u>	<u>166,883</u>	<u>316,611</u>
Disbursements:			
Operating:			
Public works	<u>47,188</u>	<u>--</u>	<u>47,188</u>
Excess of receipts over disbursements	102,540	166,883	269,423
Other financing uses:			
Transfers out	<u>--</u>	<u>(140,000)</u>	<u>(140,000)</u>
Change in cash balances	102,540	26,883	129,423
Cash balances beginning of year	<u>3,775</u>	<u>20,735</u>	<u>24,510</u>
Cash balances end of year	<u>\$ 106,315</u>	<u>\$ 47,618</u>	<u>\$ 153,933</u>
Cash Basis Fund Balances			
Restricted for:			
Streets	\$ 106,315	\$ --	\$ 106,315
Other purposes	<u>--</u>	<u>47,618</u>	<u>47,618</u>
Total cash basis fund balances	<u>\$ 106,315</u>	<u>\$ 47,618</u>	<u>\$ 153,933</u>

See accompanying independent auditor's report.

CITY OF RIVERSIDE, IOWA
 SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS
 AND CHANGES IN CASH BALANCES
 NONMAJOR PROPRIETARY FUNDS

As of and for the year ended June 30, 2024

	<u>Garbage</u>	<u>Enterprise Storm Water</u>	<u>Total</u>
Operating receipts:			
Charges for service	\$ --	\$ 19,532	\$ 19,532
Operating disbursements:			
Business type activities	--	2,021	2,021
Excess of operating receipts over operating disbursements	--	17,511	17,511
Transfers out	(11,843)	(22,000)	(33,843)
Change in cash balances	(11,843)	(4,489)	(16,332)
Cash balance beginning of year	11,843	6,117	17,960
Cash balance end of year	<u>\$ --</u>	<u>\$ 1,628</u>	<u>\$ 1,628</u>
Cash Basis Fund Balances			
Unrestricted	<u>\$ --</u>	<u>\$ 1,628</u>	<u>\$ 1,628</u>

See accompanying independent auditor's report.

COMMENTS AND RECOMMENDATIONS

Gronewold, Bell, Kyhnn & Co. P.C.

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Independent Auditor's Report on Internal Control over Financial Reporting
and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards

To the Honorable Mayor and
Members of the City Council

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Riverside, Iowa, as of and for the year ended June 30, 2024, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 16, 2025. Our report expressed unmodified opinions on the financial statements which were prepared on the basis of cash receipts and disbursements, a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Riverside's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Riverside's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Riverside'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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in Part I of the accompanying Schedule of Findings and Responses as item 2024-001 to be a significant deficiency.

To the Honorable Mayor and
Members of the City Council

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Riverside's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters which are required to be reported under Government Auditing Standards. However, we noted certain immaterial instances of noncompliance or other matters which are described in Part II of the accompanying Schedule of Findings and Responses.

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2024 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the City. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

City of Riverside's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Riverside's responses to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. The City of Riverside's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of This Report

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

Gronebold, Bell, Kyhnn & Co. P.C.

Atlantic, Iowa
June 16, 2025

CITY OF RIVERSIDE, IOWA
Schedule of Findings and Responses
Year ended June 30, 2024

PART I: Findings Related to the Financial Statements

INTERNAL CONTROL DEFICIENCIES:

2024-001 Segregation of Duties

Criteria: 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.

Condition: A limited number of people have the primary responsibility for most of the accounting and financial reporting duties.

Cause: The City has a limited number of employees which does not allow procedures to be established to adequately segregate duties or provide compensating controls through additional oversight of transactions and processes.

Effect: Inadequate segregation of duties could adversely affect the City's ability to prevent or detect and correct misstatements, errors or misappropriation on a timely basis by employees in the normal course of performing their assigned functions.

Recommendation: The City should review its control activities to obtain the maximum internal control possible under the circumstances utilizing currently available staff, including elected officials.

Response: We will continue to review and monitor ways to improve segregation of duties.

Conclusion: Response accepted.

INSTANCES OF NONCOMPLIANCE:

No matters were noted.

* * *

CITY OF RIVERSIDE, IOWA
Schedule of Findings and Responses
Year ended June 30, 2024

PART II: Other Findings Related to Required Statutory Reporting

2024-A Certified Budget: Disbursements during the year ended June 30, 2024 exceeded the amounts budgeted in the culture and recreation, capital projects and business type activities 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.

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

Conclusion: Response accepted.

2024-B Questionable Disbursements: During the audit, we did not note any disbursements that did not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979.

2024-C Travel Expense: No disbursements of City money for travel expenses of spouses of City officials and/or employees were noted.

2024-D Business Transactions: No business transactions between the City and City officials or employees were noted.

2024-E Restricted Donor Activity: No transactions were noted between the City, City officials, City employees and restricted donors in compliance with Chapter 68B of the Code of Iowa.

2024-F Bond Coverage: Surety bond coverage of City officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to ensure the coverage is adequate for current operations.

2024-G City Council Minutes: No transactions were found that we believe should have been approved in the City Council minutes but were not.

2024-H Deposits and Investments: No instances of noncompliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the City's investment policy were noted.

2024-I 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 and no exceptions were noted.

CITY OF RIVERSIDE, IOWA
Schedule of Findings and Responses
Year ended June 30, 2024

PART II: Other Findings Related to Required Statutory Reporting - Continued

2024-J Economic Development: During the year ended June 30, 2024, the City paid \$5,000 to the Washington Economic Development Group. In accordance with Chapter 15A of the Code of Iowa, the City is providing oversight of these funds to determine the funds are being spent in accordance with the agreements and expenses meet the test of public purpose.

2024-K Interfund Transfers: Section 545-2 of the City Finance Committee Rules requires "A fund transfer resolution must be completed for all transfers between funds and must include a clear statement of reason or purpose for the transfer, the name of the fund from which the transfer is originating, the name of the fund into which the transfer is to be received, and the dollar amount to be transferred."

One fund transfer made in fiscal year 2024 was not approved by a fund transfer resolution.

Recommendation: The resolutions approving all fund transfers should include the information required by Section 545-2 of the City Finance Committee Rules.

Response: We will approve all transfers by resolution containing the information required during future fiscal years.

Conclusion: Response accepted.

* * *



THURSDAY 11

Hello, this is your estimate
Location: 1197 Vine Ave, Riverside, IA, 52327

JOB ID
19419774

Boiler replacement estimate

Your Price
\$10,261.32

Member Savings
-\$125.00

Accept Estimate

Summary

Quote to the replace the boiler in the maintenance shop is as follows:

WMC 383500736
BLR ULTRA RES 230 NG...



WMC ULTRA 230 S4

Your Price
\$9,136.32

Weil- McLain Ultra Efficient Condensing Gas Boiler 230K BTU

Accept Estimate



Commercial Labor(Qty: 10)

Standard Price	Member Savings	Your Price
\$1,250.00	-\$125.00	\$1,125.00

Commercial Labor

Subtotal

\$10,386.32

Tax

\$0.00

Member Savings

-\$125.00

Total

\$10,261.32

J&S
PLUMBING, HEATING AND AIR COND., INC.
308 E Avenue – P O Box 754 – Kalona, IA 52247-0754
Phone (319)656-5110
Fax (310)656-5159

PROPOSAL
RIVERSIDE MAINTENANCE BOILER

City of Riverside
21 E. First St.
PO Box 188
Riverside, IA 52327-0188

April 21, 2025

JOB: RIVERSIDE MAINTENANCE BOILER

BOILER

WE PROPOSE THE FOLLOWING:

TO FURNISH AND INSTALL 1 –WEIL- MCLAIN ULTRA 230 MODULATING BOILER S4
230,000 BTU 94% EFFICIENT NATURAL GAS MODULATING BOILER USING THE
EXISTING HEAT DISTRIBUTION SYSTEM.

INCLUDED IN THIS PROPOSAL:

- 1-EXPANSION TANK
- LABOR
- MATERIAL PACKAGE
- REMOVAL OF EXISTING BOILER

TOTAL INSTALLED BOILER PRICE:	\$9,239.00
--------------------------------------	-------------------

• 1-MAINTENANCE KIT FOR ULTRA BOILER 155-399	\$319.00
--	-----------------

THANK YOU
FOR THE OPPORTUNITY TO BID ON THIS PROJECT!

Proposal may be withdrawn if not accepted within thirty days. Payment to be made in monthly progressive billing due the tenth of each month. A 1-1/2% finance charge will be applied to all past due account.

AUTHORIZED SIGNATURE: _____ **DATE:** _____

ACCEPTANCE OF PROPOSAL: _____ **DATE:** _____

June 12, 2025

CHANGE ORDER NO. 1

UV DISINFECTION SYSTEM REPLACEMENT
RIVERSIDE, IOWA

Change Order No. 1 is for the following modifications to the project:

- Existing 100A/3P breaker on Dwg. No. 99-E-1 Rev. 1 is being reused
Air compressor disconnect is not being utilized (WRH CAR 01). LS: (\$ 3,899.61)
 - Remove #10 AWG branch circuit conductors and install new #6
AWG circuit conductors for air compressor and UV convenience
receptacle circuits at UV channel (WRH CAR 03). LS: \$ 4,202.59
- TOTAL: \$ 302.98**

Change Order No. 1 increases the contract amount by \$ 302.98.

WRH, INC.

By _____

Title _____

Date _____

CITY OF RIVERSIDE, IOWA

By _____

Title Mayor

Date _____

VEENSTRA & KIMM, INC.

By _____

Title Project Engineer

Date 6/12/2025

CITY OF RIVERSIDE, IOWA

By _____

Title City Administrator

Date _____

RESOLUTION #2025-XX

**CHANGE ORDER #1 TO WRH, INC. FOR MODIFICATIONS ON WASTEWATER
TREATMENT PLANT UV DISINFECTION SYSTEM REPLACEMENT PROJECT**

WHEREAS, the City of Riverside awarded a contract to WRH, Inc. for the replacement of the UV Disinfection System at the Wastewater Treatment Plant in the amount of \$386,600.00 at the Riverside City Council Meeting on November 18th, 2024; and

WHEREAS, the City of Riverside has been provided an authorized change order request and recommendation of approval by the contracted engineering firm, Veenstra & Kimm, Inc.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of Riverside, Iowa, hereby accepts Change Order #1 and authorizes a \$302.98 increase to the contract with WRH, Inc. for work on the UV Disinfection System Replacement Project at the Wastewater Treatment Plant.

BE IT FURTHER RESOLVED, by the City Council of Riverside, Iowa, that the Mayor and City Administrator are hereby authorized and directed to execute said resolution.

It was moved by Councilperson _____, seconded by Councilperson _____ to approve the foregoing resolution.

Roll Call: Rogerson, Kiene, Schneider, Mills, Sexton

Ayes:

Nays:

Absents:

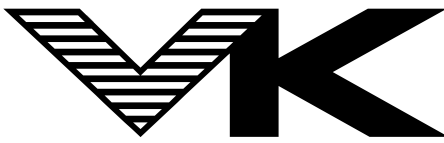
PASSED AND APPROVED by the Riverside City Council on this 7th day of July 2025.

Signed: _____ Date: _____

Allen Schneider, Mayor

Attest: _____ Date: _____

Stephanie Thomann, City Clerk



VEENSTRA & KIMM INC.

2600 University Parkway, Suite 1
Coralville, Iowa 52241

319.466.1000 // 888.241.8001
www.v-k.net

PAY ESTIMATE NO.

6

UV DISINFECTION SYSTEM REPLACEMENT

RIVERSIDE, IOWA

June 27, 2025

WRH, Inc.
1648 T Avenue
South Amana, IA 52334

Contract Amount \$386,600.00
Contract Date November 18, 2024
Pay Period May 1, 2025 - May 31, 2025

BID ITEMS							
	Description	Unit	Completed Previously	Completed This Period	Scheduled Value	Percent Completed	Value Completed
1.1	Bonds/Ins/Permits/Builders Risk	LS	\$ 13,579.00		\$ 13,579.00	100%	\$ 13,579.00
1.2	Project Management	LS	\$ 7,500.00	\$ 2,500.00	\$ 10,000.00	100%	\$ 10,000.00
1.3	Site Supt/Quality Control/Safety	LS	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	100%	\$ 5,000.00
1.4	Temp Utlities/Toilets/Misc	LS	\$ 500.00	\$ 500.00	\$ 1,000.00	100%	\$ 1,000.00
1.5	Erosion Control	LS	\$ 250.00	\$ 750.00	\$ 1,000.00	100%	\$ 1,000.00
1.6	Mobilization	LS	\$ 5,000.00	\$ 500.00	\$ 5,500.00	100%	\$ 5,500.00
1.7	Layout	LS	\$ 2,500.00		\$ 2,500.00	100%	\$ 2,500.00
1.8	Testing	LS	\$ 2,000.00	\$ 500.00	\$ 2,500.00	100%	\$ 2,500.00
1.9	Submittals	LS	\$ 7,000.00		\$ 7,000.00	100%	\$ 7,000.00
2.1	Removals/UV/Concrete	LS	\$ 15,000.00		\$ 15,000.00	100%	\$ 15,000.00
2.2	Grading for Slabs & Driveway	LS	\$ 7,500.00		\$ 7,500.00	100%	\$ 7,500.00
2.3	Sidewalk & Driveways; L, M & E	LS	\$ 9,000.00		\$ 9,000.00	100%	\$ 9,000.00
2.4	Seeding & Restoration	LS		\$ 1,500.00	\$ 1,500.00	100%	\$ 1,500.00
3.1	Building Piers, Pads: L,M & E	LS	\$ 3,000.00	\$ 500.00	\$ 3,500.00	100%	\$ 3,500.00
5.1	Soild Planking L&M	LS		\$ 500.00	\$ 500.00	100%	\$ 500.00
7.1	Concrete Joints: L&M	LS	\$ 1,000.00		\$ 1,000.00	100%	\$ 1,000.00
11.1	Glasco UV Materials	LS		\$ 208,350.00	\$ 208,350.00	100%	\$ 208,350.00
11.2	UV Installation	LS		\$ 15,000.00	\$ 15,000.00	100%	\$ 15,000.00
13.1	Shelter Sealed Eng. Dwgs	LS	\$ 2,700.00		\$ 2,700.00	100%	\$ 2,700.00
13.2	Shelter Building Materials	LS	\$ 800.00	\$ 9,671.00	\$ 10,471.00	100%	\$ 10,471.00
13.3	Building Erection L,M & E	LS		\$ 12,000.00	\$ 12,000.00	100%	\$ 12,000.00
16.1	Electrical Demo	LS	\$ 1,000.00	\$ 439.00	\$ 1,439.00	100%	\$ 1,439.00
16.2	Electrical Underground Materials	LS	\$ 6,800.00	\$ 700.00	\$ 7,500.00	100%	\$ 7,500.00
16.3	Electrical Underground Labor	LS	\$ 7,000.00	\$ 1,630.00	\$ 8,630.00	100%	\$ 8,630.00
16.4	Electrical Above Ground Materials	LS	\$ 1,796.00	\$ 1,796.00	\$ 3,592.00	100%	\$ 3,592.00
16.5	Electrical Above Ground Labor	LS	\$ 2,065.00	\$ 2,065.00	\$ 4,130.00	100%	\$ 4,130.00
16.6	Electrical Building Materials	LS	\$ 3,500.00	\$ 522.00	\$ 4,022.00	100%	\$ 4,022.00
16.7	Electrical Building Labor	LS	\$ 4,500.00	\$ 680.00	\$ 5,180.00	100%	\$ 5,180.00
17.1	Switchgear	LS		\$ 4,652.00	\$ 4,652.00	100%	\$ 4,652.00
17.2	Controls	LS		\$ 12,855.00	\$ 12,855.00	100%	\$ 12,855.00
Contract Price:					\$ 386,600.00		\$ 386,600.00

MATERIALS STORED SUMMARY				
	Description	# of Units	Unit Price	Extended Cost
Total				\$ -

SUMMARY			
		Total Approved	Total Completed
Contract Price		\$ 386,600.00	\$ 386,600.00
Approved Change Order (list each)			
	Revised Contract Price	\$ 386,600.00	\$ 386,600.00

Stored \$ -

Total Earned \$ 386,600.00

Retainage (3%) \$ 11,598.00

Total Earned Less Retainage \$ 375,002.00

Total Previously Approved (list each)	Pay Estimate No. 1	\$ 14,800.05	
	Pay Estimate No. 2	\$ 5,225.00	
	Pay Estimate No. 3	\$ 2,850.00	
	Pay Estimate No. 4	\$ 71,497.95	
	Pay Estimate No. 5	\$ 6,792.50	

Total Previously Approved \$ 101,165.50

Percent Complete 100%

Amount Due This Request \$ 273,836.50

The amount \$273,836.50 is recommended for approval for payment in accordance with the terms of the contract.

Prepared By:
WRH, Inc.

Recommended By:
Veenstra & Kimm, Inc.

Approved By:
Riverside, Iowa

Signature: _____

Name: _____

Title: _____

Date: _____

Signature: _____

Name: Emily Linebaugh

Title: Engineer

Date: June 27, 2025

Signature: _____

Name: _____

Title: _____

Date: _____

RESOLUTION #2025-XX

**PAY REQUEST #6 TO WRH, INC. FOR WORK COMPLETED ON WASTEWATER
TREATMENT PLANT UV DISINFECTION SYSTEM REPLACEMENT PROJECT**

WHEREAS, the City of Riverside awarded a contract to WRH, Inc. for the replacement of the UV Disinfection System at the Wastewater Treatment Plant in the amount of \$386,600.00 at the Riverside City Council Meeting on November 18th, 2024; and

WHEREAS, the City of Riverside has been provided an authorized pay request and recommendation of approval by the contracted engineering firm, Veenstra & Kimm, Inc.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of Riverside, Iowa does hereby accept Pay Request #6 and authorizes payment in the amount of \$273,836.50 to WRH, Inc. for work completed on the UV Disinfection System Replacement Project at the Wastewater Treatment Plant for the period of 5/1/2025 through 5/31/2025.

BE IT FURTHER RESOLVED, by the City Council of Riverside, Iowa, that the Mayor and City Administrator are hereby authorized and directed to execute said resolution.

It was moved by Councilperson _____, seconded by Councilperson _____ to approve the foregoing resolution.

Roll Call: Rogerson, Kiene, Schneider, Mills, Sexton

Ayes:

Nays:

Absents:

PASSED AND APPROVED by the Riverside City Council on this 7th day of July 2025.

Signed: _____ Date: _____

Allen Schneider, Mayor

Attest: _____ Date: _____

Stephanie Thomann, City Clerk

July 3rd, 2025

Updated report on the Washington County Siren Project:

Report as of July 2nd after siren test.

Sirens:

Brighton: Siren Has an issue with what seems to be an electric or main power supply issue. Continues to Blow the circuit breaker. Siren Communicates with Headend

Crawfordville: Siren is up and working Properly with the Software. Tile need to be tested again.

Highland School: Siren is up and working Properly with the Software. Tile need to be tested again.

Kalona #1: Siren is up and working Properly with the Software. Tile need to be tested again.

Kalona #2: Siren is up and working Properly with the Software. Tile need to be tested again.

Marr Park: Siren was communicating fine as of July 1st. After July 2nd Test the Report is that the siren did not Sound off. And will need to be Looked at. Tile needs to be tested.

Wellman: Siren is up and working Properly with the Software. Tile need to be tested again.

Lake Darling: Siren is up and working Properly with the Software. Tile need to be tested again.

Ainsworth: Siren is up and working Properly with the Software. Tile need to be tested again.

Washington E Water Tower: Siren is up and working Properly with the Software. Tile need to be tested again.

Washington Elm Grove: Siren is up and working Properly with the Software. Tile need to be tested again.

Washington North Park: Siren is up and working Properly with the Software. Tile need to be tested again.

Washington Wellness Park: Siren is operational and Communicates to the headend but it has a ground fault that can not be located. This is causing the siren to say that it has no power on the software. The Logs were sent to American Signal for review and help with figuring out the issue.

West Chester: Siren is up and working Properly with the Software. Tile need to be tested again.

Riverside Water Tower: The siren is in and working locally. The address chip that communicates to the siren from the headend was faulty. Another address chip has been ordered.

Riverside Water Treatment: Siren is up and working Properly with the Software. Tile need to be tested again.

Lasser Crain will remove the Riverside Siren when OK'd by Cole.

Paul will return on July 10th to resolve above issues.

Credit for Batteries and one removal is completed and attached with this report.

American Signal Training date to be determined at the discretion of the siren committee. Paul will be present and on site that day.

Respectfully Submitted,

Dave and Paul Burger