



AGENDA
CITY OF CEDAR FALLS, IOWA
COMMITTEE OF THE WHOLE MEETING
MONDAY, NOVEMBER 18, 2019
5:40 PM AT CITY HALL

1. FY2019 Audit Report.
(10 Minutes)
2. Recreation Center Usage Study.
(45 Minutes)
3. Bills & Payroll.
(5 Minutes)



DEPARTMENT OF FINANCE & BUSINESS OPERATIONS

Item 1.

CITY OF CEDAR FALLS, IOWA
220 CLAY STREET
CEDAR FALLS, IOWA 50613
319-273-8600
FAX 319-268-5126

INTEROFFICE MEMORANDUM

Financial Services Division

TO: Mayor Brown & City Council Members
FROM: Lisa Roeding, Controller/City Treasurer
DATE: November 12, 2019
SUBJECT: FY19 Comprehensive Annual Financial Report

Attached for your review are the following items:

FY19 Comprehensive Annual Financial Report – This report includes the transmittal letter; the Independent Auditor’s Report; Management’s Discussion and Analysis; the audited financial statements for the year ending June 30, 2019; supplementary information; and statistical information about the City of Cedar Falls.

Management Letter – This document addresses any issues that the auditors noted during their engagement and also provides suggestions for improvement.

FY19 Information to Comply with Government Auditing Standards and Uniform Guidance – This report contains the Auditor’s reports on the financial information and internal controls as it relates to the Federal Financial Programs; a summary of the Auditor’s results; and the findings related to required statutory reporting.

Upon Council approval, these reports will be filed with the State Auditor’s Office and sent to the appropriate agencies. If you have any further questions regarding these audit reports or about our annual audit, please feel free to contact Jennifer Rodenbeck or myself.

cc: Jennifer Rodenbeck, Director of Finance & Business Operations

CITY OF CEDAR FALLS, IOWA

Comprehensive Annual Financial Report

**For the Fiscal Year Ended
June 30, 2019**

Prepared by:
Financial Services
Of
Finance & Business Operations

Jennifer Rodenbeck, CPA, CPFO
Director of Finance & Business Operations

**City of Cedar Falls, Iowa
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2019**

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DEPARTMENT OF FINANCE AND BUSINESS OPERATIONS

CITY OF CEDAR FALLS, IOWA

220 CLAY STREET
CEDAR FALLS, IOWA 50613
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November 15, 2019

To the Honorable Mayor, Members of the City Council and Citizens of the City of Cedar Falls:

The City of Cedar Falls, Iowa (City) is required by the Code of Iowa to publish a complete set of audited financial statements presented in conformity with generally accepted accounting principles. Pursuant to these requirements, I am pleased to submit to you the Comprehensive Annual Financial Report (CAFR) of the City of Cedar Falls, Iowa, for the year ended June 30, 2019. This is the fourth CAFR completed in compliance with the Government Standards Board (GASB) Statements No. 68 and No. 71.

Management assumes full responsibility for the completeness and reliability of the information contained in the report, based upon a comprehensive framework of internal control that it has established for this purpose. Because of the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Eide Bailly, LLP, a firm of independent public accountants has issued an unmodified ("clean") opinion on the City's financial statements for the year ended June 30, 2019. Their opinion is included in the Financial Section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. This letter of transmittal is designed to complement MD&A and should be read in conjunction with it.

The City is required to undergo an annual single audit in conformity with the provisions of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Information to comply with the Uniform Guidance and "Government Auditing Standards" is included in another report under a separate cover.

PROFILE OF THE CITY OF CEDAR FALLS

The City, incorporated in 1854, is located in the northeastern part of the state, has a land area of 28.9 square miles and a population of 39,260. The City is empowered to levy a property tax on both real and personal property located within its boundaries, and has the power by state statute to extend its corporate limits by annexation, which occur periodically when deemed appropriate by the City Council.

The City operates under a mayor-council form of government with an appointed city administrator. Policy-making and legislative authority are vested in the governing council, which consists of seven members. The City Council is responsible, among other things, for passing ordinances, adopting the budget, setting goals, and approving mayor-appointed committees. The mayor is responsible for supervising the City Administrator. The City Administrator is appointed by the Council and serves as the chief administrative officer. The mayor and council members are elected on a nonpartisan basis. The Council consists of two council members elected at large and one council member elected from each of the five wards as established by ordinance, elected for terms of four years. The mayor is elected at large and to a two-year term.

The City of Cedar Falls provides many municipal services including fire and police protection, streets, garbage collection, parks, recreation, cultural arts, planning, zoning, general administration, and sewer and storm water services. For financial reporting purposes, all funds, agencies, boards, commissions, trusts and authorities involved in the provision of these services are included if the City is financially accountable. Financial accountability is determined by several different factors, including fiscal dependence, ability to impose will upon the entity's governing body, provision of specific financial burdens or benefits and separate legal entity status. After careful evaluation of these factors, the City has included in this financial report the Cedar Falls Electric Utility, Gas Utility, Water Utility, and Communications Utility, as well as all funds of the City. The Utilities are each reported as discretely presented component units.

The City Council is required by Chapter 384 of the Code of Iowa to adopt an annual budget on or before March 15 of each year. The annual budget serves as the foundation for the City's financial planning and control and is prepared by function. The adopted budget provides appropriations (authority to spend) for program operations for the fiscal year that begins on July 1 and ends on June 30 of the following year. Budget amendments must be prepared and adopted in the same manner as the original budget.

ECONOMIC CONDITION AND OUTLOOK

The economic condition and outlook of Cedar Falls continues to be strong. The Cedar Falls economy was insulated from many of the impacts created by the recent recession due to the growth and stability of the University of Northern Iowa and a diverse service business sector.

Grow Cedar Valley was formed in the metro area to organize the human resources and generate needed development capital to attract new business and industry to the area and to encourage expansion of businesses already in the area. As a result, many new businesses have located offices and plants in the metro area. Target Corporation constructed a distribution center with an assessed value of approximately \$45 million in FY02 and in FY08 completed a second refrigeration center. The Cedar Falls Industrial and Technology Park continues to show tremendous expansion.

Since the devaluation of property in 1986-1988, Cedar Falls has had steady growth in property values. Assessed values increased in FY20 by \$96 million. Even with the implementation of the commercial rollback by the State of Iowa, taxable values still increased by approximately \$118 million. (See Attachment A)

The City of Cedar Falls maintains a comparatively low tax rate. Cedar Falls has the sixth lowest tax rate per capita of the twenty largest cities in the state of Iowa for FY19 (See Attachment B). This low rate can

be attributed to the efforts of the City to streamline operations over the past twenty years. This has been accomplished by maintaining the approximate same number of employees, however City Council may need to prioritize services or focus on key services to address the over extension of City staff. Cedar Falls has the lowest numbers of full-time employees per 1,000 residents in FY18. (See Attachment C).

Over the past ten years Cedar Falls' residential housing sales prices have significantly increased. In 2008, the average sales price reported was \$192,154. In 2018, the average sales price was \$226,890, which is a eighteen (18) percent increase in the past ten years (See Attachment D). These statistics indicate that Cedar Falls' local economy is sound and there is a strong market for Cedar Falls homes.

Housing values have surged from the recession and devaluation of the mid-1980's to values that once again place the homeowners living in Cedar Falls in an advantageous market position. Building permit valuations are still showing continued growth in Cedar Falls (See Attachment E). This market growth is a credit to businesses, the school system, utilities, and quality of City services in Cedar Falls. Each entity has worked together to strengthen the local economy, create jobs, and improve Cedar Falls' quality of life.

MAJOR INITIATIVES

Street Projects

The City has partnered with the Iowa DOT to substantially upgrade some of the major transportation routes through the City. In 2018, significant improvements to the Highway 58 and Viking Road Intersection corridor began, which will include pedestrian accommodations. The \$32 million project is projected to be complete in FY2020 without debt and with the assistance of TIF revenues as well as federal transportation funding. The most recent of these reconstruction projects include West 1st Street Reconstruction project which began in 2018 with design and right of way acquisition and construction of W 1st began in 2019. The City will have additional costs including reconstructing curb and gutter, intakes, and public utilities. Local option sales tax funding and G.O. Bond funding will be used along with Federal/State funding. University Avenue Reconstruction project began in 2015 after the transfer of jurisdiction and its final construction and landscaping were completed fall of 2019. Also in 2019, the City is working with the City of Waterloo on the transition at Midway Drive.

Cooperative Projects

The City works cooperatively to enhance the quality of life in the community. A Place to Play Park, which was constructed at the Greenhill Park location, is an inclusive park intended to be a play area that will provide recreation opportunities for individuals of all ages who have special needs. The construction will be completed in the fall of 2019. Funding for this project was primarily from private donations and a Black Hawk County Gaming Association grant.

Other Projects

The City is increasing the levee to the 500-year flood range protection. This is funded by a sales tax grant from the state of Iowa. Dry Run Creek Sanitary Sewer Improvement project will replace and increase the capacity of 7,640 feet of the existing trunk sanitary sewer from Orchard Drive to the new 17th St. lift station. The new Public Safety building broke ground in 2018 and was near completion by the end of 2019. The City received a Black Hawk County gaming grant to help with funding this project. This building will house the staff for one fire station and the entire Police Division and the administrative offices for the Public Safety Services Department.

LONG-TERM FINANCIAL PLANNING

The City Council and administration routinely consider the long-term view regarding financial matters. Operating budget decisions are based on the long-term impact of appropriations and funding. A three-year budget financial plan is prepared each year for all funds of the City. The City has a detailed Capital Improvements Plan (CIP) that considers the impact of the investment in infrastructure, the associated debt burden, and any changes in operating costs associated with maintaining new assets.

In addition to the financial plan and CIP, the City Council each year has a goal setting session where they identify goals for the upcoming fiscal year and discuss strategy in dealing with any upcoming financial challenges. Each department prior to the goal setting session prepares a document outlining their accomplishments during the past year and the goals for their department in the upcoming year.

RELEVANT FINANCIAL POLICIES

The City Council through their annual goals and financial plan document has adopted a comprehensive set of budget and fiscal policies relating to financial management.

Budget – Adopt a balanced budget, which is reflective of the community’s economic climate and needs. Maintain a stable property tax rate, depositing annually funds in excess of operations expenses in a capital reserve account for one-time expenses as approved by the City Council. Evaluate each newly proposed service to determine cost, relative importance and value of each service. Study methods of saving energy.

Cash Reserves – The City will maintain an unreserved balance at year-end at a level determined to meet cash flow requirements, emergency needs, and bond rating criteria. The minimum criteria shall be:

- General Fund – The City Council has established that the General Fund balance be maintained between 15% and 25% and preferably at the 20-25% level.
- Refuse Fund – 20-30%, but no less than \$500,000.
- Sewer Fund – 65-75%, but no less than \$1,500,000.
- Street Fund – 20-30%, but no less than \$1,000,000.
- Storm Water Fund – 10-20%, but no less than \$200,000.

Economic Development – The City will take active measures to encourage economic development of the community with the intent of increasing jobs and the tax base.

Debt Administration – Long-term debt will fund the design, inspection, and construction of capital improvement projects and will not be used for annual operating expenses. The total general obligation debt will not exceed 5% of the total assessed value of real property as required under the Code of Iowa. The issuance of new debt shall not exceed a replacement debt level. Whenever possible, existing debt should be refinanced to secure the lowest possible interest costs.

Capital Improvement Budget Policies – The City will make all capital improvements in accordance with an adopted capital improvements program and will develop a multi-year plan for capital improvements on an annual basis. The development of the capital improvements program is coordinated with the annual budget process and will determine the least costly financing method for all new projects. The City will

maintain all assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs. A maintenance and replacement schedule for equipment will be developed and followed.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Cedar Falls for its comprehensive annual financial report (CAFR) for the year ended June 30, 2018. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. The CAFR must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City of Cedar Falls has received a Certificate of Achievement for the last twenty-ninth consecutive years (fiscal years ended 1990-2018). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

ACKNOWLEDGMENTS

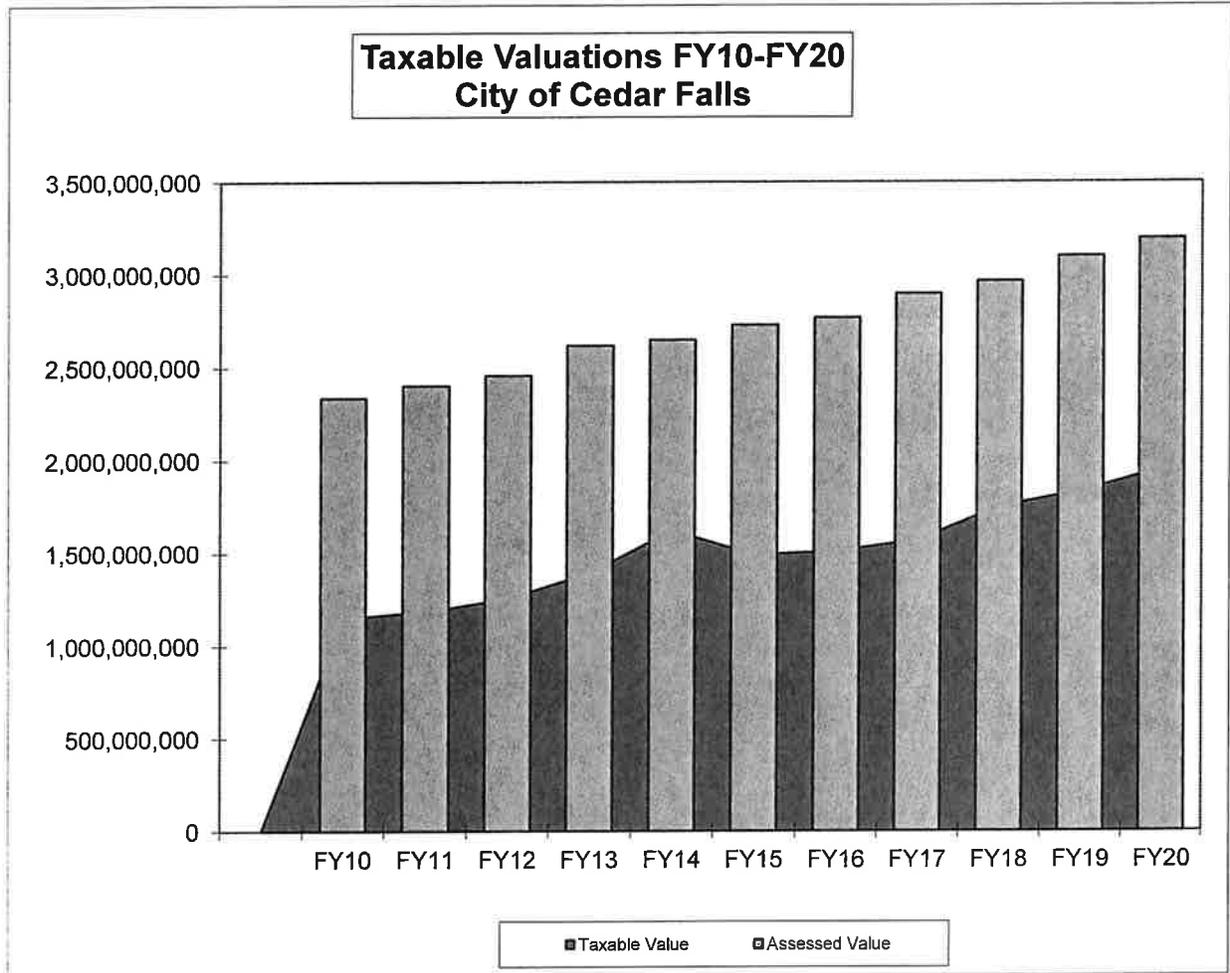
The preparation of this report could not be accomplished without the efficient and dedicated service of the entire staff of the Financial Services Division, particularly Jennifer Rodenbeck, Director of Finance and Business Operations, Cathy Niebergall, Financial Technician, and Paul Kockler, Accountant. Each member of the division has my sincere appreciation for the contributions made in the preparation of this report. I would also like to thank the members of the City Council for their continued interest and support in planning and conducting the financial operations of the City in a responsible and prudent manner.

Sincerely,

Lisa Roeding, CMFO
Controller/City Treasurer

ATTACHMENT A

taxvalue20



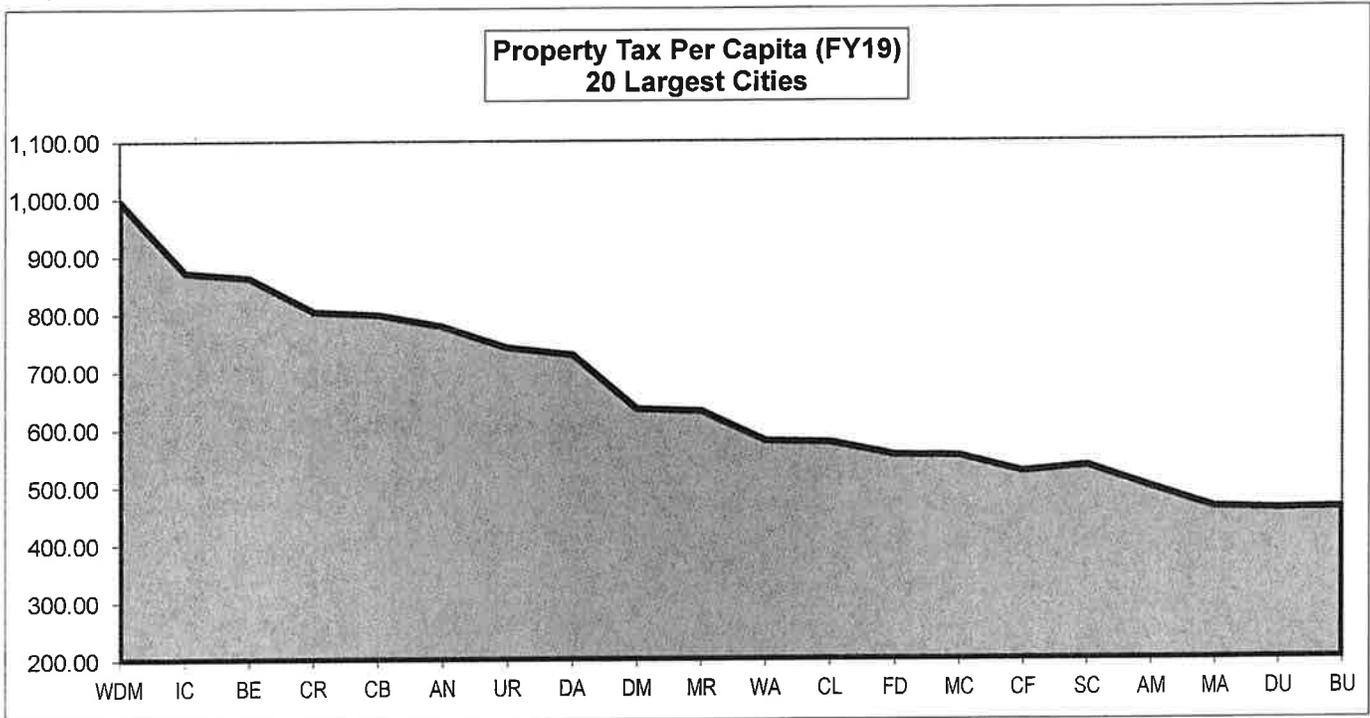
Year	Taxable Value	Assessed Value
FY10	1,150,078,051	2,336,646,915
FY11	1,185,969,161	2,402,107,961
FY12	1,254,821,347	2,458,320,459
FY13	1,393,511,204	2,618,319,843
FY14	1,622,862,335	2,650,433,900
FY15	1,490,616,188	2,729,240,639
FY16	1,509,722,828	2,769,405,368
FY17	1,569,292,287	2,897,854,208
FY18	1,750,040,895	2,965,854,183
FY19	1,832,652,499	3,099,765,282
FY20	1,950,451,511	3,195,848,285

The last ten years have provided a steady growth trend in assessed valuations. In addition, FY19 was the first year that assessed values exceeded \$3 billion.

For FY20, assessed values increased by \$96,083,003. Taxable values increased by \$117,799,012.

ATTACHMENT B

Citytaxr



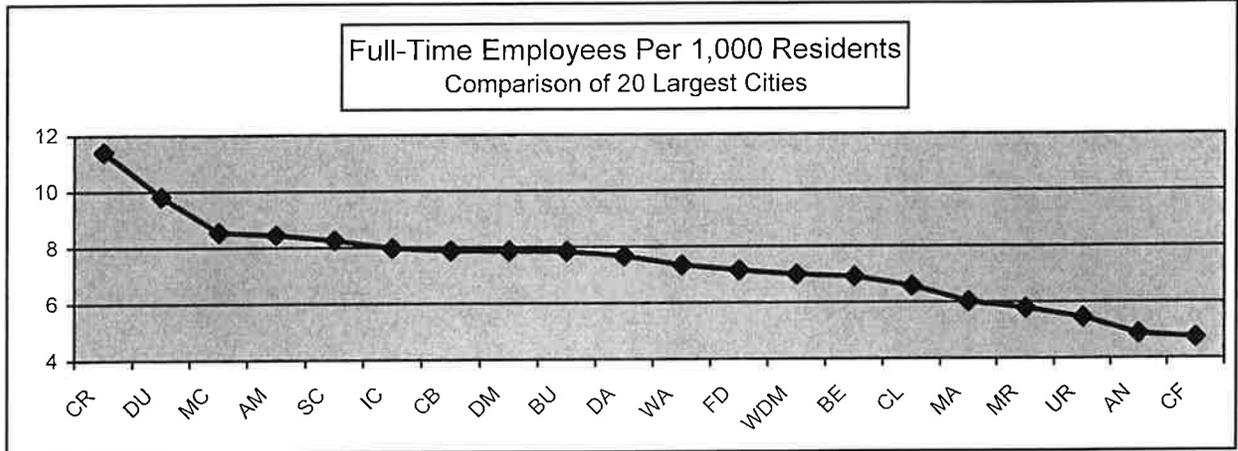
Property Tax Per Capita (FY19)
20 Largest Iowa Cities

City	FY19 Tax Per Person	2010 Population	Abbreviation
West Des Moines	996.78	56,609	WDM
Iowa City	872.48	67,862	IC
Bettendorf	862.98	33,217	BE
Cedar Rapids	803.92	126,326	CR
Council Bluffs	798.53	62,230	CB
Ankeny	777.75	45,582	AN
Urbandale	741.05	39,463	UR
Davenport	728.35	99,685	DA
Des Moines	634.42	203,433	DM
Marion	630.82	34,768	MR
Waterloo	579.04	68,406	WA
Clinton	576.35	26,885	CL
Fort Dodge	554.11	25,206	FD
Mason City	552.83	28,079	MC
Cedar Falls	525.13	39,260	CF
Sioux City	535.51	82,684	SC
Ames	497.71	58,965	AM
Marshalltown	462.51	27,552	MA
Dubuque	459.09	57,637	DU
Burlington	460.23	25,663	BU
Average	652.48		

For over two decades Cedar Falls' local government has operated at one of the lowest per capita property tax rates among the 20 largest cities in Iowa.

At a cost of \$525.13 per person, the City is substantially below the average rate of \$652.48. This rate can be attributed to the City's concerted efforts to streamline operations over the past 20 years.

If the City of Cedar Falls operated at the state average property tax per capita, an additional 5.0 million dollars would be devoted to operations. This would be an increase of 24% of taxes levied in FY19.



City	FY18 Employees	2010 Population	Employees Per 1,000
Cedar Rapids	1442.0	126,326	11.41
Dubuque	566.0	57,637	9.82
Mason City	240.0	28,079	8.55
Ames	500.0	58,965	8.45
Sioux City	682.0	82,684	8.25
Iowa City	540.0	67,862	7.96
Council Bluffs	490.0	62,230	7.87
Des Moines	1600.0	203,433	7.86
Burlington	201.0	25,663	7.83
Davenport	764.0	99,685	7.66
Waterloo	502	68,406	7.34
Fort Dodge	180.0	25,206	7.14
W. Des Moines	396.0	56,609	7.00
Bettendorf	230.0	33,217	6.92
Clinton	177.0	26,885	6.58
Marshalltown	166.0	27,552	6.02
Marion	201.0	34,768	5.78
Urbandale	215.0	39,463	5.45
Ankeny	222.0	45,582	4.87
Cedar Falls	186.0	39,260	4.74
Average:			7.38

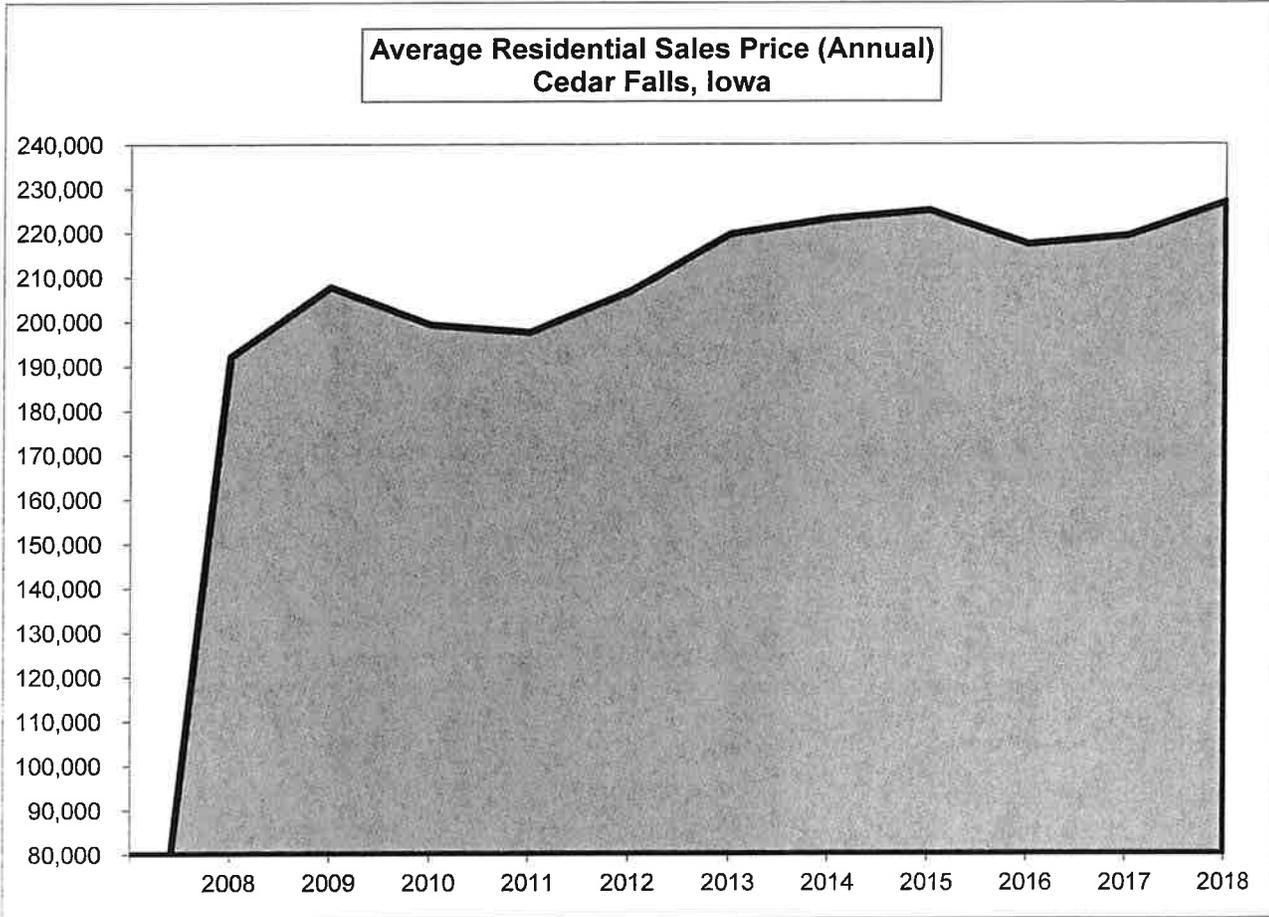
Cedar Falls city government continued to have one of the lowest number of employees per 1,000 capita comparing the top 20 largest cities.

Cedar Falls has 2.64 employees per 1,000 capita less than the state average, which is equivalent to 104 fewer full-time employees.

Employment reductions have been implemented over the last 10 years, which has streamlined Cedar Falls' employment.

Among the top twenty largest cities in the State of Iowa, the City of Cedar Falls continues to have one of the lowest number of employees per capita. The pressures of new construction growth, road development, and societal values have placed greater demands on existing staff. In the near future, the City Council will need to prioritize services or focus on key services to address the over extension of City staff.

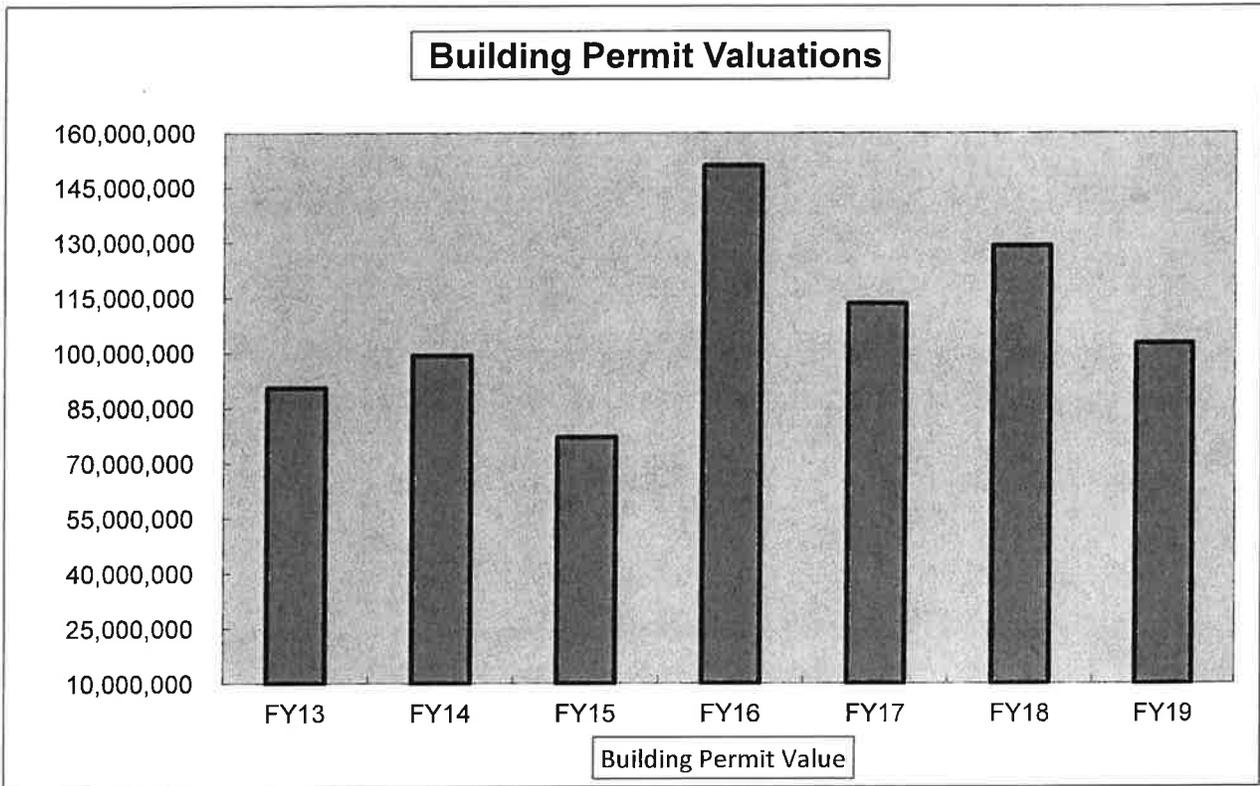
Resale18



Year	Average Sales Price
2008	192,154
2009	207,754
2010	199,318
2011	197,576
2012	206,773
2013	219,746
2014	223,093
2015	225,048
2016	217,393
2017	219,263
2018	226,890
Average	212,273

The average sale price of residential properties in Cedar Falls has grown by 18% between 2008- 2018 from \$192,154 to \$226,890

ATTACHMENT E



Year	Building Permit Value
FY13	90,502,815
FY14	99,342,651
FY15	77,077,151
FY16	151,028,207
FY17	113,451,168
FY18	129,131,550
FY19	102,607,982



Government Finance Officers Association

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Presented to

**City of Cedar Falls
Iowa**

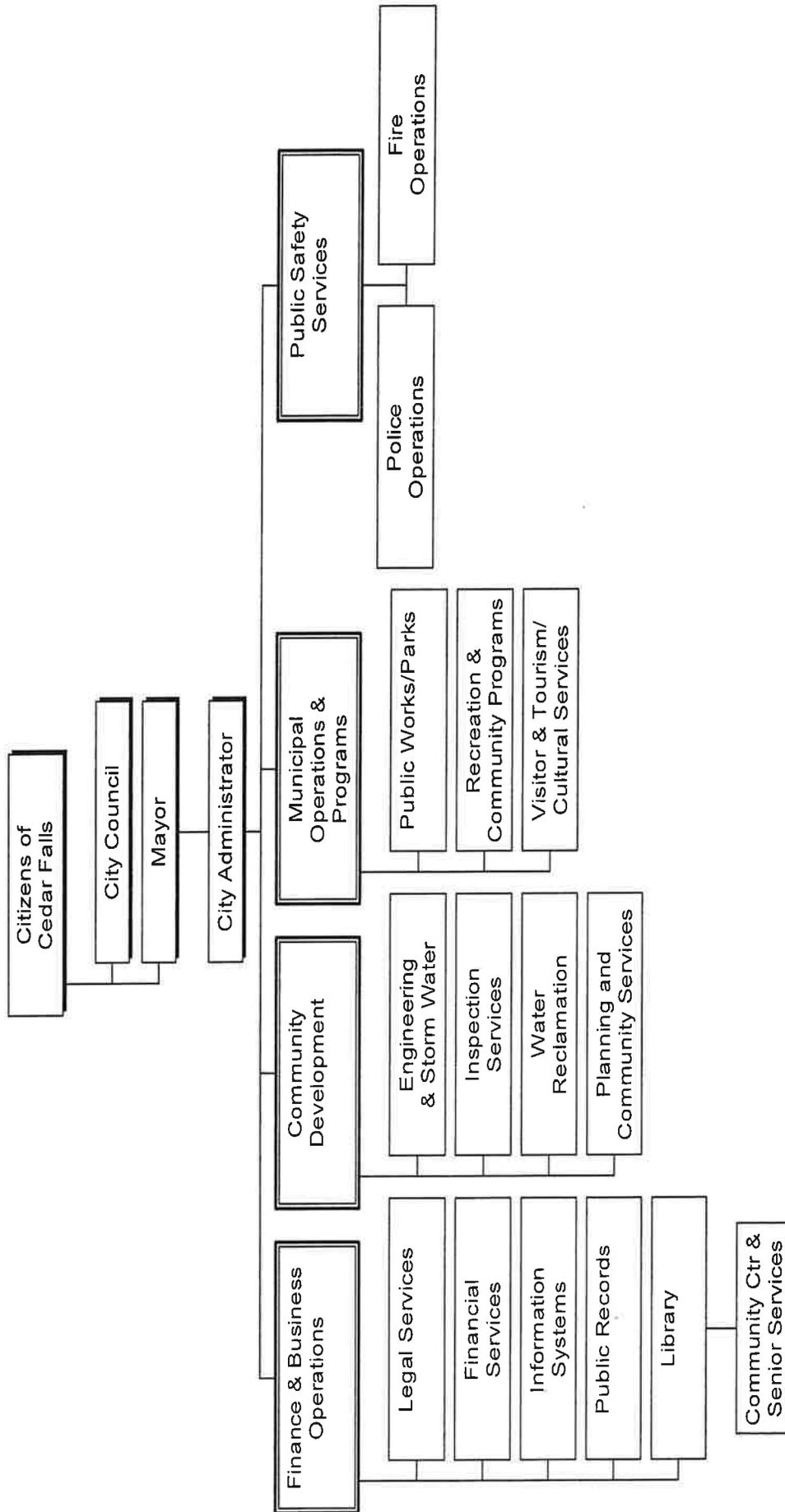
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

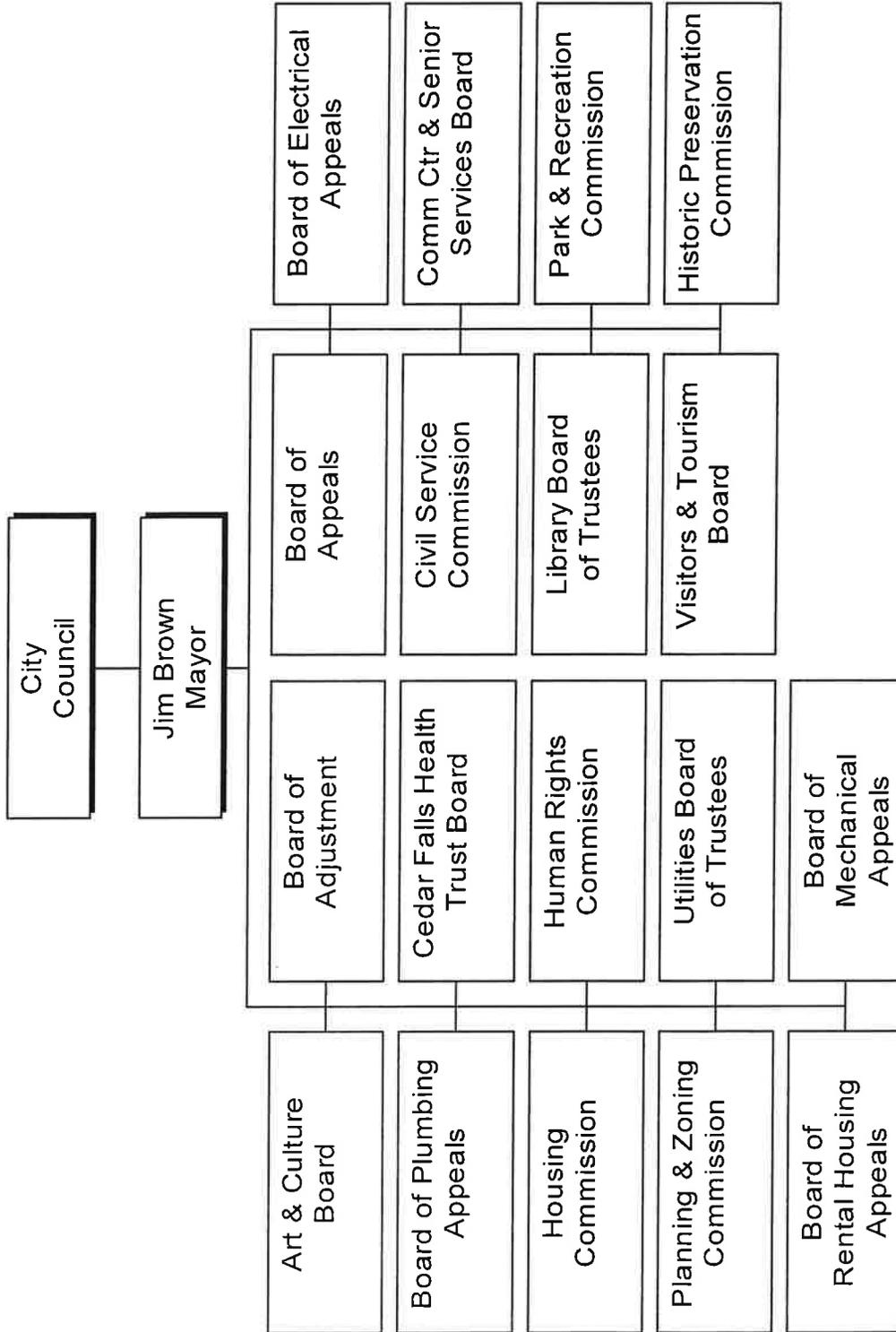
Christopher P. Morill

Executive Director/CEO

**City of Cedar Falls, Iowa
Organizational Chart**



City of Cedar Falls, Iowa Boards and Commissions



CITY OF CEDAR FALLS, IOWA

PRINCIPAL OFFICIALS

June 30, 2019

Title	Name
Mayor	Jim Brown
Council Member – 1 st Ward	Mark Miller
Council Member – 2 nd Ward	Susan DeBuhr
Council Member – 3 rd Ward	Daryl Kruse
Council Member – 4 th Ward	Tom Blanford
Council Member – 5 th Ward	Frank Darrah
Council Member – At Large	Rob Green
Council Member – At Large	Dave Wieland
City Administrator	Ron Gaines
Finance & Business Operations Director	Jennifer Rodenbeck
Community Development Director	Stephanie Houk Sheetz
Municipal Operations & Programs Director	Mark Ripplinger
Public Safety Services Director	Jeff Olson
Asst. Director of Public Safety Serv/Fire Chief	John Bostwick
Asst. Director of Public Safety Serv/Assistant Police Chief	Craig Berte
City Attorney	Kevin Rogers
Controller/City Treasurer	Lisa Roeding
City Clerk	Jacque Danielsen
Information Systems Manager	Julia Sorensen
Cedar Falls Public Library Director	Kelly Stern
City Engineer	Vacant
Planning & Community Srv. Manager	Karen Howard
Inspection Services Manager	Jamie Castle
Water Reclamation Manager	Mike Nyman
Recreation & Community Programs Manager	Bruce Verink
V&T/Cultural Programs Manager	Kimberly Manning
Public Works/Parks Manager	Brian Heath
Cedar Falls Utilities General Manager	Steve Bernard

Independent Auditor's Report

To the Honorable Mayor and
Members of the City Council
City of Cedar Falls, Iowa

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Cedar Falls, Iowa, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Cedar Falls, Iowa, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the other required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Cedar Falls, Iowa's financial statements. The introductory section, combining nonmajor fund financial statements, capital asset schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining nonmajor fund financial statements and capital asset schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements and capital asset schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report, under separate cover, dated October 30, 2019, on our consideration of the City of Cedar Falls, Iowa's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the City's internal control over financial reporting and compliance.



Dubuque, Iowa
October 30, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the City of Cedar Falls' financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2019. Please read it in conjunction with the transmittal letter found on pages 1 – 10 of this report.

2019 FINANCIAL HIGHLIGHTS

- Revenues of the City's governmental activities decreased 2.95%, or \$1,751,749, from fiscal year 2018 to fiscal year 2019, primarily due to the decrease in capital grants and contributions for infrastructure. Property taxes increased \$371,244 for all activities.
- Program expenses of the City's Governmental activities increased 11.35%, or \$4,613,766 in fiscal year 2019 from fiscal year 2018. Public Works expenses increased by \$4,132,691.
- The City's net position increased 3.82%, or \$14,669,047, over the June 30, 2018 balance. Of this amount, the net position of the governmental activities increased by \$10,436,581 and the net position of the business-type activities increased by \$4,232,466.

USING THIS ANNUAL REPORT

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

- Management's Discussion and Analysis introduces the basic financial statements and provides an analytical overview of the City's financial activities.
- Government-wide Financial Statements consist of a Statement of Net Position and a Statement of Activities. These provide information about the activities of the City as a whole and present an overall view of the City's finances.
- The Fund Financial Statements tell how governmental activities were financed in the short term as well as what remains for future spending. Fund financial statements report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds.
- Notes to Financial Statements provide additional information essential to a full understanding of the data provided in the basic financial statements.
- Required Supplementary Information further explains and supports the financial statements with a comparison of the City's budget for the year, the City's proportionate share of the net pension liability and related contributions, as well as presenting the Schedule of Funding Progress for the Retiree Health Plan.
- Other Supplementary Information provides detailed information about the nonmajor Special Revenue and Capital Projects Funds and the Internal Service Funds.

REPORTING THE CITY'S FINANCIAL ACTIVITIES

Government-wide Financial Statements

One of the most important questions asked about the City's finances is, "Is the City of Cedar Falls in a better financial position at the end of the fiscal year, compared to last year?" The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question.

These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Position presents all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as "net position". Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating. A person will need to consider other non-financial factors, however, such as changes in the City's property tax base and the condition of the City's infrastructure, to assess the overall health of the City.

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

The Statement of Net Position and the Statement of Activities report two kinds of activities:

- **Governmental activities** – Most of the City's basic services are reported here, including the general administration, streets, fire, police, parks, recreation, library, and housing and block grant assistance. Property taxes, local option sales taxes, road use taxes, and federal and state grants finance most of these activities.
- **Business-type activities** – The City of Cedar Falls charges a fee to customers to help it cover all or most of the cost of certain services it provides. The City's sewer, refuse, and storm water are reported in this section.

The Government-wide financial statements can be found on pages 30 - 33 of this report.

Fund Financial Statements

The Fund financial statements provide detailed information about the most significant funds, not the City as a whole. Some funds are required to be established by State law or by bond requirements. The City has two kinds of funds:

- **Governmental Funds** – Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of these funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called the "modified accrual basis" of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance City programs.

The required financial statements for governmental funds include a balance sheet and a statement of revenues, expenditures, and changes in fund balances. We describe the relationship between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation at the bottom of the fund financial statements.

The City maintains 22 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the General Fund, Hospital Fund, TIF Fund, Street Repair Fund, Debt Service Fund, Street Improvement Fund, Capital Improvements Fund, and Bond Fund, all of which are considered to be major funds. Data from the other fourteen governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements located in the supplementary information section of this report.

The basic Governmental Fund Financial Statements can be found on pages 34 - 38 of this report.

- Proprietary Funds – When the City charges customers for the service it provides, these services are generally reported in proprietary funds. The City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its sewer, refuse and storm water activities.

Internal Service Funds are used to accumulate and allocate costs internally. The City uses internal service funds for its information systems, vehicle maintenance, and various risk management activities. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Sewer Fund, Refuse Fund, and Storm Water Fund, all of which are considered major funds. Internal Service Funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for internal service funds is provided in the form of combining statements located in the supplementary information section of this report.

The basic Proprietary Fund Financial Statements can be found on pages 39 - 44 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

	Governmental activities		Business-type activities		Total	
	2019	2018	2019	2018	2019	2018
Current and						
other assets	\$ 138,802,212	\$ 147,028,089	\$ 8,330,309	\$ 1,022,035	\$ 147,132,521	\$ 148,050,124
Capital assets	228,371,826	210,200,149	93,762,121	95,068,550	322,133,947	305,268,699
Total assets	\$ 367,174,038	\$ 357,228,238	\$ 102,092,430	\$ 96,090,585	\$ 469,266,468	\$ 453,318,823
Deferred Outflows						
of Resources	\$ 6,518,504	\$ 6,216,457	\$ 400,580	\$ 460,742	\$ 6,919,084	\$ 6,677,199
Long-term liabilities	\$ 28,514,257	\$ 25,591,482	\$ 16,262,041	\$ 14,020,786	\$ 44,776,298	\$ 39,612,268
Other liabilities	6,799,611	9,884,707	443,769	982,685	7,243,380	10,867,392
Total liabilities	\$ 35,313,868	\$ 35,476,189	\$ 16,705,810	\$ 15,003,471	\$ 52,019,678	\$ 50,479,660
Deferred Inflows of						
Resources	\$ 25,649,797	\$ 25,676,210	\$ 134,769	\$ 127,891	\$ 25,784,566	\$ 25,804,101
Net position:						
Net investment						
in capital assets	\$ 222,380,958	\$ 206,505,683	\$ 79,531,920	\$ 83,110,200	\$ 301,912,878	\$ 289,615,883
Restricted	33,108,311	32,833,649	29,990	9,500	33,138,301	32,843,149
Unrestricted	57,239,608	62,952,964	6,090,521	(1,699,735)	63,330,129	61,253,229
Total net position	\$ 312,728,877	\$ 302,292,296	\$ 85,652,431	\$ 81,419,965	\$ 398,381,308	\$ 383,712,261

Net position of governmental activities increased from FY18 by approximately \$10.4 million, or 3.45%. This increase was due primarily to the new downtown levee and public safety building. The increase is also due to the continued strength of the property tax base and the small amount of general obligation debt outstanding by the City. Net position of business-type activities increased from FY18 by approximately \$4.2 million or 5.20%. This increase was due to bond proceeds being received in FY19. These proceeds will be used for various sewer and storm water projects. In addition, this was the thirteenth year that storm water fees were collected. The largest portion of the City's net position is the net investment in capital assets (e.g., land, infrastructure, buildings, and equipment). The debt related to the investment in capital assets is liquidated with sources other than capital assets. Restricted net position represent resources that are subject to external restrictions, bond covenants, constitutional provisions or enabling legislation on how they can be used. Unrestricted net position, the part of net position that can be used to finance day-to-day operations are approximately \$63 million at the end of the year.

For the year ended June 30, 2019, net position changed as follows:

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues						
Program Revenues						
Charges for services	\$ 4,431,010	\$ 4,625,640	\$ 10,503,287	\$ 10,341,776	\$ 14,934,297	\$ 14,967,416
Operating grants and contributions	1,607,195	2,714,799	-	-	1,607,195	2,714,799
Capital grants and contributions	5,583,625	7,928,276	259,676	1,173,269	5,843,301	9,101,545
General Revenues						
Property taxes	24,620,658	24,249,414	-	-	24,620,658	24,249,414
Local Option Sales Tax	5,232,285	4,759,063	-	-	5,232,285	4,759,063
Hotel/Motel Tax & Other	883,078	950,183	-	-	883,078	950,183
Use of money and property	2,491,989	1,743,242	383,387	208,958	2,875,376	1,952,200
Intergovernmental	6,493,435	6,208,882	-	59,266	6,493,435	6,268,148
Miscellaneous	3,021,477	2,802,838	-	-	3,021,477	2,802,838
Gain/Loss on Sale of assets	-	878	(4,929)	108,514	(4,929)	109,392
Utility contribution	3,296,714	3,430,000	-	-	3,296,714	3,430,000
Total revenues	\$ 57,661,466	\$ 59,413,215	\$ 11,141,421	\$ 11,891,783	\$ 68,802,887	\$ 71,304,998
Expenses						
Public safety	\$ 12,234,454	\$ 11,516,205	\$ -	\$ -	\$ 12,234,454	\$ 11,516,205
Public works	16,064,779	11,932,088	-	-	16,064,779	11,932,088
Health and social services	173,198	273,186	-	-	173,198	273,186
Culture and recreation	7,852,080	8,726,607	-	-	7,852,080	8,726,607
Community and economic development	4,443,144	4,033,621	-	-	4,443,144	4,033,621
General government	4,333,051	4,049,880	-	-	4,333,051	4,049,880
Debt service	180,268	135,621	-	-	180,268	135,621
Sewer	-	-	4,816,390	4,653,292	4,816,390	4,653,292
Refuse	-	-	3,052,989	2,972,968	3,052,989	2,972,968
Storm Water	-	-	983,487	946,045	983,487	946,045
Total expenses	\$ 45,280,974	\$ 40,667,208	\$ 8,852,866	\$ 8,572,305	\$ 54,133,840	\$ 49,239,513
Increase in net position before transfers	\$ 12,380,492	\$ 18,746,007	\$ 2,288,555	\$ 3,319,478	\$ 14,669,047	\$ 22,065,485
Transfers	(1,943,911)	(546,193)	1,943,911	546,193	-	-
Increase in net position	\$ 10,436,581	\$ 18,199,814	\$ 4,232,466	\$ 3,865,671	\$ 14,669,047	\$ 22,065,485
Net position, beginning as restated	302,292,296	284,092,482	81,419,965	77,554,294	383,712,261	361,646,776
Net position, ending	\$ 312,728,877	\$ 302,292,296	\$ 85,652,431	\$ 81,419,965	\$ 398,381,308	\$ 383,712,261

Capital Grants decreased by approximately \$2.3 million for the governmental activities. Revenues decreased in business activities due to decreases in capital grants & contributions.

The cost of all governmental activities this year was approximately \$45.3 million compared to approximately \$40.7 million last year. However, as shown in the Statement of Activities on pages 32 and 33, the amount taxpayers ultimately financed for these activities was only \$33.7 million because some of the cost was paid by those directly benefiting from the programs or by other governments and organizations which subsidized certain programs with grants and contributions. The City paid the remaining "public benefit" portion of governmental activities with property tax (some of which could only be used for certain programs) and with other receipts, such as interest, local option sales tax and miscellaneous receipts.

INDIVIDUAL MAJOR FUND ANALYSIS

Governmental Fund Highlights

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$86,794,400. \$368,953 is nonspendable for inventory. \$32,919,628 is restricted for TIF, debt service, local option sales tax, employee retirement systems, road use taxes and various grants. \$19,013,400 is committed for the City's health trust fund and parking fund. \$34,348,320 is assigned for recreational capital funds, police forfeiture funds, economic development and capital improvements. This leaves \$144,099 for unassigned fund balances in the governmental funds.

The Governmental fund balances decreased by \$5,598,502, or 6.06%. This decrease was primarily due to large capital projects including University Avenue and the Downtown Levee in the Street Improvement fund and Bond fund.

The General Fund is the chief operating fund of the City of Cedar Falls. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$9,359,241, while the total fund balance totaled \$12,577,906. As a measure of the General Funds liquidity, it may be useful to compare both unreserved fund balances and total fund balances to total fund expenditures. Unassigned fund balance represents 39.98% of the total General Fund expenditures, while the total fund balance represents 53.73% of that same amount.

The following fund balances in the other major funds, which comprise the Total Governmental Funds are listed below:

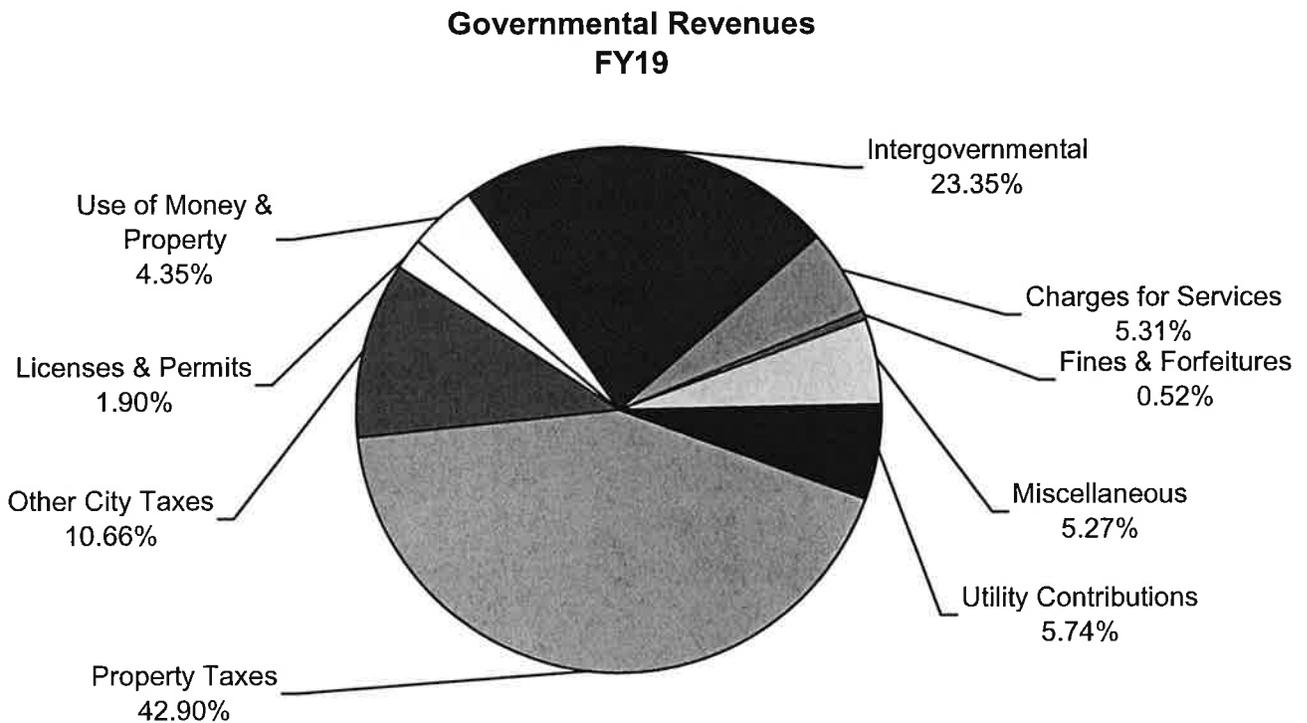
	FY19 Amount	FY18 Amount	Increase (Decrease)
Hospital Fund	\$ 18,084,424	\$ 17,535,641	\$ 548,783
TIF Fund	2,943	12,255	(9,312)
Street Repair Fund	15,213,331	15,245,266	(31,935)
Debt Service Fund	530,935	538,319	(7,384)
Street Improvement Fund	(3,967,184)	(3,792,183)	(175,001)
Capital Improvements Fund	21,928,153	24,195,367	(2,267,214)
Bond Fund	(5,247,958)	(2,733,415)	(2,514,543)
Other Governmental Funds	27,671,850	29,280,827	(1,608,977)

The Hospital Fund had an increase in fund balance due to the repayment of internal financing by the Sewer Fund. The Street Improvement Fund had a decrease in fund balance due to the reconstruction of University Avenue in FY19. In FY15, \$20 million was received from the State of Iowa for the transfer of jurisdiction for University Avenue. The Capital Improvements Fund had a decrease in fund balance due to the construction of the Public Safety Building. The Bond Fund had the largest decrease in fund balance due to W. 1st street reconstruction and Downtown Levee projects. The Other Governmental Funds had a decrease in fund balance due to the economic development land acquisition.

The following schedule presents a summary of the governmental fund revenues for the fiscal year ended June 30, 2019 and June 30, 2018.

Revenues	FY19 Amount	Percent of Total	FY18 Amount	Increase (Decrease) from FY18	Percent of Increase (Decrease)
Property taxes and assessments	\$ 24,602,616	42.90 %	\$ 24,193,934	\$ 408,682	(43.23) %
Other city taxes	6,115,363	10.66	5,709,246	406,117	(42.96)
Licenses and permits	1,089,244	1.90	1,302,864	(213,620)	22.59
Use of money and property	2,491,989	4.35	1,743,242	748,747	(79.20)
Intergovernmental	13,389,635	23.35	13,890,953	(501,318)	53.02
Charges for services	3,043,384	5.31	3,008,403	34,981	(3.70)
Fines and forfeitures	297,455	0.52	314,373	(16,918)	1.79
Miscellaneous	3,025,774	5.28	2,813,716	212,058	(22.43)
Utility contribution in lieu of taxes	3,296,714	5.74	3,430,000	(133,286)	14.12
	<u>\$ 57,352,174</u>	<u>100.00 %</u>	<u>\$ 56,406,731</u>	<u>\$ 945,443</u>	<u>(100.00) %</u>

The most significant decrease in revenues was in intergovernmental. The decrease was due to the timing of grant reimbursements for W. 1st Street and 2016 Flood Buyout projects. Use of money and property had the largest increase due to higher interest rates on investments.



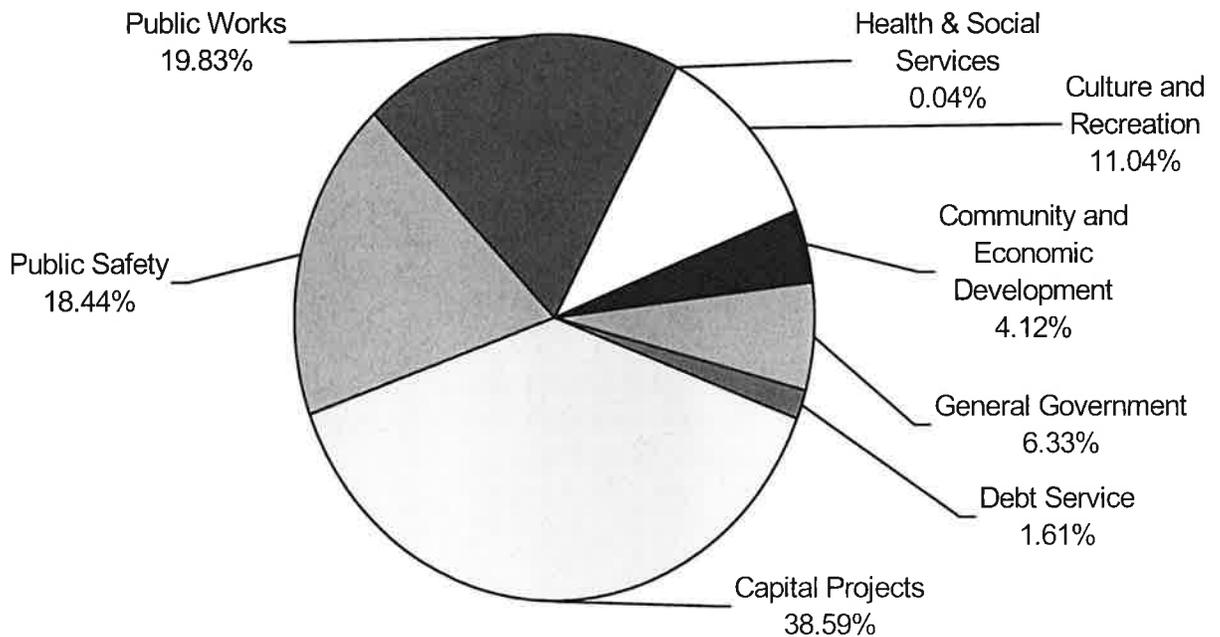
The following schedule presents a summary of governmental expenditures for the fiscal years ended June 30, 2019 and June 30, 2018.

Expenditures	FY19 Amount	Percent of Total	FY18 Amount	Increase (Decrease) from FY18	Percent of Increase (Decrease)
Public Safety	\$ 11,815,792	18.44 %	\$ 10,903,573	\$ 912,219	28.53 %
Public Works	12,705,220	19.83	8,454,750	4,250,470	132.98
Health & Social Services	24,220	0.04	124,208	(99,988)	(3.13)
Culture & Recreation	7,070,254	11.04	7,340,139	(269,885)	(8.44)
Cummunity and Economic Development	2,641,619	4.12	2,428,537	213,082	6.67
General Government	4,053,737	6.33	3,914,637	139,100	4.35
Debt Service	1,028,823	1.61	1,558,445	(529,622)	(16.57)
Capital Projects	24,723,513	38.59	26,142,521	(1,419,008)	(44.39)
	<u>\$ 64,063,178</u>	<u>100.00 %</u>	<u>\$ 60,866,810</u>	<u>\$ 3,196,368</u>	<u>100.00 %</u>

The most significant increase in expenditures occurred in the Public Works function. This was due to the timing of street reconstruction projects.

The most significant decrease in expenditures occurred in the capital projects function. This was due to University Avenue in 2018.

**Governmental Expenditures
FY19**



Proprietary Funds

City of Cedar Falls proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

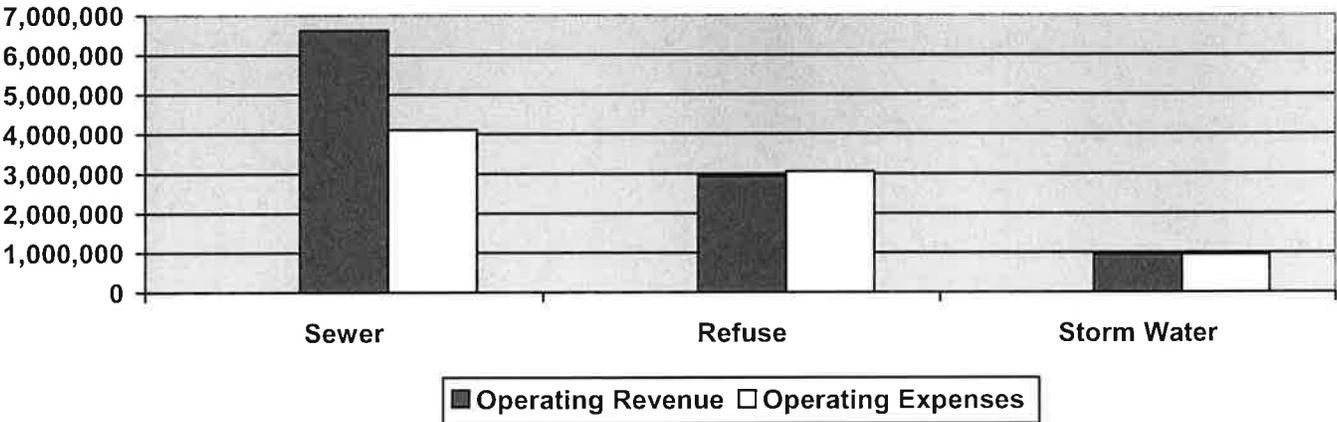
Net position of the Sewer, Refuse and Storm Water funds at the end of the year amounted to \$85,652,431. Net position in the Governmental Activities Internal Service funds was \$15,724,651.

These funds were established for the City operations that are financed and operated in a manner similar to private business enterprises. The cost of providing the services to the general public is recovered, in whole or in part, through user charges.

The City's enterprise operations are comprised of three separate and distinct activities: Sewer, Refuse and Storm Water. Results of operations for these funds for the years ended June 30, 2019 and June 30, 2018 are as follows:

	Sewer		Refuse		Storm Water	
	2019	2018	2019	2018	2019	2018
Operating Revenues	\$ 6,625,335	\$ 6,272,882	\$ 2,930,917	\$ 3,031,163	\$ 947,035	\$ 1,037,731
Operating Expenses	4,108,166	4,091,289	3,052,989	2,972,968	949,718	936,900
Non-Operating Rev (Exp)	(499,262)	(396,713)	111,673	129,560	24,054	72,743
Capital Contributions	129,072	460,000	-	-	130,604	713,269
Operating Transfers, net	1,690,733	517,112	77,014	(5,172)	176,164	34,253
Change in Net Position	3,837,712	2,761,992	66,615	182,583	328,139	921,096

**Proprietary Fund Operating Revenues & Expenses
FY19**



BUDGETARY HIGHLIGHTS

Over the course of the year, the City Council revised the budget twice. The first amendment was done in January 2019 and the second amendment was done in May 2019. The amendments were needed due to several large projects under construction. At the end of the year, the City did not exceed the amended budgeted amounts in any of its functions.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of June 30, 2019, the City had approximately \$322 million invested in capital assets including police and fire equipment, public buildings, park facilities, roads, bike trails, bridges, water treatment facilities, sanitary sewer lines, and storm water improvements. (See Table following.) This represents a net increase of approximately \$17 million or 5.52% over last year.

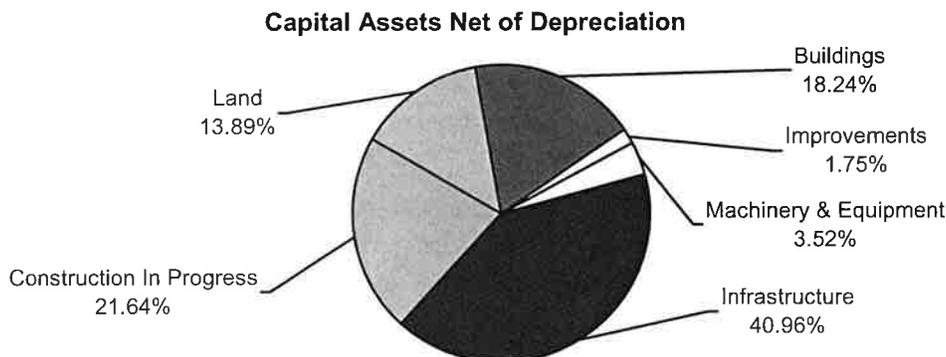
**City of Cedar Falls Capital Assets
(net of depreciation)**

	Governmental activities		Business-type activities		Total	
	2019	2018	2019	2018	2019	2018
Land	\$ 43,116,319	\$ 38,772,341	\$ 1,612,581	\$ 1,612,581	\$ 44,728,900	\$ 40,384,922
Buildings	14,727,072	15,242,945	44,032,139	45,224,015	58,759,211	60,466,960
Improvements other than buildings	5,640,271	5,970,538	-	-	5,640,271	5,970,538
Machinery and equipment	6,700,857	6,473,220	4,649,796	4,778,787	11,350,653	11,252,007
Infrastructure	97,903,010	100,688,659	34,028,058	34,391,034	131,931,068	135,079,693
Construction in progress	60,284,297	43,052,446	9,439,547	9,062,133	69,723,844	52,114,579
Total	\$ 228,371,826	\$ 210,200,149	\$ 93,762,121	\$ 95,068,550	\$ 322,133,947	\$ 305,268,699

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

- Highway 58 Intersection
- University Avenue Reconstruction
- Levee Improvements
- Public Safety Building

More detailed information about the City's capital assets is presented in Note 3 to the financial statements.



Debt

At year-end, the City had \$19,431,000 in outstanding debt compared to \$15,384,000 last year. That is an increase of \$4,047,000 or 26.31%.

**City of Cedar Falls Outstanding Debt
General Obligation Debt and Revenue Debt**

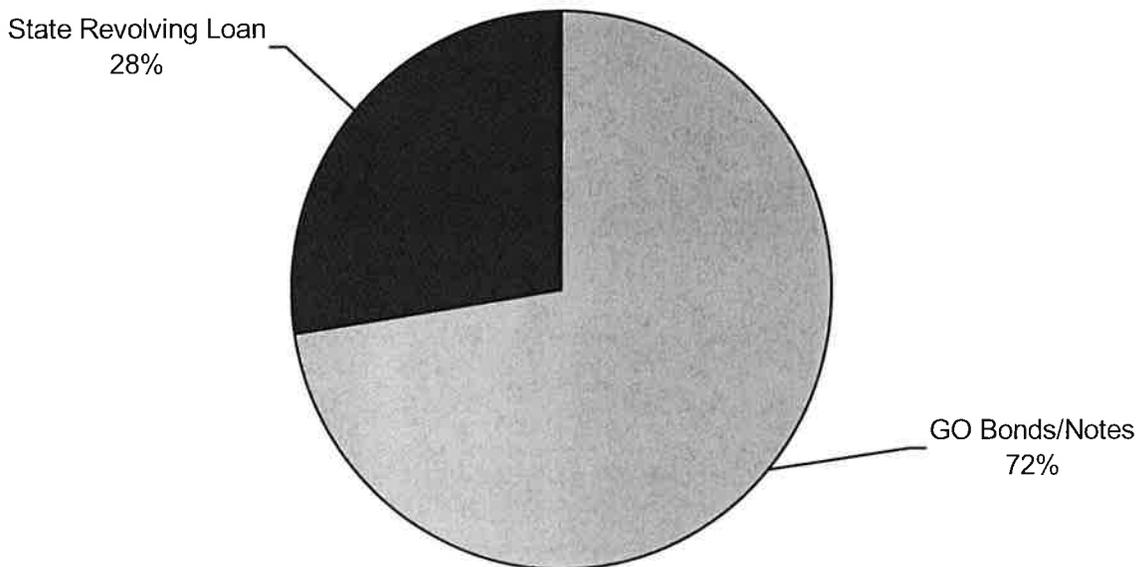
	Governmental activities		Business-type activities		Total	
	2019	2018	2019	2018	2019	2018
General obligation						
bonds/notes	\$ 5,665,000	\$ 3,625,000	\$ 8,420,000	\$ 6,115,000	\$ 14,085,000	\$ 9,740,000
State Revolving Loan	--	--	5,346,000	5,644,000	5,346,000	5,644,000
Total	\$ 5,665,000	\$ 3,625,000	\$ 13,766,000	\$ 11,759,000	\$ 19,431,000	\$ 15,384,000

The City of Cedar Falls has maintained the Aa1 rating from Moody's Investor Services for all general obligation issuances.

State statutes limit the amount of general obligation debt a government entity may issue to 5% of its total assessed valuation. As of June 30, 2019, the City's legal debt margin was \$144,258,489.

More detailed information about the City's long-term debt is presented in Note 3 to the financial statements.

**City of Cedar Falls Outstanding Debt
FY19**



ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS AND RATES

During the state legislative session in 2014, the legislature reduced the taxable valuation of commercial property and created a new class of property for multi-residential. This could greatly affect the City’s general operating fund.

Even with the State reductions, the City Council did establish a balanced budget in the General Fund for FY20. The tax levy rate per \$1,000 of taxable valuation for FY20 is provided below:

General levy	\$ 8.10
Trust and Agency levy	1.59
Debt Service levy	.43
Transit levy	.20
Library levy	.27
Liability Insurance levy	.13
Emergency Management levy	.21
Municipal Band levy	<u>.02</u>
Total levy	\$ 10.95

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the City’s finances and to show the City’s accountability for the money it receives. The City’s discretely presented component units, Cedar Falls Utilities, have separately issued financial statements. If you have questions about this report or need additional information, contact the Department of Finance and Business Operations, 220 Clay Street, Cedar Falls, Iowa 50613.

City of Cedar Falls, Iowa
Statement of Net Position
June 30, 2019

Item 1.

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash	\$ 90,232,885	\$ 18,038,959	\$ 108,271,844
Certificates of deposit	--	--	--
Receivables, net of allowance for uncollectible amounts:			
Property taxes	24,695,553	--	24,695,553
Other city taxes	571,373	--	571,373
Accrued interest	799,394	149,213	948,607
Special assessments	108,795	--	108,795
Customers	--	--	--
Human & leisure services contributions	4,489,441	--	4,489,441
Other	2,470,471	1,520,447	3,990,918
Due from component unit	1,594,033	--	1,594,033
Internal balances	11,530,000	(11,530,000)	--
Due from other governments	1,902,052	--	1,902,052
Inventories	408,215	151,690	559,905
Prepays and other assets	--	--	--
Restricted assets:			
Cash	--	--	--
Certificates of deposit	--	--	--
Capital assets:			
Land	43,116,319	1,612,581	44,728,900
Land improvements	13,450,424	--	13,450,424
Buildings	27,069,632	56,337,385	83,407,017
Machinery and equipment	19,980,867	9,161,776	29,142,643
Infrastructure	207,032,886	55,459,248	262,492,134
Construction in progress	60,284,297	9,439,547	69,723,844
Accumulated depreciation	(142,562,599)	(38,248,416)	(180,811,015)
Total assets	<u>\$ 367,174,038</u>	<u>\$ 102,092,430</u>	<u>\$ 469,266,468</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related deferred outflows	5,338,206	400,580	5,738,786
OPEB related deferred outflows	1,180,298	--	1,180,298
Total deferred outflows of resources	<u>\$ 6,518,504</u>	<u>\$ 400,580</u>	<u>\$ 6,919,084</u>
LIABILITIES			
Accounts payable	\$ 5,033,285	\$ 287,589	\$ 5,320,874
Grant proceeds received in advance	229,526	--	229,526
Accrued liabilities	1,536,800	156,180	1,692,980
Due to primary government	--	--	--
Long-term liabilities:			
Portion due or payable within one year:			
Bonds payable	880,000	1,143,000	2,023,000
Compensated absences	1,116,577	166,930	1,283,507
Portion due or payable after one year:			
Bonds payable	5,110,868	13,087,201	18,198,069
Compensated absences	1,640,468	320,971	1,961,439
Net OPEB liability	2,751,393	--	2,751,393
Net pension liability	17,014,951	1,543,939	18,558,890
Total liabilities	<u>\$ 35,313,868</u>	<u>\$ 16,705,810</u>	<u>\$ 52,019,678</u>
DEFERRED INFLOWS OF RESOURCES			
Succeeding year property taxes	\$ 24,604,295	\$ --	\$ 24,604,295
TIF related deferred outflows	--	--	--
Pension related deferred inflows	1,045,502	134,769	1,180,271
Total deferred inflows of resources	<u>\$ 25,649,797</u>	<u>\$ 134,769</u>	<u>\$ 25,784,566</u>
NET POSITION			
Net investment in capital assets	\$ 222,380,958	\$ 79,531,920	\$ 301,912,878
Restricted:			
Streets	24,210,172	--	24,210,172
Debt service	530,935	--	530,935
Employee retirement system	6,330,649	--	6,330,649
TIF	2,943	--	2,943
Other	2,033,612	29,990	2,063,602
Unrestricted	57,239,608	6,090,521	63,330,129
Total net position	<u>\$ 312,728,877</u>	<u>\$ 85,652,431</u>	<u>\$ 398,381,308</u>

See notes to financial statements

Component Units				
	Electric Utility	Gas Utility	Water Utility	Communications Utility
\$	30,088,535	\$ 8,983,851	\$ 5,449,258	\$ 5,803,876
	5,644,177	3,125,000	--	--
	--	--	--	--
	--	--	--	--
	83,786	18,257	--	--
	--	--	--	--
	4,764,562	2,535,734	589,456	2,318,028
	--	--	--	--
	12,512,059	1,445,124	180,784	221,890
	--	--	--	--
	--	--	--	--
	5,076,425	354,394	130,429	914,798
	784,627	102,378	44,772	176,172
	1,166,928	262,839	199,764	362,758
	3,590,000	--	--	--
	1,878,807	25,617	63,466	2,177
	4,683	--	--	--
	38,420,982	3,815,824	2,417,547	--
	18,954,863	454,740	1,271,024	22,420,300
	197,810,817	23,483,844	38,154,117	19,350,536
	2,218,428	271,369	1,344,162	258,777
	(91,899,878)	(13,744,055)	(12,450,206)	(16,076,867)
\$	<u>231,099,801</u>	<u>\$ 31,134,906</u>	<u>\$ 37,394,573</u>	<u>\$ 35,752,445</u>
	1,146,068	368,472	250,482	532,324
	276,064	54,308	40,731	81,462
\$	<u>1,422,132</u>	<u>\$ 422,780</u>	<u>\$ 291,213</u>	<u>\$ 613,786</u>
\$	2,963,658	\$ 1,476,302	\$ 915,111	\$ 1,172,671
	--	--	--	--
	4,600,107	578,365	170,704	415,257
	3,122,987	279,694	--	--
	2,490,000	--	--	--
	--	--	--	--
	19,445,945	--	--	--
	762,587	150,017	112,513	225,025
	933,363	183,613	137,710	275,420
	5,596,666	1,797,303	1,214,860	2,586,906
\$	<u>39,915,313</u>	<u>\$ 4,465,294</u>	<u>\$ 2,550,898</u>	<u>\$ 4,675,279</u>
\$	--	\$ --	\$ --	\$ --
	11,650,516	64,331	174,970	6,942
	547,085	175,690	118,756	252,874
\$	<u>12,197,601</u>	<u>\$ 240,021</u>	<u>\$ 293,726</u>	<u>\$ 259,816</u>
\$	145,826,175	\$ 14,307,329	\$ 30,800,110	\$ 25,954,923
	--	--	--	--
	3,847,000	--	--	--
	--	--	--	--
	--	--	--	--
	435,547	191,139	145,964	264,358
	30,300,297	12,353,903	3,895,088	5,211,855
\$	<u>180,409,019</u>	<u>\$ 26,852,371</u>	<u>\$ 34,841,162</u>	<u>\$ 31,431,136</u>

**City of Cedar Falls, Iowa
Statement of Activities
For the Year Ended June 30, 2019**

Item 1.

Functions/Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	
Primary government:				
Governmental activities:				
Public safety	\$ 12,234,454	\$ 655,542	\$ 41,810	\$ --
Public works	16,064,779	165,923	--	5,340,441
Health and social services	173,198	--	--	--
Culture and recreation	7,852,080	1,929,337	--	243,184
Community and economic development	4,443,144	--	1,565,385	--
General government	4,333,051	1,680,208	--	--
Interest on long-term debt and related fees	180,268	--	--	--
Total governmental activities	<u>\$ 45,280,974</u>	<u>\$ 4,431,010</u>	<u>\$ 1,607,195</u>	<u>\$ 5,583,625</u>
Business-type activities:				
Sewer	\$ 4,816,390	\$ 6,625,335	\$ --	\$ 129,072
Refuse	3,052,989	2,930,917	--	--
Storm Water	983,487	947,035	--	130,604
Total business-type activities	<u>\$ 8,852,866</u>	<u>\$ 10,503,287</u>	<u>\$ --</u>	<u>\$ 259,676</u>
Total primary government	<u>\$ 54,133,840</u>	<u>\$ 14,934,296</u>	<u>\$ 1,607,195</u>	<u>\$ 5,843,301</u>
Component units				
Electric Utility	\$ 54,007,142	\$ 57,652,262	\$ --	\$ 1,235,948
Gas Utility	13,619,752	14,203,621	--	91,808
Water Utility	3,654,832	4,825,667	--	1,158,311
Communications Utility	17,607,958	20,714,865	--	68,446
Total component units	<u>\$ 88,889,684</u>	<u>\$ 97,396,415</u>	<u>\$ --</u>	<u>\$ 2,554,513</u>

General revenues:

- Property taxes and assessments
- Local option sales tax
- Hotel/motel taxes
- Other city taxes
- Use of money and property
- Intergovernmental, not restricted to specific programs
- Gain/Loss on sale of assets
- Miscellaneous
- Utility contribution in lieu of taxes

Transfers

Total general revenues and transfers

Change in net position

Net position - beginning

Net position - ending

See notes to financial statements

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Units			
Governmental Activities	Business-type Activities	Total	Electric Utility	Gas Utility	Water Utility	Communications Utility
\$ (11,537,102)	\$ --	\$ (11,537,102)	\$ --	\$ --	\$ --	\$ --
(10,558,415)	--	(10,558,415)	--	--	--	--
(173,198)	--	(173,198)	--	--	--	--
(5,679,559)	--	(5,679,559)	--	--	--	--
(2,877,759)	--	(2,877,759)	--	--	--	--
(2,652,843)	--	(2,652,843)	--	--	--	--
(180,268)	--	(180,268)	--	--	--	--
<u>\$ (33,659,144)</u>	<u>\$ --</u>	<u>\$ (33,659,144)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
\$ --	\$ 1,938,017	\$ 1,938,017	\$ --	\$ --	\$ --	\$ --
--	(122,072)	(122,072)	--	--	--	--
--	94,152	94,152	--	--	--	--
<u>\$ --</u>	<u>\$ 1,910,097</u>	<u>\$ 1,910,097</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
<u>\$ (33,659,144)</u>	<u>\$ 1,910,097</u>	<u>\$ (31,749,047)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
\$ --	\$ --	\$ --	\$ 4,881,068	\$ --	\$ --	\$ --
--	--	--	--	675,677	--	--
--	--	--	--	--	2,329,146	--
--	--	--	--	--	--	3,175,353
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,881,068</u>	<u>\$ 675,677</u>	<u>\$ 2,329,146</u>	<u>\$ 3,175,353</u>
\$ 24,620,658	\$ --	\$ 24,620,658	\$ --	\$ --	\$ --	\$ --
5,232,285	--	5,232,285	--	--	--	--
808,268	--	808,268	--	--	--	--
74,810	--	74,810	--	--	--	--
2,491,989	383,387	2,875,376	615,447	176,463	42,606	15,763
6,493,435	--	6,493,435	--	--	--	--
--	(4,929)	(4,929)	--	--	--	--
3,021,477	--	3,021,477	--	--	--	--
3,296,714	--	3,296,714	--	--	--	--
(1,943,911)	1,943,911	--	--	--	--	--
<u>\$ 44,095,725</u>	<u>\$ 2,322,369</u>	<u>\$ 46,418,094</u>	<u>\$ 615,447</u>	<u>\$ 176,463</u>	<u>\$ 42,606</u>	<u>\$ 15,763</u>
\$ 10,436,581	\$ 4,232,466	\$ 14,669,048	\$ 5,496,515	\$ 852,140	\$ 2,371,752	\$ 3,191,116
302,292,296	81,419,965	383,712,261	174,912,504	26,000,231	32,469,410	28,240,020
<u>\$ 312,728,877</u>	<u>\$ 85,652,431</u>	<u>\$ 398,381,308</u>	<u>\$ 180,409,019</u>	<u>\$ 26,852,371</u>	<u>\$ 34,841,162</u>	<u>\$ 31,431,136</u>

City of Cedar Falls, Iowa
Balance Sheet
Governmental Funds
June 30, 2019

Item 1.

	Special Revenue			
	General Fund	Hospital Fund	TIF Fund	Street Repair Fund
ASSETS				
Cash	\$ 11,680,783	\$ 9,296,955	\$ --	\$ 11,756,947
Receivables, net of allowance for uncollectible amounts:				
Property taxes	19,423,603	--	2,871,263	--
Other city taxes	81,478	--	--	408,417
Accrued interest	195,150	32,088	--	136,476
Special assessments	--	--	--	--
Human & leisure services contributions	4,489,441	--	--	--
Other	207,658	637,738	--	62,425
Due from component unit	1,594,033	--	--	--
Due from other funds	--	--	--	3,679,584
Advance to other funds	--	8,735,000	--	--
Due from other governments	4,618	--	--	88,501
Inventories	93,692	--	--	--
Total assets	\$ 37,770,456	\$ 18,701,781	\$ 2,871,263	\$ 16,132,350
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 569,807	\$ --	\$ --	\$ 830,518
Grant proceeds received in advance	--	--	--	--
Accrued liabilities	784,738	--	--	--
Due to other funds	--	--	--	--
Total liabilities	\$ 1,354,545	\$ --	\$ --	\$ 830,518
DEFERRED INFLOWS OF RESOURCES				
Succeeding year property taxes	\$ 19,344,171	\$ --	\$ 2,868,320	\$ --
Amounts held in community foundation	4,489,441	--	--	--
Amount due at end of lease	--	617,357	--	--
Other	4,393	--	--	88,501
Total deferred inflows of resources	\$ 23,838,005	\$ 617,357	\$ 2,868,320	\$ 88,501
FUND BALANCES				
Nonspendable	\$ 93,692	\$ --	\$ --	\$ --
Restricted	--	--	2,943	15,213,331
Committed	--	18,084,424	--	--
Assigned	3,124,973	--	--	--
Unassigned	9,359,241	--	--	--
Total fund balances	\$ 12,577,906	\$ 18,084,424	\$ 2,943	\$ 15,213,331
Total liabilities, deferred inflows of resources, and fund balances	\$ 37,770,456	\$ 18,701,781	\$ 2,871,263	\$ 16,132,350

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

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

Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as deferred inflows of resources.

Internal service funds are used by management to charge the costs of fleet management, management information systems and risk management activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.

Accrued interest payable is not due and payable in the current period and, therefore, is not reported in the funds.

Accrued compensated absences, other postemployment benefits and net pension liability are not due and payable in the current period and, therefore, are not reported in the funds.

Bonds payable are not due and payable in the current period and, therefore, are not reported in the funds.

Pension related deferred outflows of resources and deferred inflows of resources, are not due and payable in the current year and, therefore, are not reported in the funds,

Deferred outflows of resources

Deferred inflows of resources

Net position of governmental activities

See notes to financial statements

Debt Service Fund	Capital Projects			Other Governmental Funds	Total Governmental Funds
	Street Improvement Fund	Capital Improvements	Bond Fund		
\$ 528,851	\$ --	\$ 14,838,564	\$ --	\$ 27,149,694	\$ 75,251,794
892,767	--	--	--	1,507,920	24,695,553
--	--	--	--	81,478	571,373
--	--	176,739	--	120,924	661,377
--	--	91,543	--	17,252	108,795
--	--	--	--	--	4,489,441
--	411,184	957,163	134,942	13,490	2,424,600
--	--	--	--	--	1,594,033
--	--	4,571,680	--	2,875	8,254,139
--	--	2,795,000	--	--	11,530,000
--	48,750	70,524	1,279,360	410,299	1,902,052
--	--	--	--	275,261	368,953
<u>\$ 1,421,618</u>	<u>\$ 459,934</u>	<u>\$ 23,501,213</u>	<u>\$ 1,414,302</u>	<u>\$ 29,579,193</u>	<u>\$ 131,852,110</u>
\$ --	\$ 698,784	\$ 1,468,590	\$ 581,694	\$ 297,773	\$ 4,447,166
--	--	--	229,526	--	229,526
--	--	--	--	85,186	869,924
--	3,679,584	--	4,571,680	2,875	8,254,139
<u>\$ --</u>	<u>\$ 4,378,368</u>	<u>\$ 1,468,590</u>	<u>\$ 5,382,900</u>	<u>\$ 385,834</u>	<u>\$ 13,800,755</u>
\$ 890,683	\$ --	\$ --	\$ --	\$ 1,501,121	\$ 24,604,295
--	--	--	--	--	4,489,441
--	--	--	--	--	617,357
--	48,750	104,470	1,279,360	20,388	1,545,862
<u>\$ 890,683</u>	<u>\$ 48,750</u>	<u>\$ 104,470</u>	<u>\$ 1,279,360</u>	<u>\$ 1,521,509</u>	<u>\$ 31,256,955</u>
\$ --	\$ --	\$ --	\$ --	\$ 275,261	\$ 368,953
530,935	--	--	--	17,172,419	32,919,628
--	--	--	--	928,976	19,013,400
--	--	21,928,153	--	9,295,194	34,348,320
--	(3,967,184)	--	(5,247,958)	--	144,099
<u>\$ 530,935</u>	<u>\$ (3,967,184)</u>	<u>\$ 21,928,153</u>	<u>\$ (5,247,958)</u>	<u>\$ 27,671,850</u>	<u>\$ 86,794,400</u>
<u>\$ 1,421,618</u>	<u>\$ 459,934</u>	<u>\$ 23,501,213</u>	<u>\$ 1,414,302</u>	<u>\$ 29,579,193</u>	
					226,211,742
					6,652,660
					15,724,651
					(16,646)
					(22,009,118)
					(5,990,868)
					6,381,917
					(1,019,861)
					<u>\$ 312,728,877</u>

City of Cedar Falls, Iowa
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2019

	Special Revenue			
	General Fund	Hospital Fund	TIF Fund	Street Repair Fund
Revenues:				
Property taxes and assessments	\$ 18,655,408	\$ --	\$ 3,811,049	\$ --
Other city taxes	477,707	--	--	5,232,285
Licenses and permits	1,089,244	--	--	--
Use of money and property	501,661	560,003	--	325,104
Intergovernmental	1,310,812	--	147,992	632,932
Charges for services	3,001,370	--	--	--
Fines and forfeitures	158,943	--	--	--
Miscellaneous	104,471	--	--	658,626
Utility contribution in lieu of taxes	1,576,133	--	--	--
Total revenues	\$ 26,875,749	\$ 560,003	\$ 3,959,041	\$ 6,848,947
Expenditures:				
Current:				
Public safety	\$ 10,278,152	\$ --	\$ --	\$ --
Public works	1,473,856	--	--	6,880,882
Health and social services	13,000	11,220	--	--
Culture and recreation	6,436,860	--	--	--
Community and economic development	1,152,422	--	--	--
General government	4,053,737	--	--	--
Debt service	--	--	--	--
Capital projects	--	--	--	--
Total expenditures	\$ 23,408,027	\$ 11,220	\$ --	\$ 6,880,882
Excess (deficiency) of revenues over (under) expenditures	\$ 3,467,722	\$ 548,783	\$ 3,959,041	\$ (31,935)
Other financing sources (uses):				
Transfers:				
Transfers in	\$ 532,614	\$ --	\$ --	\$ --
Transfers out	(3,526,039)	--	(3,968,353)	--
Proceeds from long-term debt	--	--	--	--
Premium on long-term debt	--	--	--	--
Total other financing sources (uses)	\$ (2,993,425)	\$ --	\$ (3,968,353)	\$ --
Net change in fund balances	\$ 474,297	\$ 548,783	\$ (9,312)	\$ (31,935)
Fund balances, beginning	12,110,825	17,535,641	12,255	15,245,266
Increase (decrease) in reserve for inventories	(7,216)	--	--	--
Fund balances, ending	\$ 12,577,906	\$ 18,084,424	\$ 2,943	\$ 15,213,331

See notes to financial statements

Debt Service Fund	Capital Projects			Other Governmental Funds	Total Governmental Funds
	Street Improvement Fund	Capital Improvements	Bond Fund		
\$ 520,533	\$ --	\$ --	\$ --	\$ 1,615,626	\$ 24,602,616
1,237	--	--	--	404,134	6,115,363
--	--	--	--	--	1,089,244
--	--	595,141	12,552	497,528	2,491,989
15,151	501,250	246,974	3,855,161	6,679,363	13,389,635
--	--	--	--	42,014	3,043,384
--	--	--	--	138,512	297,455
--	910,319	924,009	289,547	138,802	3,025,774
--	--	1,690,581	30,000	--	3,296,714
<u>\$ 536,921</u>	<u>\$ 1,411,569</u>	<u>\$ 3,456,705</u>	<u>\$ 4,187,260</u>	<u>\$ 9,515,979</u>	<u>\$ 57,352,174</u>
\$ --	\$ --	\$ --	\$ --	\$ 1,537,640	\$ 11,815,792
--	--	--	--	4,350,482	12,705,220
--	--	--	--	--	24,220
--	--	--	--	633,394	7,070,254
--	--	--	--	1,489,197	2,641,619
--	--	--	--	--	4,053,737
1,028,823	--	--	--	--	1,028,823
--	1,586,570	7,364,147	9,836,873	5,935,923	24,723,513
<u>\$ 1,028,823</u>	<u>\$ 1,586,570</u>	<u>\$ 7,364,147</u>	<u>\$ 9,836,873</u>	<u>\$ 13,946,636</u>	<u>\$ 64,063,178</u>
<u>\$ (491,902)</u>	<u>\$ (175,001)</u>	<u>\$ (3,907,442)</u>	<u>\$ (5,649,613)</u>	<u>\$ (4,430,657)</u>	<u>\$ (6,711,004)</u>
\$ 484,518	\$ --	\$ 1,713,680	\$ 35,448	\$ 3,450,294	\$ 6,216,554
--	--	(73,452)	(54,205)	(565,100)	(8,187,149)
--	--	--	2,860,000	--	2,860,000
--	--	--	293,827	--	293,827
<u>\$ 484,518</u>	<u>\$ --</u>	<u>\$ 1,640,228</u>	<u>\$ 3,135,070</u>	<u>\$ 2,885,194</u>	<u>\$ 1,183,232</u>
\$ (7,384)	\$ (175,001)	\$ (2,267,214)	\$ (2,514,543)	\$ (1,545,463)	\$ (5,527,772)
538,319	(3,792,183)	24,195,367	(2,733,415)	29,280,827	92,392,902
--	--	--	--	(63,514)	(70,730)
<u>\$ 530,935</u>	<u>\$ (3,967,184)</u>	<u>\$ 21,928,153</u>	<u>\$ (5,247,958)</u>	<u>\$ 27,671,850</u>	<u>\$ 86,794,400</u>

City of Cedar Falls, Iowa
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2019

Item 1.

Net change in fund balances - total governmental funds \$ (5,527,772)

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

Government funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capital outlay expenditures exceeded depreciation expense in the current year, as follows:

Net acquisition of capital assets	26,579,162	
Depreciation expense	<u>(8,314,606)</u>	
		18,264,556

Because some revenues will not be collected for several months after the City's year end, they are not considered available revenues and are reported as deferred inflows of resources in the governmental funds, as follows:

Property tax	18,042	
Other	<u>(91,765)</u>	
		(73,723)

Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. Current year repayments exceeded issues, as follows:

Issued	(2,860,000)	
Premium on general obligation bonds	(256,402)	
Repaid	820,000	
Accrued interest	<u>(8,870)</u>	
		(2,305,272)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds, as follows:

Compensated absences	(34,103)	
Other postemployment benefits	(210,305)	
Pension expense	(118,728)	
Change in inventory	<u>(70,730)</u>	
		(433,866)

Internal service funds are used by management to charge the costs of fleet management, management information systems and risk management activities to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.

		512,658
Change in net position of governmental activities	\$	<u><u>10,436,581</u></u>

See notes to financial statements

City of Cedar Falls, Iowa
Statement of Net Position
Proprietary Funds
June 30, 2019

Item 1.

	Business-type Activities - Enterprise Fund	
	Sewer Fund	Refuse Fund
ASSETS		
Current assets:		
Cash	\$ 9,609,946	\$ 5,203,477
Receivables, net of allowance for uncollectible amounts:		
Accrued interest	84,997	46,241
Other	1,095,764	385,364
Inventories	131,118	20,572
Total current assets	\$ 10,921,825	\$ 5,655,654
Noncurrent assets:		
Capital assets:		
Land	\$ 779,878	\$ 204,845
Buildings	43,387,182	12,950,203
Machinery and equipment	5,754,843	3,406,933
Infrastructure	33,934,499	--
Construction in progress	9,269,149	--
Accumulated depreciation	(25,826,816)	(4,725,633)
Total noncurrent assets	\$ 67,298,735	\$ 11,836,348
Total assets	\$ 78,220,560	\$ 17,492,002
DEFERRED OUTFLOWS OF RESOURCES		
Pension related deferred outflows	\$ 183,920	\$ 174,383
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 166,318	\$ 77,327
Accrued liabilities	102,863	44,274
Bonds payable - due within one year	1,063,000	--
Compensated absences - due within one year	84,465	70,032
Total current liabilities	\$ 1,416,646	\$ 191,633
Noncurrent liabilities:		
Bonds payable- after one year	\$ 12,227,135	\$ --
Advance from other funds	11,530,000	--
Compensated absences - after one year	32,578	253,541
Net pension liability	702,292	661,282
Total noncurrent liabilities	\$ 24,492,005	\$ 914,823
Total liabilities	\$ 25,908,651	\$ 1,106,456
DEFERRED INFLOWS OF RESOURCES		
Pension related deferred inflows	\$ 58,691	\$ 67,978
NET POSITION		
Net investment in capital assets	\$ 54,008,600	\$ 11,836,348
Restricted for post closure costs	--	29,990
Unrestricted	(1,571,462)	4,625,613
Total net position	\$ 52,437,138	\$ 16,491,951

See notes to financial statements

Business-type Activities - Enterprise Fund		Governmental Activities - Internal Service Funds
Storm Water Fund	Total	
\$ 3,225,536	\$ 18,038,959	\$ 14,981,091
17,975	149,213	138,017
39,319	1,520,447	45,871
--	151,690	39,262
<u>\$ 3,282,830</u>	<u>\$ 19,860,309</u>	<u>\$ 15,204,241</u>
\$ 627,858	\$ 1,612,581	\$ --
--	56,337,385	90,302
--	9,161,776	7,573,401
21,524,749	55,459,248	--
170,398	9,439,547	--
(7,695,967)	(38,248,416)	(5,503,619)
<u>\$ 14,627,038</u>	<u>\$ 93,762,121</u>	<u>\$ 2,160,084</u>
<u>\$ 17,909,868</u>	<u>\$ 113,622,430</u>	<u>\$ 17,364,325</u>
<u>\$ 42,277</u>	<u>\$ 400,580</u>	<u>\$ 136,587</u>
\$ 43,944	\$ 287,589	\$ 586,119
9,043	156,180	650,230
80,000	1,143,000	--
12,433	166,930	35,515
<u>\$ 145,420</u>	<u>\$ 1,753,699</u>	<u>\$ 1,271,864</u>
\$ 860,066	\$ 13,087,201	\$ --
--	11,530,000	--
34,852	320,971	5,185
180,365	1,543,939	473,571
<u>\$ 1,075,283</u>	<u>\$ 26,482,111</u>	<u>\$ 478,756</u>
<u>\$ 1,220,703</u>	<u>\$ 28,235,810</u>	<u>\$ 1,750,620</u>
<u>\$ 8,100</u>	<u>\$ 134,769</u>	<u>\$ 25,641</u>
\$ 13,686,972	\$ 79,531,920	\$ 2,160,085
--	29,990	--
3,036,370	6,090,521	13,564,566
<u>\$ 16,723,342</u>	<u>\$ 85,652,431</u>	<u>\$ 15,724,651</u>

City of Cedar Falls, Iowa
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended June 30, 2019

Item 1.

	Business-type Activities - Enterprise Funds	
	Sewer Fund	Refuse Fund
Operating revenues:		
Charges for services	\$ 6,620,232	\$ 2,703,108
Other	5,103	227,809
Total operating revenues	\$ 6,625,335	\$ 2,930,917
Operating expenses:		
Personal services	\$ 1,237,324	\$ 1,214,730
Contractual services	1,007,982	1,230,964
Supplies and equipment	204,527	90,746
Depreciation	1,658,333	516,549
Total operating expenses	\$ 4,108,166	\$ 3,052,989
Operating income(loss)	\$ 2,517,169	\$ (122,072)
Nonoperating revenues (expenses):		
Interest revenue	\$ 208,962	\$ 116,602
Interest expense	(708,224)	--
Gain (loss) on disposal of equipment	--	(4,929)
Nonoperating revenues (expenses),net	\$ (499,262)	\$ 111,673
Income(loss) before contributions and transfers	\$ 2,017,907	\$ (10,399)
Capital contributions	\$ 129,072	\$ --
Transfers in	1,806,196	214,037
Transfers out	(115,463)	(137,023)
Contributions and transfers, net	\$ 1,819,805	\$ 77,014
Change in net position	\$ 3,837,712	\$ 66,615
Net position, beginning	48,599,426	16,425,336
Net position, ending	\$ 52,437,138	\$ 16,491,951

See notes to financial statements

Business-type Activities - Enterprise Funds		Governmental Activities- Internal Service Funds
Storm Water Fund	Total	
\$ 947,035	\$ 10,270,375	\$ 7,215,548
--	232,912	140,115
<u>\$ 947,035</u>	<u>\$ 10,503,287</u>	<u>\$ 7,355,663</u>
\$ 193,226	\$ 2,645,280	\$ 1,037,336
169,398	2,408,344	4,612,010
9,680	304,953	1,150,660
577,414	2,752,296	396,716
<u>\$ 949,718</u>	<u>\$ 8,110,873</u>	<u>\$ 7,196,722</u>
<u>\$ (2,683)</u>	<u>\$ 2,392,414</u>	<u>\$ 158,941</u>
\$ 57,823	\$ 383,387	\$ 343,820
(33,769)	(741,993)	--
--	(4,929)	(16,787)
<u>\$ 24,054</u>	<u>\$ (363,535)</u>	<u>\$ 327,033</u>
<u>\$ 21,371</u>	<u>\$ 2,028,879</u>	<u>\$ 485,974</u>
\$ 130,604	\$ 259,676	\$ --
219,265	2,239,498	80,848
(43,101)	(295,587)	(54,164)
<u>\$ 306,768</u>	<u>\$ 2,203,587</u>	<u>\$ 26,684</u>
\$ 328,139	\$ 4,232,466	\$ 512,658
16,395,203	81,419,965	15,211,993
<u><u>\$ 16,723,342</u></u>	<u><u>\$ 85,652,431</u></u>	<u><u>\$ 15,724,651</u></u>

City of Cedar Falls, Iowa
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2019

Item 1.

	Business-type Activities - <u>Enterprise Funds</u> Sewer Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 6,340,996
Receipts from interfund services	--
Payments to suppliers	(1,567,667)
Payments to employees	(1,207,205)
Net cash provided by operating activities	<u>\$ 3,566,124</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers from other funds	\$ 1,806,196
Transfers to other funds	(115,463)
Net cash provided by (used for) noncapital financing activities	<u>\$ 1,690,733</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Net acquisition of property and equipment	\$ (827,413)
Capital contributions	129,072
Proceeds from long-term debt	2,160,000
Premium on issuance of debt	221,911
Principal paid on debt maturities	(1,008,000)
Payments on advance from other funds	(855,000)
Interest paid	(746,282)
Net cash (used for) capital and related financing activities	<u>\$ (925,712)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received on investments	<u>\$ 178,437</u>
Net increase (decrease) in cash	\$ 4,509,582
CASH BALANCES, Beginning	5,100,364
CASH BALANCES, Ending	<u><u>\$ 9,609,946</u></u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income (loss)	\$ 2,517,169
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	1,658,333
(Increase) decrease in:	
Customer and other receivables	(72,331)
Inventories	(85,144)
Increase (decrease) in accounts payable, accrued and other liabilities	(478,172)
(Increase) decrease in deferred outflows of resources	23,162
Increase (decrease) in deferred inflows of resources	3,107
Net cash provided by operating activities	<u><u>\$ 3,566,124</u></u>

See notes to financial statements

Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
Refuse Fund	Storm Water Fund	Total	
\$ 2,704,764	\$ 948,497	\$ 9,994,257	\$ --
--	--	--	7,279,087
(1,165,480)	(185,855)	(2,919,002)	(5,617,323)
(1,193,381)	(190,412)	(2,590,998)	(1,102,612)
<u>\$ 345,903</u>	<u>\$ 572,230</u>	<u>\$ 4,484,257</u>	<u>\$ 559,152</u>
\$ 214,037	\$ 219,266	\$ 2,239,499	\$ 80,848
(137,023)	(43,101)	(295,587)	(54,164)
<u>\$ 77,014</u>	<u>\$ 176,165</u>	<u>\$ 1,943,912</u>	<u>\$ 26,684</u>
\$ (177,561)	\$ (445,822)	\$ (1,450,796)	\$ (320,627)
--	130,604	259,676	--
--	920,000	3,080,000	--
--	94,518	316,429	--
--	(65,000)	(1,073,000)	--
--	--	(855,000)	--
--	(39,929)	(786,211)	--
<u>\$ (177,561)</u>	<u>\$ 594,371</u>	<u>\$ (508,902)</u>	<u>\$ (320,627)</u>
<u>\$ 102,406</u>	<u>\$ 51,182</u>	<u>\$ 332,025</u>	<u>\$ 309,112</u>
\$ 347,762	\$ 1,393,948	\$ 6,251,292	\$ 574,321
4,855,715	1,831,588	11,787,667	14,406,770
<u>\$ 5,203,477</u>	<u>\$ 3,225,536</u>	<u>\$ 18,038,959</u>	<u>\$ 14,981,091</u>
\$ (122,072)	\$ (2,683)	\$ 2,392,414	\$ 158,941
516,549	577,414	2,752,296	396,716
(6,488)	1,462	(77,357)	(39,956)
11,882	--	(73,262)	14,155
(80,056)	(18,646)	(576,874)	15,563
23,099	13,901	60,162	11,564
2,989	782	6,878	2,169
<u>\$ 345,903</u>	<u>\$ 572,230</u>	<u>\$ 4,484,257</u>	<u>\$ 559,152</u>

**CITY OF CEDAR FALLS, IOWA
NOTES TO FINANCIAL STATEMENTS
INDEX**

Item 1.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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- E. New Governmental Accounting Standards Board (GASB) Standards

A. Reporting Entity

The City of Cedar Falls is a municipal corporation governed by an elected mayor and seven-member council. As required by accounting principles generally accepted in the United States of America, these financial statements present the City and its component units, entities for which the City is considered to be financially accountable. The discretely presented component units are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the City. The discretely presented electric, gas, water, and communications utilities each have a December 31 year end.

Discretely Presented Component Units. The electric, gas, water, and communications utilities serve all the citizens of the City and are governed by a five-member board appointed by the mayor of the City of Cedar Falls. The rates for user charges and bond issuance authorizations are approved by the City Council, and the legal liability for the general obligation portion of the Utilities' debt remains with the City.

Complete financial statements for the Utilities may be obtained at the administrative offices.

Cedar Falls Utilities
Utility Parkway
Cedar Falls, Iowa 50613

Jointly Governed Organizations. The City also participates in several jointly governed organizations for which the City is not financially accountable or that the nature and significance of the relationship with the City are such that exclusion does not cause the City's financial statements to be misleading or incomplete. City officials are members of the following boards and commissions: Black Hawk County Consolidated Public Safety Communications Center, Black Hawk County Solid Waste Management Commission, Black Hawk County Criminal Justice Information Systems and Metropolitan Transit Authority.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of net position presents the assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Net position are reported in three categories.

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

Restricted net position result when constraints placed on net asset use are either externally imposed or imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position consist of net position that do not meet the definition preceding categories. Unrestricted net position often have constraints on resource imposed by management, but can be removed or modified.

Item 1.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, or if the payments are from the City's component unit. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, interest, fines and forfeitures, and special assessments are susceptible to accrual. Sales taxes collected and held by the state at year-end on behalf of the City are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the City and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred, all other grant requirements have been met, and the criteria for accrual has been met.

The City reports the following major governmental funds:

The *general fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *hospital fund* accounts for the lease income derived from Sartori Memorial Hospital.

The *TIF fund* accounts for property taxes received through tax increment financing.

The *street repair fund* accounts for local option sales tax received from the state to be used to repair streets.

The *debt service fund* accounts for the servicing of general long-term debt not being financed by proprietary funds.

The *street improvement fund* accounts for the state revenues received by the City for transfer of jurisdiction of University Avenue to be used to improve the City's streets.

The *capital improvements fund* accounts for the acquisition of capital assets or construction of major capital projects not being financed by proprietary funds.

The *bond fund* accounts for all bond proceeds not related to proprietary funds and all the related capital projects associated with the bond sales.

The City reports the following major proprietary funds:

The *sewer fund* accounts for the operations and maintenance of the City's sanitary sewer system.

The *refuse fund* accounts for the operations and maintenance of the City's garbage collection.

The *storm water fund* accounts for the operations and maintenance of the City's storm water system.

Additionally, the City reports the following fund type:

Internal service funds account for operations that provide services to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis. These include data processing, vehicle maintenance, health insurance, health insurance severance, payroll, and risk management activities.

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

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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

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

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the City and the Utility 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. Investments of the City and the Utility are reported at fair value. Due to legal and budgetary reasons, the General Fund is assigned a portion of the investment earnings associated with the other funds. These funds are Street Construction, Debt Service, and the Cemetery Perpetual Care Funds.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

All trade and property tax receivables are shown net of an allowance for uncollectibles.

The County Treasurer bills and collects taxes for the City. Taxes for the year ended June 30, 2019, were certified with the County during the preceding fiscal year and were due in two equal installments by September 30, 2018 and March 31, 2019. Property tax receivable is recognized on the levy or lien date, which is the date the tax asking is certified by the City to the County Board of Supervisors. Any County collections on the 2018-2019 tax levy remitted to the City within sixty days subsequent to June 30, 2019, are recorded as property tax revenues. Taxes not collected and remitted to the City within sixty days subsequent to June 30, 2019, are delinquent and have been recorded as receivables and unavailable revenues.

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

3. Inventories and Prepaid Items

Inventories in the governmental fund types are valued at cost using the first-in/first-out method. The costs of governmental fund type inventories are recognized as expenditures when purchased. Inventories in the proprietary fund types are valued at the lower of first-in/first-out cost or market. The inventories for the component unit are valued at the weighted average cost.

The cost of proprietary fund type and component unit inventories are recognized as when consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

4. Restricted Assets

Certain assets of the component units are restricted because of applicable bond provisions.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide statement of net position. Capital assets are defined by the government as equipment with initial, individual cost of \$5,000 or greater or a purchase of land, land improvements, building, or infrastructure with a value of \$5,000 or greater and an estimated useful life of greater than one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value. Acquisition value is the price that would have been paid to acquire a capital asset with equivalent service potential.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Computer Equipment	5 years	Streets	30 years
Equipment	10-30 years	Buildings	40-50 years
Office Equipment	10-30 years	Land Improvements	20-40 years
Vehicles	10-20 years	Storm Water	40 years
Parking Lots	15 years	Bridges	45 years
Furniture	20 years	Lift Stations	50 years
Large Vehicles	20-40 years	Sewer	50 years
Traffic Signals	20 years	Historic Buildings	100 years

6. Deferred Outflows of Resources

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

7. Compensated Absences

City employees accumulate vacation, sick leave, and comp-time hours for subsequent use or for payment upon termination, death, or retirement. Earned vacation pay and a maximum of one-half

of all unused sick leave may be paid upon termination of employment. The compensated absences liability attributable to the governmental activities will be paid primarily by the General Fund.

Item 1.

All severance is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental fund financial statements only for employees that have resigned or retired. The compensated absence liability has been computed based on rates of pay in effect on June 30, 2019.

8. Long-term Obligations

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premium and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

9. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Iowa Public Employees' Retirement System and the Municipal Fire and Police Retirement System (Systems') and additions to/deductions from the Systems' fiduciary net position have been determined on the same basis as they are reported by the Systems'. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid primarily by the General Fund.

10. Total OPEB Liability

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

11. Deferred Inflows of Resources

Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the

current year. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources consist of property tax receivable and other receivables not collected within sixty days after year end.

Item 1.

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

12. Fund Balance Policies

The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance – amounts that are not in spendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance – amounts constrained to specific purposes by the City itself, using its highest level of decision-making authority (i.e., City Council by adoption of an ordinance prior to the end of the fiscal year). To be reported as committed, amounts cannot be used for any other purpose unless the City takes the same highest level action to remove or change the constraint.
- Assigned fund balance – amounts the City intends to use for a specific purpose. Intent can be expressed by the City Council or by an official or body to which the City Council delegates the authority. The City Council has by resolution authorized the Finance Manager to assign fund balance.
- Unassigned fund balance – amounts not included in other spendable classifications reported. The City would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned resources first to defer the use of these other classified funds. The General Fund is the only fund that reports a positive unassigned fund balance amount.

As of June 30, 2019, fund balances are composed of the following:

<u>Fund Balance Classification</u>	<u>Purpose</u>	<u>Fund</u>	<u>Amount</u>
Nonspendable	Inventory	General	\$ 93,692
	Inventory	Non-major Governmental Funds	275,261
			<u>\$ 368,953</u>
Restricted	TIF Debt	TIF	\$ 2,943
	Street Repair	Street Repair	15,213,331
	Debt Service	Debt Service	530,935
	Community Block Grant	Non-major Governmental Funds	118,140
	Housing Assistance	Non-major Governmental Funds	561,355
	Employee Retirement Systems	Non-major Governmental Funds	6,330,649
	Visitors & Tourism	Non-major Governmental Funds	952,766
	Road Use Tax	Non-major Governmental Funds	8,772,010
	Cemetery Perpetual Care	Non-major Governmental Funds	438,513
	Sidewalk Assessment	Non-major Governmental Funds	(1,014)
		<u>\$ 32,919,628</u>	
Committed	Health Services	Hospital	\$ 18,084,424
	Parking	Non-major Governmental Funds	928,976
			<u>\$ 19,013,400</u>
Assigned	Cultural Services	General	\$ 146,466
	Recreational Services	General	2,978,507
	Capital Projects	Capital Improvements	21,928,153
	Capital Projects	Non-major Governmental Funds	9,295,194
		<u>\$ 34,348,320</u>	

The City Council has adopted a minimum cash reserve policy. Those amounts are as follows:

General Fund: 15-25% of next year's expenditures and preferably at the 20-25% level

Refuse Fund: 20-30%, but no less than \$500,000.

Sewer Fund: 65-75%, but no less than \$1,500,000.

Street Fund: 20-30%, but no less than \$1,000,000.

Storm Water Fund: 10-20%, but no less than \$200,000

13. Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Note 2. Stewardship, Compliance, and Accountability

A. Budgetary information

The City prepares and adopts an annual budget on a function basis for the City as a whole, rather than at the fund level, as prescribed by Iowa statutes. The state of Iowa mandates that annual budgets for the fiscal year beginning July 1 be certified to the County Auditor no later than March 15 preceding the beginning of the fiscal year. The review and adoption of the budget for the City is in accordance with state laws and City budget procedures as stated in City Code, recodified November 1971, and amended by ordinance adoption thereafter. Budget proposals for all operating department requests are conducted by the Department of Finance and Business Operations who prepares, for the Mayor's consideration, a preliminary budget by January 1 of each year for the coming fiscal year. The budget proposal presented to the City Council by the Mayor, City Administrator, and Director of Finance and Business Operations is a complete financial plan for the upcoming fiscal year. The proposal is submitted on or before the first Monday of February. The City Council holds various budget meetings with the Mayor, City Administrator, department heads, and boards and commissions, as well as holding a public hearing prior to adopting the budget. The Council adopts the budget by resolution and certifies it to the County Auditor by the 15th of March preceding the beginning of the fiscal year. This budget becomes the appropriation for operations of the City.

The adopted budget presents expenditures in nine functions- 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. The legal level of control (the level on which expenditures may not legally exceed appropriations) is the function level. Appropriations as adopted lapse at the end of the fiscal year.

Amendments to the City budget are considered annually as funding sources are available. Management is not authorized to amend the budget or to make budgetary transfers between functions without the approval of the City Council. An additional levy of property taxes is not allowed by state law. The City budget for the current year may be amended for any of the following purposes:

- To permit the appropriation and expenditure of unexpended, unencumbered fund balances on hand at the end of the preceding fiscal year.
- To permit the appropriation and expenditure of amounts anticipated being available from sources other than property taxation.
- To permit transfers between funds as prescribed by state law.
- To permit transfers between functions.

The Council adopts the amended budget by resolution and certifies it to the County Auditor by May 31 of the budget year. The amended budget becomes the appropriation for operations of the City. The City Council adopted two budget amendment resolutions during the year ended June 30, 2019.

Due to the emphasis placed on monitoring budgets, as a result of limited resources to provide City services, major classifications such as personal services, capital outlays, contractual services, and commodities are monitored throughout the year by the Department of Finance and Business Operations.

Monthly reports are prepared by department and activity. Any major deviations must be a the Department of Finance and Business Operations and the Mayor. While the legal level is the program level of expenditure, departments are responsible for not expending more than the amount of the appropriation for each activity within their area of responsibility, unless approved by the Department of Finance and Business Operations and the Mayor.

The City budgets all receipts, disbursements, and interfund and intrafund transfers on the cash basis plus recorded accounts payable. The budget amounts included in this report are the final cash basis budget for the year for all funds excluding the trust and agency funds, which are not budgeted for by the City. Budgeted interfund transfers and intrafund transfers have been eliminated in the following statement of program disbursements - budget and actual.

Individual fund budgets are, in all cases where appropriations are required, the same as the appropriation amounts. In the case of the General Fund and most of the special revenue funds, unexpended budgeted amounts lapse at the end of the budget year.

B. Deficit Fund Balances

The Street Improvement Fund and the Bond Fund, both major funds had deficit fund balances as of June 30, 2019 in the amount of \$3,967,184 and \$5,247,958 respectively. The Sidewalk Assessment Fund, a non-major capital projects fund, had a deficit fund balance of \$1,014 as of June 30, 2019. These balances are expected to be recovered through reimbursements, future bond proceeds, and assessments.

Note 3. Detailed Notes On All Funds

A. Deposits and Investments

The City's deposits in banks and credit unions at June 30, 2019 were entirely covered by federal depository insurance, collateralized with securities or letters of credit held by the City or the City's agent in the City's name or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

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

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

Cash balances as of June 30, 2019, consist of the following:

Item 1.
\$ 108,271,844

Cash – unrestricted

A reconciliation of cash as shown on the combined balance sheet for the primary government follows:

Carrying amount of deposits	\$ 108,271,844
Cash – Governmental Activities	\$ 90,232,885
Cash – Business-type Activities	18,038,959
Total	<u>\$ 108,271,844</u>

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

Credit Risk: The City's investment policy limits investments in commercial paper and other corporate debt to the top two highest classifications. The City did not invest in any commercial paper or other corporate debt during the year.

Concentration of credit risk: The City's investment policy does not allow for a prime bankers' acceptance or commercial paper and other corporate debt balances to be greater than ten percent of its total deposits and investments. The policy also limits the amount that can be invested in a single issue to five percent of its total deposits and investments. The City held no such investments during the year.

Custodial credit risk – deposits: In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The City's deposits are entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City did not hold any investments during the year.

The component units' deposits were entirely covered by Federal depository insurance, collateralized with securities or letters of credit held by the entity or its agent in the entity's name, or by a multiple financial institution collateral pool in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

Cash balances as of December 31, 2018, consist of the following:

	<u>Electric Utility</u>	<u>Gas Utility</u>	<u>Water Utility</u>	<u>Communications Utility</u>
Cash – unrestricted	\$ 30,088,535	\$ 8,983,851	\$ 5,449,258	\$ 5,803,876
Cash – restricted	<u>1,166,928</u>	<u>262,839</u>	<u>199,764</u>	<u>362,758</u>
	<u>\$ 31,255,463</u>	<u>\$ 9,246,690</u>	<u>\$ 5,649,022</u>	<u>\$ 6,166,634</u>

A reconciliation of cash and investments as shown on the statement of net position for the component units follows:

	<u>Electric Utility</u>	<u>Gas Utility</u>	<u>Water Utility</u>	<u>Communications Utility</u>
Carrying amount of deposits	\$ 31,255,463	\$ 9,246,690	\$ 5,649,022	\$ 6,166,634
Carrying amount of certificates	9,234,177	3,125,000	--	--
Total	<u>\$ 40,489,640</u>	<u>\$ 12,371,690</u>	<u>\$ 5,649,022</u>	<u>\$ 6,166,634</u>
Cash	\$ 30,088,535	\$ 8,983,851	\$ 5,449,258	\$ 5,803,876
Cash - Restricted	1,166,928	262,839	199,764	362,758
Investments:				
Certificates of deposit	5,644,177	3,125,000	--	--
Certificates of deposit - restricted	<u>3,590,000</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total	<u>\$ 40,489,640</u>	<u>\$ 12,371,690</u>	<u>\$ 5,649,022</u>	<u>\$ 6,166,634</u>

B. Receivable

On June 30, 2019, the City has recorded a \$4,489,441 receivable for library, recreation, and cultural contributions held by the Cedar Falls Community Foundation. The funds will be used to support library services, recreation services, and the cultural center, therefore is reported as an asset to the General Fund.

C. Capital Assets

Capital asset activity for the year ended June 30, 2019 was as follows:

Primary Government

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 38,772,341	\$ 4,343,978	\$ --	\$ 43,116,319
Construction in progress	43,052,446	18,162,014	930,163	60,284,297
Total capital assets, not being depreciated	<u>\$ 81,824,787</u>	<u>\$ 22,505,992</u>	<u>\$ 930,163</u>	<u>\$ 103,400,616</u>
Capital assets, being depreciated:				
Buildings	\$ 26,939,294	\$ 130,338	\$ --	\$ 27,069,632
Land Improvements	13,287,943	162,481	--	13,450,424
Machinery and equipment	19,197,638	1,285,664	502,435	19,980,867
Infrastructure	203,230,851	3,802,035	--	207,032,886
Total capital assets, being depreciated	<u>\$ 262,655,726</u>	<u>\$ 5,380,518</u>	<u>\$ 502,435</u>	<u>\$ 267,533,809</u>
Less accumulated depreciation for:				
Buildings	\$ 11,696,349	\$ 646,211	\$ --	\$ 12,342,560
Land Improvements	7,317,405	492,748	--	7,810,153
Machinery and equipment	12,724,418	984,679	429,087	13,280,010
Infrastructure	102,542,192	6,587,684	--	109,129,876
Total accumulated depreciation	<u>\$ 134,280,364</u>	<u>\$ 8,711,322</u>	<u>\$ 429,087</u>	<u>\$ 142,562,599</u>
Total capital assets, being depreciated, net	<u>\$ 128,375,362</u>	<u>\$ (3,330,804)</u>	<u>\$ 73,348</u>	<u>\$ 124,971,210</u>
Governmental activities capital assets, net	<u>\$ 210,200,149</u>	<u>\$ 19,175,188</u>	<u>\$ 1,003,511</u>	<u>\$ 228,371,826</u>

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$ 1,612,581	\$ --	\$ --	\$ 1,612,581
Construction in progress	9,062,133	754,435	377,021	9,439,547
Total capital assets, not being depreciated	\$ 10,674,714	\$ 754,435	\$ 377,021	\$ 11,052,128
Capital assets, being depreciated:				
Buildings	\$ 56,337,385	\$ --	\$ --	\$ 56,337,385
Machinery and equipment	8,964,544	311,226	113,994	9,161,776
Infrastructure	54,606,066	853,182	--	55,459,248
Total capital assets, being depreciated	\$ 119,907,995	\$ 1,164,408	\$ 113,994	\$ 120,958,409
Less accumulated depreciation for:				
Buildings	\$ 11,113,370	\$ 1,191,876	\$ --	\$ 12,305,246
Machinery and equipment	4,185,757	344,262	18,039	4,511,980
Infrastructure	20,215,032	1,216,158	--	21,431,190
Total accumulated depreciation	\$ 35,514,159	\$ 2,752,296	\$ 18,039	\$ 38,248,416
Total capital assets, being depreciated, net	\$ 84,393,836	\$ (1,587,888)	\$ 95,955	\$ 82,709,993
Business-type activities capital assets, net	\$ 95,068,550	\$ (833,453)	\$ 472,976	\$ 93,762,121

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

Public safety	\$ 122,378
Public works	6,650,834
Health and social services	148,978
Culture and recreation	1,201,328
Community and economic development	14,642
General government	176,447
Capital assets held by government's internal service funds are charged to the various functions based on their usage of the assets	396,715
Total depreciation expense - governmental activities	\$ 8,711,322

Business-type activities

Sewer	\$ 1,658,333
Refuse	516,549
Storm Water	577,414
Total depreciation expense - business-type activities	\$ 2,752,296

Construction Commitments

Item 1.

The City has active construction projects as of June 30, 2019. At year-end the City's commitments with contractors are as follows:

	<u>Project Authorization</u>	<u>Expended to Date</u>	<u>Remaining Commitment</u>
Bridge Maintenance	\$ 975,724	\$ 935,493	\$ 40,231
Ridgeway Ave. Reconstruction	2,137,884	270,595	1,867,289
Dam Safety Improvements	430,860	307,774	123,086
Hwy 58 Safety Improvements	16,700	13,652	3,048
Downtown Levee Improvements	4,052,268	4,026,720	25,548
Dry Run Creek Sewer	4,513,103	4,413,234	99,869
Greenhill Road Extension	5,434,235	5,428,615	5,620
Center Street Trail	467,535	381,840	85,695
Castle Hills Watershed	56,360	55,486	874
Campus Street Box Culvert	317,559	--	317,559
Bridge Inspections	52,370	1,835	50,535
Inclusive Park	466,939	228,824	238,115
Permeable Alley	202,362	--	202,362
Public Safety Building	8,191,047	8,010,877	180,170
Oak Park San Sewer Replacement	113,000	53,196	59,804
2 nd St. Reconstruction	161,200	7,529	153,671
Street Reconstruction	9,543,067	7,058,432	2,484,635
W. 1 st Street Repair	1,239,003	1,217,033	21,970
Gibson Master Plan	136,920	77,426	59,494
Viking Road Extension	222,050	43,860	178,190
Streetscape Maintenance	89,870	68,575	21,295
Clay St. Park Drainage	79,931	51,955	27,976
Cedar Heights Drive	424,800	60,085	364,715
Ace Place Watershed	36,655	8,199	28,456
Walnut Street Box Culvert	788,375	--	788,375
Seal Coat	136,175	--	136,175
Alley Reconstruction	271,064	--	271,064
University Ave. Reconstruction	33,405,145	32,253,951	1,151,194
	<u>\$ 73,926,201</u>	<u>\$ 64,975,186</u>	<u>\$ 8,987,013</u>

Discretely Presented Component Units

Activity for the Electric Utility for the year ended December 31, 2018, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 1,878,807	\$ --	--	\$ 1,878,807
Construction in progress	4,660,634	8,300,477	10,742,683	2,218,428
Total capital assets, not being depreciated	<u>\$ 6,539,441</u>	<u>\$ 8,300,477</u>	<u>\$ 10,742,683</u>	<u>\$ 4,097,235</u>
Capital assets, being depreciated:				
Buildings	\$ 35,046,275	\$ 3,413,171	\$ 38,464	\$ 38,420,982
Land improvements	4,683	--	--	4,683
Machinery and equipment	17,491,396	2,385,072	921,605	18,954,863
Infrastructure	193,558,590	4,933,187	680,960	197,810,817
Total capital assets, being depreciated	<u>\$ 246,100,944</u>	<u>\$ 10,731,430</u>	<u>\$ 1,641,029</u>	<u>\$ 255,191,345</u>
Less accumulated depreciation for:				
Buildings	\$ 11,277,274	\$ 772,126	\$ 73,103	\$ 11,976,297
Land improvements	4,676	21	--	4,697
Machinery and equipment	8,491,306	1,360,509	921,611	8,930,204
Infrastructure	66,329,173	5,582,275	922,768	70,988,680
	<u>\$ 86,102,429</u>	<u>\$ 7,714,931</u>	<u>\$ 1,917,482</u>	<u>\$ 91,899,878</u>
Total capital assets, being depreciated, net	<u>\$ 159,998,515</u>	<u>\$ 3,016,499</u>	<u>\$ (276,453) *</u>	<u>\$ 163,291,467</u>
Electric Utility capital assets, net	<u>\$ 166,537,956</u>	<u>\$ 11,316,976</u>	<u>\$ 10,466,230</u>	<u>\$ 167,388,702</u>

*Cedar Falls Utilities uses FERC utility accounting which allows for depreciation calculated using the composite straight-line method. Under this method it is common for accumulated depreciation deletions to exceed the cost removed.

Activity for the Gas Utility for the year ended December 31, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 25,617	\$ --	\$ --	\$ 25,617
Construction in progress	357,048	1,254,248	1,339,927	271,369
Total capital assets, not being depreciated	<u>\$ 382,665</u>	<u>\$ 1,254,248</u>	<u>\$ 1,339,927</u>	<u>\$ 296,986</u>
Capital assets, being depreciated:				
Buildings	\$ 3,307,106	\$ 508,718	\$ --	\$ 3,815,824
Machinery and equipment	394,132	79,814	19,206	454,740
Infrastructure	22,875,597	759,336	151,089	23,483,844
Total capital assets, being depreciated	<u>\$ 26,576,835</u>	<u>\$ 1,347,868</u>	<u>\$ 170,295</u>	<u>\$ 27,754,408</u>
Less accumulated depreciation				
Buildings	\$ 600,378	\$ 83,175	\$ --	\$ 683,553
Machinery and equipment	184,659	46,297	19,206	211,750
Infrastructure	12,381,578	640,201	173,017	12,848,762
	<u>\$ 13,166,615</u>	<u>\$ 769,673</u>	<u>\$ 192,223</u>	<u>\$ 13,744,065</u>
Total capital assets, being depreciated, net	<u>\$ 13,410,220</u>	<u>\$ 578,195</u>	<u>\$ (21,928) *</u>	<u>\$ 14,010,343</u>
Gas Utility capital assets, net	<u>\$ 13,792,885</u>	<u>\$ 1,832,443</u>	<u>\$ 1,317,999</u>	<u>\$ 14,307,329</u>

*Cedar Falls Utilities uses FERC utility accounting which allows for depreciation calculated using the composite straight-line method. Under this method it is common for accumulated depreciation deletions to exceed the cost removed.

Activity for the Water Utility for the year ended December 31, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 63,466	\$ --	\$ --	\$ 63,466
Construction in progress	1,140,624	4,062,639	3,859,101	1,344,162
Total capital assets, not being depreciated	<u>\$ 1,204,090</u>	<u>\$ 4,062,639</u>	<u>\$ 3,859,101</u>	<u>\$ 1,407,628</u>
Capital assets, being depreciated:				
Buildings	\$ 2,089,548	\$ 327,999	\$ --	\$ 2,417,547
Machinery and equipment	1,222,527	52,384	3,887	1,271,024
Infrastructure	34,905,225	3,482,028	233,136	38,154,117
Total capital assets, being depreciated	<u>\$ 38,217,300</u>	<u>\$ 3,862,411</u>	<u>\$ 237,023</u>	<u>\$ 41,842,688</u>
Less accumulated depreciation				
Buildings	\$ 254,050	\$ 34,591	\$ (1,102)	\$ 289,743
Machinery and equipment	95,318	(247)	3,887	91,184
Infrastructure	11,605,640	697,432	233,793	12,069,279
Total accumulated depreciation	<u>\$ 11,955,008</u>	<u>\$ 731,776</u>	<u>\$ 236,578</u>	<u>\$ 12,450,206</u>
Total capital assets, being depreciated, net	<u>\$ 26,262,292</u>	<u>\$ 3,130,635</u>	<u>\$ 445 *</u>	<u>\$ 29,392,482</u>
Water Utility capital assets, net	<u>\$ 27,466,382</u>	<u>\$ 7,193,274</u>	<u>\$ 3,859,546</u>	<u>\$ 30,800,110</u>

*Cedar Falls Utilities uses FERC utility accounting which allows for depreciation calculated using the composite straight-line method. Under this method it is common for accumulated depreciation deletions to exceed the cost removed.

Activity for the Communications Utility for the year ended December 31, 2018 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 2,177	\$ --	\$ --	\$ 2,177
Construction in progress	168,608	2,593,313	2,503,144	258,777
Total capital assets, not being depreciated	<u>\$ 170,785</u>	<u>\$ 2,593,313</u>	<u>\$ 2,503,144</u>	<u>\$ 260,954</u>
Capital assets, being depreciated:				
Machinery and equipment	\$ 21,249,029	\$ 2,058,713	\$ 887,442	\$ 22,420,300
Infrastructure	18,922,611	444,431	16,506	19,350,536
Total capital assets, being depreciated	<u>\$ 40,171,640</u>	<u>\$ 2,503,144</u>	<u>\$ 903,948</u>	<u>\$ 41,770,836</u>
Less accumulated depreciation				
Machinery and equipment	\$ 130,065	\$ 34,602	\$ 0	\$ 164,667
Infrastructure	13,487,918	3,328,751	904,469	15,912,200
Total accumulated depreciation	<u>\$ 13,617,983</u>	<u>\$ 3,363,353</u>	<u>\$ 904,469</u>	<u>\$ 16,076,867</u>
Total capital assets, being depreciated, net	<u>\$ 26,553,657</u>	<u>\$ (860,209)</u>	<u>\$ (521) *</u>	<u>\$ 25,693,969</u>
Communications Utility capital assets, net	<u>\$ 26,724,442</u>	<u>\$ 1,733,104</u>	<u>\$ 2,502,623</u>	<u>\$ 25,954,923</u>

*Cedar Falls Utilities uses FERC utility accounting which allows for depreciation calculated using the composite straight-line method. Under this method it is common for accumulated depreciation deletions to exceed the cost removed.

D. Lease

Sartori Memorial Hospital

On January 1, 1997, the operations of Sartori Memorial Hospital (Hospital) were sold to Covenant Health Systems, Inc. As part of this sale, the City entered into a lease agreement with Sartori Memorial Hospital, Inc. (SMH), whereas the City will lease to SMH the land and buildings owned by the City and used in the Hospital's operations. The initial term of the lease shall be for a period of 25 years, with variable lease payments each year. The lease may be extended for up to three additional terms, with each additional term being for a period of five years. At the termination of this lease, Covenant Health Systems, Inc. will also pay to the City an amount of \$660,378, which represents the liability arising from accrued vacation of Hospital personnel as of December 31, 1996. The present value of this liability as of June 30, 2019, is recorded as a receivable and deferred inflow of resources in the Hospital Fund in the amount of \$637,738.

The lease for the Hospital is being treated as an operating lease by the City. The future minimum lease payments for this lease are as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>Hospital</u>
2020	\$ 31,796
2021	31,793
Total	<u>\$ 63,589</u>

The capital asset being leased through the operating lease is as follows:

	<u>Governmental Activities</u>
	<u>Hospital</u>
Land	\$ 151,494
Building	5,873,537
Less:	
Accumulated depreciation	(3,091,795)
Total	<u>\$ 2,933,236</u>

E. Non-Current Liabilities

Item 1.

Following is a summary of the City's changes in long-term liabilities for the year-ended June 30, 2019, and the total liability of the City as of that date as reported on the government-wide statement of net position:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Capital Loan Notes:					
Series 2009	1,445,000	--	365,000	1,080,000	380,000
Series 2016	2,180,000	--	255,000	1,925,000	260,000
Series 2018	--	2,860,000	200,000	2,660,000	240,000
Total notes	<u>\$ 3,625,000</u>	<u>\$ 2,860,000</u>	<u>\$ 820,000</u>	<u>\$ 5,665,000</u>	<u>\$ 880,000</u>
Less: Unamortized discount	11,284	--	2,052	9,232	--
Add: Unamortized premium	80,750	293,827	39,477	335,100	--
Total long-term debt	<u>\$ 3,694,466</u>	<u>\$ 3,153,827</u>	<u>\$ 857,425</u>	<u>\$ 5,990,868</u>	<u>\$ 880,000</u>
Compensated absences	2,716,462	196,532	155,949	2,757,045	1,116,577
Total non-current liabilities	<u><u>\$ 6,410,928</u></u>	<u><u>\$ 3,350,359</u></u>	<u><u>\$ 1,013,374</u></u>	<u><u>\$ 8,747,913</u></u>	<u><u>\$ 1,996,577</u></u>

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Business-Type Activities:					
Capital Loan Notes:					
Series 2016	6,115,000	--	560,000	5,555,000	570,000
Series 2018-Strm Wtr	--	920,000	65,000	855,000	80,000
Series 2018-Sewer	--	2,160,000	150,000	2,010,000	185,000
Total notes	<u>\$ 6,115,000</u>	<u>\$ 3,080,000</u>	<u>\$ 775,000</u>	<u>\$ 8,420,000</u>	<u>\$ 835,000</u>
State Revolving Loan	5,644,000	--	298,000	5,346,000	308,000
Add: Unamortized premium	199,350	316,429	51,578	464,201	--
Total long-term debt	<u>\$ 11,958,350</u>	<u>\$ 3,396,429</u>	<u>\$ 1,124,578</u>	<u>\$ 14,230,201</u>	<u>\$ 1,143,000</u>
Compensated absences	453,211	38,743	4,053	487,901	166,930
Total non-current liabilities	<u><u>\$ 12,411,561</u></u>	<u><u>\$ 3,435,172</u></u>	<u><u>\$ 1,128,631</u></u>	<u><u>\$ 14,718,102</u></u>	<u><u>\$ 1,309,930</u></u>

General Obligation Bonds/Notes

Item 1.

Three issues of unmatured general obligation bonds/notes totaling \$14,875,069, net of unamortized discount of \$9,232, and unamortized premium of \$799,301 are outstanding as of June 30, 2019. These notes bear interest at rates of 1.00% to 5.00%; mature in varying annual amounts through June 30, 2028; and were originally issued for \$19,035,000.

Details of general obligation bonds/notes payable at June 30, 2019 are as follows:

	Date of Issue	Interest Rates	Final Due Date	Annual Payments	Amount Originally Issued	Outstanding 30-Jun-19
Governmental Activities:						
General Obligation						
Capital Loan Notes	11/23/2009	1.00-3.80%	6/1/2024	165,000-380,000	3,440,000	1,080,000
General Obligation						
Capital Loan Notes	7/19/2016	2.00%	6/1/2026	245,000-440,000	2,865,000	1,925,000
General Obligation						
Capital Loan Notes	7/19/2018	4.00-5.00%	6/1/2028	200,000-350,000	2,860,000	2,660,000
Total Governmental Activities						<u>\$5,665,000</u>
Business Activities:						
General Obligation						
Capital Loan Notes	7/19/2016	2.00%	6/1/2028	125,000-670,000	6,790,000	5,555,000
General Obligation						
Capital Loan Notes-Sewer	7/19/2018	4.00-5.00%	6/1/2028	150,000-260,000	2,160,000	2,010,000
General Obligation						
Capital Loan Notes-Strm. Wtr	7/19/2018	4.00-5.00%	6/1/2028	65,000-110,000	920,000	855,000
Total Business Activities						<u>\$8,420,000</u>

Annual debt service requirements to maturing for general obligation bonds/notes are as follows

Item 1.

Year Ending June 30,	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2020	\$ 880,000	\$ 199,752	\$ 835,000	\$ 243,500
2021	685,000	169,823	855,000	218,850
2022	705,000	145,915	875,000	193,500
2023	735,000	121,230	900,000	167,450
2024	760,000	94,980	935,000	140,450
2025-2029	1,900,000	155,600	4,020,000	279,050
Total	<u>\$ 5,665,000</u>	<u>\$ 887,300</u>	<u>\$ 8,420,000</u>	<u>\$ 1,242,800</u>

State Revolving Loan

In July 2011, the City entered into a loan and disbursement agreement with the Iowa Finance Authority for the issuance of sewer revenue capital loan notes under the State Revolving Fund Program. These notes financed the major renovation project at the City's water treatment facility related to disinfection compliance. As of June 30, 2019, \$5,346,000 is outstanding. Annual debt service requirements to maturity for this loan are as follows:

Year Ending June 30,	Business-type Activities	
	Principal	Interest
2020	\$ 308,000	\$ 173,745
2021	318,000	163,735
2022	328,000	153,400
2023	339,000	142,740
2024	350,000	131,723
2025-2029	1,926,000	480,513
2030-2034	1,777,000	146,705
Total	<u>\$ 5,346,000</u>	<u>\$ 1,392,562</u>

In fiscal year ended June 30, 2019, the Sewer Fund had net revenue of \$4,384,464 and the amount of principal and interest due was \$481,430

Debt Limitation**Item 1.**

As of June 30, 2019, the outstanding general obligation debt of the City did not exceed its legal debt margin computed as follows:

Estimated actual valuation of taxable property within the City	<u>\$ 3,166,869,787</u>
Debt limit - 5% of total actual valuation	\$ 158,343,489
Debt applicable to debt limit:	
General obligation bonds/Capital loan notes	<u>14,085,000</u>
Legal debt margin	<u>\$ 144,258,489</u>

All tax-exempt debt issued by the City is subject to IRS arbitrage rebate unless the City meets the \$5 million small issuers exemption in a given year. As of June 30, 2019, the City had no arbitrage liability.

Non-Current Liabilities – Electric Utility

Non-Current liability activity for the year ended December 31, 2018 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Capital Loan Notes:					
Series 2010A	7,095,000	--	7,095,000	--	--
Series 2010B	4,665,000	--	4,665,000	--	--
Series 2015	22,005,000	--	2,370,000	19,635,000	2,490,000
Total bonds	<u>\$ 33,765,000</u>	<u>\$ --</u>	<u>\$ 14,130,000</u>	<u>\$ 19,635,000</u>	<u>\$ 2,490,000</u>
Less: Unamortized					
discount	26,636	--	2,869	23,767	--
Add: Unamortized					
premium	2,686,102	--	361,390	2,324,712	--
Total long-term debt	<u>\$ 36,424,466</u>	<u>\$ --</u>	<u>\$ 14,488,521</u>	<u>\$ 21,935,945</u>	<u>\$ 2,490,000</u>
Compensated absences and net OPEB liability restated	1,398,481	432,526	135,057	1,695,950	--
Net pension liability	6,166,474	--	569,808	5,596,666	--
Total non-current liabilities	<u>\$ 43,989,421</u>	<u>\$ 432,526</u>	<u>\$ 15,193,386</u>	<u>\$ 29,228,561</u>	<u>\$ 2,490,000</u>

Capital Loan Notes – Electric Utility

The 2015 revenue capital loan notes require annual principal payments, due December 1, and semiannual interest payments, due June 1 and December 1. Interest rates are in a range between 2.50% and 5.00%. The capital loan notes are secured by the future net revenues of the Utility.

Component Unit - Capital Loan Notes				
Year	<u>Principal</u>		<u>Interest</u>	
2019	\$	2,490,000	\$	849,375
2020		2,625,000		724,875
2021		2,760,000		593,625
2022		2,895,000		455,625
2023		3,045,000		310,875
2024 - 2026		5,820,000		277,425
	\$	19,635,000	\$	3,211,800

Non-Current Liabilities – Gas Utility

Non-Current liability activity for the year ended December 31, 2018 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Compensated absences and net OPEB liability as restated	\$ 272,729	\$ 85,084	\$ 24,183	\$ 333,630	\$ --
Net pension liability	1,828,698	--	31,395	1,797,303	--
Total non-current liabilities	<u>\$ 2,101,427</u>	<u>\$ 85,084</u>	<u>\$ 55,578</u>	<u>\$ 2,130,933</u>	<u>\$ --</u>

Non-Current Liabilities – Water Utility

Item 1.

Non-Current liability activity for the year ended December 31, 2018 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Compensated absences and net OPEB liability as restated	\$ 192,437	\$ 74,396	\$ 16,610	\$ 250,223	\$ --
Net pension liability	1,290,460	--	75,600	1,214,860	--
Total non-current liabilities	<u>\$ 1,482,897</u>	<u>\$ 74,396</u>	<u>\$ 92,210</u>	<u>\$ 1,465,083</u>	<u>\$ --</u>

Non-Current Liabilities – Communications Utility

Non-Current liability activity for the year ended December 31, 2018 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Compensated absences and net OPEB liability as restated	409,093	147,071	55,719	500,445	--
Net pension liability	2,590,264	--	3,358	2,586,906	--
Total non-current liabilities	<u>\$ 2,999,357</u>	<u>\$ 147,071</u>	<u>\$ 59,077</u>	<u>\$ 3,087,351</u>	<u>\$ --</u>

F. Pension Plans

The primary government participates in two public pension systems, Iowa Public Employees Retirement System (IPERS) and Municipal Fire and Police Retirement System of Iowa (MFPRS). The aggregate amount of recognized pension expense for the period associated with the net pension liability for all plans is \$2,503,375 for the primary government. Other aggregate amounts related to pension are separately displayed in the financial systems.

Plan Description. IPERS membership is mandatory for employees of the City, except for those covered by another retirement system. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by Iowa Public Employees' Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at 7401 Register Drive, PO 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, anytime after reaching age 62 with 20 or more years of covered employment, or when the member's years of service plus the member's age at the last birthday equals or exceeds 88, whichever comes first. (These qualifications must be met on the member's first month of entitlement to benefits.) Members cannot begin receiving retirement benefits before age 55. The formula used to calculate a Regular member's monthly IPERS benefit includes:

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

Protection occupation members may retire at normal retirement age which is generally at age 55. The formula used to calculate a protection occupation members' monthly IPERS benefit includes:

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

If a member retires before normal retirement age, the member's monthly retirement benefit will be permanently reduced by an early-retirement reduction. The early-retirement reduction is calculated differently for service earned before and after July 1, 2012. For service earned before July 1, 2012, the reduction is 0.25 percent for each month that the member receives benefits before the member's earliest normal retirement age. For service earned starting July 1, 2012, the reduction is 0.50 percent for each month that the member receives benefits before 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 act
of the member's accrued benefit or calculated with a set formula, whichever is greater
member dies after retirement, death benefits depend on the benefit option the member selected at
retirement.

Item 1.

Contributions – The Contribution rates are established by IPERS following the annual actuarial valuation, which applies IPERS' Contribution Rate Funding Policy and Actuarial Amortization Method. Statute limits the amount rates can increase or decrease each year to 1 percentage point. IPERS Contribution Rate Funding Policy requires that the actuarial contribution rate be determined using the "entry age normal" actuarial cost method and the actuarial assumptions and methods approved by the IPERS Investment Board. The actuarial contribution rate covers normal cost plus the unfunded actuarial liability payment based on a 30-year amortization period. The payment to amortize the unfunded actuarial liability is determined as a level percentage of payroll, based on the Actuarial Amortization Method adopted by the Investment Board.

In fiscal year 2019, pursuant to the required rate, Regular members contributed 6.29 percent of pay and the City contributed 9.44 percent for a total rate of 15.73 percent. Protective occupation members contributed 6.81 percent of pay and the City contributed 10.21 percent for a total rate of 17.02 percent.

The City's total contributions to IPERS for the year ended June 30, 2019 were \$920,276.

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2019, the City reported a liability of \$7,971,544 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all IPERS participating employers. At June 30, 2018, the City's collective proportion was .1259677 percent which was a increase of 0.0012919 percent from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the City recognized pension expense of \$877,947. In 2019, the City reported deferred outflows of resources and deferred inflows of resources from the following sources:

Item 1.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 43,724	\$ 180,228
Changes of assumptions	1,137,947	27
Net difference between projected and actual earnings on pension plan investments	--	219,255
Changes in proportion and differences between City contributions and proportionate share of contributions	9,209	300,938
City contributions subsequent to the measurement date	920,276	--
Total	<u>\$ 2,111,156</u>	<u>\$ 700,448</u>

\$920,276 reported as deferred outflows of resources related to pensions resulting from the City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Total
2020	\$ 392,640
2021	198,646
2022	(94,036)
2023	(3,279)
2024	(3,539)
	<u>\$ 490,432</u>

There were no non-employer contributing entities at IPERS.

Actuarial Assumptions – The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of actuarial experience study dated March 24, 2017.

Mortality rates used in the 2018 valuation were based on the RP-2014 Employee and Healthy Annuitant Tables, with MP-2017 generational adjustments.

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

<u>Asset Class</u>	<u>Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	22.0 %	6.01 %
International equity	15.0	6.48
Global smart beta equity	3.0	6.23
Core plus fixed income	27.0	1.97
Public credit	3.5	3.93
Public real assets	7.0	2.91
Cash	1.0	(0.25)
Private equity	11.0	10.81
Private real assets	7.5	4.14
Private credit	3.0	3.11
Total	<u>100.0 %</u>	

Discount Rate – The discount rate used to measure the total pension liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the contractually required rate and that contributions from the City will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension

plan investments was applied to all periods of projected benefit payments to determine pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate.

	1% Decrease (6.0%)	Discount Rate (7.0%)	1% Increase (8.0%)
City's proportionate share of the net pension liability:	\$ 13,533,831	\$ 7,971,544	\$ 3,305,618

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

Payables to the Pension Plan – At June 30, 2019, the City reported no payables to the defined benefit pension plan for legally required employer contributions and legally required employee contributions which had been withheld from employee wages but not yet remitted to IPERS.

MFPRSI

Pension Plan Fiduciary Net Position – MFPRSI membership is mandatory for fire fighters and police officers covered by the provisions of Chapter 411 of the Code of Iowa. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by MFPRSI. MFPRSI issues a stand-alone financial report which is available to the public by mail at 7155 Lake Drive, Suite #201, West Des Moines, Iowa 50266 or at www.mfprsi.org.

MFPRSI benefits are established under Chapter 411 of the Code of Iowa and the administrative rules thereunder. Chapter 411 of the Code of Iowa and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

Pension Benefits - Members with 4 or more years of service are entitled to pension benefits beginning at age 55. Full service retirement benefits are granted to members with 22 years of service, while partial benefits are available to those members with 4 to 22 years of service based on the ratio of years completed to years required (i.e., 22 years). Members with less than 4 years of service are entitled to a refund of their contribution only, with interest, for the period of employment.

Benefits are calculated based upon the member's highest 3 years of compensation. The average of these 3 years becomes the member's average final compensation. The base benefit is 66 percent of the member's average final compensation. Additional benefits are available to members who perform more than 22 years of service (2 percent for each additional year of service, up to a maximum of 8 years). Survivor benefits are available to the beneficiary of a retired member according to the provisions of the benefit option chosen plus an additional benefit for each child. Survivor benefits are subject to a minimum benefit for those members who chose the basic benefit with a 50 percent surviving spouse benefit.

Active members, at least 55 years of age, with 22 or more years of service have the option to participate in the Deferred Retirement Option Program (DROP). The DROP is an arrangement whereby a member who is otherwise eligible to retire and commence benefits opts to continue to work. A member can elect a 3, 4, or 5 year DROP period. By electing to participate in DROP the member is signing a contract indicating the member will retire at the end of the selected DROP period. During the DROP period the member's retirement benefit is frozen and a DROP benefit is credited to a DROP account established for the member. Assuming the member completes the DROP period, the DROP benefit is equal to 52% of the member's retirement benefit at the member's earliest date eligible and 100% if the member delays enrollment for 24 months. At the member's actual date of retirement, the member's DROP account will be distributed to the member in the form of a lump sum or rollover to an eligible plan.

Disability and Death Benefits - Disability coverage is broken down into two types, accidental and ordinary. Accidental disability is defined as permanent disability incurred in the line of duty, with benefits equivalent to the greater of 60 percent of the member's average final compensation or the member's service retirement benefit calculation amount. Ordinary disability occurs outside the call of duty and pays benefits equivalent to the greater of 50 percent of the member's average final compensation, for those with 5 or more years of service, or the member's service retirement benefit calculation amount, and 25 percent of average final compensation for those with less than 5 years of service.

Death benefits are similar to disability benefits. Benefits for accidental death are 50 percent of the average final compensation of the member plus an additional amount for each child, or the provisions for ordinary death. Ordinary death benefits consist of a pension equal to 40 percent of the average final compensation of the member plus an additional amount for each child, or a lump-sum distribution to the designated beneficiary equal to 50 percent of the previous year's earnable compensation of the member or equal to the amount of the member's total contributions plus interest.

Benefits are increased (escalated) annually in accordance with Chapter 411.6 of the Code of Iowa which states a standard formula for the increases.

The surviving spouse or dependents of an active member who dies due to a traumatic personal injury incurred in the line of duty receives a \$100,000 lump-sum payment.

Contributions - Member contribution rates are set by state statute. In accordance with Chapter 411 of the Code of Iowa as modified by act of the 1994 General Assembly, to establish compliance with the Federal Older Workers Benefit Protections Act, the contribution rate was 9.40% of earnable compensation for the year ended June 30, 2019.

Employer contribution rates are based upon an actuarially determined normal contribution rate by state statute. The required actuarially determined contributions are calculated on the benefit entry age normal method as adopted by the Board of Trustees as permitted under Chapter 411 of the Code of Iowa. The normal contribution rate is provided by state statute to be the actuarial liabilities of the plan less current plan assets, with such total divided by 1 percent of the actuarially determined present value of prospective future compensation of all members, further reduced by member contributions and state appropriations. Under the Code of Iowa the employer's contribution rate cannot be less than 17.00% of earnable compensation. The contribution rate was 26.02% for the year ended June 30, 2019.

The City's contributions to MFPRSI for the year ended June 30, 2019, was \$1,469,237.

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

There were no state appropriations to MFPRSI during the fiscal year ended June 30, 2019.

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2019, the City reported a liability of \$10,587,346 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all MFPRSI participating employers. At June 30, 2018, the City's proportion was 1.778180% which was an increase of .106635% from its proportions measured as of June 30, 2017.

For the year ended June 30, 2019, the City recognized pension expense of \$1,625,428. At 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 284,219	\$ 143,623
Changes of assumptions	904,267	84,606
Net difference between projected and actual earnings on pension plan investments	517,872	--
Changes in proportion and differences between City contributions and proportionate share of contributions	452,035	251,594
City contributions subsequent to the measurement date	1,469,237	--
Total	<u>\$ 3,627,630</u>	<u>\$ 479,823</u>

\$1,469,237 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Total
2020	\$ 996,196
2021	543,440
2022	(90,131)
2023	174,627
2024	54,438
	<u>\$ 1,678,570</u>

Actuarial Assumptions The total pension liability in the June 30, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of Inflation	3.0 percent
Salary increases	3.75 to 15.11 percent, including including inflation
Investment rate of return	7.50 percent, net of pension plan investment expense, including inflation

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from July 1, 2007 to June 30, 2017.

Mortality rates as of June 30, 2018, were based on RP 2014 Blue Collar Healthy Annuitant table with males set-forward zero years, females set-forward two years and disabled set-forward three years (male only rates), with generational projection of future mortality improvement with 50% of Scale BB beginning in 2017.

The investment policy and decisions are governed by the Board of Trustees. The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of September 30, 2016 (see the discussion of the pension plan's investment policy) are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Large Cap	5.5 %
Small Cap	5.8 %
International Large Cap	7.3 %
Emerging Markets	9.0 %
Emerging Market Debt	6.3 %
Private Non-Core Real Estate	8.0 %
Master Limited Partnerships	9.0 %
Private Equity	9.0 %
Core Plus Fixed Income	3.3 %
Private Core Real Estate	6.0 %
Tactical Asset Allocation	6.4 %

Discount Rate - The discount rate used to measure the total pension liability was 7.5 percent projection of cash flows used to determine the discount rate assumed that contributions will at 9.40% of covered payroll and the City contributions will be made at rates equal to the difference between actuarially determined rates and the member rate. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percent lower (6.5 percent) or 1-percent higher (8.5 percent) than the current rate.

	1% Decrease (6.5%)	Discount Rate (7.5%)	1% Increase (8.5%)
City's proportionate share of the net pension liability:	\$ 17,664,625	\$ 10,587,346	\$ 4,727,596

Pension Plan Fiduciary Net Position - Detailed information about the pension plan’s fiduciary net position is available in the separately issued MFPRSI financial report which is available on MFPRSI’s website at www.mfprsi.org.

Payables to the Pension Plan – At June 30, 2019, the City reported no payables to the defined benefit pension plan for legally required employer contributions and legally required employee contributions which had been withheld from employee wages but not yet remitted to MFPRSI.

G. Other Postemployment Benefits (OPEB)

Plan Description – The City administers a single-employer benefit plan which provides medical, prescription drug and life benefits for all full-time active employees, retired and their eligible dependants. Group insurance benefits are established under Iowa Code Chapter 509A.13. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Plan does not issue a stand-alone financial report.

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 life benefits as active employees, which results in an implicit rate subsidy and an OPEB liability.

Retired participants must be age 55 or older at retirement. At June 30, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	21
Active employees	197
Total	218

Total OPEB Liability – The City's total OPEB liability of \$2,751,393 as of June 30, 2019 was as of June 30, 2018, and was determined by an actuarial valuation as of that date. Item 1. procedures were used to roll forward the total OPEB liability to the June 30, 2019 measurement date.

Actuarial Assumptions – The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and the entry age normal actuarial cost method, applied to all periods included in the measurement.

Rate of Inflation (effective June 30, 2018)	3.50% percent per annum
Rates of salary increase (effective June 30, 2018)	3.50% per annum, including inflation.
Discount rate (effective June 30, 2018)	3.87% compounded annually, including inflation.
Healthcare cost trend rate (effective June 30, 2018)	6.00% initial rate decreasing by .5% annually to an ultimate rate of 5.00%.

Discount Rate – The discount rate used to measure the total OPEB liability was 3.87% which reflects the index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of the measurement date.

Mortality rates are from the RP 2014 annuitant distinct mortality table adjusted to 2006 with MP2017 general projection of future mortality improvement.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study with dates corresponding to those listed above.

Changes in the Total OPEB Liability

	Total OPEB Liability
Total OPEB liability beginning of year	\$ 2,681,599
Changes for year:	
Service cost	125,359
Interest	105,512
Benefit payments	(161,077)
Net changes	69,794
Total OPEB liability end of year	\$ 2,751,393

Sensitivity of the City's Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (2.87%) or 1% higher (4.87%) than the current discount rate.

	1% Decrease (2.87%)	Discount Rate (3.87%)	1% Increase (4.87%)
Total OPEB liability	\$ 2,989,098	\$ 2,751,393	\$ 2,536,782

Sensitivity of the City's Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (5.00%) or 1% higher (7.00%) than the current healthcare cost trend rates.

	1% Decrease (5.00%)	Healthcare Cost Trend Rate (6.00%)	1% Increase (7.00%)
Total OPEB liability	\$ 2,483,876	\$ 2,751,393	\$ 3,063,504

OPEB Expense and Deferred Outflows of Resources Related to OPEB – For the year ended June 30, 2019, the City recognized OPEB expense of \$371,382. At June 30, 2019, the City reported deferred outflows of resources related to OPEB from the following resources:

	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 746,560
Changes in assumptions	433,738
Total	\$ 1,180,298

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

Item 1.

Year Ended June 30,	Total
2020	\$ 140,512
2021	140,512
2022	140,512
2023	140,512
2024	140,512
Thereafter	477,738
	<u>\$ 1,180,298</u>

H. Interfund Balances

Individual interfund receivable and payable balances by fund type as of June 30, 2019, were stated in the fund financial statements as follows:

Fund	Total	
	Interfund Receivables	Interfund Payables
Nonmajor Governmental Funds	\$ 2,875	\$ 2,875
Street Repair Fund	3,679,584	--
Street Improvement Fund	--	3,679,584
Capital Improvements Fund	4,571,680	--
Bond Fund	--	4,571,680
Total	<u>\$ 8,254,139</u>	<u>\$ 8,254,139</u>

The balances are due to the elimination of reporting negative cash

Fund	Total	
	Advance to Other Funds	Advance from Other Funds
Hospital Fund	\$ 8,735,000	\$ --
Capital Improvements Fund	2,795,000	--
Sewer Fund	--	11,530,000
Total	<u>\$ 11,530,000</u>	<u>\$ 11,530,000</u>

The amount payable from the Sewer Fund to the Hospital Fund and the Capital Improvements Fund relates to internal financing for the large disinfection project at the City's water treatment facility and other City Sewer projects.

I. Interfund Transactions

The following transfers represent individual fund interfund transfers as stated in the Fund Financial Statements.

Transfer To	Transfer From	Amount
General Fund	TIF Fund	\$ 35,955
	Capital Improvements Fund	33,050
	Non-major Governmental Funds	176,003
	Sewer Fund	115,463
	Refuse Fund	137,023
	Storm Water Fund	35,120
		<u>\$ 532,614</u>
Debt Service Fund	General Fund	\$ 293,680
	TIF Fund	190,838
		<u>\$ 484,518</u>
Capital Improvements Fund	General Fund	\$ 1,703,680
	Non-major Governmental Funds	10,000
		<u>\$ 1,713,680</u>
Bond Fund	TIF Fund	\$ 35,448
Non-major Governmental Funds	General Fund	\$ 1,528,679
	TIF Fund	1,899,916
	Storm Water Fund	7,981
	Internal Service Fund	13,718
		<u>\$ 3,450,294</u>
Sewer Fund	TIF Fund	\$ 1,806,196
Refuse Fund	Non-major Governmental Funds	\$ 214,037
Stormwater Fund	Bond Fund	\$ 54,205
	Non-major Governmental Funds	165,060
		<u>\$ 219,265</u>
Internal Service Funds	Capital Improvemets Fund	\$ 40,402
	Internal Service Fund	40,446
		<u>\$ 80,848</u>
	Total	<u><u>\$ 8,536,900</u></u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move debt service payments from proprietary or special revenue funds to the debt service fund as debt service payments come due and, (3) to move receipts from user fee generated funds to the general fund for certain administrative and custodial costs in the general fund.

A. Due To/From Component Unit

Amounts due from the component unit to the general fund at June 30, 2019, were as follows:

	Due from
Component Unit:	
Electric utility	\$ 1,451,610
Gas utility	142,423
Total	<u>\$ 1,594,033</u>

This amount differs from the amount reported as due to primary government since the Electric Utility, Gas Utility, and Communications Utility component units have a calendar year end of December 31, 2018.

B. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the government has established various funds to account for and finance its uninsured risks of loss.

The City has established a Health Insurance Reserve Fund for insuring benefits provided to City employees and covered dependents, which is included in the internal service fund type. Health benefits were self-insured up to a specific stop loss amount of \$85,000 and an aggregate stop loss of approximately \$3,902,921 for 2019. Coverage from a private insurance company is maintained for losses in excess of the stop loss amounts. All claims handling procedures are performed by a third-party claims administrator. Incurred but not reported claims have been accrued as a liability based upon the claims administrator's estimate.

All funds of the City participate in the program and make payments to the Health Insurance Reserve Fund based on actuarial estimates of the amounts needed to pay prior-year and current-year claims. The City has also established reserve funds for insuring workers' compensation, liability, and long-term disability claims which are included in the general fund type. Liability benefits were self-insured up to a specific stop loss amount of \$100,000 and an aggregate stop loss amount of \$260,000. Long-term disability benefits are self funded for the first six months, and the maximum benefit per individual is \$18,000. Workers' compensation benefits were self-insured up to an aggregate stop loss amount of \$350,000 with no specific stop loss amount. Coverage from private insurers is maintained for losses in excess of the stop loss amounts. An independent claims administrator performs all claims handling procedures. Settled claims for the above funds have not exceeded commercial coverage in any of the last three fiscal years.

Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims.

Changes in reported liabilities for the fiscal year ended June 30, 2019, are summarized as follows:

Item 1.

	Risk Management Fund				Total
	Health Insurance Reserve Fund	Workers' Compensation Reserve	Liability Reserve	Long-Term Disability Reserve	
Claim liabilities					
June 30, 2017	\$ 342,976	\$ 302,751	\$ --	\$ --	\$ 645,727
Claims and changes in estimates during fiscal year 2018	3,451,218	92,718	--	--	3,543,936
Claim payments	(3,299,299)	(154,007)	--	--	(3,453,306)
Claim liabilities					
June 30, 2018	\$ 494,895	\$ 241,462	\$ --	\$ --	\$ 736,357
Claims and changes in estimates during fiscal year 2019	3,105,727	95,148	--	--	3,200,875
Claim payments	(3,235,622)	(88,927)	--	--	(3,324,549)
Claim liabilities					
June 30, 2019	<u>\$ 365,000</u>	<u>\$ 247,683</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 612,683</u>

C. Commitments and Contingencies

Legal counsel has reported that as of June 30, 2019, there were claims and losses that are on file against the City. The City has the authority to levy additional taxes outside the regular limit to fund any uninsured judgment against the City. However, it is estimated that all of these claims and losses will be covered by insurance when exceeding stop loss limits, and the amounts prior to reaching these limits would not materially affect future financial statements of the City.

D. Urban Renewal Development Agreements

The City has entered into various development agreements for urban renewal projects. The agreements require the City to rebate portions of the incremental property tax paid by the developer in exchange for infrastructure improvements, rehabilitation and development of commercial projects by the developer.

The agreements are not general obligations of the City and, due to their nature, are not recorded as a liability in the City's financial statements. However, the agreements are subject to the constitutional debt limitation of the City.

Certain agreements include an annual appropriation clause and, accordingly, only the amount payable in the succeeding year on the agreements is subject to the constitutional debt limitation. The entire outstanding principal balance of agreements not including an annual appropriation clause is subject to the constitutional debt limitation.

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as Item 1. in tax revenues that results from an agreement between one or more governments and a or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

City Tax Abatements

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

For the year ended June 30, 2019, the City rebated \$359,229 of property tax under the urban renewal and economic development projects.

E. New Governmental Accounting Standards Board (GASB) Standards

The Governmental Accounting Standards Board (GASB) has issued five statements not yet implemented by the City. The Statements, which may impact the City are as follows:

Statement No. 84, *Fiduciary Activities*, will be effective for the fiscal year June 30, 2020. The objective of this Statement is to improve guidance regarding the identification of certain fiduciary activities for accounting and reporting purposes and how those activities should be reported.

Statement No. 87, *Leases*, will be effective for the fiscal year June 30, 2021. The objective of this Statement is to better meet the information needs of financial statements users by improving accounting and financial reporting for leases by governments.

Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, will be effective for fiscal year June 30, 2020. The objectives of this statement are to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period.

Statement No. 90, *Majority Equity Interests*, will be effective for fiscal year June 30, 2020. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units.

Statement No. 91, *Conduit Debt Obligations*, will be effective for fiscal year June 30, 2022. The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures.

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

**Budgetary Comparison Schedule - Function Budget
For the Year Ended June 30, 2019**

	Budgeted Amounts	
	Original	Final
Revenues:		
Property taxes and assessments	\$ 24,574,465	\$ 24,574,465
Other City taxes	5,957,056	5,957,056
Licenses and permits	934,000	952,800
Use of money and property	723,375	725,875
Intergovernmental	23,111,603	23,799,603
Charges for services	12,180,850	12,507,200
Miscellaneous	1,584,333	2,598,757
Total revenues	\$ 69,065,682	\$ 71,115,756
Expenditures:		
Current:		
Public safety	\$ 11,601,490	\$ 12,254,590
Public works	13,553,020	13,740,570
Health and social services	20,500	24,500
Culture and recreation	8,004,550	8,286,374
Community and economic development	2,915,600	2,952,800
General government	5,023,550	4,573,300
Debt service	1,007,000	1,030,150
Capital projects	26,940,050	40,110,050
Business-type	9,865,550	10,239,450
Total expenditures	\$ 78,931,310	\$ 93,211,784
Excess (deficiency) of revenues over (under) expenditures	\$ (9,865,628)	\$ (22,096,028)
Other financing sources (uses):		
Proceeds from long-term debt	\$ 2,986,590	\$ 5,316,590
Transfers in	12,817,790	12,817,790
Transfers out	(12,817,790)	(12,817,790)
Total other financing sources (uses)	\$ 2,986,590	\$ 5,316,590
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	\$ (6,879,038)	\$ (16,779,438)
Fund balances, beginning	87,393,024	87,393,024
Fund balances, ending	\$ 80,513,986	\$ 70,613,586

See notes to the required supplementary information.

Actual Amounts	Variance with Final Budget - Positive (Negative)
\$ 24,639,472	\$ 65,007
6,184,453	227,397
1,088,480	135,680
2,433,113	1,707,238
16,426,962	(7,372,641)
12,911,465	404,265
2,499,943	(98,814)
<u>\$ 66,183,888</u>	<u>\$ (4,931,868)</u>
\$ 11,746,518	\$ 508,072
12,518,076	1,222,494
24,220	280
7,033,669	1,252,705
2,641,995	310,805
4,032,033	541,267
1,028,823	1,327
25,342,279	14,767,771
8,105,211	2,134,239
<u>\$ 72,472,824</u>	<u>\$ 20,738,960</u>
<u>\$ (6,288,936)</u>	<u>\$ 15,807,092</u>
\$ 6,466,587	\$ 1,149,997
12,046,358	(771,432)
(12,046,358)	771,432
<u>\$ 6,466,587</u>	<u>\$ 1,149,997</u>
\$ 177,651	\$ 16,957,089
90,716,637	3,323,613
<u>\$ 90,894,288</u>	<u>\$ 20,280,702</u>

**Notes to Required Supplementary Information – Budgetary Reporting
For the Year ended June 30, 2019**

Note A - Budgetary Reporting

The budgetary comparison is presented as Required Supplementary Information in accordance with Government Accounting 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 plus recorded accounts payable following required public notice and hearing for all funds. The annual budget may be amended during the year utilizing similar statutorily prescribed procedures. Encumbrances are not recognized on the cash basis budget and appropriations lapse at year end.

Formal and legal budgetary control is based upon 9 major classes of disbursements known as functions, not by fund or fund type. These 9 functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects, and business-type activities. Function disbursements required to be budgeted include disbursements for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds, and Enterprise Funds. Although the budget document presents function disbursements by fund, the legal level of control is at the aggregated function level, not by fund. During the year, two budget amendments increased budgeted disbursements by \$14,280,474. This budget amendment is reflected in the final budget amounts.

**Budgetary Comparison Schedule -
Program Budget
Notes to RSI**

Note B - Explanation of Differences between Budgetary Sources and Uses of funds and GAAP Revenues and Expenditures for the GAAP General Fund and Major Special Revenue Funds

	<u>Function Budget</u>
Sources	
Actual amounts (budgetary basis) "total revenues" from the budgetary comparison schedule - function budget	\$ 66,183,888
Adjustments:	
The City budgets for all receipts on the cash basis, rather than the modified accrual or accrual basis	<u>1,671,573</u>
Total revenues for the function budget on a GAAP basis of accounting	\$ 67,855,461
Reclassifications:	
The City reports sources of funds in the function budget as revenues in other major and nonmajor funds for GAAP reporting:	
Debt Service Fund	(536,921)
Capital Improvements Fund	(3,456,705)
Street Improvement Fund	(1,411,569)
Bond capital projects Fund	(4,187,260)
Nonmajor governmental GAAP funds	(9,515,979)
Business-type enterprise funds	<u>(10,503,287)</u>
Total revenues for general fund and major special revenue funds	<u>\$ 38,243,740</u>
Total revenues as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds:	
General Fund	\$ 26,875,749
Hospital Fund	560,003
TIF Fund	3,959,041
Street Repair Fund	6,848,947
Total revenues for general fund and major special revenue funds	<u>\$ 38,243,740</u>

**Function
Budget**

Uses

Actual amounts (budgetary basis) "total expenditures" from the budgetary comparison schedule - function budget \$ 72,472,824

Adjustments

The City budgets for expenditures on the cash basis, rather than on the modified accrual or accrual basis on all items except payments to suppliers

The City does not budget for depreciation (298,773)

Total uses for the function budget on a GAAP basis of accounting \$ 72,174,051

Reclassifications:

The City reports uses of funds in the function budget as expenditures in other major and nonmajor funds for GAAP reporting:

Debt Service Fund	(1,028,823)
Capital Improvements Fund	(7,364,147)
Street Improvement Fund	(1,586,570)
Bond capital projects Fund	(9,836,873)
Nonmajor governmental GAAP funds	(13,946,636)
Business-type enterprise funds	(8,110,873)

Total expenditures for general fund and major special revenue funds \$ 30,300,129

Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds:

General Fund	\$ 23,408,027
Hospital Fund	11,220
TIF Fund	--
Street Repair Fund	6,880,882

Total expenditures for general fund and major special revenue funds \$ 30,300,129

City of Cedar Falls, Iowa

Schedule of the City's Proportionate Share of the Net Pension Liability

Iowa Public Employees' Retirement System
June 30, 2019

	<u>2019</u>	<u>2018</u>
City's proportion of the net pension liability (asset)	0.1259677 %	0.1246758 %
City's proportionate share of the net pension liability	\$ 7,971,544	\$ 8,304,985
City's covered payroll	\$ 9,473,601	\$ 9,302,153
City's proportionate share of the net pension liability as a percentage of its covered payroll	84.14 %	89.28 %
Plan fiduciary net position as a percentage of the total pension liability	83.62 %	82.21 %

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.

See accompanying independent auditor's report.

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.

<u>2017</u>	<u>2016</u>	<u>2015</u>
0.1279990 %	0.1337248 %	0.1421628 %
\$ 8,055,379	\$ 6,606,653	\$ 5,638,043
\$ 9,203,649	\$ 9,218,654	\$ 9,346,040
87.52 %	71.67 %	60.33 %
81.82 %	85.19 %	87.61 %

City of Cedar Falls, Iowa

Schedule of City Contributions

Iowa Public Employees' Retirement System
Last 10 Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Statutorily required contribution	\$ 920,276	\$ 846,190	\$ 831,947	\$ 821,928
Contributions in relation to the statutorily required contribution	(920,276)	(846,190)	(831,947)	(821,928)
Contribution deficiency (excess)	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
City's covered payroll	\$ 9,750,115	\$ 9,473,601	\$ 9,302,153	\$ 9,203,649
Contributions as a percentage of covered payroll	9.44%	8.93%	8.94%	8.93%

See accompanying independent auditor's report.

2015	2014	2013	2012	2011	2010
\$ 821,440	\$ 834,065	\$ 823,374	\$ 771,437	\$ 619,003	\$ 581,707
(821,440)	(834,065)	(823,374)	(771,437)	(619,003)	(581,707)
<u>\$ --</u>					
\$ 9,218,654	\$ 9,346,040	\$ 9,490,561	\$ 9,560,570	\$ 8,915,266	\$ 8,754,353
8.91%	8.92%	8.68%	8.07%	6.94%	6.64%

City of Cedar Falls, Iowa

Notes to Required Supplementary Information – Pension Liability

Year ended June 30, 2019

Iowa Public Employees' Retirement System:

Changes of benefit terms:

Legislation passed in 2010 modified benefit terms for current Regular members. The definition of final average salary changed from the highest three to the highest five years of covered wages. The vesting requirement changed from four years of service to seven years. The early retirement reduction increased from 3 percent per year measured from the member's first unreduced retirement age to a 6 percent reduction for each year of retirement before age 65.

In 2008, legislative action transferred four groups – emergency medical service providers, county jailers, county attorney investigators, and National Guard installation security officers – from Regular membership to the protection occupation group for future service only.

Benefit provisions for sheriffs and deputies were changed in the 2004 legislative session. The eligibility for unreduced retirement benefits was lowered from age 55 by one year each July 1 (beginning in 2004) until it reached age 50 on July 1, 2008. The years of service requirement remained at 22 or more. Their contribution rates were also changed to be shared 50-50 by the employee and employer, instead of the previous 40-60 split.

Changes of assumptions:

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

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

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

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

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

- Decreased the inflation assumption from 3.25 percent to 3.00 percent.
- Decreased the assumed rate of interest on member accounts from 4.00 percent to 3.75 percent per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- Reduced retirement rates for sheriffs and deputies between the ages of 55 and 64.
- Moved from an open 30 year amortization period to a closed 30 year amortization period for the UAL beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20 year period.

The 2010 valuation implemented the following refinements as a result of a quadrennial experience study:

- Adjusted retiree mortality assumptions.
- Modified retirement rates to reflect fewer retirements
- Lowered disability rates at most ages.
- Lowered employment termination rates.
- Generally increased the probability of terminating members received a deferred retirement benefit.
- Modified salary increase assumptions based on various service duration.

City of Cedar Falls, Iowa

Schedule of the City's Proportionate Share of the Net Pension Liability

Municipal Fire and Police Retirement System of Iowa
June 30, 2019

	<u>2019</u>	<u>2018</u>
City's proportion of the net pension liability (asset)	1.778180 %	1.671545 %
City's proportionate share of the net pension liability	\$ 10,587,346	\$ 9,803,195
City's covered payroll	\$ 5,168,468	\$ 4,734,184
City's proportionate share of the net pension liability as a percentage of its covered payroll	204.84 %	207.07 %
Plan fiduciary net position as a percentage of the total pension liability	81.07 %	80.6 %

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.

See accompanying independent auditor's report.

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.

<u>2017</u>	<u>2016</u>	<u>2015</u>
1.727939 %	1.727077 %	1.782771 %
\$ 10,804,128	\$ 8,114,055	\$ 6,462,513
\$ 4,682,488	\$ 4,529,187	\$ 4,552,662
230.73 %	179.15 %	141.95 %
78.2 %	83.04 %	86.27 %

City of Cedar Falls, Iowa

Schedule of City Contributions

Municipal Fire and Police Retirement System of Iowa
Last 10 Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Statutorily required contribution	\$ 1,469,237	\$ 1,327,264	\$ 1,227,100	\$ 1,300,356
Contributions in relation to the statutorily required contribution	(1,469,237)	(1,327,264)	(1,227,100)	(1,300,356)
Contribution deficiency (excess)	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
City's covered payroll	\$ 5,646,572	\$ 5,168,469	\$ 4,734,184	\$ 4,682,488
Contributions as a percentage of covered payroll	26.02%	25.68%	25.92%	27.77%

See accompanying independent auditor's report.

2015	2014	2013	2012	2011	2010
\$ 1,377,326	\$ 1,371,261	\$ 1,144,556	\$ 1,080,516	\$ 792,888	\$ 666,649
(1,377,326)	(1,371,261)	(1,144,556)	(1,080,516)	(792,888)	(666,649)
<u>\$ --</u>					
\$ 4,529,187	\$ 4,552,662	\$ 4,381,915	\$ 4,363,958	\$ 3,984,367	\$ 3,921,467
30.41%	30.12%	26.12%	24.76%	19.90%	17.00%

City of Cedar Falls, Iowa**Notes to Required Supplementary Information – Pension Liability****Year ended June 30, 2019**

Municipal Fire and Police Retirement System of Iowa:

Changes of benefit terms:

There were no significant changes of benefit terms.

Changes of assumptions:

The 2018 valuation changed postretirement mortality rates to the RP-2014 Blue Collar Healthy Annuitant table with males set-forward zero years, females set-forward two years and disabled set-forward three years (male only rates), with generational projection of future mortality improvement with 50% of scale BB.

The 2017 valuation added five years projection of future mortality improvement with Scale BB.

The 2016 valuation changed postretirement mortality rates to the RP-2000 Blue Collar Combined Healthy Mortality Table with males set-back two years, females set-forward one year and disabled individuals set-forward one year (male only rates), with no projection of future mortality improvement.

The 2015 valuation phased in the 1994 Group Annuity Mortality Table for postretirement mortality. This resulted in a weighting of 1/12 of the 1971 Group Annuity Mortality Table and 11/12 of the 1994 Group Annuity Mortality Table.

The 2014 valuation phased in the 1994 Group Annuity Mortality Table for postretirement mortality. This resulted in a weighting of 2/12 of the 1971 Group Annuity Mortality Table and 10/12 of the 1994 Group Annuity Mortality Table.

City of Cedar Falls, Iowa

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

June 30, 2019

	<u>2019</u>	<u>2018</u>
Service Cost	\$ 125,359	\$ 55,384
Interest cost	105,512	61,468
Difference between expected and actual experiences	--	924,312
Changes in assumptions	--	537,008
Benefit payments	<u>(161,077)</u>	<u>(141,086)</u>
Net change in total OPEB liability	<u>\$ 69,794</u>	<u>\$ 1,437,086</u>
Total OPEB liability beginning of year	2,681,599	1,244,513
Total OPEB liability end of year	<u>\$ 2,751,393</u>	<u>\$ 2,681,599</u>
Covered-employee payroll	13,870,992	13,401,925
Total OPEB liability as a percentage of covered-employee payroll	19.84%	20.01%

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

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Changes in benefit terms:

There were no significant changes in benefit terms.

Changes in assumptions:

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

Year ended June 30, 2019	3.87%
Year ended June 30, 2018	3.87%
Year ended June 30, 2017	5.00%

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

City of Cedar Falls, Iowa
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2019
(Page 1 of 2)

	Community Development Fund	Housing Assistance Fund
ASSETS		
Cash	\$ 156,770	\$ 565,703
Receivables, net of allowance for uncollectible amounts:		
Property taxes	--	--
Other city taxes	--	--
Accrued interest	--	--
Other	--	--
Special assessment	--	--
Due from other funds	--	--
Due from other governments	--	--
Inventories	--	--
Total assets	<u>\$ 156,770</u>	<u>\$ 565,703</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
LIABILITIES		
Accounts payable	\$ 38,630	\$ 749
Accrued liabilities	--	3,599
Due to other funds	--	--
Total liabilities	<u>\$ 38,630</u>	<u>\$ 4,348</u>
DEFERRED INFLOWS OF RESOURCES		
Succeeding year property taxes	\$ --	\$ --
Other	--	--
Total deferred inflows of resources	<u>\$ --</u>	<u>\$ --</u>
FUND BALANCES		
Nonspendable	\$ --	\$ --
Restricted	118,140	561,355
Committed	--	--
Assigned	--	--
Total fund balances	<u>\$ 118,140</u>	<u>\$ 561,355</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 156,770</u>	<u>\$ 565,703</u>

Special Revenue

<u>Parking Fund</u>	<u>Police Retirement</u>	<u>Fire Retirement</u>	<u>Visitor & Tourism</u>
\$ 923,669	\$ 2,985,306	\$ 3,329,219	\$ 921,538
--	937,469	570,451	--
--	--	--	81,478
8,861	11,445	10,366	8,671
13,490	--	--	--
--	--	--	--
--	--	--	--
5,250	--	--	28,660
<u>\$ 951,270</u>	<u>\$ 3,934,220</u>	<u>\$ 3,910,036</u>	<u>\$ 1,040,347</u>
\$ 14,337	\$ 11,084	\$ 1,402	\$ 49,074
2,707	--	--	9,847
--	--	--	--
<u>\$ 17,044</u>	<u>\$ 11,084</u>	<u>\$ 1,402</u>	<u>\$ 58,921</u>
\$ --	\$ 933,453	\$ 567,668	\$ --
--	--	--	--
<u>\$ --</u>	<u>\$ 933,453</u>	<u>\$ 567,668</u>	<u>\$ --</u>
\$ 5,250	\$ --	\$ --	\$ 28,660
--	2,989,683	3,340,966	952,766
928,976	--	--	--
--	--	--	--
<u>\$ 934,226</u>	<u>\$ 2,989,683</u>	<u>\$ 3,340,966</u>	<u>\$ 981,426</u>
<u>\$ 951,270</u>	<u>\$ 3,934,220</u>	<u>\$ 3,910,036</u>	<u>\$ 1,040,347</u>

(continued)

City of Cedar Falls, Iowa
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2019
(Page 2 of 2)

	Special Revenue		
	Street Construction Fund	Greenwood Perpetual Care	Fairview Perpetual Care
ASSETS			
Cash	\$ 8,546,831	\$ 238,932	\$ 152,778
Receivables, net of allowance for uncollectible amounts:			
Property taxes	--	--	--
Other city taxes	--	--	--
Accrued interest	--	--	--
Other	--	--	--
Special assessment	--	--	--
Due from other funds	--	--	--
Due from other governments	405,302	--	--
Inventories	241,351	--	--
Total assets	<u>\$ 9,193,484</u>	<u>\$ 238,932</u>	<u>\$ 152,778</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 111,090	\$ --	\$ --
Accrued liabilities	69,033	--	--
Due to other funds	--	--	--
Total liabilities	<u>\$ 180,123</u>	<u>\$ --</u>	<u>\$ --</u>
DEFERRED INFLOWS OF RESOURCES			
Succeeding year property taxes	\$ --	\$ --	\$ --
Other	--	--	--
Total deferred inflows of resources	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
FUND BALANCES			
Nonspendable	\$ 241,351	\$ --	\$ --
Restricted	8,772,010	238,932	152,778
Committed	--	--	--
Assigned	--	--	--
Total fund balances	<u>\$ 9,013,361</u>	<u>\$ 238,932</u>	<u>\$ 152,778</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 9,193,484</u>	<u>\$ 238,932</u>	<u>\$ 152,778</u>

Capital Projects					
Hillside Perpetual Care	Washington Park Renovation	FEMA Fund	Sidewalk Assessment	Economic Development Capital	Total
\$ 46,803	\$ 32,331	\$ 3,184,477	\$ --	\$ 6,065,337	\$ 27,149,694
--	--	--	--	--	1,507,920
--	--	--	--	--	81,478
--	292	26,168	--	55,121	120,924
--	--	--	--	--	13,490
--	--	--	17,252	--	17,252
--	--	--	--	2,875	2,875
--	--	4,997	--	--	410,299
--	--	--	--	--	275,261
<u>\$ 46,803</u>	<u>\$ 32,623</u>	<u>\$ 3,215,642</u>	<u>\$ 17,252</u>	<u>\$ 6,123,333</u>	<u>\$ 29,579,193</u>
\$ --	\$ --	\$ 3,053	\$ --	\$ 68,354	\$ 297,773
--	--	--	--	--	85,186
--	--	--	2,875	--	2,875
<u>\$ --</u>	<u>\$ --</u>	<u>\$ 3,053</u>	<u>\$ 2,875</u>	<u>\$ 68,354</u>	<u>\$ 385,834</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ 1,501,121
--	--	4,997	15,391	--	20,388
<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,997</u>	<u>\$ 15,391</u>	<u>\$ --</u>	<u>\$ 1,521,509</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ 275,261
46,803	--	--	(1,014)	--	17,172,419
--	--	--	--	--	928,976
--	32,623	3,207,592	--	6,054,979	9,295,194
<u>\$ 46,803</u>	<u>\$ 32,623</u>	<u>\$ 3,207,592</u>	<u>\$ (1,014)</u>	<u>\$ 6,054,979</u>	<u>\$ 27,671,850</u>
<u>\$ 46,803</u>	<u>\$ 32,623</u>	<u>\$ 3,215,642</u>	<u>\$ 17,252</u>	<u>\$ 6,123,333</u>	<u>\$ 29,579,193</u>

City of Cedar Falls, Iowa
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2019
(Page 1 of 2)

	Community Development Fund	Housing Assistance Fund
Revenues:		
Property taxes and assessments	\$ --	\$ --
Other city taxes	--	--
Use of money and property	505	15,199
Intergovernmental	220,787	1,201,503
Charges for services	--	--
Fines and forfeitures	--	--
Miscellaneous	--	3,902
Total revenues	<u>\$ 221,292</u>	<u>\$ 1,220,604</u>
Expenditures:		
Current:		
Public safety	\$ --	\$ --
Public works	--	--
Culture and recreation	--	--
Community and economic development	220,788	1,268,409
Capital projects	--	--
Total expenditures	<u>\$ 220,788</u>	<u>\$ 1,268,409</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 504</u>	<u>\$ (47,805)</u>
Other financing sources (uses):		
Transfers in	\$ --	\$ --
Transfers out	--	--
Total other financing sources (uses)	<u>\$ --</u>	<u>\$ --</u>
Net change in fund balances	\$ 504	\$ (47,805)
Fund balances, beginning	117,636	609,160
Increase (decrease) in reserve for inventories	--	--
Fund balances, ending	<u>\$ 118,140</u>	<u>\$ 561,355</u>

Special Revenue

<u>Parking Fund</u>	<u>Police Retirement</u>	<u>Fire Retirement</u>	<u>Visitor & Tourism</u>
\$ --	\$ 948,349	\$ 657,133	\$ --
--	--	--	404,134
21,975	60,839	56,477	29,896
--	--	--	--
26,484	--	--	--
138,512	--	--	--
--	--	--	14,610
<u>\$ 186,971</u>	<u>\$ 1,009,188</u>	<u>\$ 713,610</u>	<u>\$ 448,640</u>
\$ --	\$ 1,116,441	\$ 421,199	\$ --
226,536	--	--	--
--	--	--	633,394
--	--	--	--
--	--	--	--
<u>\$ 226,536</u>	<u>\$ 1,116,441</u>	<u>\$ 421,199</u>	<u>\$ 633,394</u>
<u>\$ (39,565)</u>	<u>\$ (107,253)</u>	<u>\$ 292,411</u>	<u>\$ (184,754)</u>
\$ --	\$ 149,670	\$ --	\$ 79,009
(9,880)	--	--	(17,100)
<u>\$ (9,880)</u>	<u>\$ 149,670</u>	<u>\$ --</u>	<u>\$ 61,909</u>
\$ (49,445)	\$ 42,417	\$ 292,411	\$ (122,845)
983,373	2,947,266	3,048,555	1,101,653
298	--	--	2,618
<u>\$ 934,226</u>	<u>\$ 2,989,683</u>	<u>\$ 3,340,966</u>	<u>\$ 981,426</u>

(continued)

City of Cedar Falls, Iowa
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2019
(Page 2 of 2)

	Special Revenue		
	Street Construction Fund	Greenwood Perpetual Care	Fairview Perpetual Care
Revenues:			
Property taxes and assessments	\$ --	\$ --	\$ --
Other city taxes	--	--	--
Use of money and property	--	--	--
Intergovernmental	5,103,078	--	--
Charges for services	--	6,005	7,125
Fines and forfeitures	--	--	--
Miscellaneous	96,918	--	--
Total revenues	\$ 5,199,996	\$ 6,005	\$ 7,125
Expenditures:			
Current:			
Public safety	\$ --	\$ --	\$ --
Public works	4,123,946	--	--
Culture and recreation	--	--	--
Community and economic development	--	--	--
Capital projects	--	--	--
Total expenditures	\$ 4,123,946	\$ --	\$ --
Excess (deficiency) of revenues over (under) expenditures	\$ 1,076,050	\$ 6,005	\$ 7,125
Other financing sources (uses):			
Transfers in	\$ 21,699	\$ --	\$ --
Transfers out	(538,120)	--	--
Total other financing sources (uses)	\$ (516,421)	\$ --	\$ --
Net change in fund balances	\$ 559,629	\$ 6,005	\$ 7,125
Fund balances, beginning	8,520,162	232,927	145,653
Increase (decrease) in reserve for inventories	(66,430)	--	--
Fund balances, ending	\$ 9,013,361	\$ 238,932	\$ 152,778

Capital Projects

Hillside Perpetual Care	Washington Park Renovation	FEMA Fund	Sidewalk Assessment	Economic Development Capital	Total
\$ --	\$ --	\$ --	\$ 10,144	\$ --	\$ 1,615,626
--	--	--	--	--	404,134
--	722	68,024	--	243,891	497,528
--	--	153,995	--	--	6,679,363
2,400	--	--	--	--	42,014
--	--	--	--	--	138,512
--	--	--	23,372	--	138,802
<u>\$ 2,400</u>	<u>\$ 722</u>	<u>\$ 222,019</u>	<u>\$ 33,516</u>	<u>\$ 243,891</u>	<u>\$ 9,515,979</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ 1,537,640
--	--	--	--	--	4,350,482
--	--	--	--	--	633,394
--	--	--	--	--	1,489,197
--	--	148,043	33,900	5,753,980	5,935,923
<u>\$ --</u>	<u>\$ --</u>	<u>\$ 148,043</u>	<u>\$ 33,900</u>	<u>\$ 5,753,980</u>	<u>\$ 13,946,636</u>
<u>\$ 2,400</u>	<u>\$ 722</u>	<u>\$ 73,976</u>	<u>\$ (384)</u>	<u>\$ (5,510,089)</u>	<u>\$ (4,430,657)</u>
\$ --	\$ --	\$ --	\$ --	\$ 3,199,916	\$ 3,450,294
--	--	--	--	--	(565,100)
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 3,199,916</u>	<u>\$ 2,885,194</u>
\$ 2,400	\$ 722	\$ 73,976	\$ (384)	\$ (2,310,173)	\$ (1,545,463)
44,403	31,901	3,133,616	(630)	8,365,152	29,280,827
--	--	--	--	--	(63,514)
<u>\$ 46,803</u>	<u>\$ 32,623</u>	<u>\$ 3,207,592</u>	<u>\$ (1,014)</u>	<u>\$ 6,054,979</u>	<u>\$ 27,671,850</u>

**Combining Statement of Net Position
Internal Service Funds
June 30, 2019**

	<u>Health Insurance</u>	<u>Health Insurance Severance</u>	<u>Payroll</u>
ASSETS			
Current assets:			
Cash	\$ 4,271,727	\$ 251,395	\$ 2,424,842
Receivables, net of allowance for uncollectible amounts:			
Accrued interest	42,079	--	25,887
Other	44,207	--	--
Inventories	--	--	--
Total current assets	<u>\$ 4,358,013</u>	<u>\$ 251,395</u>	<u>\$ 2,450,729</u>
Noncurrent assets:			
Capital assets:			
Buildings	\$ --	\$ --	\$ --
Machinery and equipment	--	--	--
Accumulated depreciation	--	--	--
Total noncurrent assets	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Total assets	<u>\$ 4,358,013</u>	<u>\$ 251,395</u>	<u>\$ 2,450,729</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related deferred outflows	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 111,884	\$ 253,235	\$ 1,356
Accrued liabilities	365,000	--	--
Compensated absences due within one year	--	--	--
Total current liabilities	<u>\$ 476,884</u>	<u>\$ 253,235</u>	<u>\$ 1,356</u>
Noncurrent liabilities:			
Compensated absences after one year	\$ --	\$ --	\$ --
Net pension liability	--	--	--
Total noncurrent liabilities	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Total liabilities	<u>\$ 476,884</u>	<u>\$ 253,235</u>	<u>\$ 1,356</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related deferred inflows	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
NET POSITION			
Investment in capital assets	\$ --	\$ --	\$ --
Unrestricted	3,881,129	(1,840)	2,449,373
Total net position	<u>\$ 3,881,129</u>	<u>\$ (1,840)</u>	<u>\$ 2,449,373</u>

<u>Risk Management</u>	<u>Data Processing</u>	<u>Vehicle Maintenance</u>	<u>Total</u>
\$ 3,636,689	\$ 1,422,451	\$ 2,973,987	\$ 14,981,091
32,112	12,613	25,326	138,017
1,664	--	--	45,871
--	2,612	36,650	39,262
<u>\$ 3,670,465</u>	<u>\$ 1,437,676</u>	<u>\$ 3,035,963</u>	<u>\$ 15,204,241</u>
\$ --	\$ --	\$ 90,302	\$ 90,302
--	1,325,974	6,247,427	7,573,401
--	(1,021,299)	(4,482,320)	(5,503,619)
<u>\$ --</u>	<u>\$ 304,675</u>	<u>\$ 1,855,409</u>	<u>\$ 2,160,084</u>
<u>\$ 3,670,465</u>	<u>\$ 1,742,351</u>	<u>\$ 4,891,372</u>	<u>\$ 17,364,325</u>
\$ --	\$ 74,544	\$ 62,043	\$ 136,587
\$ 56,810	\$ 32,874	\$ 129,960	\$ 586,119
247,683	20,586	16,961	650,230
--	19,921	15,594	35,515
<u>\$ 304,493</u>	<u>\$ 73,381</u>	<u>\$ 162,515</u>	<u>\$ 1,271,864</u>
\$ --	\$ 5,185	\$ --	\$ 5,185
--	240,970	232,601	473,571
<u>\$ --</u>	<u>\$ 246,155</u>	<u>\$ 232,601</u>	<u>\$ 478,756</u>
<u>\$ 304,493</u>	<u>\$ 319,536</u>	<u>\$ 395,116</u>	<u>\$ 1,750,620</u>
\$ --	\$ 16,587	\$ 9,054	\$ 25,641
\$ --	\$ 304,675	\$ 1,855,410	\$ 2,160,085
3,365,972	1,176,097	2,693,835	13,564,566
<u>\$ 3,365,972</u>	<u>\$ 1,480,772</u>	<u>\$ 4,549,245</u>	<u>\$ 15,724,651</u>

City of Cedar Falls, Iowa
Combining Statement of Revenues, Expenses,
and Changes in Fund Net Position
Internal Service Funds
For the Year Ended June 30, 2019

Item 1.

	Health Insurance	Health Insurance Severance	Payroll
Operating revenues:			
Charges for services	\$ 2,785,616	\$ --	\$ 335,120
Other	--	--	--
Total operating revenues	\$ 2,785,616	\$ --	\$ 335,120
Operating expenses:			
Personal services	\$ --	\$ 1,706	\$ 130,463
Contractual services	3,161,387	--	--
Supplies and equipment	--	--	--
Depreciation	--	--	--
Total operating expenses	\$ 3,161,387	\$ 1,706	\$ 130,463
Operating income (loss)	\$ (375,771)	\$ (1,706)	\$ 204,657
Nonoperating revenues (expenses):			
Use of money and property	\$ 102,023	\$ --	\$ 66,444
Gain on disposal of capital assets	--	--	--
Loss on disposal of equipment	--	--	--
Nonoperating revenues (expenses)	\$ 102,023	\$ --	\$ 66,444
Income (loss) before transfers	\$ (273,748)	\$ (1,706)	\$ 271,101
Transfers in	\$ --	\$ --	\$ --
Transfers out	--	--	--
Transfers, net	\$ --	\$ --	\$ --
Change in net position	\$ (273,748)	\$ (1,706)	\$ 271,101
Net position, beginning	4,154,877	(134)	2,178,272
Net position, ending	\$ 3,881,129	\$ (1,840)	\$ 2,449,373

<u>Risk Management</u>	<u>Data Processing</u>	<u>Vehicle Maintenance</u>	<u>Total</u>
\$ 717,679	\$ 1,294,283	\$ 2,082,850	\$ 7,215,548
61,350	--	78,765	140,115
<u>\$ 779,029</u>	<u>\$ 1,294,283</u>	<u>\$ 2,161,615</u>	<u>\$ 7,355,663</u>
\$ --	\$ 503,373	\$ 401,794	\$ 1,037,336
817,130	383,256	250,237	4,612,010
--	209,565	941,095	1,150,660
--	115,282	281,434	396,716
<u>\$ 817,130</u>	<u>\$ 1,211,476</u>	<u>\$ 1,874,560</u>	<u>\$ 7,196,722</u>
<u>\$ (38,101)</u>	<u>\$ 82,807</u>	<u>\$ 287,055</u>	<u>\$ 158,941</u>
\$ 79,858	\$ 32,027	\$ 63,468	\$ 343,820
--	--	4,975	4,975
--	--	(21,762)	(21,762)
<u>\$ 79,858</u>	<u>\$ 32,027</u>	<u>\$ 46,681</u>	<u>\$ 327,033</u>
<u>\$ 41,757</u>	<u>\$ 114,834</u>	<u>\$ 333,736</u>	<u>\$ 485,974</u>
\$ --	\$ 40,402	\$ 40,446	\$ 80,848
(40,446)	--	(13,718)	(54,164)
<u>\$ (40,446)</u>	<u>\$ 40,402</u>	<u>\$ 26,728</u>	<u>\$ 26,684</u>
\$ 1,311	\$ 155,236	\$ 360,464	\$ 512,658
3,364,661	1,325,536	4,188,781	15,211,993
<u>\$ 3,365,972</u>	<u>\$ 1,480,772</u>	<u>\$ 4,549,245</u>	<u>\$ 15,724,651</u>

City of Cedar Falls, Iowa
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2019

Item 1.

	Health Insurance	Health Insurance Severance
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from interfund services	\$ 2,785,616	\$ 63,539
Payments to suppliers	(3,276,065)	--
Payments to employees	--	(44,546)
Net cash provided by (used for) operating activities	\$ (490,449)	\$ 18,993
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers from other funds	\$ --	\$ --
Transfers to other funds	--	--
Net cash provided by (used for) financing activities	\$ --	\$ --
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Net acquisition of property and equipment	\$ --	\$ --
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received on investments	\$ 96,179	\$ --
Net increase (decrease) in cash	\$ (394,270)	\$ 18,993
CASH BALANCES, Beginning	4,665,997	232,402
CASH BALANCES, Ending	\$ 4,271,727	\$ 251,395
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:		
Operating income (loss)	\$ (375,771)	\$ (1,706)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	--	--
(Increase) decrease in:		
Other receivables	(38,667)	--
Inventories	--	--
Increase (decrease) in accounts payable, accrued and other liabilities	(76,011)	20,699
(Increase) decrease in deferred outflows of resources	--	--
Increase (decrease) in deferred inflows of resources	--	--
Net cash provided by (used for) operating activities	\$ (490,449)	\$ 18,993

<u>Payroll</u>	<u>Risk Management</u>	<u>Data Processing</u>	<u>Vehicle Maintenance</u>	<u>Total</u>
\$ 335,120	\$ 717,679	\$ 1,294,283	\$ 2,082,850	\$ 7,279,087
--	(715,179)	(581,024)	(1,045,055)	(5,617,323)
(156,444)	--	(507,057)	(394,565)	(1,102,612)
<u>\$ 178,676</u>	<u>\$ 2,500</u>	<u>\$ 206,202</u>	<u>\$ 643,230</u>	<u>\$ 559,152</u>
\$ --	\$ --	\$ 40,402	\$ 40,446	\$ 80,848
--	(40,446)	--	(13,718)	(54,164)
<u>\$ --</u>	<u>\$ (40,446)</u>	<u>\$ 40,402</u>	<u>\$ 26,728</u>	<u>\$ 26,684</u>
\$ --	\$ --	\$ (40,402)	\$ (280,225)	\$ (320,627)
<u>\$ 58,795</u>	<u>\$ 71,345</u>	<u>\$ 27,316</u>	<u>\$ 55,477</u>	<u>\$ 309,112</u>
\$ 237,471	\$ 33,399	\$ 233,518	\$ 445,210	\$ 574,321
2,187,371	3,603,290	1,188,933	2,528,777	14,406,770
<u>\$ 2,424,842</u>	<u>\$ 3,636,689</u>	<u>\$ 1,422,451</u>	<u>\$ 2,973,987</u>	<u>\$ 14,981,091</u>
\$ 204,657	\$ (38,101)	\$ 82,807	\$ 287,055	\$ 158,941
--	--	115,282	281,434	396,716
--	(1,289)	--	--	(39,956)
--	--	878	13,277	14,155
(25,981)	41,890	3,466	51,500	15,563
--	--	2,637	8,927	11,564
--	--	1,132	1,037	2,169
<u>\$ 178,676</u>	<u>\$ 2,500</u>	<u>\$ 206,202</u>	<u>\$ 643,230</u>	<u>\$ 559,152</u>

**Capital Assets Used in the Operation of Governmental Funds
Comparative Schedules by Source*
June 30, 2019 and 2018**

	<u>2019</u>	<u>2018</u>
Governmental fund capital assets:		
Land	\$ 43,116,319	\$ 38,772,341
Land improvements	13,450,424	13,287,943
Buildings	26,979,330	26,848,992
Machinery and equipment	12,407,466	11,567,539
Infrastructure	207,032,886	203,230,851
Construction in progress	60,284,297	43,052,446
Total governmental funds capital assets	<u>\$ 363,270,722</u>	<u>\$ 336,760,112</u>
Investments in governmental funds capital assets by source:		
General fund	\$ 22,335,042	\$ 22,117,052
Special revenue funds	74,672,857	69,208,274
Capital projects funds	223,458,567	203,027,255
Internal service	238,913	225,195
Donations	42,565,343	42,182,336
Total governmental funds capital assets	<u>\$ 363,270,722</u>	<u>\$ 336,760,112</u>

* This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

City of Cedar Falls, Iowa

Item 1.

**Capital Assets Used in the Operation of Governmental Funds
Schedule by Function and Activity ***
June 30, 2019

Function and Activity	Land	Land Improvements	Buildings
Public Safety	\$ 12,500	\$ --	\$ 1,024,832
Public Works	751,051	1,842,041	1,582,334
Health & Social Services	151,494	89,596	5,873,537
Culture and Recreation	2,923,734	11,158,745	14,228,651
Community and Economic Development	39,223,639	360,042	11,500
General Government	53,901	--	4,258,476
	\$ 43,116,319	\$ 13,450,424	\$ 26,979,330

* This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

<u>Machinery and Equipment</u>	<u>Infrastructure</u>	<u>Construction in Progress</u>	<u>Total</u>
\$ 2,151,684	\$ --	\$ 9,171,181	\$ 12,360,197
5,004,870	200,275,703	44,705,183	254,161,182
--	--	--	6,114,627
3,874,444	6,757,183	1,041,855	39,984,612
108,477	--	5,366,078	45,069,736
1,267,991	--	--	5,580,368
<u>\$ 12,407,466</u>	<u>\$ 207,032,886</u>	<u>\$ 60,284,297</u>	<u>\$ 363,270,722</u>

City of Cedar Falls, Iowa
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function and Activity *
For the Fiscal Year Ended June 30, 2019

	Governmental Funds Capital Assets July 1, 2018	Additions	Deletions	Governmental Funds Capital Assets June 30, 2019
Public Safety	\$ 5,499,573	\$ 7,381,815	\$ 521,191	\$ 12,360,197
Public Works	241,574,030	12,859,299	272,147	254,161,182
Health & Social Services	6,114,627	--	--	6,114,627
Culture and Recreation	39,392,418	849,156	256,962	39,984,612
Community and Economic Development	38,619,726	6,450,010	--	45,069,736
General Government	5,559,738	20,630	--	5,580,368
	<u>\$ 336,760,112</u>	<u>\$ 27,560,910</u>	<u>\$ 1,050,300</u>	<u>\$ 363,270,722</u>

* This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

**City of Cedar Falls, Iowa
Statistical Section**

Item 1.

This part of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the city's overall financial health.

Contents

Page

Financial Trends

These schedules contain trend information to help the reader understand how the city's financial performance and well-being have changed over time.

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Revenue Capacity

These schedules contain information to help the reader assess the city's most significant local revenue source, the property tax.

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Debt Capacity

These schedules present information to help the reader assess the affordability of the city's current levels of outstanding debt and the city's ability to issue additional debt in the future.

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Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the city's financial activities take place.

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Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the city's financial report relates to the services the city provides and the activities it performs.

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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

City of Cedar Falls, Iowa
Net Position by Component
Last Ten Fiscal Years
(Accrual basis of accounting)

Item 1.

	Fiscal Year			
	2010	2011	2012	2013
Governmental activities				
Net investment in capital assets	\$ 131,237,132	\$ 145,480,365	\$ 151,130,097	\$ 155,314,591
Restricted	22,341,338	24,090,200	24,405,828	24,150,307
Unrestricted	52,747,528	50,939,288	50,704,056	54,888,657
Total governmental activities net position	\$ 206,325,998	\$ 220,509,853	\$ 226,239,981	\$ 234,353,555
Business-type activities				
Net investment in capital assets	\$ 46,273,076	\$ 52,510,319	\$ 70,328,202	\$ 79,677,940
Restricted	9,500	9,500	9,500	9,500
Unrestricted	4,887,575	6,728,884	(76,329)	(5,621,533)
Total business-type activities net position	\$ 51,170,151	\$ 59,248,703	\$ 70,261,373	\$ 74,065,907
Primary government				
Net investment in capital assets	\$ 177,510,208	\$ 197,990,684	\$ 221,458,299	\$ 234,992,531
Restricted	22,350,838	24,099,700	24,415,328	24,159,807
Unrestricted	57,635,103	57,668,172	50,627,727	49,267,124
Total primary government net position	\$ 257,496,149	\$ 279,758,556	\$ 296,501,354	\$ 308,419,462

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ 162,409,906	\$ 165,448,958	\$ 177,078,562	\$ 185,440,156	\$ 206,505,683	\$ 222,380,958
25,300,988	28,349,177	30,021,985	33,221,194	32,833,649	33,108,311
57,227,282	66,476,930	67,625,175	66,287,368	62,952,964	57,239,608
<u>\$ 244,938,176</u>	<u>\$ 260,275,065</u>	<u>\$ 274,725,722</u>	<u>\$ 284,948,718</u>	<u>\$ 302,292,296</u>	<u>\$ 312,728,877</u>
\$ 77,467,033	\$ 79,444,948	\$ 80,717,535	\$ 79,810,012	\$ 83,110,200	\$ 79,531,920
9,500	9,500	9,500	9,500	9,500	29,990
(4,218,827)	(6,100,653)	(4,631,127)	(2,265,218)	(1,699,735)	6,090,521
<u>\$ 73,257,706</u>	<u>\$ 73,353,795</u>	<u>\$ 76,095,908</u>	<u>\$ 77,554,294</u>	<u>\$ 81,419,965</u>	<u>\$ 85,652,431</u>
\$ 239,876,939	\$ 244,893,906	\$ 257,796,097	\$ 265,250,168	\$ 289,615,883	\$ 301,912,878
25,310,488	28,358,677	30,031,485	33,230,694	32,843,149	33,138,301
53,008,455	60,376,277	62,994,048	64,022,150	61,253,229	63,330,129
<u>\$ 318,195,882</u>	<u>\$ 333,628,860</u>	<u>\$ 350,821,630</u>	<u>\$ 362,503,012</u>	<u>\$ 383,712,261</u>	<u>\$ 398,381,308</u>

City of Cedar Falls, Iowa
Changes in Net Position
Last Ten Fiscal Years
(Accrual basis of accounting)
(Page 1 of 2)

Item 1.

	Fiscal Year			
	2010	2011	2012	2013
Expenses				
Governmental activities:				
Public safety	\$ 7,725,740	\$ 8,625,520	\$ 8,462,143	\$ 9,491,677
Public works	10,699,831	10,949,200	12,971,278	11,909,568
Health and social services	164,836	326,666	316,339	320,864
Culture and recreation	6,864,804	7,104,212	7,098,908	7,262,110
Community and economic development	7,019,195	7,291,549	7,815,848	8,357,058
General government	4,797,762	4,493,885	4,333,403	4,890,409
Debt service	741,933	551,543	452,378	228,173
Total governmental activities expenses	<u>38,014,101</u>	<u>39,342,575</u>	<u>41,450,297</u>	<u>42,459,859</u>
Business-type activities:				
Sewer	3,187,378	3,223,476	3,336,990	3,617,688
Refuse	2,410,813	2,537,735	2,492,305	2,770,264
Storm Water	732,218	693,075	722,991	728,713
Total business-type activities expenses	<u>6,330,409</u>	<u>6,454,286</u>	<u>6,552,286</u>	<u>7,116,665</u>
Total primary government expenses	<u>\$ 44,344,510</u>	<u>\$ 45,796,861</u>	<u>\$ 48,002,583</u>	<u>\$ 49,576,524</u>
Program Revenues				
Governmental activities:				
Charges for services:				
Public Safety	\$ 597,348	\$ 661,784	\$ 748,246	\$ 673,860
Public Works	240,997	217,172	199,648	204,592
Culture and Recreation	2,170,036	2,206,722	2,469,465	2,400,747
General Government	1,587,244	1,588,066	1,682,397	1,632,567
Operating grants and contributions	1,606,798	2,360,697	1,695,117	2,098,639
Capital grants and contributions	8,928,178	15,073,637	11,529,905	6,479,932
Total governmental activities program revenues	<u>15,130,601</u>	<u>22,108,078</u>	<u>18,324,778</u>	<u>13,490,337</u>
Business-type activities:				
Charges for services:				
Sewer	4,015,527	4,138,346	4,313,923	4,574,181
Refuse	3,186,384	3,318,008	3,328,306	2,996,396
Storm Water	787,942	806,364	826,986	890,893
Capital grants and contributions: sewer and storm water	128,795	460,559	140,450	577,411
Total business-type activities program revenues	<u>8,118,648</u>	<u>8,723,277</u>	<u>8,609,665</u>	<u>9,038,881</u>
Total primary government program revenues	<u>\$ 23,249,249</u>	<u>\$ 30,831,355</u>	<u>\$ 26,934,443</u>	<u>\$ 22,529,218</u>
Net (Expense)/Revenues				
Governmental activities	(22,883,500)	(17,234,497)	(23,125,519)	(28,969,522)
Business-type activities	1,788,239	2,268,991	2,057,379	1,922,216
Total primary government net expense	<u>\$ (21,095,261)</u>	<u>\$ (14,965,506)</u>	<u>\$ (21,068,140)</u>	<u>\$ (27,047,306)</u>

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ 9,293,710	\$ 9,285,835	\$ 9,720,423	\$ 10,499,099	\$ 11,516,205	\$ 12,234,454
12,086,420	12,301,197	11,782,921	12,901,482	11,932,088	16,064,779
166,764	279,734	276,202	308,406	273,186	173,198
7,135,841	7,560,018	7,679,626	7,751,904	8,726,607	7,852,080
5,134,158	5,661,653	5,747,990	7,625,932	4,033,621	4,443,144
4,684,649	4,319,945	3,855,419	3,924,362	4,049,880	4,333,051
183,339	166,377	157,356	178,344	135,621	180,268
<u>38,684,881</u>	<u>39,574,759</u>	<u>39,219,937</u>	<u>43,189,529</u>	<u>40,667,208</u>	<u>45,280,974</u>
3,971,854	4,702,339	4,822,038	4,613,456	4,653,292	4,816,390
2,960,082	2,744,057	2,829,990	2,876,394	2,972,968	3,052,989
835,029	1,000,434	925,595	866,931	946,045	983,487
<u>7,766,965</u>	<u>8,446,830</u>	<u>8,577,623</u>	<u>8,356,781</u>	<u>8,572,305</u>	<u>8,852,866</u>
<u>\$ 46,451,846</u>	<u>\$ 48,021,589</u>	<u>\$ 47,797,560</u>	<u>\$ 51,546,310</u>	<u>\$ 49,239,513</u>	<u>\$ 54,133,840</u>
\$ 661,382	\$ 640,025	\$ 620,779	\$ 607,903	\$ 640,663	\$ 655,542
179,494	174,750	179,815	168,952	171,855	165,923
2,518,347	2,226,514	2,501,785	2,197,303	1,919,584	1,929,337
1,773,501	1,547,812	2,009,261	1,750,177	1,893,538	1,680,208
1,818,312	1,502,835	1,911,261	2,136,947	2,714,799	1,607,195
3,576,733	1,628,293	3,055,296	1,652,967	7,928,276	5,583,625
<u>10,527,769</u>	<u>7,720,229</u>	<u>10,278,197</u>	<u>8,514,249</u>	<u>15,268,715</u>	<u>11,621,830</u>
4,837,116	5,067,148	5,279,521	5,629,724	6,272,882	6,625,335
3,139,016	2,855,267	2,910,356	2,899,428	3,031,163	2,930,917
831,083	830,501	937,310	883,849	1,037,731	947,035
689,285	731,471	1,034,068	897,429	1,173,269	259,676
<u>9,496,500</u>	<u>9,484,387</u>	<u>10,161,255</u>	<u>10,310,430</u>	<u>11,515,045</u>	<u>10,762,963</u>
<u>\$ 20,024,269</u>	<u>\$ 17,204,616</u>	<u>\$ 20,439,452</u>	<u>\$ 18,824,679</u>	<u>\$ 26,783,760</u>	<u>\$ 22,384,793</u>
(28,157,112)	(31,854,530)	(28,941,740)	(34,675,280)	(25,398,493)	(33,659,144)
1,729,535	1,037,557	1,583,632	1,953,649	2,942,740	1,910,097
<u>\$ (26,427,577)</u>	<u>\$ (30,816,973)</u>	<u>\$ (27,358,108)</u>	<u>\$ (32,721,631)</u>	<u>\$ (22,455,753)</u>	<u>\$ (31,749,047)</u>

(continued)

City of Cedar Falls, Iowa
Changes in Net Position
Last Ten Fiscal Years
(Accrual basis of accounting)
(Page 2 of 2)

	Fiscal Year			
	2010	2011	2012	2013
General Revenues and Other Changes in Net Position				
Governmental activities:				
General revenues:				
Property taxes and assessments	\$ 22,066,237	\$ 23,378,676	\$ 23,802,124	\$ 24,695,940
Other city taxes	5,022,500	5,291,546	5,754,706	5,544,604
Use of money and property	1,640,456	1,344,936	1,275,402	1,268,202
Intergovernmental	4,258,253	4,269,954	4,296,073	4,405,345
Miscellaneous	1,127,964	1,324,189	1,014,890	1,375,437
Gain on sale of assets	--	5,668	6,606	--
Utility contribution in lieu of taxes	1,524,990	1,575,010	1,625,000	1,637,000
Transfers	82,559	(5,771,627)	(8,919,154)	(1,843,432)
Total governmental activities	<u>35,722,959</u>	<u>31,418,352</u>	<u>28,855,647</u>	<u>37,083,096</u>
Business-type activities:				
General revenues:				
Property taxes and assessments	1,748	--	--	--
Use of money and property	76,663	37,934	36,137	38,886
Gain on Sale				
Intergovernmental	--	--	--	--
Transfers	(82,559)	5,771,627	8,919,154	1,843,432
Total business-type activities	<u>(4,148)</u>	<u>5,809,561</u>	<u>8,955,291</u>	<u>1,882,318</u>
Total primary government	<u>\$ 35,718,811</u>	<u>\$ 37,227,913</u>	<u>\$ 37,810,938</u>	<u>\$ 38,965,414</u>
Change in Net Position				
Governmental activities	\$ 12,839,459	\$ 14,183,855	\$ 5,730,128	\$ 8,113,574
Business-type activities	1,784,091	8,078,552	11,012,670	3,804,534
Total primary government	<u>\$ 14,623,550</u>	<u>\$ 22,262,407</u>	<u>\$ 16,742,798</u>	<u>\$ 11,918,108</u>

(continued)

		Fiscal Year									
		2014	2015	2016	2017	2018	2019				
\$	21,248,529	\$	25,096,699	\$	24,991,769	\$	25,646,096	\$	24,249,414	\$	24,620,658
	6,036,891		5,935,675		5,820,244		5,931,730		5,709,246		6,115,363
	1,120,041		1,187,617		1,252,423		1,302,082		1,743,242		2,491,989
	4,545,694		25,400,155		6,503,056		6,386,056		6,208,882		6,493,435
	1,389,109		844,766		1,616,773		1,538,658		2,802,838		3,021,477
	--		--		3,864		2,615		878		--
	1,725,000		3,402,949		4,175,000		3,402,500		3,430,000		3,296,714
	2,676,469		(356,735)		(970,732)		688,539		(546,193)		(1,943,911)
	<u>38,741,733</u>		<u>61,511,126</u>		<u>43,392,397</u>		<u>44,898,276</u>		<u>43,598,307</u>		<u>44,095,725</u>
	--		--		--		--		--		--
	44,547		50,802		69,673		111,583		208,958		383,387
											(4,929)
	94,186		88,596		118,076		81,693		167,780		--
	(2,676,469)		356,735		970,732		(688,539)		546,193		1,943,911
	<u>(2,537,736)</u>		<u>496,133</u>		<u>1,158,481</u>		<u>(495,263)</u>		<u>922,931</u>		<u>2,322,369</u>
\$	<u>36,203,997</u>	\$	<u>62,007,259</u>	\$	<u>44,550,878</u>	\$	<u>44,403,013</u>	\$	<u>44,521,238</u>	\$	<u>46,418,094</u>
\$	10,584,621	\$	29,656,596	\$	14,450,657	\$	10,222,996	\$	18,199,814	\$	10,436,581
	(808,201)		1,533,690		2,742,113		1,458,386		3,865,671		4,232,466
\$	<u>9,776,420</u>	\$	<u>31,190,286</u>	\$	<u>17,192,770</u>	\$	<u>11,681,382</u>	\$	<u>22,065,485</u>	\$	<u>14,669,047</u>

City of Cedar Falls, Iowa
Fund Balances, Governmental Funds,
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year			
	2010	2011	2012	2013
General Fund				
Nonspendable	\$ 178,147	\$ 181,341	\$ 180,689	\$ 241,612
Assigned	1,620,436	1,445,007	1,722,948	1,817,084
Unassigned	6,489,104	6,498,932	7,045,817	6,978,807
Total general fund	<u>\$ 8,287,687</u>	<u>\$ 8,125,280</u>	<u>\$ 8,949,454</u>	<u>\$ 9,037,503</u>
All Other Governmental Funds				
Nonspendable	\$ 126,255	\$ 201,205	\$ 256,912	\$ 306,613
Restricted	26,841,011	27,037,209	25,892,197	25,435,109
Committed	15,163,647	15,697,718	16,145,534	16,551,115
Assigned	11,201,701	10,758,664	12,916,571	14,559,803
Unassigned	(1,740,555)	(2,840,288)	(4,343,889)	(1,193,291)
Total all other governmental funds	<u>\$ 51,592,059</u>	<u>\$ 50,854,508</u>	<u>\$ 50,867,325</u>	<u>\$ 55,659,349</u>

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ 195,196	\$ 183,922	\$ 164,808	\$ 119,165	\$ 100,909	\$ 93,692
2,205,244	2,277,562	2,589,832	2,909,366	2,904,712	3,124,973
7,333,349	7,603,109	8,401,303	8,672,595	9,105,204	9,359,241
<u>\$ 9,733,789</u>	<u>\$ 10,064,593</u>	<u>\$ 11,155,943</u>	<u>\$ 11,701,126</u>	<u>\$ 12,110,825</u>	<u>\$ 12,577,906</u>
\$ 257,741	\$ 562,516	\$ 678,404	\$ 441,642	\$ 338,774	\$ 275,261
26,920,959	28,101,815	29,490,897	34,254,079	32,228,803	32,919,628
17,029,200	17,408,842	17,820,657	18,129,245	18,514,062	19,013,400
19,036,386	42,072,607	37,461,720	33,011,377	35,726,036	31,223,347
(5,580,797)	(5,289,619)	(2,044,819)	--	(6,525,598)	(9,215,142)
<u>\$ 57,663,489</u>	<u>\$ 82,856,161</u>	<u>\$ 83,406,859</u>	<u>\$ 85,836,343</u>	<u>\$ 80,282,077</u>	<u>\$ 74,216,494</u>

City of Cedar Falls, Iowa
Changes in Fund Balances, Governmental Funds,
Last Ten Fiscal Years
(modified accrual basis of accounting)

Item 1.

	Fiscal Year			
	2010	2011	2012	2013
Revenues:				
Property taxes and assessments	\$ 22,066,237	\$ 23,378,676	\$ 23,766,846	\$ 24,696,783
Other city taxes	5,029,677	5,282,406	5,755,920	5,519,022
Licenses and permits	1,106,716	1,093,024	1,162,401	1,076,186
Use of money and property	1,640,456	1,344,936	1,275,402	1,268,202
Intergovernmental	12,351,723	21,764,416	18,920,930	12,599,954
Charges for services	3,115,157	3,179,755	3,507,339	3,386,415
Fines and forfeitures	373,752	400,965	430,016	449,165
Miscellaneous	1,057,446	1,370,497	1,052,265	1,358,192
Utility contribution in lieu of taxes	1,524,990	1,575,010	1,625,000	1,637,000
Total revenues	<u>\$ 48,266,154</u>	<u>\$ 59,389,685</u>	<u>\$ 57,496,119</u>	<u>\$ 51,990,919</u>
Expenditures:				
Current:				
Public safety	\$ 7,922,903	\$ 8,155,206	\$ 8,375,158	\$ 8,999,942
Public works	8,816,278	9,027,992	10,810,336	10,089,252
Health and social services	87,304	178,084	167,759	172,284
Culture and recreation	6,076,258	6,557,554	6,410,049	6,449,626
Community and economic development	2,291,861	2,602,604	2,447,212	2,646,490
General government	4,613,684	4,316,949	4,775,981	4,684,063
Debt service				
Principal	2,930,000	3,235,000	3,415,000	2,685,000
Interest	728,057	596,048	503,383	271,009
Capital projects	16,357,586	20,000,053	11,390,660	9,544,629
Total expenditures	<u>\$ 49,823,931</u>	<u>\$ 54,669,490</u>	<u>\$ 48,295,538</u>	<u>\$ 45,542,295</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,557,777)</u>	<u>\$ 4,720,195</u>	<u>\$ 9,200,581</u>	<u>\$ 6,448,624</u>
Other financing sources (uses):				
Issuance of long-term debt	\$ 3,440,000	\$ --	\$ --	\$ --
Premium on long-term debt	227,162	--	--	--
Issuance of refunding debt	5,135,000	--	3,320,000	--
Discount on long-term debt	(28,724)	--	(8,300)	--
Payments on refunding bonds	(5,325,000)	--	(3,285,000)	--
Transfers in	11,017,106	9,806,376	11,275,219	13,297,694
Transfers out	(10,755,275)	(15,504,674)	(19,720,563)	(14,976,869)
Proceeds from long-term debt	--	--	--	--
Premium on long-term debt	--	--	--	--
Total other financing sources (uses)	<u>\$ 3,710,269</u>	<u>\$ (5,698,298)</u>	<u>\$ (8,418,644)</u>	<u>\$ (1,679,175)</u>
Net change in fund balances	<u>\$ 2,152,492</u>	<u>\$ (978,103)</u>	<u>\$ 781,937</u>	<u>\$ 4,769,449</u>
Debt service as a percentage of noncapital expenditures	10.3%	10.7%	10.2%	8.0%

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ 21,244,190	\$ 25,099,620	\$ 24,996,361	\$ 25,647,323	\$ 24,193,934	\$ 24,602,616
5,995,505	6,156,049	5,574,659	6,177,313	5,709,246	6,115,363
1,197,723	967,488	1,413,196	1,164,442	1,302,864	1,089,244
1,120,040	1,187,617	1,252,423	1,302,082	1,743,242	2,491,989
8,688,760	27,494,197	9,556,156	8,383,167	13,890,953	13,389,635
3,542,072	3,329,061	3,613,510	3,286,820	3,008,403	3,043,384
392,928	292,551	284,934	273,073	314,373	297,455
1,400,551	1,154,586	1,598,216	1,533,555	2,813,716	3,025,774
1,725,000	3,402,949	4,175,000	3,402,500	3,430,000	3,296,714
<u>\$ 45,306,769</u>	<u>\$ 69,084,118</u>	<u>\$ 52,464,455</u>	<u>\$ 51,170,275</u>	<u>\$ 56,406,731</u>	<u>\$ 57,352,174</u>
\$ 9,188,529	\$ 9,736,872	\$ 9,888,523	\$ 9,916,019	\$ 10,903,573	\$ 11,815,792
9,325,749	10,078,273	9,762,190	8,526,896	8,454,750	12,705,220
18,184	150,853	127,222	159,428	124,208	24,220
6,130,462	6,949,450	6,868,429	6,735,547	7,340,139	7,070,254
2,351,253	2,529,858	2,486,183	2,462,130	2,428,537	2,641,619
4,592,138	3,376,609	3,700,513	3,720,389	3,914,637	4,053,737
2,775,000	1,040,000	1,070,000	1,585,000	1,420,000	820,000
216,208	156,875	148,071	175,387	138,445	208,823
10,593,247	9,106,571	15,604,458	18,103,067	26,142,521	24,723,513
<u>\$ 45,190,770</u>	<u>\$ 43,125,361</u>	<u>\$ 49,655,589</u>	<u>\$ 51,383,863</u>	<u>\$ 60,866,810</u>	<u>\$ 64,063,178</u>
<u>\$ 115,999</u>	<u>\$ 25,958,757</u>	<u>\$ 2,808,866</u>	<u>\$ (213,588)</u>	<u>\$ (4,460,079)</u>	<u>\$ (6,711,004)</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
12,547,589	10,234,634	11,283,281	12,904,934	12,436,705	6,216,554
(9,867,874)	(10,863,417)	(12,571,873)	(12,415,212)	(13,060,066)	(8,187,149)
--	--	--	2,865,000	--	2,860,000
--	--	--	100,938	--	293,827
<u>\$ 2,679,715</u>	<u>\$ (628,783)</u>	<u>\$ (1,288,592)</u>	<u>\$ 3,455,660</u>	<u>\$ (623,361)</u>	<u>\$ 1,183,232</u>
<u>\$ 2,795,714</u>	<u>\$ 25,329,974</u>	<u>\$ 1,520,274</u>	<u>\$ 3,242,072</u>	<u>\$ (5,083,440)</u>	<u>\$ (5,527,772)</u>
8.9%	3.5%	3.9%	5.0%	4.9%	2.9%

City of Cedar Falls, Iowa
Assessed and Taxable Value of Property
Last Ten Fiscal Years
(Unaudited)

Levy Year	For Fiscal Year Ending June 30,	Real and Personal Property			
		Regular		Agricultural Land	
		Taxable Value	Assessed Value	Taxable Value	Assessed Value
2009	2010	\$ 1,150,078,051	\$ 2,330,760,155	\$ 5,525,128	\$ 5,886,760
2010	2011	1,185,969,161	2,393,911,221	5,381,329	8,196,740
2011	2012	1,254,821,347	2,450,027,899	5,572,605	8,292,560
2012	2013	1,393,511,204	2,608,407,333	5,671,067	9,912,510
2013	2014	1,622,862,335	2,640,558,870	5,918,449	9,875,030
2014	2015	1,490,616,188	2,715,410,009	6,002,443	13,830,630
2015	2016	1,509,722,828	2,756,113,698	5,886,712	13,291,670
2016	2017	1,569,292,287	2,885,206,578	5,807,960	12,647,630
2017	2018	1,750,040,895	2,953,263,263	5,934,726	12,590,920
2018	2019	1,832,652,499	3,088,676,312	6,010,597	11,088,970

Source: Black Hawk County Auditor's Office.

Note: Property in the city is reassessed every other year. Tax rates are per \$1,000 of assessed value.

Total		Total Taxable Value as a Percentage of Assessed Value	Total Direct Tax Rate
Taxable Value	Assessed Value		
\$ 1,155,603,179	\$ 2,336,646,915	49.46 %	\$ 13.02110
1,191,350,490	2,402,107,961	49.60	12.99252
1,260,393,952	2,458,320,459	51.27	12.86369
1,399,182,271	2,618,319,843	53.44	12.20300
1,628,780,784	2,650,433,900	61.45	12.02123
1,496,618,631	2,729,240,639	54.84	11.81029
1,515,609,540	2,769,405,368	54.73	11.52796
1,575,100,247	2,897,854,208	54.35	11.21967
1,755,975,621	2,965,854,183	59.21	11.13476
1,838,663,096	3,099,765,282	59.32	11.22169

City of Cedar Falls, Iowa
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	City of Cedar Falls			Overlapping Rates Black Hawk County		
	Operating Millage	Debt Service	Total City Millage	Operating Millage	Debt Service	Total County Millage
2010	\$ 11.82625	\$ 1.19485	\$ 13.02110	\$ 6.12831	\$ 0.57689	\$ 6.70520
2011	11.81700	1.17552	12.99252	6.22972	0.44212	6.67184
2012	11.79924	1.06445	12.86369	5.92415	0.67322	6.59737
2013	11.68479	0.51821	12.20300	5.59849	0.64144	6.23993
2014	11.45923	0.56200	12.02123	5.39234	0.62882	6.02116
2015	11.21478	0.59551	11.81029	5.52447	0.59472	6.11919
2016	10.93601	0.59195	11.52796	5.43985	1.30832	6.74817
2017	10.64440	0.57527	11.21967	5.48507	0.9607	6.44577
2018	10.57557	0.55919	11.13476	5.60805	0.80702	6.41507
2019	10.95686	0.26483	11.22169	5.96158	0.73145	6.69303

Source: Department of Management website

Note: The city's general fund maximum property tax rate may only be \$8.10 per \$1,000 of valuation. The remaining portion of the operating rate and the rate for debt service are set based on each year's requirements.

Overlapping Rates

Schools				
Operating Millage	Debt Service	Total School Millage	Other	Total
\$ 13.73228	\$ --	\$ 13.73228	\$ 1.33721	\$ 34.79579
14.15215	--	14.15215	1.38794	35.20445
13.78651	--	13.78651	1.28109	34.52866
13.37802	--	13.37802	1.33770	33.15865
12.82531	--	12.82531	1.36950	32.23720
12.78447	--	12.78447	1.35851	32.07246
12.44447	--	12.44447	1.34988	32.07048
12.76973	--	12.76973	1.33315	31.76832
13.08480	1.18791	14.27271	1.33495	33.15749
12.78534	1.16160	13.94694	1.36344	33.22510

**City of Cedar Falls, Iowa
Principal Property Taxpayers
Current Year and Nine Years Ago**

Item 1.

	2010		
Taxpayer	Assessed Valuation for Fiscal Year 2009 - 2010	Rank	Percentage of Total Assessed Valuation
Target Corporation	\$ 57,466,920	1	2.46 %
Cedar Falls Utilities	44,113,987	2	1.89
Goldenstar Apartments, LLP	--	--	--
Midland Tarkenton, LLC	--	--	--
Prime RE 2, LLC	--	--	--
Walmart Re Business Trust	9,690,220	9	0.41
Tailwind Cedar Falls, LLC	--	--	--
Martin Realty Company, LLC	--	--	--
WB CF Assoc LTD Partners	10,682,000	7	0.46
Menard, Inc.	--	--	--
College Square Mall Assoc. LLC	35,725,000	3	1.53
R and N Investments	14,048,770	4	0.60
Panther Development, LLC	12,878,120	6	0.55
Cedar Falls Investments, LLC	10,315,240	8	0.44
Twenty Seventh Street Assoc, LLC	12,971,000	5	0.56
Christopherson, Jerry	9,496,790	10	0.41
	\$ 217,388,047		9.31 %

Source: Official Statement from bond sale

2019

Assessed Valuation for Fiscal Year 2018 - 2019	Rank	Percentage of Total Assessed Valuation
\$ 76,821,060	1	2.48 %
57,296,654	2	1.85
16,217,280	3	0.52
15,588,100	4	0.50
15,080,020	5	0.49
14,031,270	6	0.45
13,990,540	7	0.45
13,448,480	8	0.43
12,254,480	9	0.40
11,808,760	10	0.38
--	--	--
--	--	--
--	--	--
--	--	--
--	--	--
--	--	--
<u>\$ 246,536,644</u>		<u>7.95 %</u>

City of Cedar Falls, Iowa
Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

Item 1.

Levy Year	For Fiscal Year Ending June 30,	Total Tax Levy	Current Tax Collection	Percentage of Current Taxes Collected	Delinquent Tax Collections
2009	2010	\$ 15,398,267	\$ 15,370,354	99.82 %	\$ 2,009
2010	2011	15,871,931	15,850,623	99.87	7,350
2011	2012	16,552,835	16,576,996	100.15	15,223
2012	2013	17,287,168	17,091,764	98.87	3,967
2013	2014	19,694,615	19,537,939	99.20	16,281
2014	2015	17,900,282	17,785,682	99.36	14,266
2015	2016	17,701,404	17,595,907	99.40	18,813
2016	2017	17,905,235	17,845,396	99.67	16,461
2017	2018	19,754,527	19,692,802	99.69	31,669
2018	2019	20,871,551	20,801,947	99.67	18,133

Source: Black Hawk County Auditor's Office.

Total Tax Collections	Total Tax Collections as a Percentage of Total Tax Levy	Outstanding Delinquent Taxes	Delinquent Taxes as a Percentage of Total Tax Levy
\$ 15,372,363	99.83 %	\$ 39,266	0.26 %
15,857,973	99.91	38,380	0.24
16,592,219	100.24	22,693	0.14
17,095,731	98.89	25,924	0.15
19,554,220	99.29	14,435	0.07
17,799,948	99.44	18,813	0.11
17,614,720	99.51	16,461	0.09
17,861,857	99.76	31,669	0.18
19,724,471	99.85	18,133	0.09
20,820,080	99.75	21,886	0.10

City of Cedar Falls, Iowa
1/1/2018 VALUATIONS (Taxes Payable July 1, 2019 to June 30, 2020)

	<u>100% Actual Value</u>	<u>Taxable Value (with Rollback)</u>
Residential	\$ 2,422,407,500	\$ 1,378,669,191
Commercial	510,508,913	457,307,103
Industrial	34,836,150	29,387,186
Multi-Residential	109,149,120	81,564,230
Railroad	1,895,683	1,706,114
Utilities	4,823,483	4,823,483
Gross Valuation	\$ <u>3,083,620,849</u>	\$ <u>1,953,457,307</u>
Less military exemption	(3,005,796)	(3,005,796)
Net Valuation	\$ <u>3,080,615,053</u>	\$ <u>1,950,451,511</u>
TIF increment (used to compute debt services levies and constitutional debt limit)	\$ 114,575,535 ¹	\$ 104,565,502 ¹
Taxes separately		
AG. Land	\$ 10,175,190	\$ 5,681,061
Ag. Buildings	\$ 492,540	\$ 280,866
Utilities - Gas & Electric	\$ 61,928,036	\$ 4,733,595

¹ TIF Increment is reduced by \$55,560 of military exemption

2018 GROSS TAXABLE VALUATION BY CLASS OF PROPERTY¹

	<u>Taxable Valuation</u>	<u>Percent Total</u>
Residential	\$ 1,378,669,191	70.41%
Commercial, Industrial & Utility	491,517,772	25.10%
Multi-Residential	81,564,230	4.17%
Gas & Electric Utilities	4,733,595	0.24%
Railroad	1,706,114	0.09%
Total Gross Taxable Valuation	\$ <u>1,958,190,902</u>	<u>100.00%</u>

¹Excludes Taxable TIF Increment, Ag. Land and Ag. Buildings

City of Cedar Falls, Iowa
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Business-Type Activities		Total Primary Government
	General Obligation Bonds/Notes	Tax Increment Financing Bonds/Notes General Obligation	General Obligation Bonds/Notes	Revenue Debt	
2010	\$ 15,061,148	\$ 2,974,583	\$ 4,708,019	\$ --	\$ 22,743,750
2011	12,671,792	2,095,682	4,136,629	--	18,904,103
2012	10,168,719	1,176,781	3,553,231	210,640	15,109,371
2013	8,024,356	597,880	2,942,333	210,640	11,775,209
2014	5,819,312	--	2,311,436	6,744,000	14,874,748
2015	4,790,677	--	1,650,539	6,482,000	12,923,216
2016	3,732,042	--	979,548	6,211,000	10,922,590
2017	5,114,251	--	7,381,807	5,932,000	18,428,058
2018	3,694,466	--	6,314,350	5,644,000	15,652,816
2019	5,990,868	--	8,884,201	5,346,000	20,221,069

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

Amounts presented are net of discounts, premiums, and adjustments.

¹ Population and personal income data can be found on page 156.

<u>Percentage of Personal Income¹</u>	<u>Per Capita¹</u>
1.67 %	\$ 590
1.32	482
1.04	385
0.77	300
0.92	379
0.79	329
0.68	278
1.13	469
0.95	399
1.19	515

City of Cedar Falls, Iowa
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Item 1.

Fiscal Year	General Obligation Debt ¹	Less: Amount Available in Debt Service Fund ²	Total	Taxable Value of Property
2010	\$ 22,743,750	\$ 236,610	\$ 22,507,140	\$ 1,155,603,179
2011	18,904,103	253,904	18,650,199	1,191,350,490
2012	14,898,731	261,876	14,636,855	1,260,393,952
2013	11,564,569	318,846	11,245,723	1,399,182,271
2014	8,130,748	416,912	7,713,836	1,628,780,784
2015	6,441,216	431,704	6,009,512	1,496,618,631
2016	4,711,590	466,400	4,245,190	1,515,609,540
2017	12,496,058	496,385	11,999,673	1,575,100,247
2018	10,008,816	538,318	9,470,498	1,755,975,621
2019	14,875,069	530,935	14,344,134	1,838,663,096

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

¹ Includes only general obligation debt supported by property tax dollars.

² This is the amount restricted for debt service payments.

<u>Percentage Taxable Value of Property</u>	<u>Assessed Value of Property</u>	<u>Percentage Assessed Value of Property</u>	<u>Per Capita</u>
1.95 %	\$ 2,336,646,915	0.96 %	\$ 583.72
1.57	2,402,107,961	0.78	475.04
1.16	2,458,320,459	0.60	372.82
0.80	2,618,319,843	0.43	286.44
0.47	2,650,433,900	0.29	196.48
0.40	2,729,240,639	0.22	153.07
0.28	2,769,405,368	0.15	108.13
0.76	2,897,854,208	0.41	305.65
0.54	2,965,854,183	0.32	241.23
0.78	3,099,765,282	0.46	365.36

**City of Cedar Falls, Iowa
Direct and Overlapping Debt
As of June 30, 2019**

Item 1.

<u>Jurisdiction</u>	<u>Net General Obligation Debt Outstanding</u>	<u>Percentage Applicable to City ¹</u>	<u>Amount Applicable to Government</u>
Direct, City of Cedar Falls, Iowa	\$ <u>5,990,868</u>	100.00 %	\$ <u>5,990,868</u>
Overlapping:			
Black Hawk County	\$ 17,170,000	34.52	\$ 5,927,084
Cedar Falls Public School District	29,620,000	92.48	27,392,576
Area VII Hawkeye Community College	<u>6,050,000</u>	20.85	<u>1,261,425</u>
Total Overlapping	\$ <u>52,840,000</u>		\$ <u>34,581,085</u>
Total	\$ <u><u>58,830,868</u></u>		\$ <u><u>40,571,953</u></u>

Source: Black Hawk County Auditor

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Cedar Falls. This process recognizes that, when considering the city's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

¹ The percentage of overlapping debt applicable is estimated using net taxable property values. Applicable percentages were estimated by determining the portion of the County's net value that is within the government's boundaries and dividing it by the county's total value.

**City of Cedar Falls, Iowa
Legal Debt Margin Information
Last Ten Fiscal Years**

Item 1.

	2011	2012	2013	2014	2015
Debt Limit	\$ 122,094,381	\$ 125,016,901	\$ 132,967,511	\$ 134,876,517	\$ 134,876,517
Total net debt applicable to limit	20,770,000	16,660,000	13,205,000	9,640,000	9,640,000
Legal debt margin	<u>\$ 101,324,381</u>	<u>\$ 108,356,901</u>	<u>\$ 119,762,511</u>	<u>\$ 125,236,517</u>	<u>\$ 125,236,517</u>
Total net debt applicable to the limit as a percentage of of debt limit	17.01%	13.33%	9.93%	7.15%	7.15%

Note: Under Iowa code, the city's outstanding general obligation debt should not exceed 5 percent of total assessed property value.

**City of Cedar Falls, Iowa
Revenue Bond Coverage
Sewer Authority
Last Ten Fiscal Years**

Fiscal Year	Gross Revenues	Less: Operating Expenses ¹	Net Revenue Available for Debt Service	Debt Service Requirements ²	
				Principal	Interest
2010	\$ 4,066,110	\$ 2,076,689	\$ 1,989,421	\$ 765,000	\$ 22,103
2011	4,162,150	2,113,283	2,048,867	--	--
2012	4,333,859	1,902,799	2,431,060	--	5,108
2013	4,596,372	2,254,091	2,342,281	--	6,319
2014	4,859,057	2,364,332	2,494,725	254,104	83,016
2015	5,092,146	2,415,557	2,676,589	262,000	219,180
2016	5,314,436	2,532,407	2,782,029	271,000	210,665
2017	5,684,591	2,350,527	3,334,064	279,000	201,858
2018	6,388,963	2,449,219	3,939,744	288,000	192,790
2019	6,834,297	2,449,833	4,384,464	298,000	183,430

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

¹ Net of depreciation, interest, and debt service transfers.

² Includes principal and interest of revenue bonds only.

Debt Service
Requirements²

<u>Total</u>	<u>Coverage</u>
\$ 787,103	2.53
--	--
5,108	475.93
6,319	370.67
337,120	7.40
481,180	5.56
481,665	5.78
480,858	6.93
480,790	8.19
481,430	9.11

City of Cedar Falls, Iowa
Sales History and Total Sewer Charges
Last Ten Fiscal Years

Item 1.

<u>Fiscal Year</u>	<u>Water Sales (CCF)</u>	<u>Sewer Charges</u>
2009 - 10	1,523,683	\$ 4,665,753
2010 - 11	1,664,689	4,735,783
2011 - 12	1,750,015	4,953,584
2012 - 13	1,826,789	5,238,056
2013 - 14	1,759,171	5,501,090
2014 - 15	1,615,619	5,714,250
2015 - 16	1,611,698	5,916,770
2016 - 17	1,586,115	6,405,359
2017 - 18	1,689,591	6,917,743
2018 - 19	1,480,978	7,412,276

Source: Cedar Falls Utilities

**City of Cedar Falls, Iowa
Water Meter by Rate Class
Last Ten Fiscal Years**

Item 1.

<u>Fiscal Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Government</u>	<u>Other</u>	<u>Total</u>
2010	11,529	984	34	196	3	12,746
2011	11,814	991	33	200	3	13,041
2012	11,957	995	33	208	3	13,196
2013	12,328	1,002	32	211	3	13,576
2014	12,313	1,024	33	213	3	13,586
2015	12,154	1,403	33	173	3	13,766
2016	12,238	1,423	31	206	3	13,901
2017	12,453	1,454	35	209	3	14,154
2018	12,702	1,460	36	211	3	14,412
2019	12,983	1,528	36	194	3	14,744

Source: Cedar Falls Utilities

**City of Cedar Falls, Iowa
Largest Sewer Customers
Fiscal Year 2019**

Item 1.

Customer	Water Sales (CCF)	Percent of Total Water Sales	Sewer Charges	Percent of Total Sewer Charges
University of Northern Iowa	1 63,462	4.29 %	\$ 280,212	3.78 %
Western Home Communities	2 24,535	1.66	145,920	1.97
Country Terrace MHP LLC-700 W Ridgeway	3 22,085	1.49	125,299	1.69
Target Corporation	4 12,846	0.87	67,736	0.91
Gold Falls Villa Apts.	5 7,121	0.48	61,574	0.83
Metokote Corporation	6 14,047	0.95	51,538	0.70
Clark Enterprises, LLC	7 4,699	0.32	47,776	0.64
CF Schools	8 9,790	0.66	44,790	0.60
Newaldaya Lifescapes	9 8,161	0.55	42,022	0.57
Lane 8 LLC-4711 University Ave. - HSE	10 10,767	0.73	38,740	0.52
Park @ Nine 23 Apts II	11 5,201	0.35	37,733	0.51
Sartori Mem Hospital, Inc.	12 10,095	0.68	35,706	0.48
Total 2019 CCF	1,480,978			
Total 2019 Sewer Billings			\$7,412,276	

Source: Cedar Falls Utilities, Finance Dept. special IS report

**City of Cedar Falls, Iowa
Demographic and Economic Statistics
Last Ten Calendar Years**

Item 1.

<u>Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income¹</u>	<u>Median Age</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
2010	38,558	\$ 1,365,261,664	\$ 35,408	25.4	4,678	4.2
2011	39,260	1,428,121,760	36,376	26.8	4,645	5.9
2012	39,260	1,448,811,780	36,903	26.8	5,068	3.8
2013	39,260	1,538,795,700	39,195	26.8	5,121	3.5
2014	39,260	1,622,969,140	41,339	26.8	5,151	3.1
2015	39,260	1,639,850,940	41,769	26.5	5,151	4.8
2016	39,260	1,617,197,920	41,192	26.5	5,300	4.9
2017	39,260	1,628,426,280	41,478	27.1	5,486	4.0
2018	39,260	1,648,213,320	41,982	26.9	5,479	2.0
2019	39,260	1,705,925,520	43,452	26.6	5,320	2.3

Sources: Population provided by the US Census Bureau. School enrollment is supplied by the Cedar Falls Board of Education. Unemployment data provided by the Iowa Workforce.

Note: Population and median age information are based on surveys conducted during the last quarter of the calendar year. Personal income information is a total for the year. Unemployment rate information is an adjusted yearly average. School enrollment is based on the census at the start of the school year.

¹ Per Capita Income is based on Metropolitan Waterloo/Cedar Falls and based on figures from Bureau of Economic Analysis.

Beginning in 2015 the Unemployment rate is based on the Metropolitan Waterloo/Cedar Falls area.

**City of Cedar Falls, Iowa
Principal Employers
Current Year and Nine Years Ago**

Item 1.

Employees	2010		
	Number of Employees ¹	Rank	Percentage of Total City Employment
John Deere Product Engineer Center ²	5,300	1	24.54%
Wheaton Franciscan Healthcare ²	3,018	2	13.97%
University of Northern Iowa	1,850	3	8.56%
Hy-Vee Food Stores ²	1,121	4	5.19%
Target Distribution	475	10	2.20%
CBE Groiup	--	--	--
Cedar Falls Community School District	666	7	3.08%
The Western Home	--	--	--
Martin Brothers Distributing Co., Inc	--	--	--
Area Education Agency 267	1,110	5	5.14%
Viking Pump Inc, Unit of Index Corp.	480	9	2.22%
City of Cedar Falls/Municipal Utilities	527	8	2.44%
Wal-Mart Super Center ²	755	6	3.50%
Total	15,302		70.84%

Source: Cedar Valley Alliance website

¹ Number of employees includes all full-time, part-time and seasonal employees.

² Number of employees includes multiple locations in both Cedar Falls and Waterloo.

2019		
<u>Number of Employees¹</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
5,500	1	23.21%
2,893	2	12.21%
1,819	3	7.68%
1,719	4	7.25%
950	5	4.01%
900	6	3.80%
752	7	3.17%
668	8	2.82%
600	9	2.53%
605	10	2.55%
--	--	--
--	--	--
--	--	--
16,406		69.22%

City of Cedar Falls, Iowa
Full-Time Equivalent City Government Employees by Function/Department
Last Ten Fiscal Years

Item 1.

	Full-Time Equivalent Employees as of June 30			
	2010	2011	2012	2013
Public Safety				
Police	52.69	51.74	50.87	50.77
Fire	35.65	33.80	33.80	35.20
Inspection Services	7.40	7.40	7.40	9.30
Public Works				
Streets	20.56	21.56	22.26	22.06
Parking	3.61	3.61	3.61	3.81
Engineering	11.42	11.42	11.42	11.52
Culture and Recreation				
Municipal Operations & Programs Admin.	2.25	2.25	2.25	2.25
Cultural Services	8.20	8.48	8.50	8.52
Cemetery	4.60	4.60	4.60	4.60
Golf	5.30	5.00	5.00	5.00
Parks	20.10	20.65	20.65	21.45
Recreation	34.26	35.26	35.26	35.26
Library	17.55	17.73	18.56	19.84
Senior Services	1.23	0.78	0.78	0.78
Visitor & Tourism	3.20	3.20	3.20	3.20
Community & Economic Development				
Community Development Admin.	1.50	1.50	1.50	1.50
Economic Development	2.00	2.00	2.12	2.02
Planning & Community Services	3.68	3.68	3.68	3.68
Block Grant	1.69	1.67	1.69	1.79
Housing Vouchers	1.84	1.87	1.92	1.93
General Government				
Mayor's Office	1.50	1.50	1.50	1.50
Administration	1.50	1.50	1.50	1.50
Financial Services	6.45	6.45	6.45	5.95
Legal Services	3.00	3.00	3.00	3.00
Public Records	3.70	3.70	3.70	4.10
Cable TV	4.50	4.50	4.50	4.50
Print Shop	1.00	1.00	1.00	1.00
Public Buildings	15.25	15.84	15.84	15.84
Internal Service				
Information Systems	4.00	4.00	4.00	4.00
Vehicle Maintenance	6.10	6.10	6.10	6.10
Sewer	18.38	18.38	18.38	18.38
Refuse	19.30	22.35	21.35	21.35
Storm Water	3.30	4.30	4.30	4.30
Total	326.71	330.82	330.69	335.98

Source: City's Financial Plans

Full-Time Equivalent Employees as of June 30

2014	2015	2016	2017	2018	2019
49.03	46.75	47.19	47.19	48.22	55.72
35.83	34.86	34.86	33.06	30.41	28.51
8.23	7.50	7.50	7.50	7.50	8.84
22.32	24.10	24.10	24.10	24.10	24.10
2.14	1.97	1.97	1.97	2.00	2.05
10.52	10.45	10.45	10.45	12.73	14.07
2.25	1.75	1.75	1.65	1.65	1.65
8.37	8.85	8.85	7.61	7.36	6.70
4.45	4.45	4.45	4.45	4.45	6.45
4.93	4.93	4.93	4.93	0.75	0.38
17.66	17.41	17.41	17.41	16.61	17.11
35.59	34.59	34.59	34.59	33.96	33.96
20.76	20.96	20.96	21.74	21.48	22.93
0.15	0.15	0.15	0.15	0.15	0.15
3.18	3.28	3.28	3.28	3.28	3.91
1.50	1.25	1.25	1.25	1.17	1.17
2.09	0.00	0.00	0.00	0.00	0.00
3.67	6.08	6.08	6.08	5.98	5.93
1.40	1.13	1.13	1.13	0.43	0.45
1.49	1.13	1.12	1.12	1.54	1.47
1.10	1.10	1.10	1.10	1.08	1.08
1.00	1.00	1.00	1.00	1.02	1.02
5.58	6.58	6.58	6.31	6.32	7.42
2.00	2.00	2.00	2.00	2.10	2.10
3.95	3.73	3.73	3.73	3.71	3.86
5.00	5.00	5.00	5.50	5.30	5.55
1.00	0.00	0.00	0.00	0.00	0.00
14.61	1.73	1.73	1.73	1.73	1.73
4.00	4.00	4.00	4.73	4.73	5.73
7.68	7.68	7.68	6.68	7.35	7.38
17.98	18.27	18.27	17.72	17.82	17.82
19.41	18.79	18.79	17.79	17.74	17.74
4.30	4.30	4.30	4.30	4.30	3.30
323.17	305.77	306.20	302.25	296.97	310.28

**City of Cedar Falls, Iowa
Operating Indicators by Function
Last Ten Fiscal Years**

Item 1.

	Fiscal Year		
	2010	2011	2012
Public Safety			
Police			
Physical arrests	1,403	1,199	1,088
Traffic violations	3,237	2,966	2,938
Parking violations	21,726	18,646	18,619
Cars Booted ²	--	--	--
Fire			
Number of calls answered	1,937	1,924	2,166
Inspections conducted	3,750	1,854	1,929
Sewer			
Sewage System			
Daily average treatment in gallons	5,726,000	5,210,000	4,100,000
Maximum daily capacity of treatment plant in gallons	21,600,000	21,600,000	21,600,000
Water System			
Daily average consumption in gallons	4,135,000	3,400,000	3,400,000
Maximum daily capacity of plant in gallons	22,813,000	23,400,000	23,400,000
Refuse¹			
Solid Waste			
32 Gallon Containers	4,047	4,343	4,572
68 Gallon Containers	6,490	6,780	6,990
95 Gallon Containers	1,998	2,163	2,301
Yard Waste			
95 Gallon Containers	6,281	6,554	6,741

Sources: Various city departments

¹ Statistics begin in FY04

² Statistics begin in FY15

Fiscal Year						
2013	2014	2015	2016	2017	2018	2019
1,178	1,057	1,029	912	839	1,003	911
5,554	5,095	5,405	4,172	3,645	4,066	1,784
20,889	14,780	13,493	13,364	12,350	11,206	11,076
--	--	184	252	243	187	196
2,190	2,113	2,037	2,257	2,200	2,343	1,387
2,843	2,318	1,214	2,681	1,492	427	1,925
4,100,000	4,930,000	4,520,000	5,790,000	6,729,000	6,729,000	7,408,000
21,600,000	21,600,000	21,600,000	21,600,000	21,600,000	21,600,000	21,600,000
3,400,000	4,090,000	3,380,000	3,276,000	3,267,000	3,417,000	3,178,000
23,400,000	23,400,000	23,400,000	23,400,000	23,400,000	23,400,000	23,400,000
4,600	4,905	4,347	4,659	4,963	5,199	5,437
6,899	7,165	6,305	6,610	6,850	7,182	7,443
2,307	2,398	1,638	1,777	1,950	2,047	2,143
6,916	7,155	7,239	7,419	7,555	7,752	7,869

**City of Cedar Falls, Iowa
Capital Asset Statistics by Function
Last Ten Fiscal Years**

Item 1.

	Fiscal Year			
	2010	2011	2012	2013
Public safety				
Public Safety Building	--	--	--	--
Patrol Units	10	10	10	10
Fire apparatus	8	8	8	8
Public works				
Streets				
Miles	217	217	217	217
Street lights	3,048	3,080	3,088	3,104
Health and social services				
Hospital	1	1	1	1
Number of patient beds	101	101	101	101
Cultural and Recreation				
Hearst Center for the Arts	1	1	1	1
Library	1	1	1	1
Cemeteries	3	3	3	3
Acreage	56.9	56.9	56.9	56.9
Golf	2	2	2	2
Miniature golf course	--	--	--	--
Parks	34	34	33	34
Acreage	1,136	1,136	1,131	1,132
Recreation				
Recreation Center	1	1	1	1
Swimming pools	3	3	3	3
Softball fields	9	9	9	9
Baseball fields	2	2	2	2
Pickleball courts	--	--	--	--
Tennis courts	6	6	6	6
Sewer				
Sewage System				
Miles of sanitary sewer	178.99	180.11	180.47	185.94
Miles of storm sewers	171.4	172.13	172.33	176.18
Number of treatment plants	1	1	1	1
Number of service connectors	12,187	12,544	12,544	12,544
Water Systems				
Miles of water mains	198.24	199.00	199.00	201.50
Number of service connectors	12,328	12,544	12,544	11,996
Number of city owned fire hydrants	1,923	2,067	2,067	2,011

Sources: Various city departments

Fiscal Year					
2014	2015	2016	2017	2018	2019
--	--	--	--	--	1
10	10	10	10	11	11
8	8	8	8	8	9
217	217	218	219	222	222
3,109	3,116	3,178	3,185	3,282	3,346
1	1	1	1	1	1
101	101	101	101	101	101
1	1	1	1	1	1
1	1	1	1	1	1
3	3	3	3	3	3
56.9	56.9	56.9	56.9	56.9	56.9
2	2	2	2	2	2
--	--	--	--	--	--
35	35	35	35	35	35
1,148	1,148	1,148	1,148	1,148	1,148
1	1	1	1	1	1
3	3	3	3	3	3
9	9	9	9	9	9
2	2	2	2	2	2
--	--	--	--	8	8
6	6	6	6	6	6
187.4	187.57	188.5	190.28	192.46	193.07
177.6	181.41	182.9	185.64	188.1	188.52
1	1	1	1	1	1
12,826	12,826	13,099	13,142	13,142	13,184
201.70	203.92	206.12	207.61	210.06	211.47
12,071	12,208	12,322	12,425	12,682	12,452
2,038	2,044	2,088	2,151	2,172	2,274

October 30, 2019

To the Honorable Mayor and
Members of the City Council
City of Cedar Falls, Iowa

We have audited the financial statements of the City of Cedar Falls, Iowa (City) as of and for the year ended June 30, 2019, and have issued our report thereon dated October 30, 2019. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under the Uniform Guidance

As communicated in our letter dated June 3, 2019, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether the City complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the City's major federal program. Our audit of the financial statements and major program compliance does not relieve you or management of its respective responsibilities.

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

Our responsibility, as prescribed by professional standards as it relates to the audit of the City's major federal program compliance, is to express an opinion on the compliance for the City's major federal program based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the City's internal control over compliance.

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

We have provided our comments regarding internal controls during our audit in our 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* dated October 30, 2019. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with the Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance dated October 30, 2019.

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during year ended June 30, 2019. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

The most sensitive accounting estimates affecting the financial statements are the incurred but not reported health and workers' compensation liabilities, other postemployment benefits liability, and net pension liability.

Management's estimates of the incurred but not reported health and workers' compensation liabilities are based on third-party administrator's calculations and estimates. We evaluated the key factors and assumptions used to develop the incurred but not reported liabilities in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the other postemployment benefits liability, related deferred outflows of resources, and OPEB expense are based on a calculation of actuarially determined contributions for health insurance benefits. We evaluated the key factors and assumptions used to develop the other postemployment benefits balances in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability, pension related deferred outflows of resources and deferred inflows of resources, and pension expense are based on plan level actuarial reports, allocated to the City using annual employer contributions. We evaluated the key factors and assumptions used to develop the pension related balances in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to the net pension liability and the other postemployment benefits liability.

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. There were no corrected or uncorrected misstatements noted in performing the audit.

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management that are included in the management representation letter dated October 30, 2019.

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

This report is intended solely for the information and use of the Mayor, City Council, and management of the City of Cedar Falls, Iowa, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

EIDE BAILLY LLP

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Dubuque, Iowa



Information to Comply with Government Auditing Standards
and Uniform Guidance

June 30, 2019

City of Cedar Falls, Iowa

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* 1

Independent Auditor’s Report on Compliance for the Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by Uniform Guidance 3

Schedule of Expenditures of Federal Awards 6

Notes to the Schedule of Expenditures of Federal Awards 7

Schedule of Findings and Questioned Costs 8



CPAs & BUSINESS ADVISORS

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
City of Cedar Falls, Iowa

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Cedar Falls, Iowa, (City) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated October 30, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the 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's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's 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 over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2019, are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the City and are reported in Part IV of the accompanying Schedule of Findings and Questioned Costs. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

City's Response to Findings

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

Purpose of this Report

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



Dubuque, Iowa
October 30, 2019

Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Honorable Mayor and
Members of the City Council
City of Cedar Falls, Iowa

Report on Compliance for the Major Federal Program

We have audited the City of Cedar Falls, Iowa's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended June 30, 2019. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on the Major Federal Program

In our opinion, the City of Cedar Falls, Iowa, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major Federal program for the year ended June 30, 2019.

Report on Internal Control over Compliance

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

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

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

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

Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the City of Cedar Falls, Iowa, as of and for the year ended June 30, 2019, and have issued our report thereon dated October 30, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Dubuque, Iowa
October 30, 2019

City of Cedar Falls
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
<u>U.S. Department of Housing and Urban Development</u>				
CDBG - Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218		\$ 220,787	\$ 36,484
Housing Voucher Cluster				
Section 8 Housing Choice Vouchers	14.871		1,201,503	-
Total U.S. Department of Housing and Urban Development			1,422,290	36,484
<u>U.S. Department of Justice</u>				
Joint Law Enforcement Operations				
Passed through City of Waterloo, Iowa	16.111		2,315	-
Joint Law Enforcement Operations	16.111	IA0070300	15,250	-
			17,565	-
Bulletproof Vest Partnership Program				
	16.607		3,928	-
Total U.S. Department of Justice			21,493	-
<u>U.S. Department of Transportation</u>				
Passed through Iowa Department of Transportation				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	TAP-U-1185 (651)--8I-07	258,551	
Highway Planning and Construction	20.205	BROS-1185 (649)--8J-07	233,806	-
Highway Planning and Construction	20.205	STP-57-2 (28)--2C-07	968,621	-
			1,460,978	-
Passed through Iowa Department of Public Safety				
Highway Safety Cluster				
State and Community Highway Safety	20.600	19-402	226	-
State and Community Highway Safety	20.600	18-402	1,060	-
			1,286	-
Total U.S. Department of Transportation			1,462,264	-
<u>U.S. Department of Homeland Security</u>				
Passed through Iowa Department of Homeland Security				
Hazard Mitigation Grant	97.039	DR-4289-0005-01	125,873	-
Total Federal Financial Assistance			\$ 3,031,920	\$ 36,484

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the City of Cedar Falls, Iowa, (the City) under programs of the federal government for the year ended June 30, 2019. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

Note 2 - Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Federal financial assistance provided to a subrecipient is treated as an expenditure when it is paid to the subrecipient.

Note 3 - Indirect Cost Rate

The City has not elected to use the 10% de minimis cost rate.

Part I: Summary of the Auditor's Results:

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	No

Identification of major programs:

<u>Name of Federal Program</u>	<u>CFDA Number</u>
Highway Planning and Construction Cluster	20.205
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

Part II: Financial Statement Findings:

There were no findings to report.

Part III: Federal Award Findings and Questioned Costs:

There were no findings and questioned costs to report.

Part IV: Other Findings Related to Required Statutory Reporting:

- 2019-IA-A Certified Budget** - Disbursements during the year ended June 30, 2019, did not exceed the amount budgeted.
- 2019-IA-B Questionable Expenditures** - We noted no expenditures that we believe may fail to meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979.
- 2019-IA-C Travel Expense** - No expenditures of City money for travel expenses of spouses of City officials or employees were noted.
- 2019-IA-D Business Transactions** – No business transactions between the City and City officials or employees were noted.
- 2019-IA-E 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 that the coverage is adequate for current operations.
- 2019-IA-F Council Minutes** - No transactions were found that we believe should have been approved in the Council minutes but were not.
- 2019-IA-G Deposits and Investments** - No instances of non-compliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the City's investment policy were noted.
- 2019-IA-H Revenue Loan** – No instances of non-compliance with the sewer state revolving loan revenue debt provisions were noted.
- 2019-IA-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.

2019-IA-J **Transfer Resolution** – The City authorizes transfers between funds through the budget process. However effective April 13, 2019, the Iowa Administrative Rules Code 545-2 began requiring all transfers of moneys between funds found in the city budget forms be approved by a fund transfer resolution. The City did not approve a fund transfer resolution for any of its fiscal year 2019 transfers, some of which were performed after April 13, 2019.

Recommendation – In the future, we recommend the City comply with Iowa Administrative Rules Code 545-2, by approving a fund transfer resolution.

Response – The City has already implemented this recommendation by passing a transfer resolution in June 2019 for the FY2020 transfers.



DEPARTMENT OF COMMUNITY DEVELOPMENT

City of Cedar Falls
 220 Clay Street
 Cedar Falls, Iowa 50613
 Phone: 319-273-8600
 Fax: 319-273-8610
 www.cedarfalls.com

MEMORANDUM Recreation Division

TO: Mayor James P. Brown and City Council
FROM: Bruce Verink, Recreation Division Manager
DATE: November 13, 2019
SUBJECT: Recreation and Fitness Center, Operations and Facility Needs Assessment

In May, the City Council approved a contract with RDG and Ballard/King to evaluate the current Recreation and Fitness Center to help guide the City regarding future needs we will have. This study focused on the current facility located at 110 East 13th Street.

The purpose of this study was to see what the metro area has to offer, to compare current fees and services offered by not just the Recreation and Fitness Center but by the private sector as well. To look at trends around the country for programs and popular user spaces in an effort to guide the City in any future programming needs or possible expansion ideas. The attached presentation is a culmination of the Recreation & Fitness Center, Operations & Facility Needs Assessment.

City staff held a number of meetings with the consultants over the last five months to assist with this study. Consultants had focus group meetings with five different groups without staff present to gain participants thoughts and ideas. The consultants developed a survey, which was available on line, and over 1,800 citizens participated. In addition, a Town Hall meeting, open to the public, was held to further gather impute from citizens. The consultants toured a number of facilities in the metro area as well and had an in-depth tour of the current Recreation and Fitness Center.

An overview of the study was presented to the Park and Recreation Commission at their monthly meeting on November 14.

Attached is the presentation you will hear during the November 18 committee meeting as well as a copy of the Recreation & Fitness Center, Operations & Facility Needs Assessment. The eighty-eight page executive summary and the 290-page appendix is not attached but is available upon request.

The Recreation and Fitness Center, Operations and Facility Needs Assessment report will provide a guide for any future expansion at the current location and/or elsewhere in the City.

Please accept this report and let me know if you have any questions that you would like addressed at the meeting on November 18, 2019.

Recreation & Fitness Center Operations & Facility Needs Assessment

THE REC Cedar Falls

Report to City Council
November 18, 2019



Agenda

Item 2.

- Introductions
- Cedar Falls Recreation & Fitness Center
- Market Analysis
- Current & Future Needs of the Center
- Trends and Future Considerations
- Community Engagement
- Observations
- Recommendations
- Moving Forward





Jack Patton, AIA

- Principal, RDG Planning & Design
- Planning



Blaine Perau, AIA

- Stockholder, RDG Planning & Design
- Planning & Design



Jeff King

- President, Ballard*King
- Market & Operations

Steering Committee

Item 2.

Stephanie Sheetz

- Director of Community Development

Bruce Verink

- Recreation and Community Programs Manager

Brock Goos

- Recreation Supervisor

Chris Shoentag

- Front Desk / Aquatics Supervisor

Mark Ripplinger

- Outgoing Director of Public Works

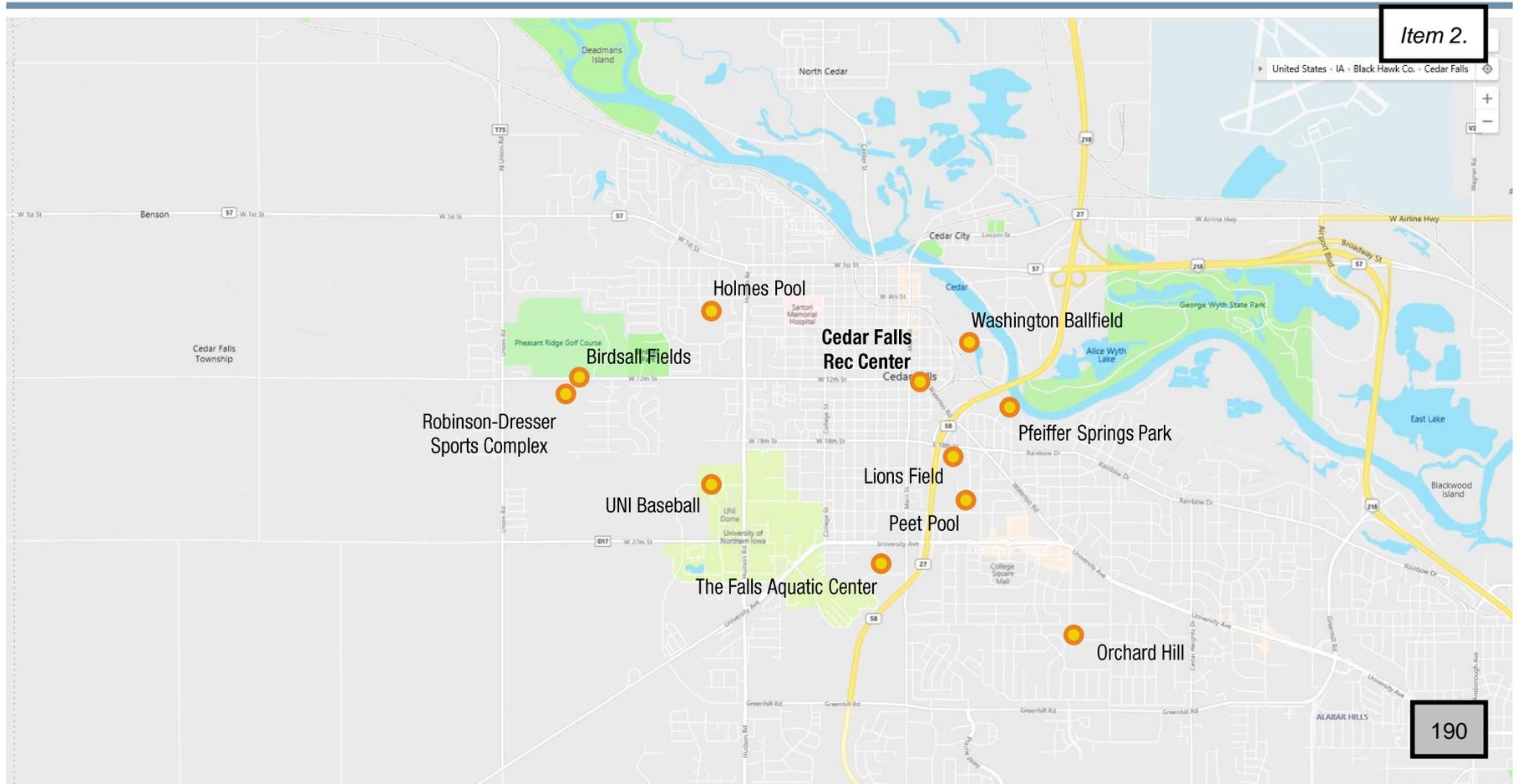
Jamie Castle

- Inspection Services Manager / Building Official

Lisa Roeding,

- Controller / City Treasurer

Cedar Falls Parks & Recreation



Item 2.

Cedar Falls Recreation & Fitness Center ("CFRFC")

Item 2.



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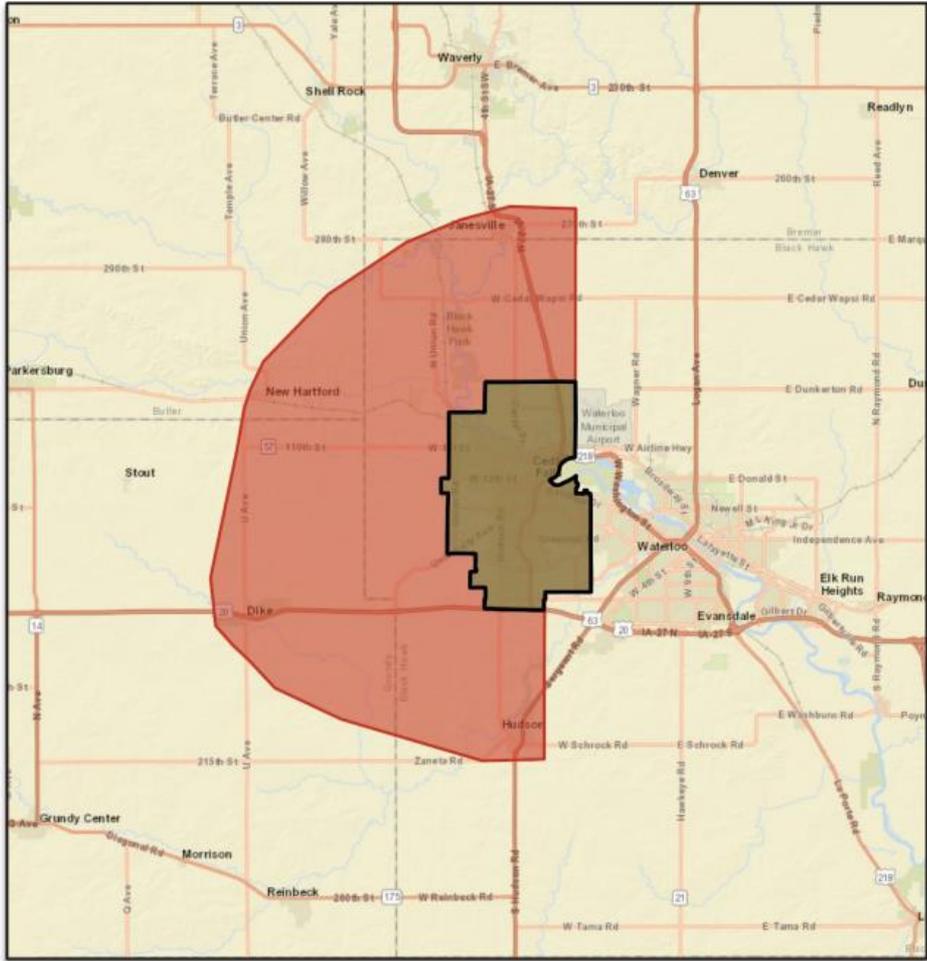




Market Analysis

Market Analysis | Service Areas

Item 2.



-  Primary Service Area
-  Secondary Service Area



Market Analysis | Demographic Summary

Item 2.

- The population is large enough to support an indoor recreation facility (41,200)
 - Population is projected for modest growth at 2.8% over next five years (42,400)
- Age, a determining factor in recreation / sport activities
 - High percentage of under 18-24 and over 75 age (higher than the national)
 - Cedar Falls is a college town. Median age 7.9 years (lower than the national 38.5 years)
 - Percent of households with children is lower than the national
- Income, a determining factor in recreation / sport activities
 - Household income in line with the national (\$59,519 compared to \$60,548)
 - Households with income over \$50,000 is below national (56.9% compared to 59.0%)
 - Households with income under \$25,000 is above national (18.7% compared to 19.7%)
- Spending Potential Index is 6% lower than national
 - Suggests adequate disposable income to support participation in P & R activities
- Tapestry segments point to an active community
 - Also supported by presence of other service providers



Market Analysis | Demographic Summary

- High participation rates
- High propensity for use
- Big impact spaces for population

	Age	Income	Region	Nation	Item 2.
Aerobics	15.3%	15.9%	15.0%	15.5%	15.4%
Baseball	3.9%	3.8%	3.2%	4.1%	3.7%
Basketball	9.1%	9.3%	8.0%	8.4%	8.7%
Bicycle Riding	11.5%	13.9%	15.4%	12.5%	13.3%
Cheerleading	1.1%	1.2%	1.8%	1.2%	1.3%
Exercise Walking	33.7%	38.9%	39.5%	35.6%	36.9%
Exercise w/ Equipment	19.0%	20.7%	21.1%	19.0%	20.0%
Football (flag)	2.2%	2.3%	1.9%	2.1%	2.1%
Football (tackle)	2.7%	3.6%	3.4%	2.5%	3.0%
Football (touch)	3.2%	4.5%	2.9%	3.1%	3.4%
Golf	5.5%	5.3%	7.5%	6.0%	6.1%
Gymnastics	1.9%	2.0%	1.6%	2.0%	1.9%
Hockey (ice)	1.2%	1.2%	2.8%	1.1%	1.6%
Ice/Figure Skating	3.2%	2.4%	3.0%	2.9%	2.9%
Mixed Martial Arts	2.1%	2.4%	1.6%	2.0%	2.0%
Pilates	2.0%	1.9%	1.9%	1.9%	1.9%
Running/Jogging	16.1%	17.2%	14.8%	14.8%	15.7%
Soccer	4.7%	5.2%	5.0%	4.6%	4.9%
Softball	3.0%	2.9%	3.2%	3.3%	3.1%
Swimming	14.8%	17.5%	14.0%	15.8%	15.5%
Tennis	4.2%	3.7%	2.9%	4.1%	3.7%
Volleyball	3.6%	3.8%	4.2%	3.4%	3.7%
Weight Lifting	12.6%	13.7%	15.0%	12.2%	13.4%
Workout at Clubs	13.6%	13.3%	12.3%	12.6%	13.0%
Wrestling	1.2%	1.6%	1.8%	1.1%	
Yoga	11.1%	10.9%	9.3%	10.2%	196
Did Not Participate	22.7%	23.5%	21.1%	22.8%	22.5%

Age: Participation based on individuals ages 7 & Up of Cedar Falls.
Income: Participation based on the 2018 estimated median household income in Cedar Falls.
Region: Participation based on regional statistics (West North Central).
National: Participation based on national statistics.
Average: Average of the four columns.

Note: "Did Not Participate" refers to all 55 activities tracked by the NSGA.



Market Analysis | Compare to National

- Great growth over last 10 years
 - Exercise w/ equipment
 - Aerobic exercise
 - Group cycling
 - Jogging
- Swimming participation remains high despite recent drop in participation numbers
- Many of the top 15 activities take place in indoor recreation settings

Sport	Nat'l Rank ⁵	Nat'l Participation (in millions)
Exercise Walking	1	104.5
Exercising w/ Equipment	2	55.6
Swimming	3	47.9
Aerobic Exercising	4	44.9
Running/Jogging	5	43.9
Hiking	6	43.8
Camping	7	42.1
Workout @ Club	8	37.4
Bicycle Riding	9	36.5
Weight Lifting	10	36.4
Yoga	13	29.6
Basketball	14	24.8
Soccer	20	14.3
Tennis	22	12.3
Baseball	23	12.1
Volleyball	24	10.7
Table Tennis	25	10.2
Softball	27	9.8
Football (touch)	28	9.5
Ice/Figure Skating	31	8.8
Football (tackle)	34	7.5
Football (flag)	35	6.5
Martial Arts MMA	37	6.0
Pilates	40	5.7
Ice Hockey	50	3.3
Lacrosse	52	2.9

Item 2.

Nat'l Rank: Popularity of sport based on national survey.
Nat'l Participation: Population that participate in this sport on national survey.





Current & Future Needs

Current & Future Needs

Item 2.

	EXISTING / UNDERSIZED	BENEFICIAL NEW SPACE
Gymnasium / Fit Gym	X	
Functional Fitness		X
Personal Training	X	
Group Exercise	X	
Locker Rooms	X	
Social / Lobby	X	
Aquatic Space		X
Whirlpool Spa		X
Wet Classroom		X
Games Room	X	



Current & Future Needs

	EXISTING / UNDERSIZED	BENEFICIAL NEW SPACE
Gymnasium / Fit Gym	X	
Functional Fitness		X
Personal Training	X	
Group Exercise	X	
Locker Rooms	X	
Social / Lobby	X	
Aquatic Space		X
Whirlpool Spa		X
Wet Classroom		X
Games Room	X	

Building Program Spaces				EXISTING		FUTURE	
Description	Qty	NSF	NSF TOTAL	QTY	NSF	NSF TOTAL	
Recreation Spaces							
Office Suite (6 persons)	1	1,587	1,587			1,587	
Control	1	200	200			200	
Expand Gymnasia / Courts	1	7,235	7,235	2	7,235	14,470	
Fit Gymnasium (Auxiliary Gym)	1	4,251	4,251			4,251	
Expand Fit Storage	1	368	368	1	700	700	
Expand Cardio, Weights, Select Eq, Stretch	1	5,011	5,011	1	9,000	9,000	
New Functional Fitness				1	1,500	1,500	
New Personal Training				1	300	300	
Expand Spin Cycle Studio	1	459	459	1	1,000	1,000	
Multipurpose Room (Meetings / Activity)	1	1,408	1,408			1,408	
New Group Ex (Aerobics, Dance, Zumba, etc.)				1	1,250	1,250	
New Group Ex (Yoga, Mind / Body, Meditation, etc.)				1	1,250	1,250	
Replace Lockers (Men's)	1	600	600	1	1,000	1,000	
Replace Lockers (Women's)	1	600	600	1	1,000	1,000	
New Individual Locker Rooms				6	150	900	
Replace Sauna (Dry Heat)	1	82	82	1	150	150	
Replace Steam Room (Wet Heat)	2	91	182	2	150	300	
Massage	1	263	263			263	
Teens	1	971	971			971	
Replace Child Minding	1	288	288	1	600	600	
New Social /Lobby (all ages)				1	1,200	1,200	
Racquetball / Handball	2	800	1,600			1,600	
Equipment Repair	1	467	467			467	
Loading Dock Storage Area	1	850	850			850	
Back-of-House Storage	1	2,650	2,650			2,650	
Expand Jogging / Walking Track	1	3,301	3,301	1	6,000	6,000	
New Recreation / Leisure Pool (Natatorium)				1	9,000	9,000	
New Whirlpool / Spa				1	500	500	
New Pool Storage (Wet)				1	500	500	
New Multipurpose Wet Class / Party Room				1	750	750	
New Other, Contingency Space				1	1,000	1,000	
Net Assignable (NSF)			32,373			66,617	
Net to Gross Ratio		68%	15,627	68%		31,383	
Gross Building Area (GSF) Rounded			48,000			98,000	

Item 2.

200

Current & Future Needs | Main Entry



Comparable Facility (Fitness Center South, Ames, IA)



Existing CFRFC



Current & Future Needs | Locker Rooms

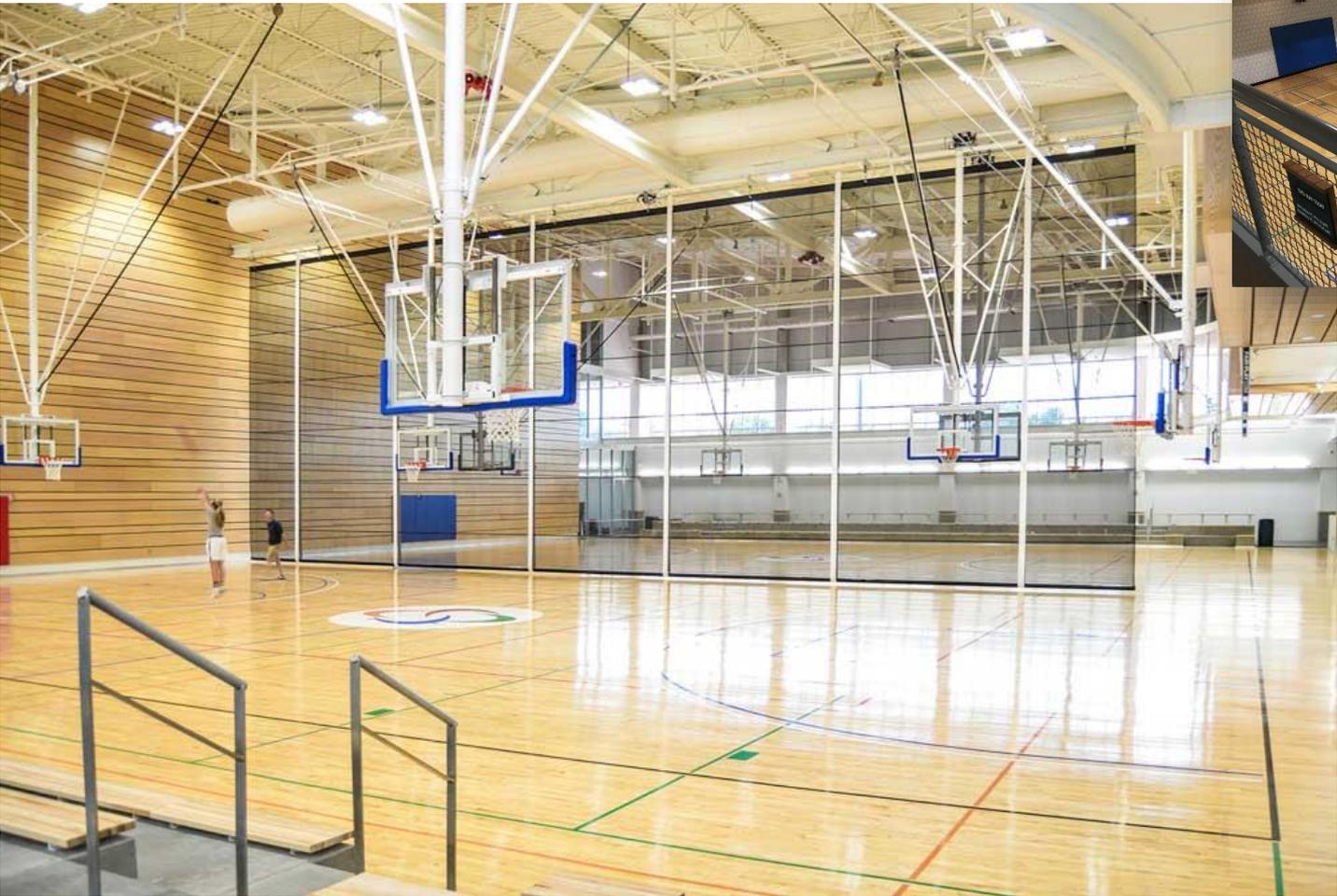


Existing

202



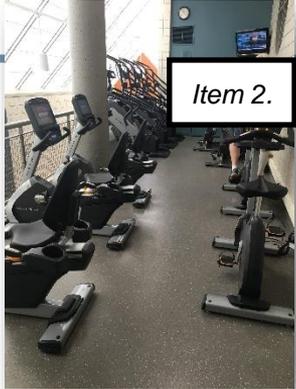
Current & Future Needs | Gymnasium



Existing



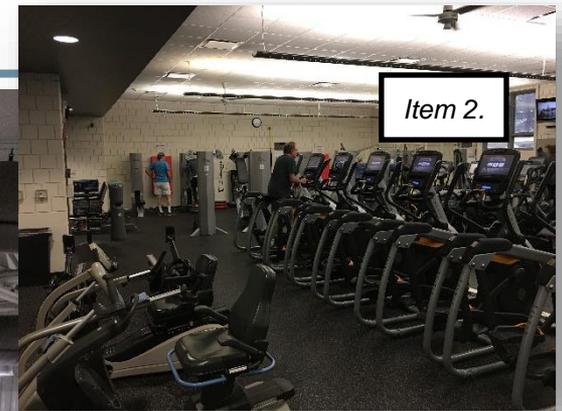
Current & Future Needs | Cardio Zone



Existing



Current & Future Needs | Weights & Fitness Room



Existing

205



Current & Future Needs | Cycling



Existing



Current & Future Needs | Track



Existing



Current & Future Needs | High Density Storage



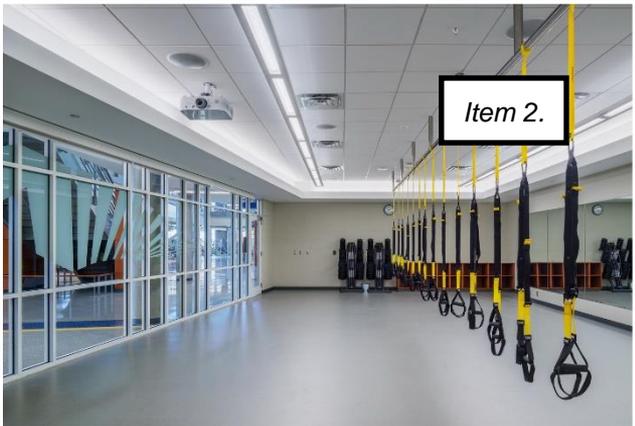
Existing



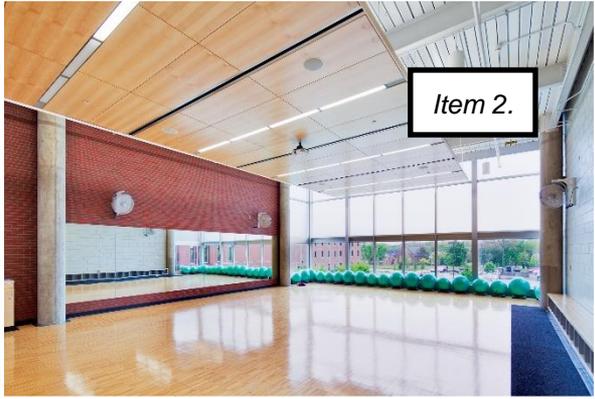


Offered by Peers & Competitors

Offered by Peers & Competitors | Functional Fitness



Offered by Peers & Competitors | Group Exercise



Offered by Peers & Competitors | Indoor Aquatics



Item 2.



Offered by Peers & Competitors | Whirlpool Spa



Offered by Peers & Competitors | Wet Classroom





Trends & Future Considerations

Trends & Future Considerations

Item 2.

- Metropolitan Area
 - You have a growing service area
- Growth of Traditional & Boutique Fitness
 - Increased number of strong competitors
- Cedar Falls Downtown Visioning Plan
 - Current vision bodes well for the CFRFC
- Current Location & Opportunities on Adjacent Land
 - Space. Opportunity. Connectivity.



Trends & Future Considerations

Item 2.



Integrated Wellbeing

217



Trends & Future Considerations

Item 2.



Functional Fitness

218



Trends & Future Considerations

Item 2.



Developing Sports





Social Environment



Trends & Future Considerations

Item 2.



Openness and Transparency

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Trends & Future Considerations

Item 2.



Destination Venues

222



Trends & Future Considerations

Item 2.



Multipurpose Facilities



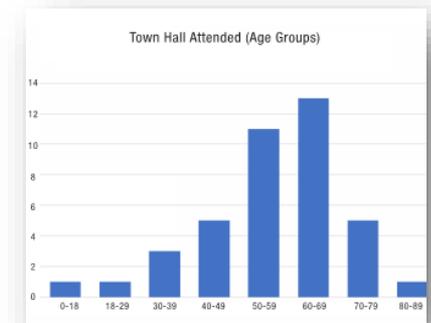
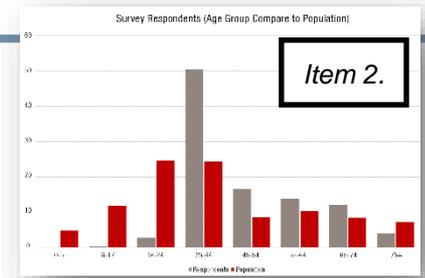


Community Engagement

3 Intentional Parts

Community Engagement

- Community Wide Survey Instrument
 - 1,855 responses collected
 - Survey conducted Aug 12 – Aug 31, 2019
- Focus Group Meetings
 - 31 total participants (40+ invited)
 - Five (5) Community Groups (all Members)
- Town Hall Meeting
 - 50 participants, who could all see what's possible!
 - Update or Okay As It? Updating was dominate discussion
 - Pickleball, children, schedules, aquatics, child care, fitness

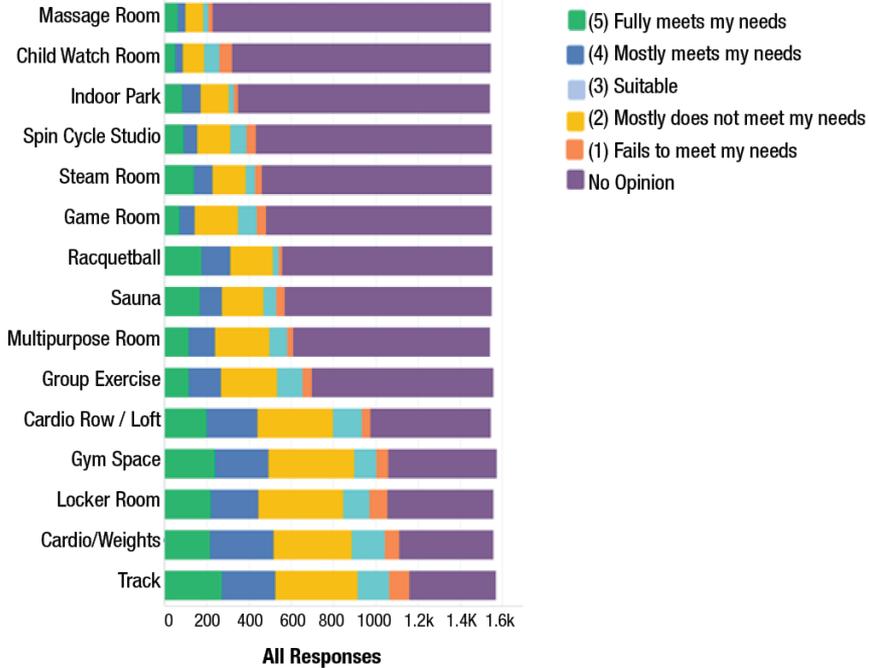


Survey Instrument

Item 2.

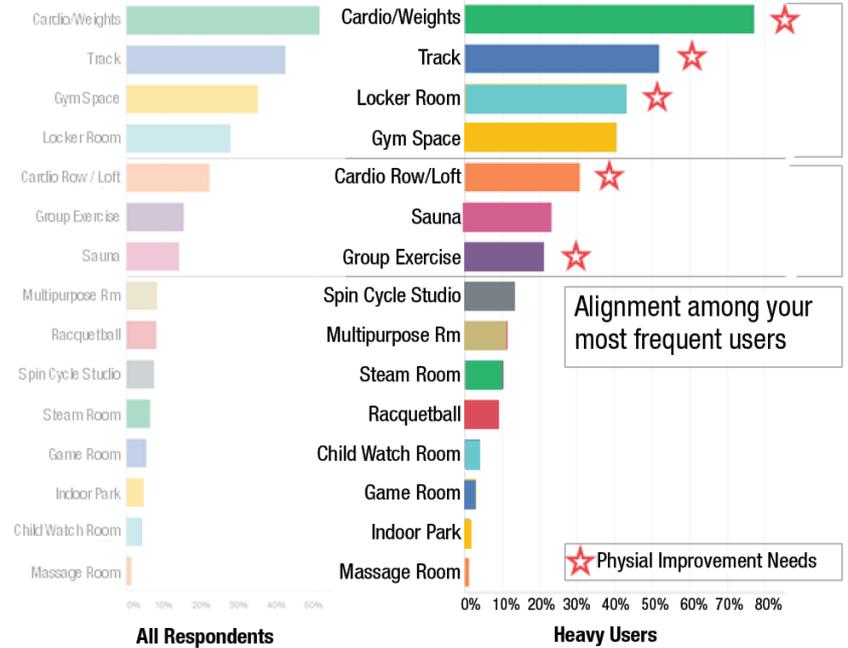
Q15: Current Program Spaces

Please indicate your opinions about each of the following current program spaces



Q16: Spaces Most Used

Please identify the four existing program spaces you currently use the most



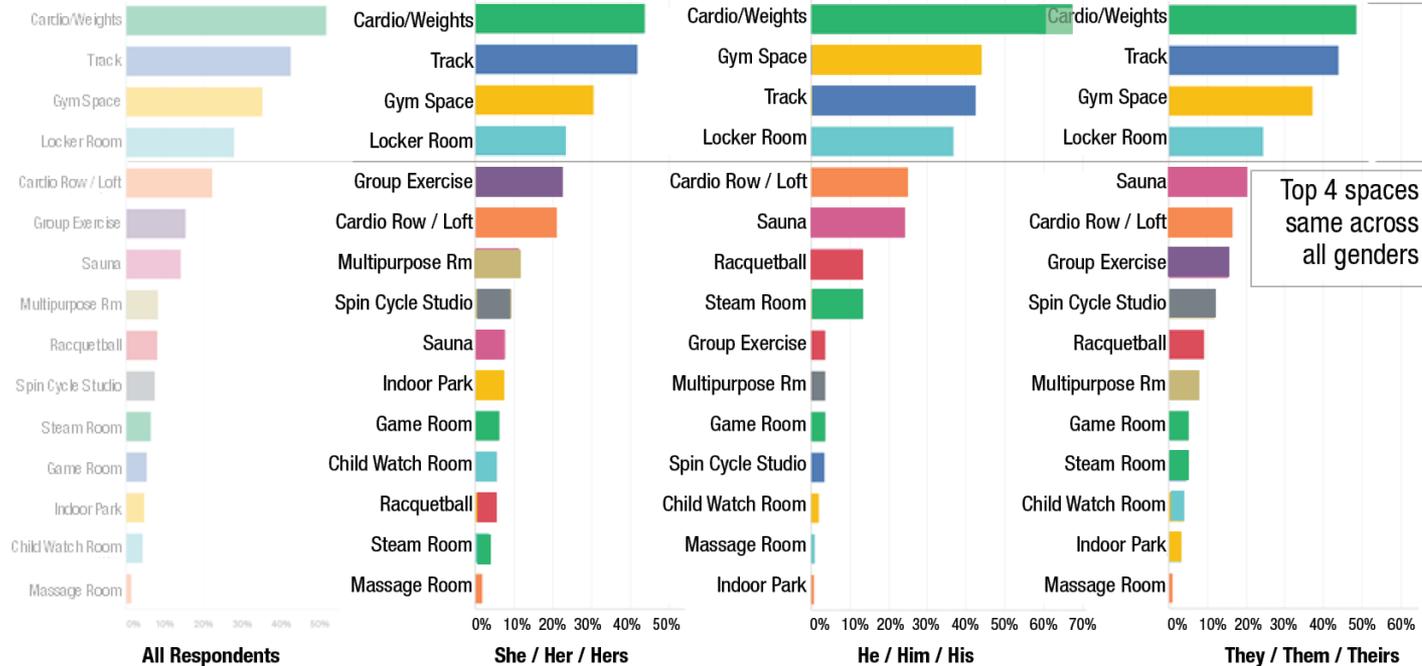
Alignment among your most frequent users

★ Physical Improvement Needs



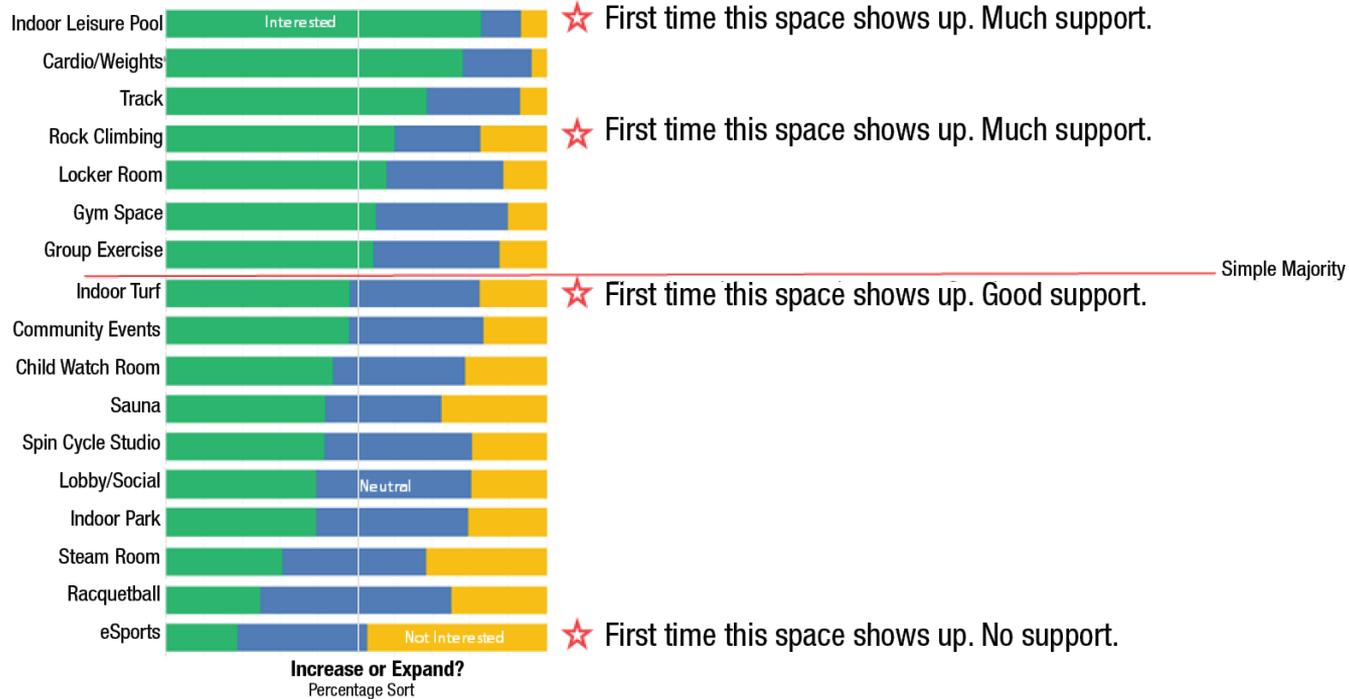
Q16: Spaces Most Used

Please identify the four existing program spaces you currently use the most



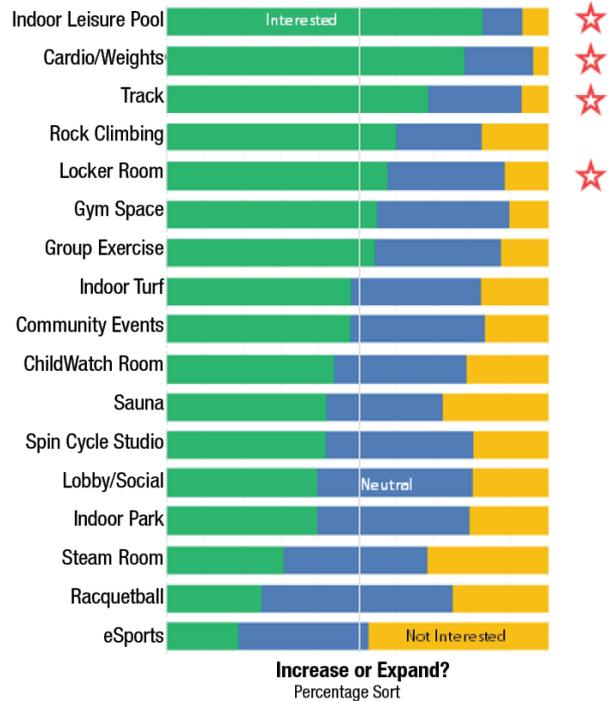
Q17: Interest to Increase or Expand Program Spaces

Please indicate your opinions about each of the following current program spaces



Q17: Interest to Increase or Expand Program Spaces

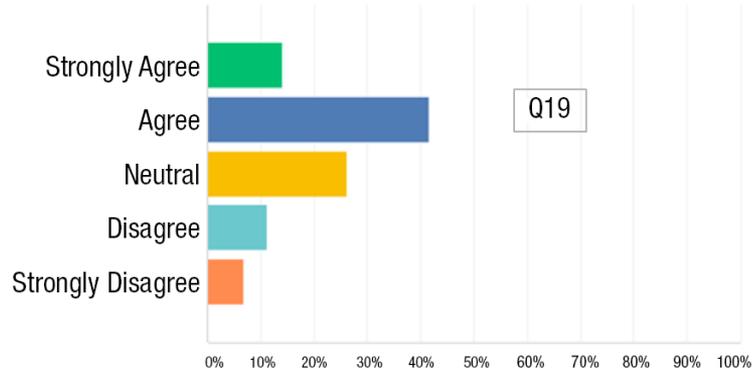
Please indicate your opinions about each of the following current program spaces



★ Q18: Top 4 Spaces you most often use

Q19: Willingness to Pay for Increased or Expanded Program Spaces

Regarding only these four program spaces, please rate your level of agreement with the following statement. I would be willing to pay reasonable additional or increased fees to cover the cost of construction and / or operation expenses for them.

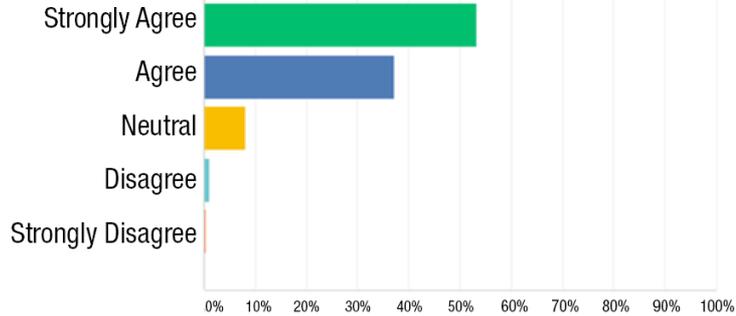


55% of respondents Agree or Strongly Agree that they would be willing to pay reasonable increased fees to cover the cost of construction and / or operation expenses



Q20: Valuable to have a Community Rec Center

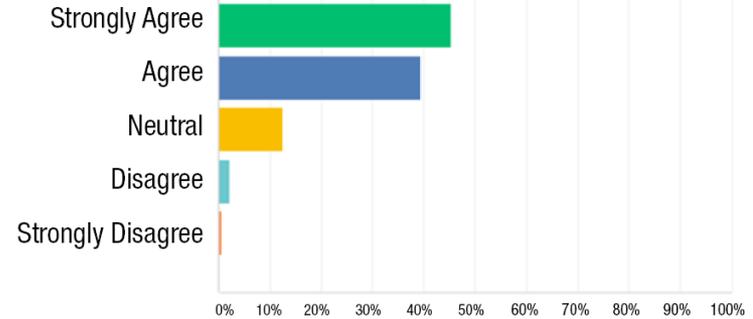
It is valuable to me to have an indoor community recreation & fitness center



90% of respondents Agree or Strongly Agree that it is valuable to them to have an indoor community recreation & fitness center

Q21: Value to boost property values

I believe a community recreation & fitness center boosts property values in our community

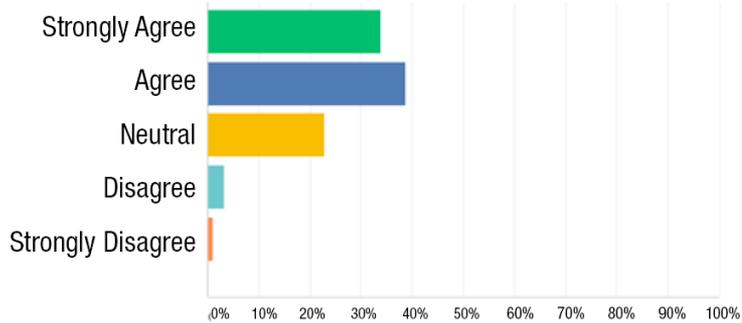


85% of respondents Agree or Strongly Agree that a community recreation & fitness center boosts property values in your community



Q22: Need More Rec Space for All

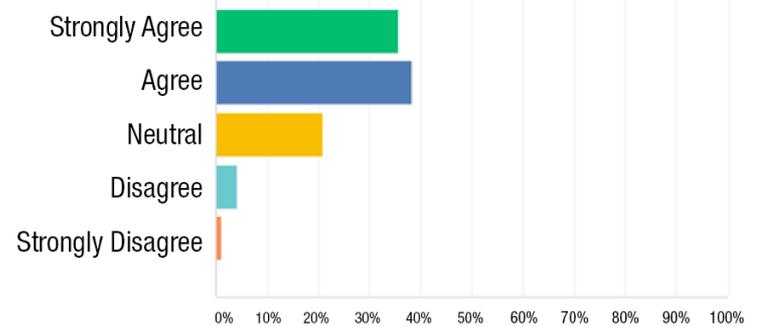
Our community needs more indoor recreation and fitness space for EVERYONE



74% of respondents Agree or Strongly Agree that your community needs more indoor recreation and fitness space for all

Q23: More Indoor Space for Youth & Teens

Our community needs more indoor recreation and fitness space for YOUTH & TEENS

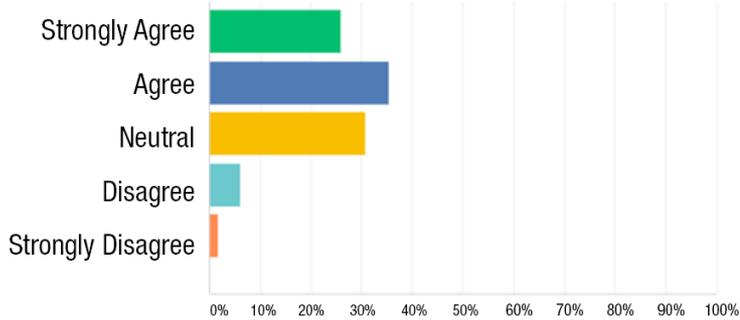


72% of respondents Agree or Strongly Agree that your community needs more indoor recreation and fitness space for Youth & Teens



Q24: More Indoor Space for Seniors

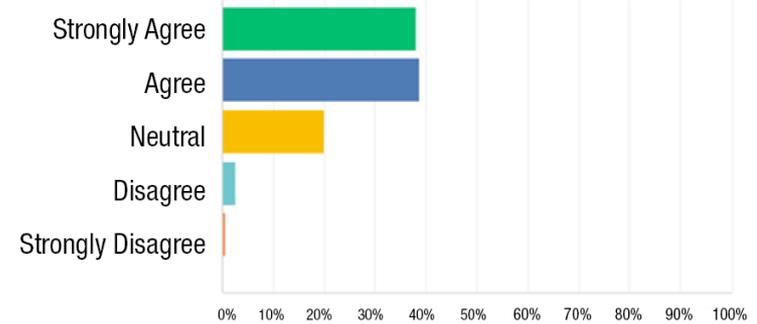
Our community needs more indoor recreation and fitness space for our SENIORS



61% of respondents Agree or Strongly Agree that your community needs more indoor recreation and fitness space for our Seniors

Q25: Higher Quality Space, for All

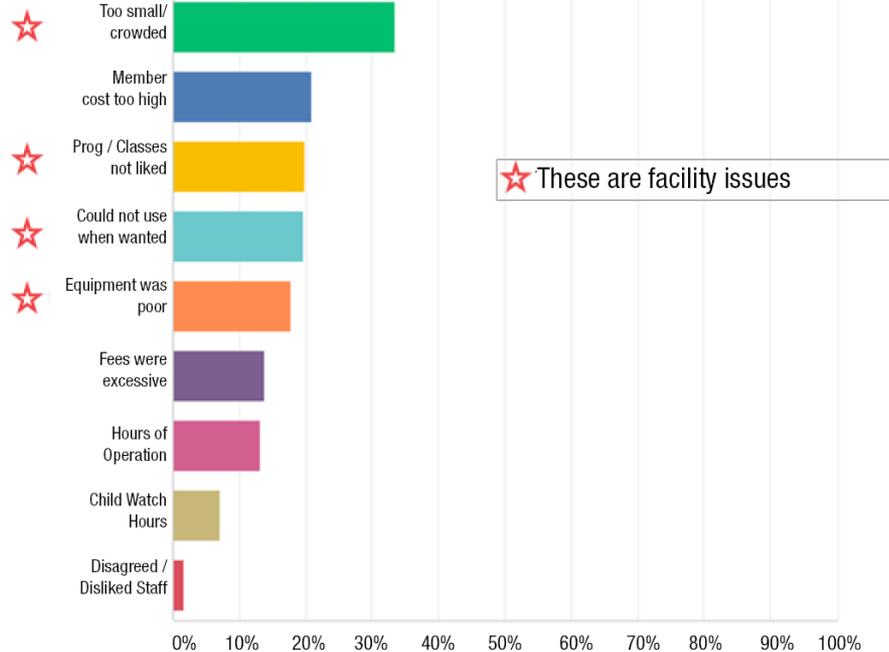
Our community needs HIGHER-QUALITY indoor recreation and fitness space for EVERYONE



76% of respondents Agree or Strongly Agree that your community needs higher quality space, for everyone

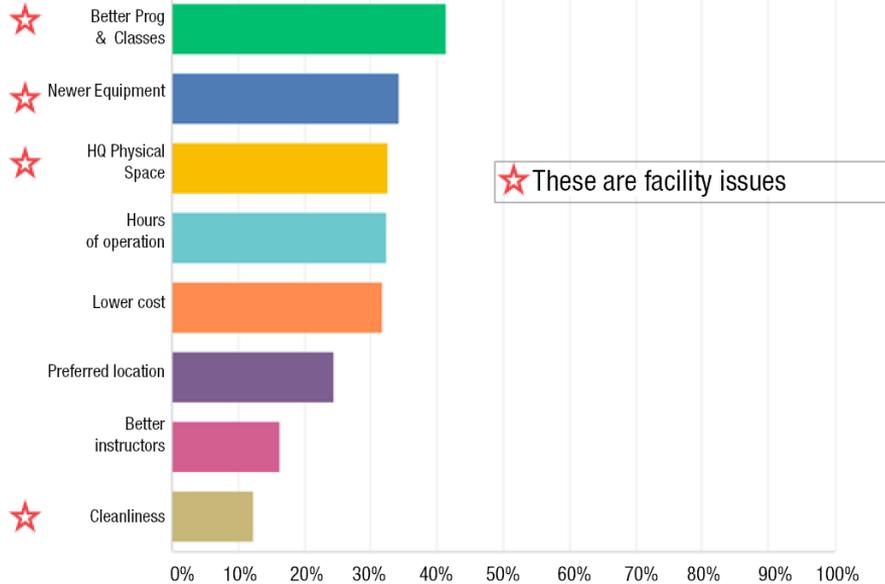
Q7: Former Member . . . Why Did You Leave?

Please identify the main reasons you terminated your membership. Choose no more than THREE (3).



Q10: Former Member . . . What Did You Like about “The New Place?”

What attributes of the other facility draw you to use it instead of the Cedar Falls Recreation & Fitness Center? Mark all that apply. . . .



Focus Groups

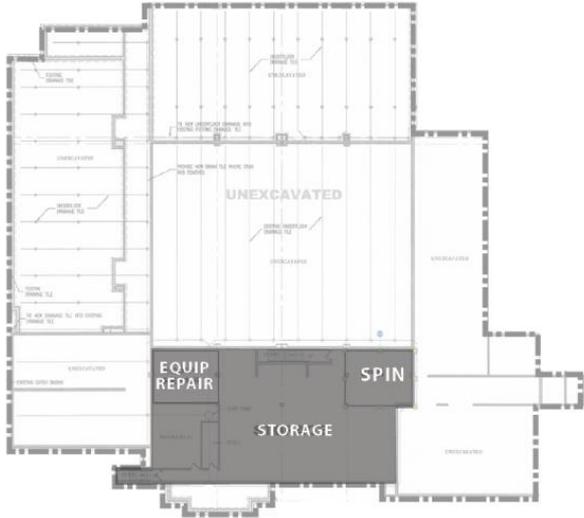
Item 2.

- Gymnasium. Jack of all trades, master of none.
- Multipurpose Room. Too many masters, and poorly located / acoustically isolated
- Child Watch. Small. Cramped. Windowless. Not suited for this function.
- Locker Room. Confined. Inappropriate. Requires change.
- General Lack of Space. Too small. Densely packed. Too Multipurpose.

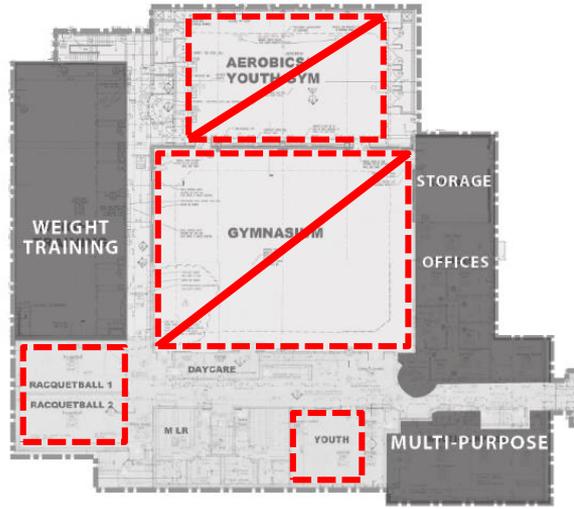


Focus Groups | Consider the 16 and younger crowd

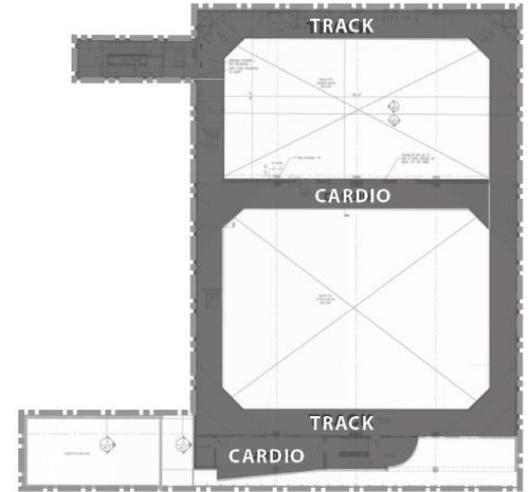
Item 2.



LOWER LEVEL



MAIN LEVEL



UPPER LEVEL

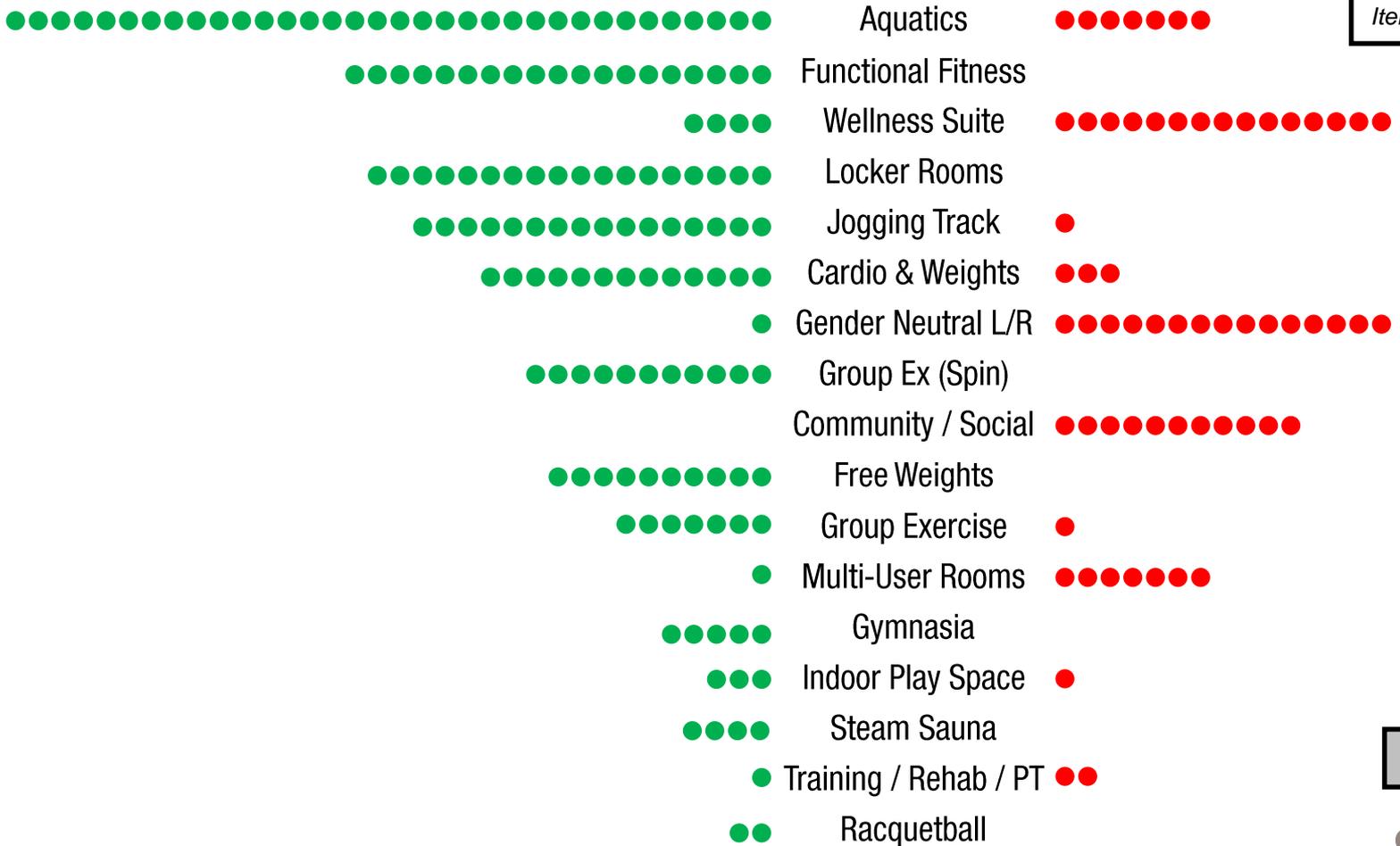


Town Hall Meeting



Town Hall

Sort Order: Number of votes, high to low



Item 2.

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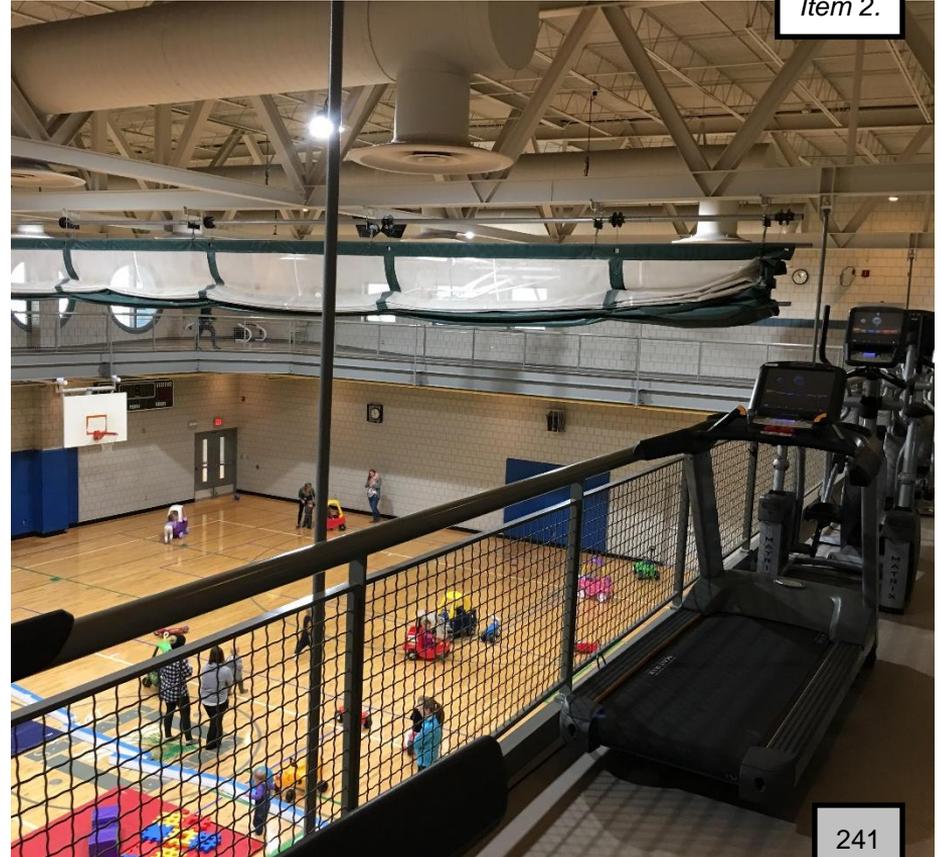
Item 2.



Observations

Observations

- Community Center or Senior Center
- Trying to be everything to everyone
- Not enough space, overall
- Many spaces need to improve / expand
- Interest in indoor aquatics





Recommendations

Recommendations

Item 2.

Global Considerations

- Call to action . . . CFRFC is slowly losing ground
- Facilities are too limited and multipurpose

Age Group Considerations

- Expanding senior market share requires change
- Reaching the family market will require more change
- Need user-friendly spaces for persons 16 and younger

General Use

- Quite important: Walk / Jog Track, Group Exercise, Drop-In Activity Spaces, Weights & Fitness, Functional Fitness, appropriate Locker Rooms
 - Not so important: Racquetball Courts

Aquatics

- Important, exciting, underserved

Expansion & Renovation

- Need more space. Improved offerings will yield increasing membership
- The Community supports improvement
- You can expand in place, if desired



Recommendations

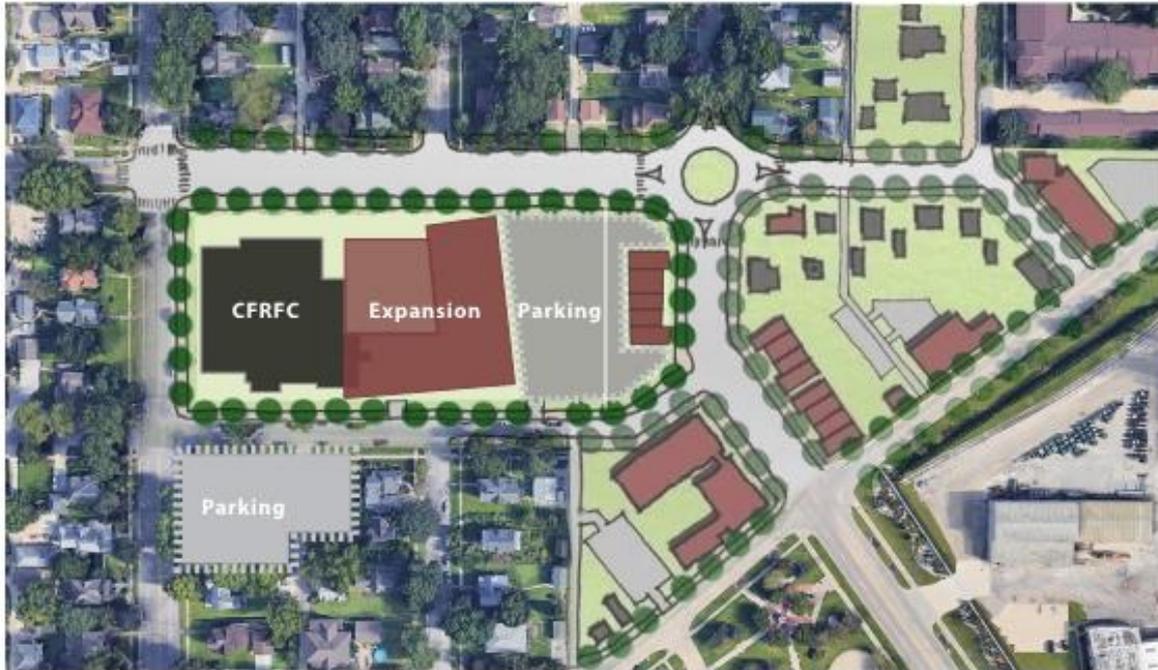
Building Program Spaces		EXISTING			FUTURE		
Description	Qty	NSF	NSF TOTAL	QTY	NSF	NSF TOTAL	
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	Office Suite (6 persons)	1	1,587			1,587	
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Replace	Lockers (Men's)	1	600	1	1,000	1,000	
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Net to Gross Ratio		68%	15,627	68%	31,383		
Gross Building Area (GSF) Rounded			48,000	98,000			

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Recomendations

Total area of existing property 132,821 SF (3.05 Acres) *
Total area required for an in-place expansion of the CFRFC 169,851 SF (3.9 Acres) *
Total area of the redeveloped block, shown in the following graphic excerpt ... 191,851 SF (4.4 Acres) *

* More or less, as these measures are not based on engineers survey documents



Site Blocking Diagram & Test Fit for an expanded CFRFC



Graphic excerpt from "Imagine Downtown" September 2019 draft, used with permission



Item 2.



Moving Forward

The collective profile of the Cedar Falls community suggests **continued demand will exist for recreation and leisure activities** into the future, and the **community strongly supports these activities.**



Recreation & Fitness Center, Operations & Facility Needs Assessment City of Cedar Falls, Iowa

submitted by: RDG Planning & Design | 301 Grand Avenue | Des Moines, Iowa 50309 | 515.288.3141



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executive summary

The Cedar Falls Recreation and Fitness Center (CFRFC) works hard to serve its members with a wide array of strong programs as part of several indoor and outdoor recreation and leisure activity facilities offered by the City. It does so in a building that needs to be updated, improved, and right-sized for the current and future community it serves . . . so says the community.

The Planning & Analysis Team worked directly with the Steering Committee to evaluate existing facilities, assess the community need / demand for recreation, conduct stakeholder meetings, facilitate a wide-reaching web-based survey, and develop the recommendations conveyed in this Operations & Facility Needs Assessment. **The team collaborated closely with facility users and the community-at-large to reach conclusions about the state of the existing facilities** located at 110 E. 13th Street, and to forecast a preferred future for this facility.

A key component of this analysis was the intentional three-prong approach to community interaction. The community was at the center of this analysis, voicing their recommendations in the community-wide survey instrument, participating in user group meetings, and taking part in a town hall meeting which was open to everyone.

Further, in this assessment the team analyzed building space allocation, condition of the existing facility, current usership and membership trends, and shared with the Committee the national trends in community recreation facilities. The team also learned from a few participants about a few operations and administrative matters that are discussed herein. Also key to the team's analysis is a Market Analysis (included herein) that directly and specifically looks at the Cedar Falls area and the population the CFRFC serves.

Collectively, the input received was extremely valuable, was straight-forward, and it directly informs the conclusions of this Study.

The Market Analysis indicates Cedar Falls has not reached a saturation point with activities, and further indicates fitness exercise, group fitness, indoor swimming, and gymnasium programming are being underserved. **The market has opportunities.** Related, and looking at the current and future population in both the primary and secondary service areas, there is great unmet opportunity in the community, and much was learned in this demographic and

from place-specific data. **These facts, combined with a flat to downward trend in membership over the past few years, point to the importance of making improvements to maintain the CFRFC's position in the marketplace.**

The Market Analysis also provides valuable insight about current economic and demographic attributes of the community. Historically Cedar Falls has grown at a modest rate, and it is expected to grow 2.8% more over the next five years. Some segments will grow much faster like the 25-44 age group which is projected to grow 28.9% in that same time. Along with growth in the Under 5 and 5-17 age groups **this data points to an increase in families with children, which aligns with the focus of the CFRFC,** and your greater community.

The community will also see important growth in the senior age groups. Specifically, the 65-74 and Over 75 age groups, will see significant increases over the next five years.

Important take-a-ways in this Study . . .

Global Considerations

- **Current facilities are limited and too multipurpose** to well serve the population.
- Membership and rates have been flat in recent years, while cost of operation has increased. This means **the CFRFC is slowly losing ground for those it serves,** while working hard to provide more with less.

Age Group Considerations

- **Developing appropriate user-friendly spaces that well serve persons under age 17 is very important.** Currently the facility lacks suitable programming and functional space for these users and places many restrictions on when and how they may use the facility. This is diagrammed in the Study. Accommodating their needs will require both administrative and facility-based changes.
- All children's age groups, and the 25-44 age group are currently underserved at the CFRFC, and these are important growing segments of the community. **Reaching the family market will require some significant changes to the**

executive summary

center because there are very few items for families. A leisure pool, indoor play structure and family locker rooms are the type of amenities that will help attract more families. Additionally, the existing child watch area lacks beneficial windows, openness, and visibility to attract moms / children.

- The senior population is growing and membership at the CFRFC reflects this trend. Currently the center serves a significant senior population during the day. Finding more pickleball time during the winter months and enhancing the indoor walking track will help retain market share for this age group. **Expanding the senior membership base will also require changes** like having a warm water lap pool for water exercise and lap swimming, as this is critical to expand the senior membership level.

General Use Program Spaces

- The National Sporting Goods Association (NSGA) data no longer tracks racquet ball participation because the number of people playing has decreased over the years to the point where relatively few participate. In alignment with this national trend, **the racquetball courts at the Center are largely underutilized and this space should strongly be considered for re-purposing** for other recreation space and activity.
- Exercise walking is the number one recreation activity in the U.S. based on participation. Based on the NSGA estimates, there are a significant number of exercise walkers (14,229) in the primary service area. Although there are trails, parks and outdoor walking opportunities readily available, having a climate-controlled and safe environment is important. **Expanding and enhancing the indoor walking track at the CFRFC is an important ingredient** to attract people interested in walking in an indoor environment.
- **Finding more group exercise space for the Center is necessary.** Group exercise programs continue to be the fastest growing element of exercise in today's marketplace. Participation in group exercise continues to grow and the existing availability of space is limiting program offerings. Having more space to accommodate classes is critical to keep pace with new fitness trends.

- Adding gymnasium space for **accommodating more drop-in play opportunities is critical for attracting family memberships and youth participation.** Maintaining a separate gymnasium space (like the existing Fit Gym) for adult sport programs, youth and sport training opportunities is required to preserve drop-in opportunities.
- **The existing weights and fitness area in the Center is too densely packed with equipment** for exercise. The administration does a wonderful job of managing this space, but more space is needed for safety and patron accommodation. **Additionally, there is not enough suitable functional fitness space in the Center.** It is at a premium and more space for this mode of fitness exercise of critical importance.
- **The existing locker rooms fail to meet the needs of members, and they are in dramatic need of being upgraded and right-sized.** Additionally, the lack of family-locker rooms (sometimes called Individual Locker Rooms) limits some users willingness to use this part of the facility. Making a change in this area is important.

Aquatic Program Spaces

- **The impact of having a swimming pool cannot be understated.** NSGA activity ranking lists swimming as the number three activity in participation in the country. Although the school district provides some programming time for City activities, the school pools are designed for competitive swimming and have little appeal for families or recreational swim. Additionally, access to the pools during the school year are very limited. The City has more access to these pools in the summer months but with the great success of The Falls Aquatic Center they have lesser value and use at that time.
- Any discussion about an aquatic venue must reflect on other ongoing local area initiatives. These currently include replacements for current school district facilities, and potential new venues in association with a new school so it will be important to explore options for partnering with the School District or others about the development of a competitive swimming venue. If interested in one, **a competitive swim venue will require partnerships to share development**

executive summary

and operating costs. Selecting the right partnerships will be critically important as the City will likely need to make a “one or the other” decision related to a pool that is more leisure or competitively focused (they are quite different).

Expansion and Renovation

- **Program offerings and membership numbers can be greatly improved if the CFRFC is upgraded and expanded** . . . both quantitatively and qualitatively. It needs this to provide a greater diversity of spaces (and more of it) to meet future needs.
- **The existing CFRFC measures 48,000 GSF, overall. It is not large enough to serve current member roles, nor will it be large enough for future participation.** Based on current metrics and future projections the community will need a facility of approximately 98,000 GSF to adequately serve its constituents.
- The Cedar Falls **community strongly supports the need for community recreation and sees important value in it.** They have indicated a willingness to help fund necessary changes.
- **The facility can be expanded in place, if desired,** with proper planning and minor land acquisition. Doing so will be easier in association with changes currently proposed for Waterloo / 12th Streets.

The collective demographic profile of the Cedar Falls community suggests that continued demand will exist for recreation and leisure activities and their related programs into the future, and the community strongly supports these activities. The mixture of lower median age, median household income level, and housing budget expenditures in the community combine to create a favorable market condition for support of ongoing and long-standing community recreation at the Cedar Falls Recreation and Fitness Center.

executive summary

Acknowledgements

Current Members of City Council

Ward 1, Mark Miller

Ward 2, Susan DeBuhr

Ward 3, Daryl Kruse

Ward 4, Tom Blanford

Ward 5, Frank Darrah

At Large, Rob Green

At Large, David Wieland

Steering Committee for the Recreation & Fitness Center Assessment

Stephanie Sheetz, Director of Community Development

Bruce Verink, Recreation and Community Programs Manager

Brock Goos, Recreation Supervisor

Chris Shoentag, Front Desk / Aquatics Supervisor

Mark Ripplinger, Outgoing Director of Public Works

Jamie Castle, Inspection Services Manager / Building Official

Lisa Roeding, Controller / City Treasurer

Planning & Analysis Team

RDG Planning & Design

Jack Patton, AIA, LEED AP, Principal

Blaine Perau, AIA, Stockholder

Ballard*King

Jeff King, President

current vs. future needs of the center

There are many indoor and outdoor venues for community recreation, training, competition, and leisure activities provided, operated, and maintained by the Recreation and Community Programs Division of the Community Development Department of the City of Cedar Falls (“Recreation Programs”). These venues include some that are dedicated, while others are shared. Some are seasonal, and others open year-round. The current facilities serving these Recreation Programs include the following:

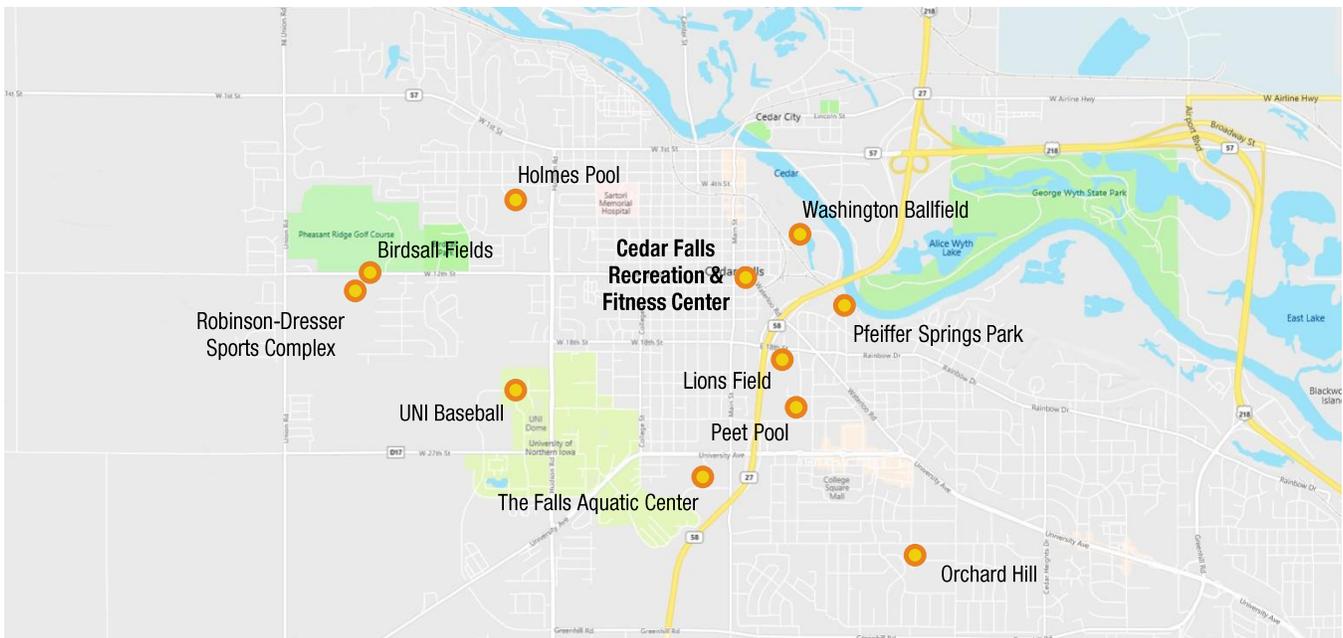
- Birdsall Fields to stay consistent with other venues below.
- Cedar Falls Recreation & Fitness Center
- Holmes Pool
- Lions Field
- Orchard Hill Park
- Peet Pool
- Pfeifer Springs Park
- Robinson-Dresser Sports Complex
- The Falls Aquatic Center
- UNI Baseball Fields
- Washington Ballfield

The subject of this Operations & Facility Needs Assessment (“Study”) is the Cedar Falls Recreation & Fitness Center (“CFRFC”), located at 110 E. 13th Street is open year-round on a membership and drop-in basis.

Current vs. Future Needs of the Center

The existing CFRFC is an indoor recreation facility nestled in the center of the community, just south of downtown. Built in 1993 and expanded in 2005, the 48,000 Gross Square Foot (“GSF”) facility serves the community with a narrow variety of indoor program spaces.

The current facilities are heavily utilized, and most every activity space is required to serve users in multi-functional ways, everyday. Currently, several of the spaces are too small to serve the number of occupants, several are tightly packed with equipment, and some spaces serve programs and activities that are simply not well-suited to the rooms in which they occur. Some of these have less than ideal surfaces and materials for the activities, and others are simply too tight for full-range of motion of the activities they support. This Study summarizes our analysis of the existing facility and concludes that some improvements and changes to the physical facility are desirable to better serve the community.



The CFRFC is surrounded by many supporting and diverse facilities for Recreation Programs.

current vs. future needs of the center

The primary activity areas of the existing CFRFC are as follows:

- Gymnasium
- Fit Gym
- Cardio, Weights, Selectorized, & Stretching
- Jogging / Walking Track
- Multi-Purpose Room
- Racquetball / Handball
- Spin Cycle Studio
- Games Room

Existing Program Spaces	
Description	NSF TOTAL
Recreation Spaces	
Office Suite (6)	1,587
Control	200
Gymnasia / Courts	7,235
Fit Gymnasium (Auxiliary Gym)	4,251
Fit Storage	368
Cardio, Weights, Select Eq, Stretch	5,011
Spin Cycle Studio	459
Multipurpose Room (Meetings / Activity)	1,408
Lockers (Men's)	600
Lockers (Women's)	600
Sauna (Dry Heat)	82
Steam Room (Wet Heat)	182
Massage	263
Teens	971
Child Minding	288
Racquetball / Handball	1,600
Equipment Repair	467
Loading Dock Storage Area	850
Back-of-House Storage	2,650
Jogging / Walking Track	3,301
Net Assignable (NSF)	32,373
Net to Gross Ratio	68%
Gross Building Area (GSF) Rounded	48,000

Activity spaces within the existing CFRFC

The CFRFC serves a dedicated and narrow membership and lacks several viable activity spaces beneficial to current and future users, based on current trends in community recreation and the needs of your community as identified herein. Most of the existing spaces are heavily used, while being undersized for the current population they serve. If this facility seeks to serve its full potential, many of the building's activity spaces are too small. Many programs and activities cannot be offered in the CFRFC because space does not exist for them. The addition of some new spaces would allow the facility to better serve the community.

	EXISTING / UNDERSIZED	BENEFICIAL NEW SPACE
Gymnasium / Fit Gym	X	
Functional Fitness		X
Personal Training	X	
Group Exercise	X	
Locker Rooms	X	
Social / Lobby	X	
Aquatic Space		X
Whirlpool Spa		X
Wet Classroom		X
Games Room	X	

Primary spaces which are undersized or do not exist in the current facility

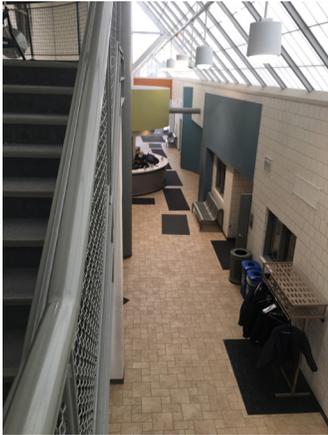
The quality of the overall facility is also considered in this analysis. While this building has some desirable light-filled circulation and activity spaces (main concourse, cardio, weights, & fit gym), it lacks many of the bright and open functional spaces enjoyed by many of its contemporary peers. It is a durable and solid facility, well-worn in many places, which will benefit from some aesthetic and physical changes consistent with current trends in community recreation. This kind of improvement will allow it to serve the needs of the community better. The building speaks the language of calisthenics, better than it speaks about wellness, and this is a liability in the current community recreation marketplace.

Visually compare the current physical offerings of the CFRFC to that of some of its peers.

current vs. future needs of the center

Current Programs at the CFRC

EXISTING CFRFC



Overlook into Main Entry

PEER FACILITIES



Main Entry (Fitness Center South, Ames IA)



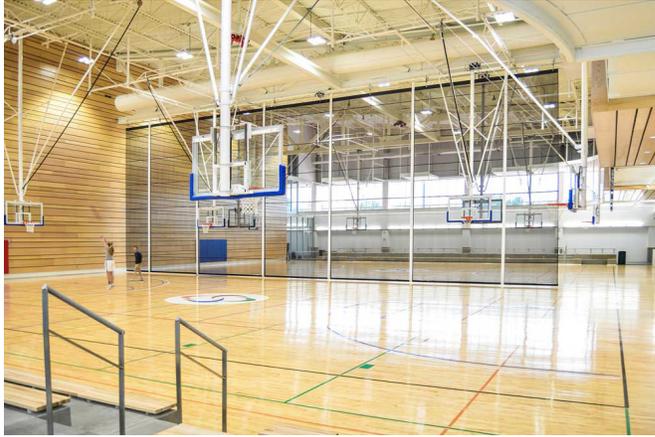
Locker Rooms



Locker Rooms (Trail Point Aquatics & Wellness Center, Ankeny IA)



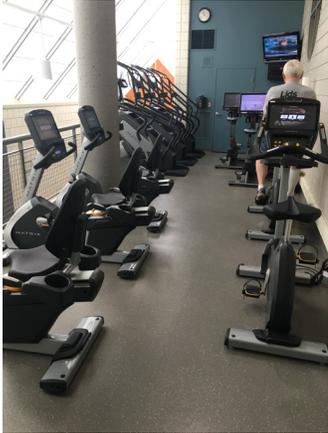
Main Gymnasium (Set up for Indoor Park)



Gymnasium (SportsPlex, Waterloo IA)

current vs. future needs of the center

EXISTING CFRFC



Cardio Platform

PEER FACILITIES



Cardio Zone (Trail Point Aquatics & Wellness Center, Ankeny IA)



Weights & Fitness Room



Weights & Fitness (The M.A.C., Cedar Rapids IA)



Cycling



Cycling (The M.A.C., Cedar Rapids IA)

current vs. future needs of the center

EXISTING CFRFC



Track

PEER FACILITIES



Track (SportsPlex, Waterloo IA)



Main Level Storage Room



High Density Storage, University Recreation Center

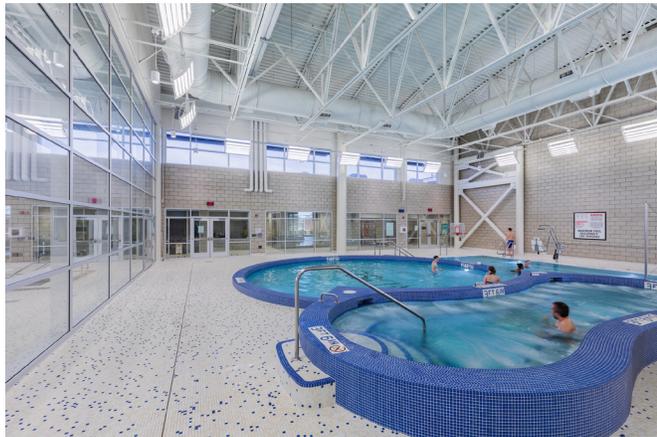
current vs. future needs of the center

The following program dedicated spaces are not offered in the CFRFC, however most are offered by peers and competitors.

PROGRAM SPACE	DESCRIPTION
	<p>Functional Fitness training and conditioning space. Desire for this kind of indoor activity space has been high for several years and it continues to rise. Current patrons at the CFRFC are using hallways and circulation space for this kind of exercise.</p>
	<p>Group Exercise studio space. Dedicated activity rooms for small or large group, instructor-led group activities, with proper materials, finishes, and safety clearances are needed at the CFRFC. Current activities like these are housed in small, poorly appointed spaces, with concrete and vinyl tile floors, while patrons share the space with tables, chairs, bookcases, and related non-activity furnishings.</p>
	<p>Indoor Aquatics. Some lap pools are available in satellite locations on a limited basis for members of the community who wish to swim. These are a resource that the school district shares with the CFRFC and most of these tanks are at or near the end of their serviceable life. These facilities, for the most part, are designed for competitive distance training and competition. These existing pools do not well serve family, open recreation, or leisure activities, due to cool temperatures, nor are they located at the CFRFC near the other indoor activity spaces afforded to members.</p>

current vs. future needs of the center

PROGRAM SPACE



DESCRIPTION

Whirlpool Spa. This kind of warm water aquatic space serves both therapeutic and recreational purposes and can readily be a viable part of an indoor aquatic venue, broadening the offerings provided for recreation activity.



Wet Classroom (Multi-functional pool-side room). This can well support on-deck pool activities, while being a revenue generator from birthday parties, small group gatherings, and other rentals.

trends and future considerations

Trends and Future Considerations

Other highly successful community programs regularly assess and consider trends in the industry to forecast themselves into the future. This is not an exact science and must be moderated with clear knowledge of community-specific vision and objectives. This Study provides great reference for the community's decision-making efforts in this matter, through its summary of current recreation trends, community-wide survey instrument, market analysis, peer comparisons, partnership analysis, and more.

In addition to the breadth of the Study, we need to consider the community. Cedar Falls. Right here. There are many influences on recreation and leisure activity in the local community and each must be considered and compared to the programs provided in the CFRFC, and elsewhere in your community. Consider some of these unique and important nuances.

In the Cedar Falls community . . .

- **Growth of traditional and boutique fitness providers.** By rough measure there are at least 40 different small and large providers of recreation and fitness venues in Cedar Falls, with more in adjoining communities. The growth of boutique facilities (small, direct to consumer purveyors) has both positively impacted nationwide wellness and negatively impacted the number of persons who might otherwise become members at the CFRFC.
- **Cedar Falls Downtown Visioning Plan (“Vision Plan”).** At the time of authoring this Study, the Vision Plan is currently being crafted and is expected to soon be released. The conclusions of this plan, its impact on Cedar Falls roadways, and local area recreation will be impactful on the next steps of planning for the CFRFC.
- **Location & Adjacent Land Opportunities.** The CFRFC is located south of downtown proper, however it has great access to primary arterial roadways immediately adjacent to the facility and is partly surrounded by some land currently owned by the City. Expansion of this facility, in place, is possible, thereby maintaining the great location enjoyed by the CFRFC.
- **Cedar Falls is a University town.** The demographics change based upon the academic calendar of the University of Northern Iowa. This consideration is important as this ever-changing nature of the community population informs how the community might be best served at the CFRFC.
- **Initiatives.** In recent years, several community-wide initiatives have been created with important focus on improving the quality of life and maintaining or improving a high level of wellbeing for the Cedar Falls community. Initiatives like BlueZone, CFRFC going forward. Leverage these and other hallmark moments of the community!
- **Metropolitan area.** While Cedar Falls is the focus of this Study (and it holds the primary membership base for the CFRFC), the offerings and culture of the larger metropolitan area that includes Waterloo, Evansdale, Hudson, Dike, New Hartford, and Janesville must also be considered. Individuals from these areas are part of the membership base, and the community is exposed to the recreational and leisure activity offerings of these other adjacent communities.

trends and future considerations

Current Facility Trends in Community Recreation Facilities

Nationally, towns and communities like Cedar Falls are engaged in providing facilities and services to their constituents, promoting healthy activity and overall wellbeing. In these facilities, various trends are evident, nationwide.



Integrated Wellbeing



Openness & Transparency



Functional Fitness



Destination Venues



Developing Sports



Multipurpose Facilities



Social Environment



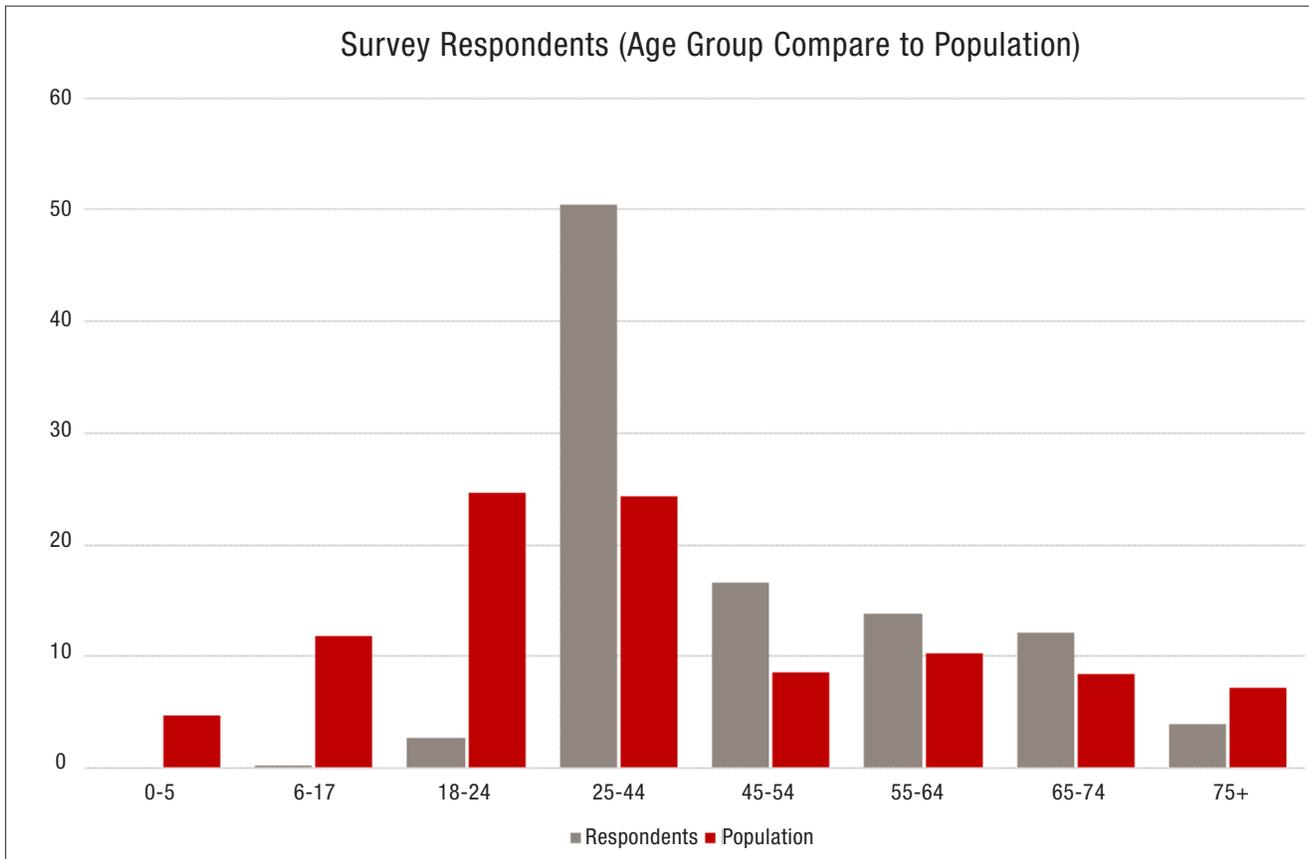
summary of community engagement

The Planning & Analysis Team for the Study intentionally took a three-part approach to involve community stakeholders. Community members were engaged with wide-reaching tools ([a community-wide survey instrument](#)), direct, open, and extended conversations ([User Group meetings](#)), and in an open public forum ([Town Hall Meeting](#)). Anecdotal and statistically relevant data was gathered from these interactions and used in the assessment.

Community-Wide Survey Instrument

Metrics

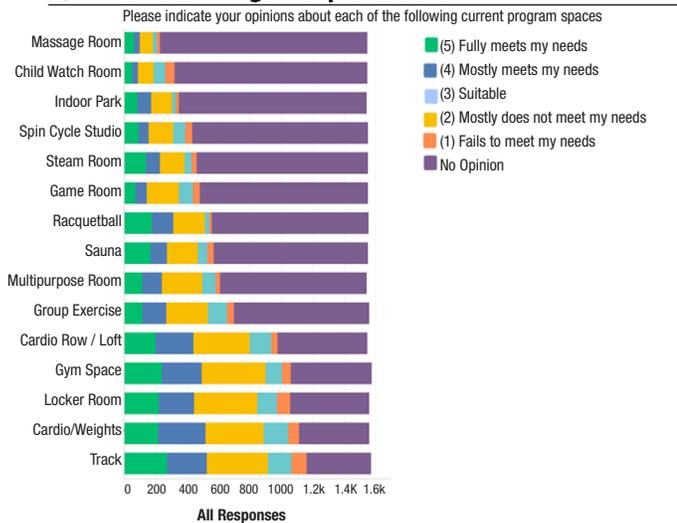
- 1,855 responses collected
- Survey available on-line from August 12 – August 31, 2019



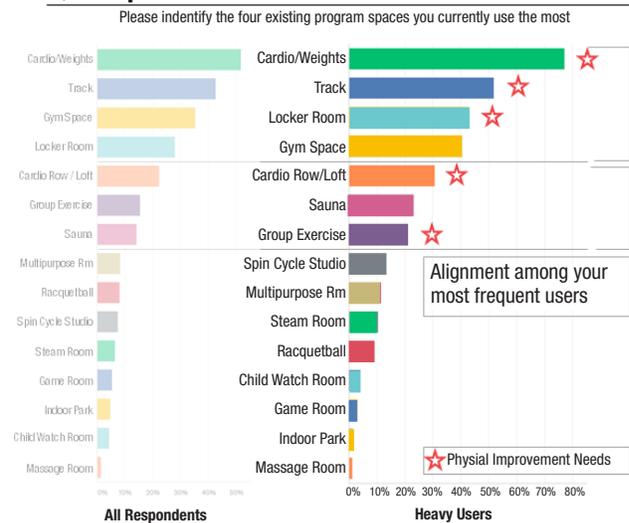
summary of community engagement

What We Learned about Current Spaces and Other Spaces of Interest

Q15: Current Program Spaces

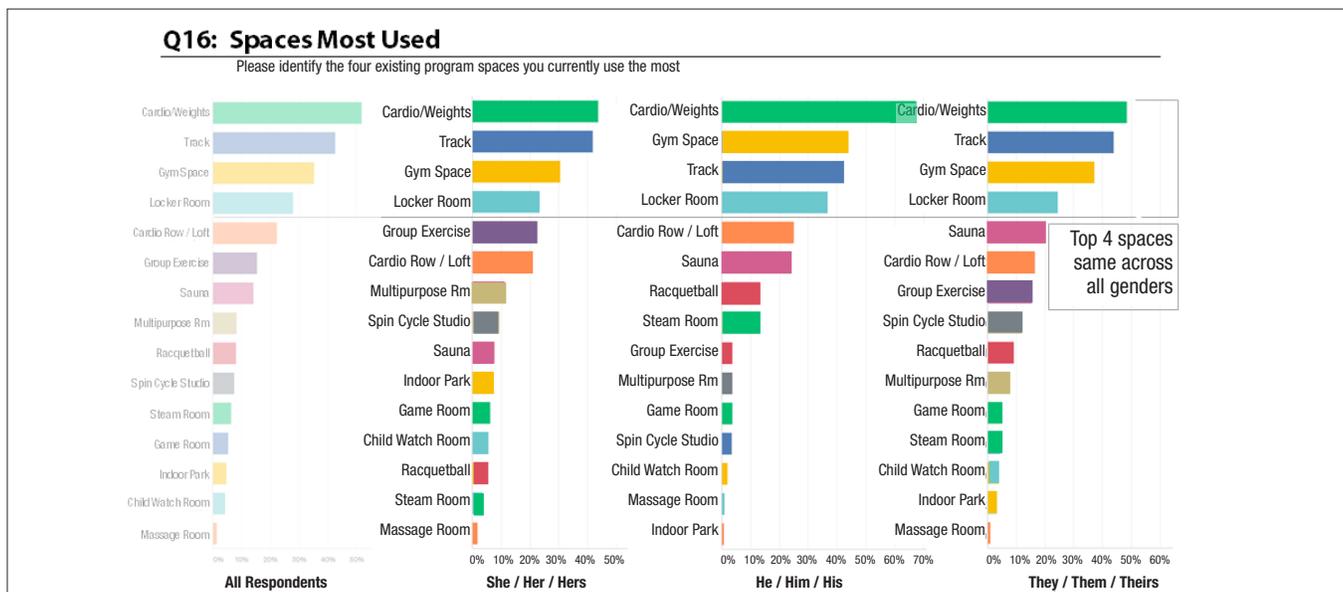


Q16: Spaces Most Used



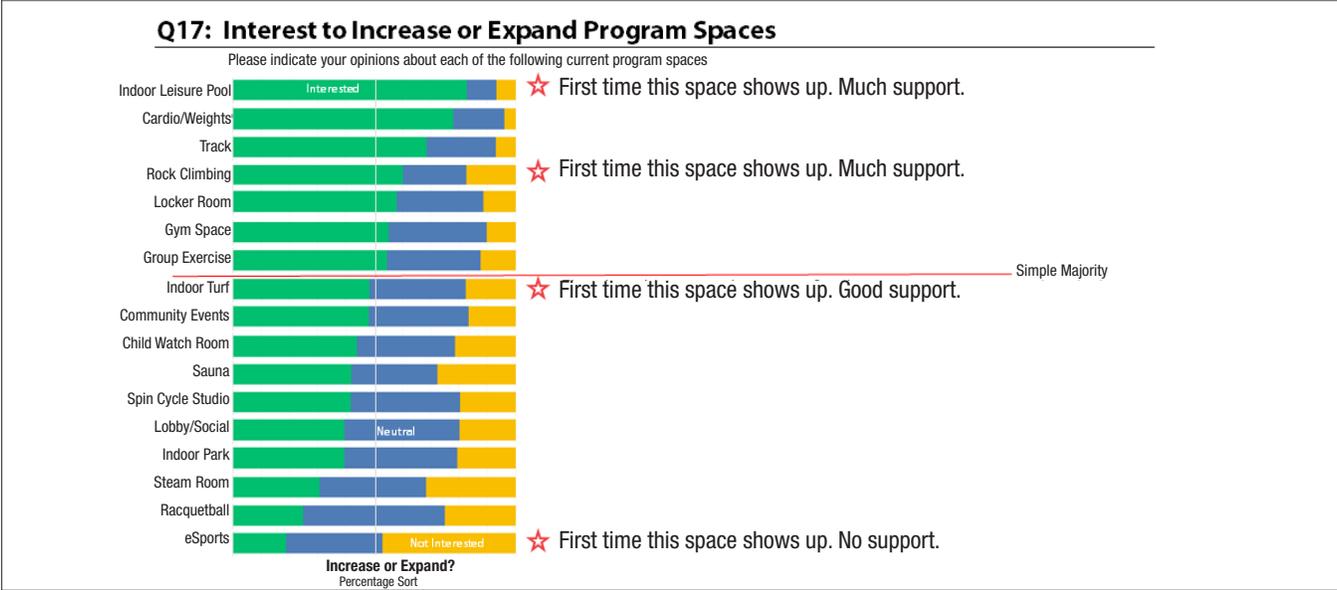
Respondents provided good overall data for analysis in this Study. From this chart, based on the response “No Opinion,” it is easy to see that many of the respondents are not familiar with or do not use many of the program spaces in the building. Subsequent charts in this Study have eliminated the “No Opinion” component in many areas of analysis.

Comparing the spaces most used by Heavy Users (those that use them more than once per week), the top four remain in the highest category, and the following three come into near alignment with the aggregate total. These seven spaces are clearly the most heavily used in the CFRFC, in the aggregate.

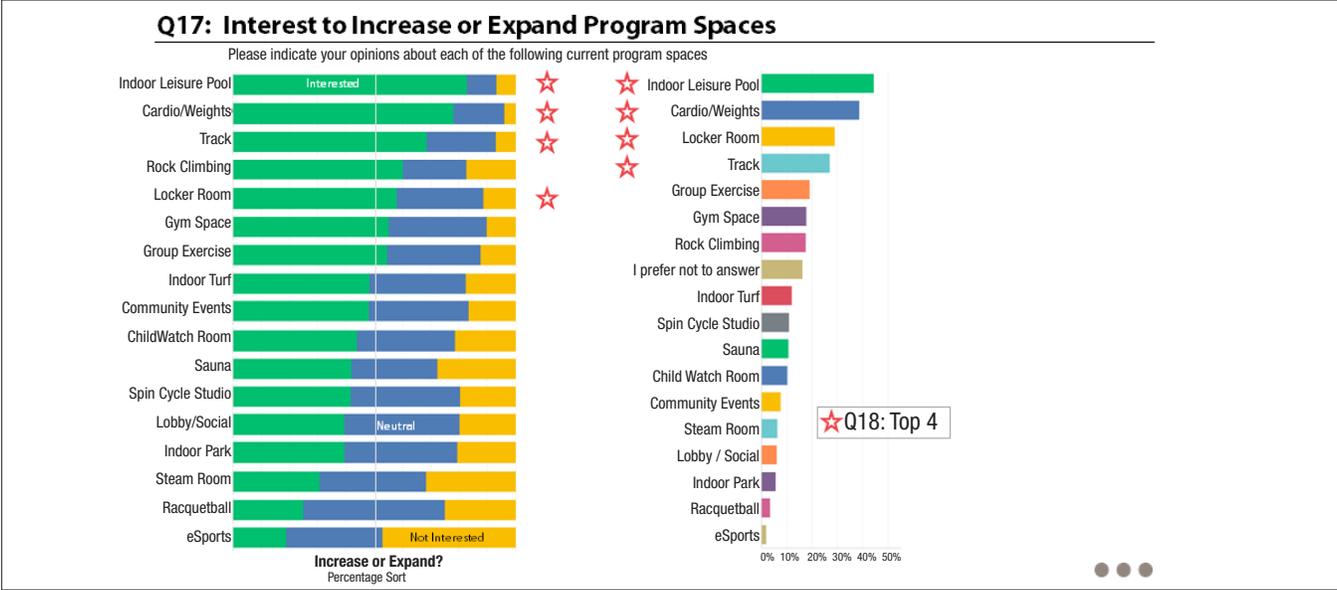


Showing the relative use of each program space by gender, you see some typical gender-based responses. It is important to note however that the top four most used spaces are the same across all users. The responses get more diverse beyond the top four.

summary of community engagement

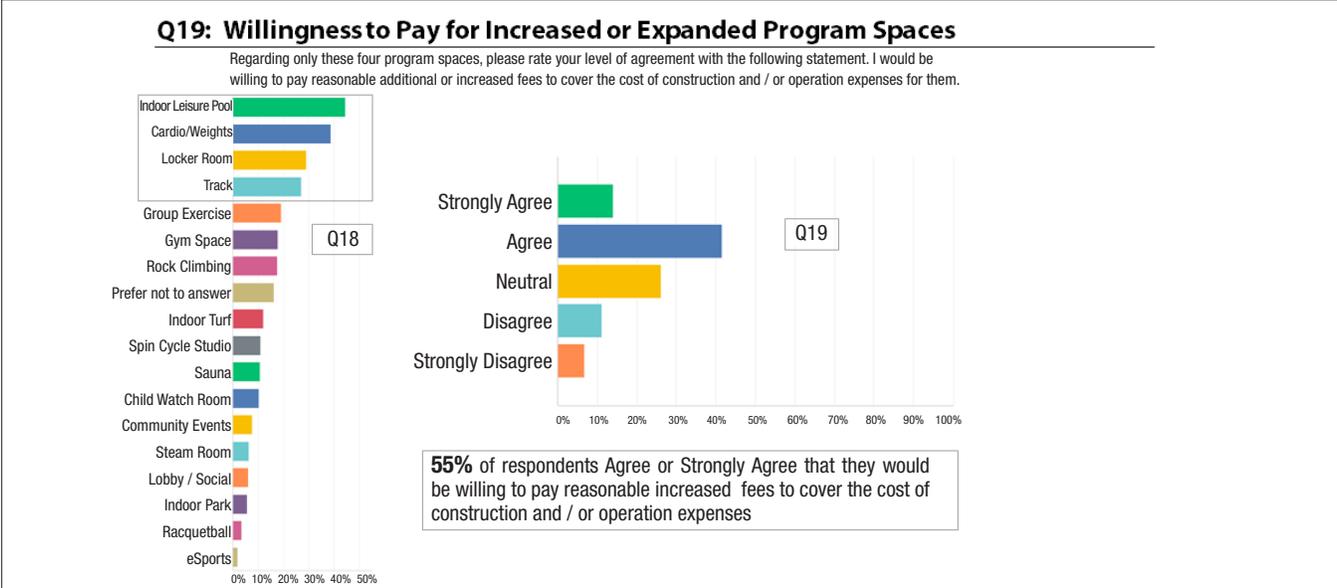


When respondents considered a wide variety of program spaces (including some not currently available in the CFRFC, but otherwise available elsewhere in the metropolitan area) two spaces were identified by most respondents as being of interest for consideration as new spaces at / in the CFRFC.



This chart compares spaces identified by respondents as having an interest to increase or expand program spaces (left chart), with those in a rank order of the “top four needs” for increased or expanded program space (right chart). There is good clarity about the spaces that promote the highest interest for respondents.

summary of community engagement



Lastly in this chart sequence, a majority of respondents agree or strongly agree that they would be willing to pay reasonable increased fees to cover the cost of construction and / or operation expenses for the spaces most needed or in need of improvement at the CFRFC.

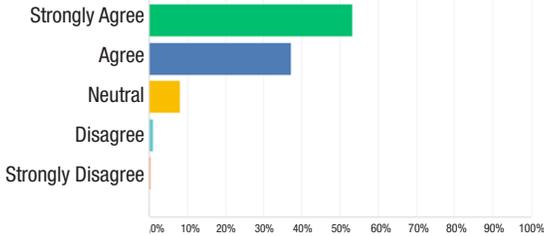
summary of community engagement

General Questions Posed to All Respondents

Several important foundational questions were posed to all respondents to gauge their interest in recreation and leisure activities and facilities, to gauge the interest for differing societal segments, and the overall need for appropriate facilities.

Q20: Valuable to have a Community Rec Center

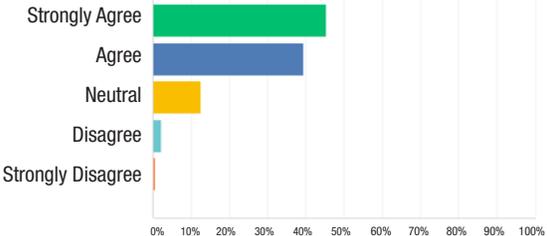
It is valuable to me to have an indoor community recreation & fitness center



90% of respondents Agree or Strongly Agree that it is valuable to them to have an indoor community recreation & fitness center

Q21: Value to boost property values

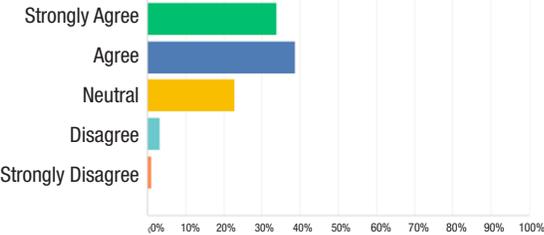
I believe a community recreation & fitness center boosts property values in our community



85% of respondents Agree or Strongly Agree that a community recreation & fitness center boosts property values in your community

Q22: Need More Rec Space for All

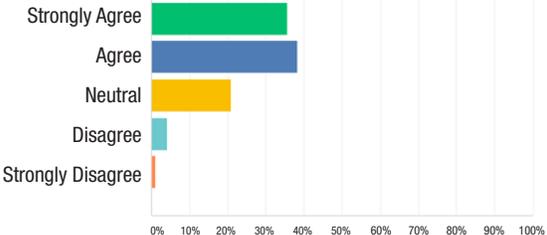
Our community needs more indoor recreation and fitness space for EVERYONE



74% of respondents Agree or Strongly Agree that your community needs more indoor recreation and fitness space for all

Q23: More Indoor Space for Youth & Teens

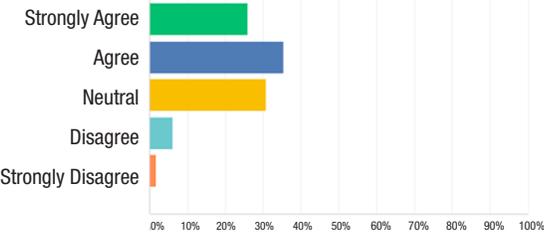
Our community needs more indoor recreation and fitness space for YOUTH & TEENS



72% of respondents Agree or Strongly Agree that your community needs more indoor recreation and fitness space for Youth & Teens

Q24: More Indoor Space for Seniors

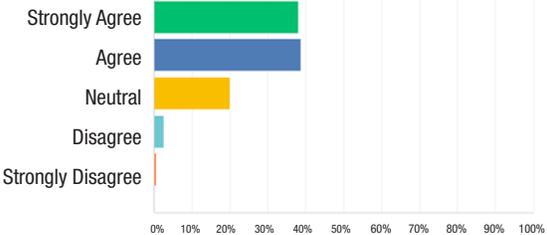
Our community needs more indoor recreation and fitness space for our SENIORS



61% of respondents Agree or Strongly Agree that your community needs more indoor recreation and fitness space for our Seniors

Q25: Higher Quality Space, for All

Our community needs HIGHER-QUALITY indoor recreation and fitness space for EVERYONE

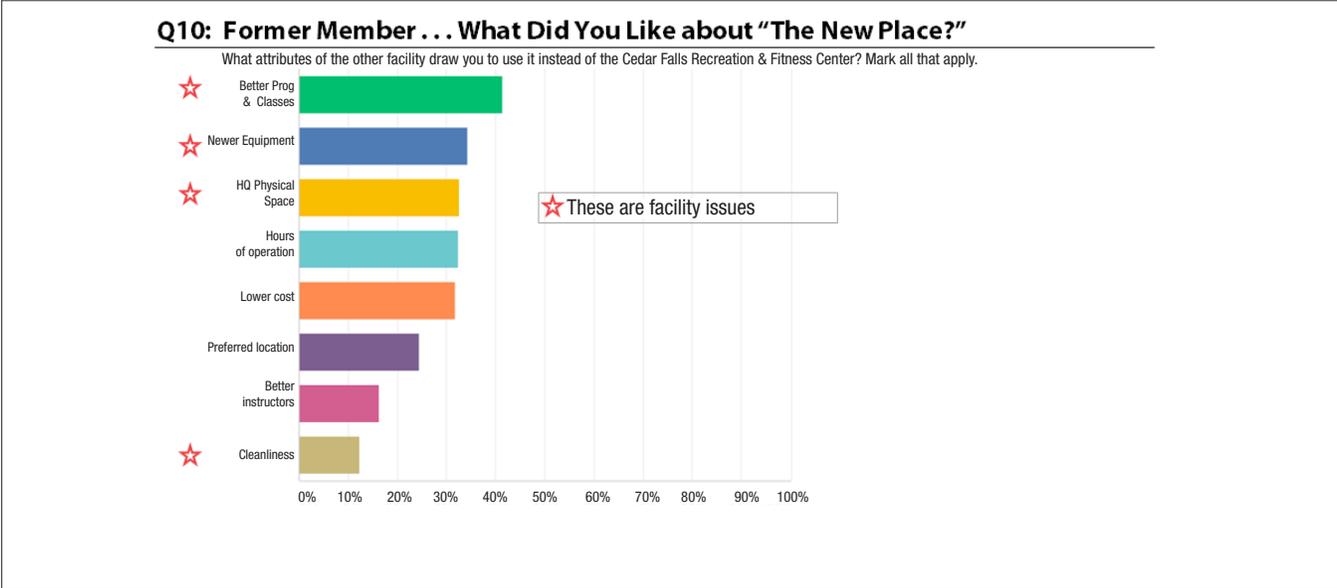
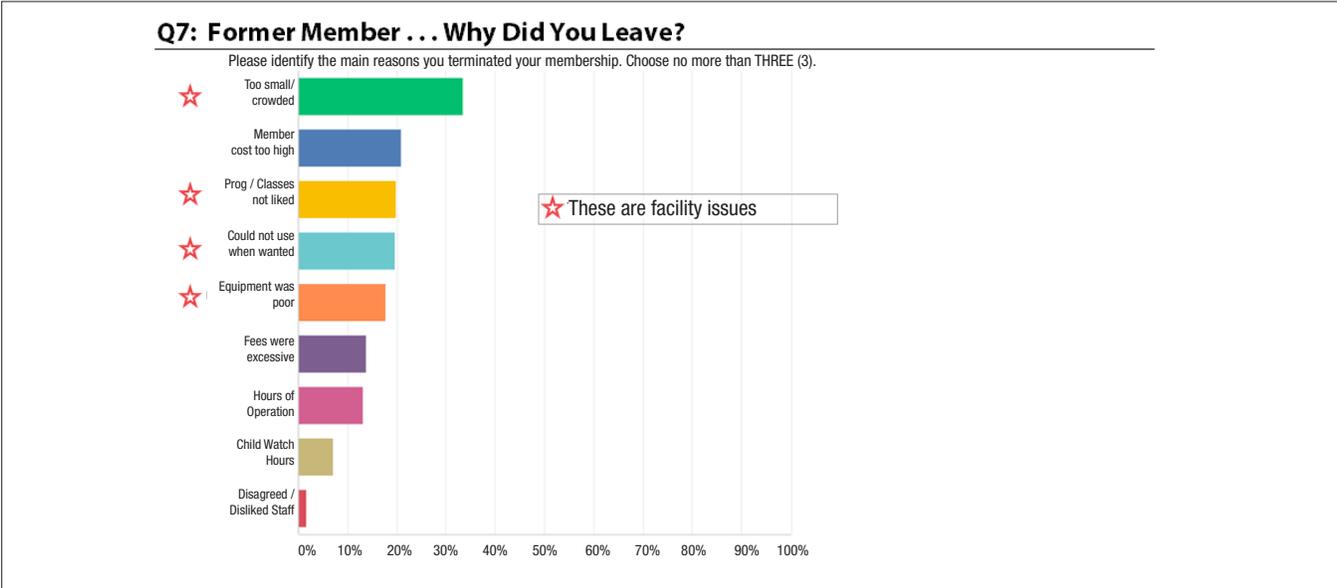


76% of respondents Agree or Strongly Agree that your community needs higher quality space, for everyone

summary of community engagement

What We Learned from Former Members

One track of the survey instrument gathered data from community individuals who previously were members of the CFRFC but are no longer members. Information from this cohort is revealing as to facility matters related to the quality and quantity of spaces in the CFRFC when these members chose to depart.



summary of community engagement

Patrons who terminated their membership at the CFRFC matriculated into these local-area facilities, in descending order of frequency.

- 22% Planet Fitness
- 20% Fit / NLXF (f/k/a Key West)
- 11% UNI WRC
- 9% SportsPlex
- 7% YMCA
- 4% 360 Fitness
- 5% AMF, Ashley Maginnis Fitness
- 3% Joywheel Cycling Studio

What We Learned

The survey instrument provided clear and definitive response to the questions posed and enjoyed a moderate to high response rate.

This provides important and compelling data on which to make informed decisions, in a format that is easy to understand.

The data conveys strong community support for indoor recreation services, and a request / willingness for better space for these activities. The survey identifies that both quality and quantity of space is important to the community. They identify that good recreation space brings value to the community, positively impacts their property values, and from these we can infer it brings a higher quality of life.

The survey provided some surprises, too. The biggest were around the desire for indoor leisure pool / aquatic areas and rock-climbing space. Both activity spaces appear to be under-served in the community.

User Group Meetings

These groups were identified and assembled by City staff for direct discussion with the Planning & Analysis Team, in small group formats. Intentionally, staff did not attend these discussions to allow free and open interaction by all those assembled. A record of each discussion can be found in the Appendix. A similar line of inquiry and discussion was posed to each group to bring about a comparable understanding of the existing CFRFC, its programs, its strengths, and weaknesses.

User Groups

- Rec Staff / Users
- Recreation Users
- Seniors
- Healthcare & Wellness Partners
- Organized Sport Groups and Parents

User Group Participation

- 5 different groups
- 31 total participants (40+ invited)
- All participants were Members
- Participants spoke freely and with good candor
- More than 90% of participants > 30 years of age.
- Approximately 35% were seniors
- No youth participated, nor were they directly represented

Common Themes

Those gathered for User Groups came from different parts of the community, with differing perspectives on the operation of the CFRFC and the programs spaces within it. Common to each group were the following concerns about insufficient space for many programs . . .

- Gymnasium is so multi-purpose (open rec, events, pickleball, indoor park, and more) that it cannot readily serve any of these programs well. Too much shared use.
- Acoustic separation from the main corridor and toilet rooms is insufficient for many activities (Yoga, Mind/Body, meetings, and more) to occur in the Multipurpose Room.
- The space serving Child Watch is too small, cramped, windowless, and not well suited for the programs that are wedged into this small space (formerly a storage room).

summary of community engagement

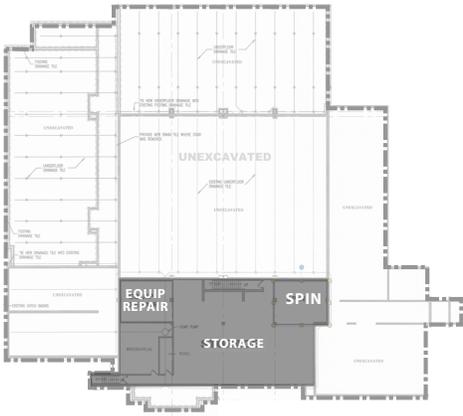
- Locker Rooms. Most all commented about the cramped confines of these rooms and the inappropriate materials and surfaces within them (like carpeting).
- Not enough space overall. While space demand varies from group to group, all user groups spoke to the need for more programs (whether it was team meeting space, more open hours for families, more physical access for individuals under age 16, or other things unique to their programs).

Each of the user groups had important observations about the use of the building and the programs within it. They all like to use the CFRFC and most see a preferred future for the building where there is space for the things they use in the building, or for others.

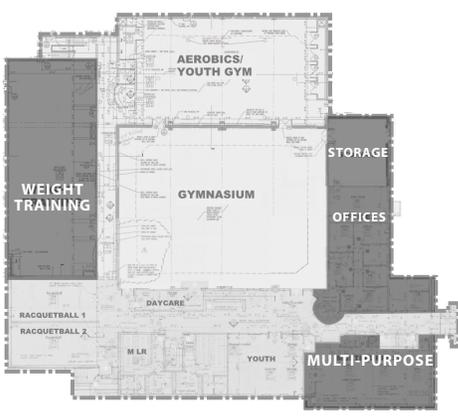
Many existing spaces in the CFRFC are too small and densely packed with participants.

Shaded spaces are restricted to individuals 16 years of age, and older. What's a kid to do?

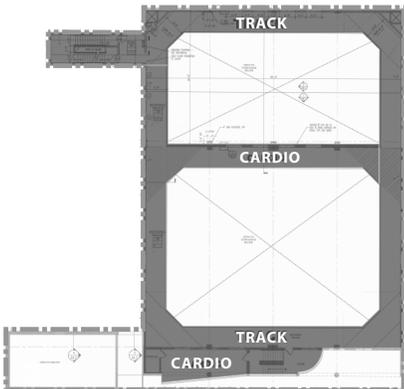
LEGEND	
Restricted Use	Non-Restricted Use



LOWER LEVEL



MAIN LEVEL



UPPER LEVEL

walking/exercise/therapy POOL

There is a great need for the building of a walking/exercise/therapy pool to be included in the new Cedar Falls Recreation Department expansion. It could be about three and a half feet to five feet deep and have an entrance ramp, be available all year round and have a moderate temperature. Neither the Falls nor the junior high school pools qualify to serve the needs of the populace that would use this facility.

Viola Polk

SPEAK YOUR MIND TO US!

1) get rid of the TVs altogether. each machine has a screen - but it you MUST have TV, how about: no politics/news? The point of the Rec center is to reduce stress and bring the community together - but cable news is meant to inflame and polarize. Simple solution: no news is good news. If somebody NEEDS healing, that's much while working out they can use wi-fi. Hit show Sports, nature etc. for the community.

We need more things for the rec center for kids - pool, climbing wall, separate track if the space cannot be shared or have a double track w/ a wall or something for when it is really old. With a pool, it needs to have lots of open times + be shared for both free swimming + classes hrs of the same time.

Get a area for those with handicap equipments

Diving area in new Pool

Be part of Bike trail system

Be a trail lead.

would like softer/lower distance

Keep racquetball courts

more gym (volleyball) space

EL Bow SPACE IN Locker Rooms

STEAM Rooms!

Multi-age Climbing Wall w/ graduated difficulty for elementary-college kids

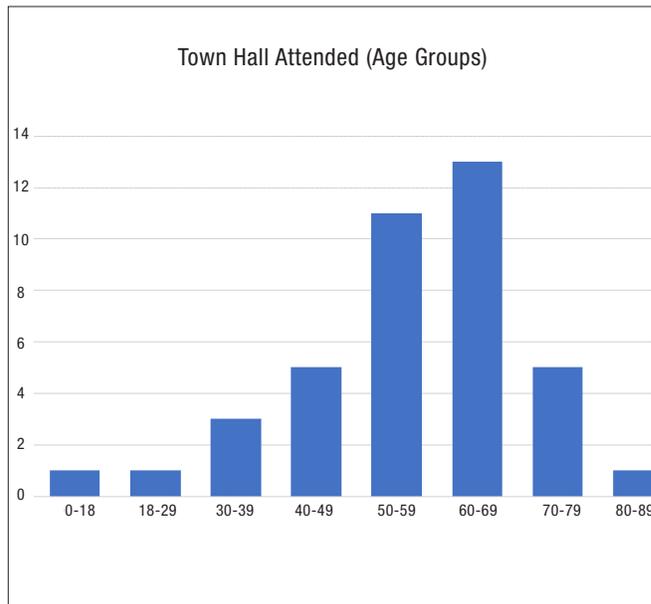
summary of community engagement

Operational Consideration

One fascinating observation from user groups and the Steering Committee relates to the operational decision constricting locations for activities of younger persons within the CFRFC. This constriction conflicts directly with the primary belief (expectation?) that this building is a family-friendly one. Consider in the following diagram all the areas in the CFRFC restricted for use by individuals 16 years of age and older. This diagram explains why we heard so frequently that “our kids say there is nothing they can do at the CFRFC.”

Town Hall Meeting

A town hall meeting was conducted on September 4, 2019, from 7:00 – 8:30 PM. Participants were greeted by multiple interactive stations to discuss the current facility, identify likes and dislikes about it, to learn about and discuss trends in community recreation, see imagery of programs and spaces at peer facilities, and to openly share their opinions about the areas of focus addressed in this Study. Attendance peaked in the first 30 minutes, and most participants participated for 30 – 45 minutes, freely moving between stations.



The Big Idea panel shown below was created during the Town Hall Meeting, and all annotations were posted by attendees. Here they shared big visions for the facility (and in some cases much more detailed observations).

Hot Tubs

1) Create an area where parents could drop their kids while they work out. Key West/FIT has a great child care area which is a HUGE factor for parents that want to work out but don't have anyone to watch the children.

2) Rock climbing wall like UNI's as an example. And an indoor pool is a must.

Indoor Pool!
Larger outdoor w/ "McDonald's" play area.

Pool warm for zumba

What is your BIG idea?

Make into 24/7 gym/key card access

Elevator to make all areas accessible (we're all getting older...!)

Elevator to Skywalk over 13th St leading to aquatic area

Make it designed for people w/ disabilities + visual impairments - the adaptations are enjoyed by ALL! Look @ Paris to play Park. Amen!

Agnetic facility that is open + available for public use during more hours than currently allowed. (year around - indoor)

An indoor pool - with an u... that has a ramp - best of a...
recreation - maybe a shallow pool in addition to a regular pool.
Next gym friend go to the y...
or Sports drama since we don't have in CF.
Helen & Paul don't work so well - too ill -
but many don't attend because cool!

Make a separate walking/running track so don't get in each other way!

Better Summer 11-
Compared to similar gyms in the area. Some can ONLY work out on Saturdays. There is a mad rush from noon - 2pm on Saturdays. I have had multiple people come up and ask why it closes at 2 on Saturdays, then I never see them again.)

- Best full-size lockers
- Entire staff - top down - engaged in making sure the facility is running perfect 100% of the time, but 100% staff engagement 100% of the time.
- Less idle time by staff
- Hold employees accountable to what they're paid to do; not asking them not giving the excuse that "we're doing the best that we can do."
- Leadership not allowing "I" City Councilman to dictate whether or not showers in the men's locker rooms should function properly.
- Not allowing children of the opposite sex to be in gender specific locker rooms. No excuses/justifying circumstances should be acceptable.
- Develop and implement a preventative maintenance plan for the entire facility.
- Establish an Advisory Board/Committee for the CFRFC with full transparency to the entire facility operators for confidential matters that may violate local/state laws.

summary of community engagement

Metrics

50 participants who skewed into middle and older age groups attended the event.

Most every participant expressed opinions about how and why to expand the facility, seeking more and better use of spaces in the building.

Common Themes

There was excitement when viewing images of peer and competitor's facilities. Participants could see what's possible!

Opinions about current building operations and programs were also expressed, most often out of concern for having enough space (pickleball, children's activities, room schedules, who is assigned to which space, and related topics).

Facility-focused comments expressing concern (shortcomings, inadequate space, and need for updating and improvements) about the existing CFRFC dramatically outnumbered affirmative comments. They see many places where improvement is warranted.

Participants displayed great interest in talking about the CFRFC and the ways in which they use (and wish to use) the facility.



Visualization Station with images of Peer & Competitor program spaces



Participants voted with green dots for the three spaces they feel are most important for the CFRFC, and voted with three red dots for those spaces that are unnecessary. Several participants chose to withhold placing any red dots!



Floor plans of the existing facility were used to record in writing the opinions of participants, related to the successful and not-so-successful parts of the CFRFC.

summary of community engagement

During the Town Hall Meeting participants were asked to identify their three (3) most and three (3) least favorite program spaces for consideration at the CFRFC. They voiced their opinion with green dots (desired) and red ones (undesired) as they placed those directly on images displayed that evening. The images

depicted well designed recreation spaces, some of which are like those offered today at the existing CFRFC and other ones as part of a preferred future. The following graphic summary conveys the aggregate opinion of participants related to a wide variety of relevant recreation spaces and offerings.

AQUATICS

- 33 GREEN DOTS
- 6 RED DOTS



Therapy
Leisure Water
Competition Distances

CARDIO & WEIGHTS

- 13 GREEN DOTS
- 3 RED DOTS



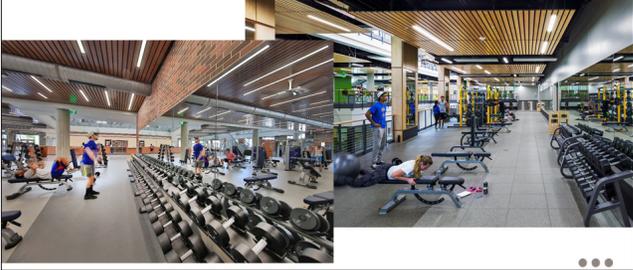
FUNCTIONAL FITNESS

- 19 GREEN DOTS
- 0 RED DOTS



FREE WEIGHTS

- 10 GREEN DOTS
- 0 RED DOTS



GROUP EX SPACE (Dance / Zumba / Aerobics / Yoga / Mind-Body / etc.)

- 7 GREEN DOTS
- 1 RED DOT



GROUP EX - SPIN

- 11 GREEN DOTS
- 0 RED DOTS



summary of community engagement

GYMNASIUM

- 5 GREEN DOTS ●●●●●
- 0 RED DOTS



LOCKER ROOMS

- 18 GREEN DOTS ●●●●●●●●●●●●●●●●●●
- 0 RED DOTS



GENDER NEUTRAL/FAMILY LOCKER ROOMS

- 1 GREEN DOT ●
- 15 RED DOTS ●●●●●●●●●●●●●●●●●

Locker Rooms / Family & Gender Neutral



Confusion existed with regard to the naming of these images. The term "Individual Locker Rooms" would have been a better moniker.

MULTI-USER ROOMS

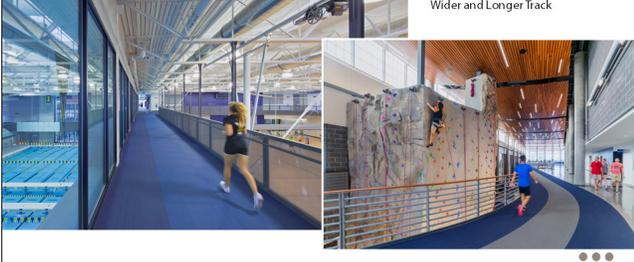
- 1 GREEN DOT ●
- 7 RED DOTS ●●●●●●●



JOGGING TRACK

- 16 GREEN DOTS ●●●●●●●●●●●●●●●●●●
- 1 RED DOT ●

Wider and Longer Track



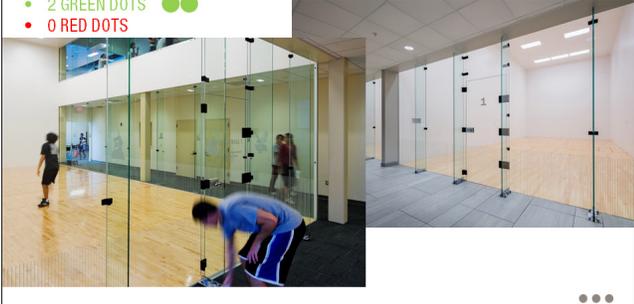
INDOOR PLAY SPACE

- 3 GREEN DOTS ●●●
- 1 RED DOT ●



RACQUETBALL

- 2 GREEN DOTS ●●
- 0 RED DOTS



COMMUNITY/SOCIAL SPACE

- 0 GREEN DOTS
- 11 RED DOTS ●●●●●●●●●●●●

Some social space is needed, however it is not for cards, games, and bingo-like events



summary of community engagement

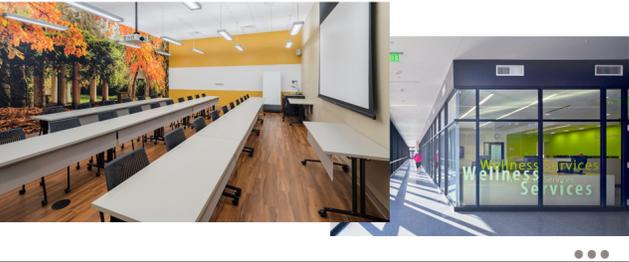
TRAINING, REHAB & THERAPEUTIC

- 1 GREEN DOT ●
- 2 RED DOTS ●●



WELLNESS SUITE

- 4 GREEN DOTS ●●●●
- 15 RED DOTS ●●●●●●●●●●●●●●●



SAUNA/STEAM ROOM

- 4 GREEN DOTS ●●●●
- 0 RED DOTS



observations of operations & municipal organization

The Planning & Analysis Team heard several impactful comments and opinions from community users of the CFRFC. Some were broad stroke while other comments were very granular. We've shared them here and discussed these items with the Steering Committee, so these comments find a home with the administrators and policy-makers of the CFRFC.

What does the CFRFC want to be?

- Is the CFRFC a community center or a senior center? The age demographics (by both visual observation and statistical analysis) skews to a middle age and older population. Membership does not reflect those younger in age, more reflective of a family-oriented center. There are many considerations that create this condition.

The CFRFC is trying to be everything to everybody.

- The very multipurpose nature of the facility is not sustainable. It creates ill will in patrons and members who get 'booted off' the gym court when the format of the space needs to change, and for patrons who are asked to exercise in sub-standard activity spaces.

Total Building Space Inventory

- There is not enough space overall. People are exercising in the corridors, office space is 'given up' for consultations, and some areas are busting at the seams. It does not appear that the CFRFC can meet the community's needs without more physical space.

Aquatics.

- There is much demand in the community for aquatic activity, and the current pools are located off-site in satellite facilities, operate in off-hours from peak demand, and are near the end of their serviceable life. Wherever possible, peer communities strive to locate their pools in the recreation center, proper. The current situation is not sustainable for the CFRFC.
- As the City considers the benefits and drawbacks of new aquatic facilities (whether located at the CFRFC or elsewhere) there are many rules-of-thumb and important considerations related to pool ownership and operation that must be evaluated. Some of these are as follows:

- » The capital construction cost for the aquatic portion of a recreation center is two to three times the cost of similarly sized dry space in the same facility.
- » The operational cost for a pool is significant, especially for the HVAC system. Once this system is turned on and commissioned, it is never really turned off. It still runs in regular operation mode, whether the pool or natatorium is occupied or not (using energy the entire time). This means: 24/7/365.
- » In the big picture, the City currently has lap swimming and competition pools for their use only on a limited basis. They also have a wonderful outdoor aquatic center (The Falls Aquatic Center) which only operates seasonally each summer. What's missing in this equation is an indoor warmer-water leisure and recreation swimming venue.

Customer Service.

- A few participants in user groups said they had previously experienced what they described as poor customer service at the front desk. This information came from a small minority of those we spoke with, and we cannot substantiate how or why they had these experiences, or the full situation surrounding it. We discuss this here to a) be transparent about what we heard from users, and b) so the information is available in this analysis. Customer services is ever important, and there is nothing we observed or otherwise heard during our analysis that leads us to believe these are other than isolated experiences.

Space schedule, and patrons' awareness of it

- Perhaps tied to the matters described at the front desk, many people noted they find it very difficult to know when specific building spaces are available, and for which programs. This is exacerbated by the multipurpose nature in many of the building spaces. Strong consideration of web-based scheduling and building signage for information about room schedules is warranted.

Staff Oversight in Gymnasium

- We heard several requests for added observation and oversight in the gymnasium, especially from parents of younger members. Conflicts about room schedules seem to be solved

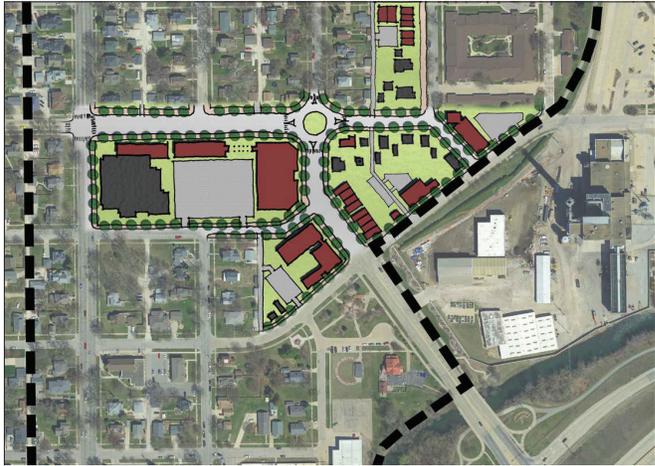
observations of operations & municipal organization

by yielding to whoever is older. In other words, some of your patrons are getting booted from spaces while the clock says the space is still theirs.

recommended building spaces program summary

The current property around the existing CFRFC is limited in area in three directions with minimal building setbacks from adjacent roadways and other public rights-of-way. If the building is to be expanded in-place more land beyond the current perimeter will be required, for both building and other site improvements, including parking.

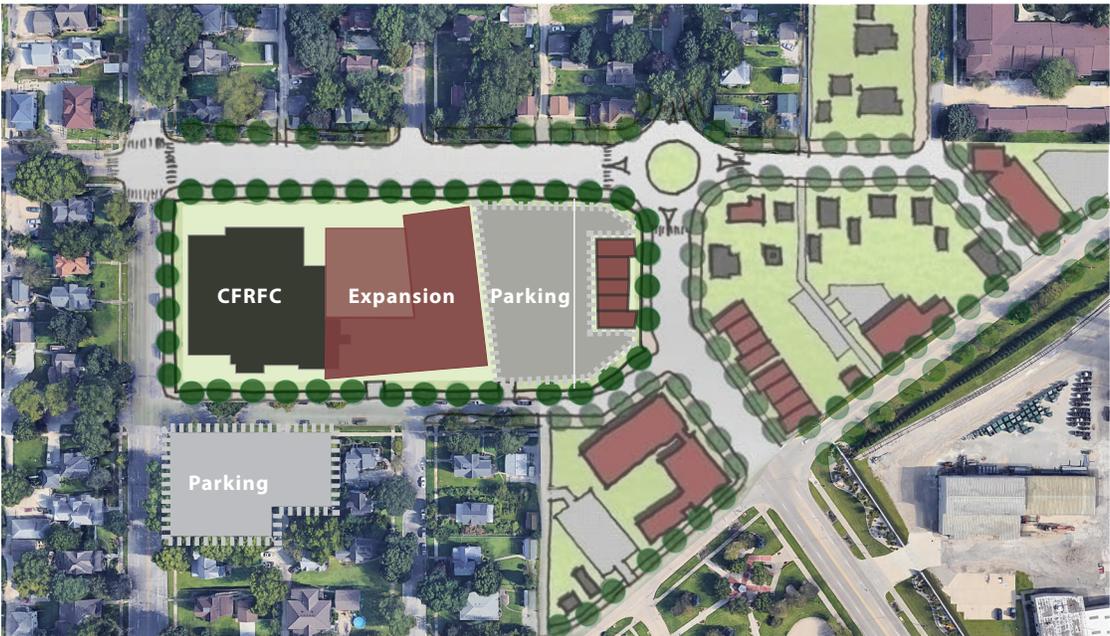
Currently to the south there are City-owned parcels in the residential neighborhood across 13th Street, totaling about 21,000 SF*. To the east, the City’s Downtown Vision Plan presents an idea on redevelopment of Waterloo Road and 12th Street (and more) and the vehicular connection of this area to the highway (southeast). This redevelopment creates a great opportunity to expand the CFRFC, in-place. The Downtown Vision Plan calls this a “What if . . .” scenario in their Vision, and as expressed in the plan, “this arrangement creates new, buildable, and more usable land for the Recreation Center (CFRFC).” It creates great opportunity for a higher quality of life for the entire neighborhood adjacent to this redevelopment.



Graphic excerpt from “Imagine Downtown” September 2019 draft, used with permission

Total area of existing property	132,821 SF (3.05 Acres) *
Total area required for an in-place expansion of the CFRFC.....	169,851 SF (3.9 Acres) *
Total area of the redeveloped block, shown in the following graphic excerpt ...	191,851 SF (4.4 Acres) *

* More or less, as these measures are not based on engineers survey documents



Site Blocking Diagram & Test Fit for an expanded CFRFC

market analysis, cedar falls area

Section I – Executive Summary

Background:

RDG Planning & Design (RDG) along with Ballard*King & Associates (B*K) were hired to conduct an Operations & Facility Needs Assessment of the Cedar Falls Recreation & Fitness Center (CFRFC), to assess existing recreation facilities, analyze programming, and develop recommendations. The primary objectives in this study was to assess existing facilities, assess the community need and demand for recreation, conduct a demographic review of the service area, assess overall market conditions, conduct stakeholder meetings, conduct a web-based survey and develop a recommendation to help guide the Cedar Falls Recreation and Programs in the future.

Market Condition Review:

The Cedar Falls primary service area was established for this study. The population within this service area is growing at a modest pace and is projected to grow about 2.8% over the next five years to reach a population of 42,374 people by the year 2024. There is a higher concentration in the 18-24 age category than the national level, and this is consistent when a college / university is located in the primary service area. There are some age categories below the national level that raise a concern. Specifically, the 25-44 age group and the associated age groups of under 5 and 5-17 age groups are all below the national level. This impact is further validated by the number of households with children. The level of households with children is 24.8%, which is over 8% lower than the national level and almost 6% lower than the state of Iowa level. However, it should be noted that there are some encouraging signs with these age groups. The 25-44 age group is projected to grow 28.9% over the next five years and the along with increases in the under 5 and 5-17 age groups. This points to an increase in families with children.

Another notable market condition is the estimated growth in the senior age groups. The 65-74 and over 75 age groups, specifically, will see significant increases over the next five years. The 18-24 age category is also significant, but this demographic group will have little impact on the Cedar Falls Recreation and Fitness Center because the facilities and programs available to students on the UNI campus.

Based on the National Sporting Goods Association data, age and household income are two determining factors that drive participation in recreation and leisure activities. The demographic profile suggests that there will be continued demand for recreation activities and programs in the future. The mixture of lower median age, median household income level and housing budget expenditures combine to create a favorable market condition for support of community recreation.

There has been a flat to downward trend in membership at the Cedar Falls Recreation and Fitness Center over the past few years which points to the importance of making some improvements and renovations to maintain its position in the marketplace.

Statistics from the National Sporting Goods Association (NSGA) were overlaid on to the demographic profile of the service areas to determine the market potential for various activities. The market analysis concluded that Cedar Falls has not reached a saturation point with some activities including fitness exercise, group fitness opportunities, indoor swimming and gymnasium programming is underserved. Exercise walking is the number one ranked activity by participation levels and represents approximately 14,299 people in the primary service area. Seniors, ages 55 and over, account for about 26% of the population in the primary service area.

market analysis, cedar falls area

Facility Impact:

RDG conducted an assessment on the CFRFC. The assessment was an on-site observation of the existing conditions of the facility, the site, interior finishes, and programming function.

Based on the NRPA benchmarking, the CFRFC is at or near benchmark levels cited in their 2016 NRPA Report (see below). The CFRFC is deficient in most of the facility types when using that as a benchmark.

The success of most recreation centers is dependent on meeting the recreational needs of many varied individuals. The fastest growing segment of society in Cedar Falls is the senior population. Given current demographic trends in the community, meeting the needs of this group is especially important both now and, in the future. Currently, the CFRFC is capturing a significant portion of senior fitness programming. Insurance based programs such as Silver Sneakers, Silver, and Fit are changing the landscape for senior fitness. Many seniors gravitate to facilities that provide these programs. Indoor walking tracks, exercise areas, warm water pools and classroom spaces are important to this age group. Marketing to the younger more active senior (usually age 55-70) is paramount, as this age group has the available free time to participate in leisure activities, the desire to remain fit, and more importantly the disposable income to pay for these services.

One of the areas of greatest participant growth over the last 10 years was fitness related activities such as exercise with equipment, aerobic exercise and group cycling. These are also program spaces that have the most competition for alternative service providers. The quality and volume of weight and cardio equipment is roughly appropriate for the center except for needing a larger free weight and stretching area, along with more functional fitness space. In addition, the growth in group exercise programs and trends around these programs suggest another dedicated group exercise space is needed. It is significant that many of the fitness related activities that can take place in an indoor recreation setting are ranked in the top fifteen in overall participation by the National Sporting Goods Association. Emphasis on fitness related programming and spaces to support it should continue being a high priority of the Cedar Falls Recreation and Fitness Center as this plays a key role in attracting memberships.

Based on the NRPA benchmarking, the CFRFC is at or near the benchmark levels cited in the *2016 NRPA Field Report*

NRPA Level of Service (LOS)				
NRPA Standard 1,000 Population	Facility by Type	NRPA LOS	City Owned	Community Wide (non-City owned)
1/30,000	Community Center	1.37	1	0
1/26,650	Recreation Center	1.54	1	0
1/26,418	Gymnasium	1.56	2	23
1/49,500	Senior Center	.83	1	0
1/49,715	Indoor Track	.83	1	0
1/34,686	Outdoor Pool	1.18	1	0

market analysis, cedar falls area

Recommendation:

Although there are several other recreation and fitness providers in the primary service area, the existing inventory of facilities and programs offered through at the CFRFC are clearly not meeting all the community recreation needs. Based on NRPA national standards, information gathered during the community input process, analysis of existing programs, market analysis and staff input, we have several recommendations.

1. The senior population is growing and membership at the CFRFC reflects this trend. Clearly the center serves a significant senior population during the day. Finding more pickleball time during the winter months and enhancing the indoor walking track will help retain market share for this age group. Expanding the senior membership base will require having a warm water lap pool for water exercise and lap swimming is critical to expand the senior membership level.
2. The population for all children's age groups, and the 25-44 age group is increasing. This market segment is currently underserved at the CFRFC. Reaching the family market will require some significant changes to the center because there are very few items for families. A leisure pool, indoor play structure and family locker rooms are the type of amenities that will help attract more families. The existing child watch area lacks windows, openness, and visibility to attract moms / children.
3. NSGA data no longer tracks racquet ball participation because the number of people playing has decreased over the years and there are relatively few participating. The racquetball courts in the center are largely underutilized and this space should strongly be considered for re-purposing for other recreation space and activity.
4. The impact of having a swimming pool cannot be understated. NSGA activity ranking lists swimming as the number three activity in participation in the country. Although the school district provides some programming time for City activities, the school pools are designed for competitive swimming and have little appeal for families or recreational swim. Additionally, access to the pools during the school year are limited at best. The City has more access to the school pools in the summer months but clearly The Falls Aquatic Center is the largest aquatic attraction in the summer.
5. Exercise walking is the number one activity in the U.S. based on participation. Based on the NSGA estimates, there are a significant number of exercise walkers (14,229) in the primary service area. Although there are trails, parks and outdoor walking opportunities readily available in the community having a climate controlled and safe environment is important. Expanding and enhancing the indoor walking track at the CFRFC is an important ingredient to attract people interested in walking in an indoor environment.
6. Finding more group exercise opportunities by expanding the Center or re-purposing other spaces to create more space. Group exercise programs continue to be the fastest growing element of exercise in the marketplace today. Participation in group exercise continues to grow and the existing availability of space is limiting program offerings. Having more space to accommodate classes is critical to keep pace with new fitness trends.
7. Adding more gymnasium space to accommodate more drop-in play opportunities is critical for attracting family memberships and youth participation. A separate gymnasium space for adult sport programs, youth and sport training opportunities is required to preserve drop-in opportunities.
8. Explore options for partnering with the School District of the development of a separate competitive swimming venue. A competitive swim venue will require partnerships to share development and operating costs.

market analysis, cedar falls area

Cedar Falls is facing a similar situation with many other communities that have aging facilities, changing demographics and a need to determine a direction for the future. The consulting team has been involved with several communities that have completed a plan or are currently going through a similar process as Cedar Falls. An example of similar case studies includes the following:

Bloomington, MN

Bloomington was faced with an aging Senior/Community Center that needed significant repair and renovation. The City of Bloomington moved their senior programs and activities into a re-purposed school facility many years ago. The facility is now too small, lacks many modern amenities and is no longer meeting the needs of a growing and vibrant senior population. The study process and planning efforts led the City to move forward on the design of a new community center with senior services. The new center will be sized to meet the needs of residents both now and in the future. A new community center will improve the quality of life, attract younger families and serve the diverse senior program needs.

Eagan, MN

The City of Eagan is currently completing a master plan process to determine future needs for the Recreation Department. The City has several aging facilities including a community center that is over 20 years old, a double sheet ice rink, a large regional outdoor water park and a small arts center. The master planning process included a statistically valid community wide survey and extensive public engagement. These steps have led to developing a conceptual plan to enhance the ice arena, expand and renovate the community center, update and refresh the aquatic park and build a new Art Center. The master plan process is going through a cost estimate and operational cost impact of the conceptual plan.

Minnetonka, MN

Minnetonka is a community that is land locked and reaching their population capacity. The existing recreation center has over 10,000 members and the public demand for programs and services have exceeded the capacity of the center. Minnetonka also has a twin sheet ice facility and community center that is part of their City Hall facility. The City went through a master planning process for the Recreation Department that included an assessment of existing facilities and programs, extensive public engagement and market analysis. The outcome of this study was a multi-leveled implementation plan that identified creative and cost-efficient ways to meet future recreation demands. The City is exploring funding options and implementation plan as part of the City's capital improvement plan.

Edwards, CO

The Mountain Recreation District operates facilities in Gypsum, Eagle and Edwards Colorado. The Recreation District is facing growing pains and although the District has multiple aquatic facilities, ice rink, gymnasiums and field house, the recreation needs of the community were not being met. The Mountain Recreation District embarked on a study to determine and validate the recreation needs of its constituents. The study included conducting a community survey and public input process and led to an outcome to expand the Edwards Field House. The District is going through a pre-design process and cost estimates to implement the expansion plans.

market analysis, cedar falls area

Carbon Valley Recreation Parks and Recreation District (CVRPRD)

The CVPRD is a rapidly growing recreation District that encompasses the communities of Frederick, Firestone and Dacono Colorado. The District operates a community center, gymnastic center and senior center. CVPRD is being challenged to meet the needs of a growing community and is conducting a detailed study to determine current and future recreation needs. The study process included a statistically valid survey, market assessment, web-based survey and extensive public engagement to help determine future needs. The study is in the process of assessing several options including renovating their existing community center, building a new community center with an outdoor pool, building a new field house and developing a outdoor field complex.

market analysis, cedar falls area

Section II – Market Assessment

The following is a summary of the demographic characteristics within Cedar Falls and an area identified as the Secondary Service Areas. The Secondary Service Area is roughly a 15-minute drive, excluding Waterloo, IA to the east.

B*K accesses demographic information from Environmental Systems Research Institute (ESRI) who utilizes 2010 Census data and their demographers for 2018-2023 projections. In addition to demographics, ESRI also provides data on housing, recreation, and entertainment spending and adult participation in activities. B*K also uses information produced by the National Sporting Goods Association (NSGA) to overlay onto the demographic profile to determine potential participation in various activities.

Service Areas:

The information provided includes the basic demographics and data for Cedar Falls with comparison data for the Secondary Service Area as well as the State of Iowa and the United States.

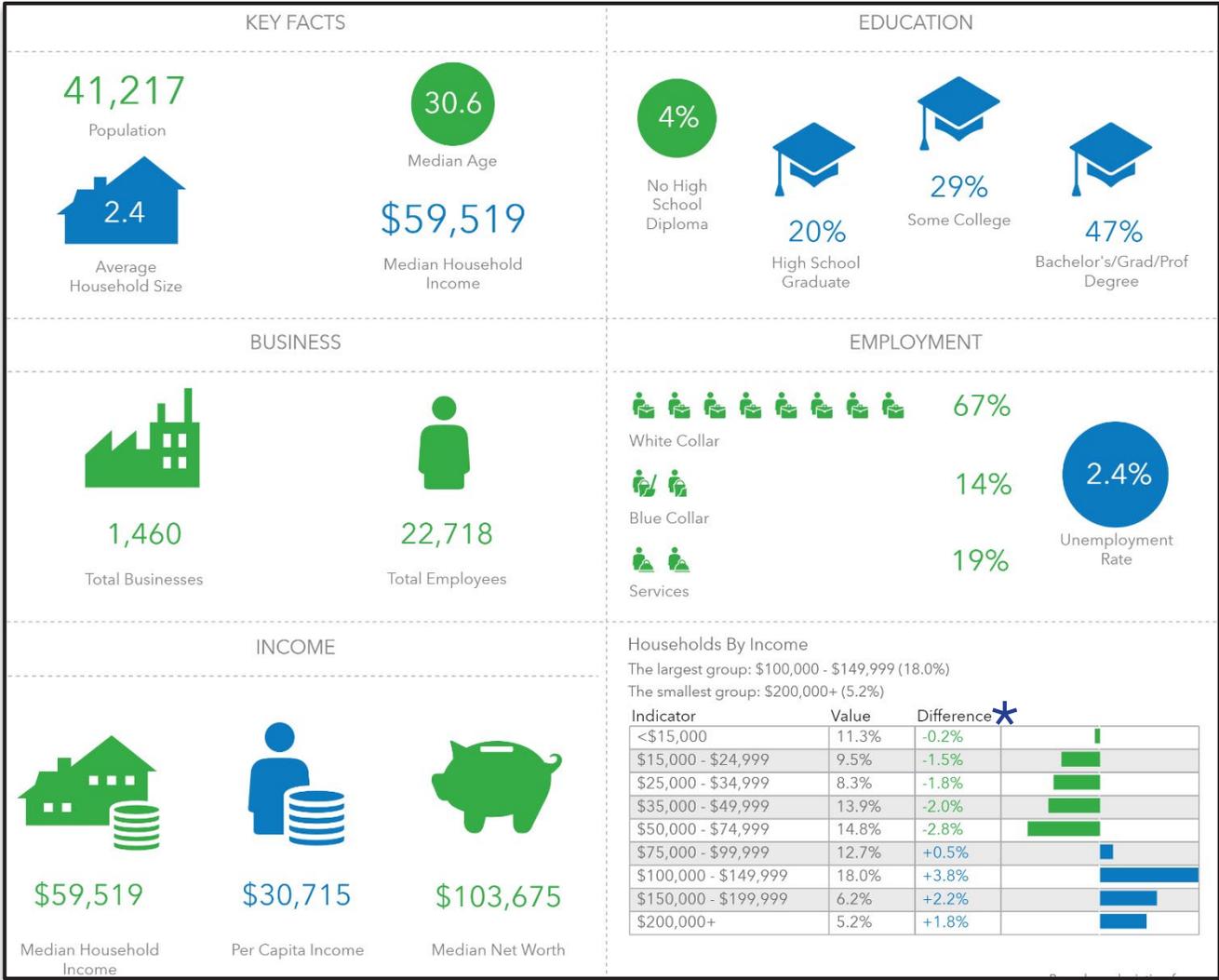
Secondary Service Areas are defined as the distance people will travel on a regular basis (a minimum of once a week) to utilize recreation facilities. Use by individuals outside of this area will be much more limited and will focus more on special activities or events.

Service areas can expand or contract based upon a facility's proximity to major thoroughfares. Other factors impacting the use as it relates to driving distance are the presence of alternative service providers in the service area. Alternative service providers can influence membership, daily admissions and the associated participation rates for programs and services.

Service areas can vary in size with the types of components in the facility.

market analysis, cedar falls area

Infographic



* Household by Income comparison uses Cedar Falls and compares it to Black Hawk County.

market analysis, cedar falls area

Demographic Summary

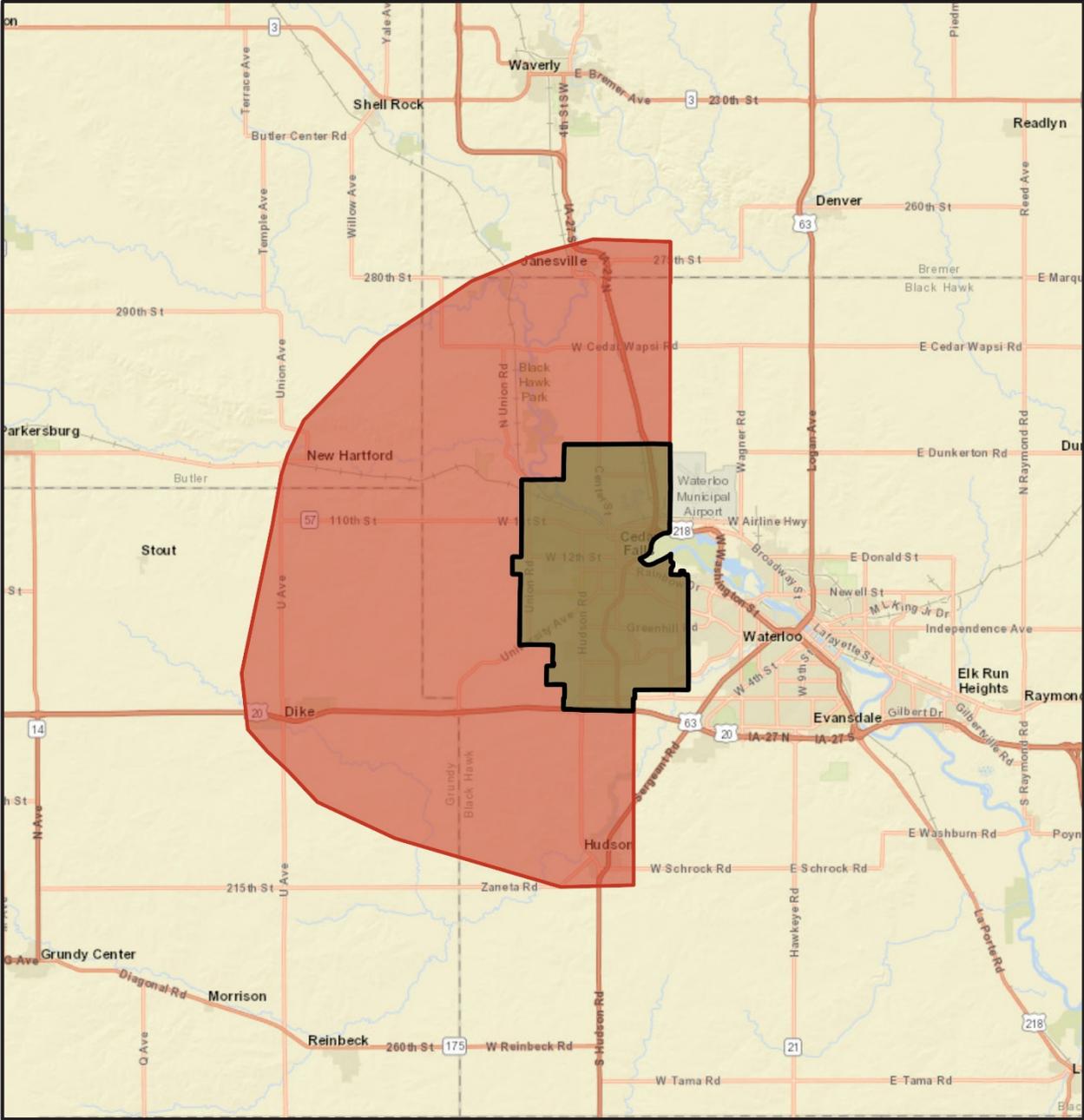
	Cedar Falls	Secondary Service Area
Population:		
2010 Census	39,260 ¹	47,670 ²
2019 Estimate	41,217	50,144
2024 Estimate	42,374	51,495
Households:		
2010 Census	14,608	17,915
2019 Estimate	15,520	19,027
2024 Estimate	15,987	19,571
Families:		
2010 Census	8,091	10,656
2019 Estimate	8,470	11,133
2024 Estimate	8,679	11,389
Average Household Size:		
2010 Census	2.37	2.41
2019 Estimate	2.38	2.41
2024 Estimate	2.38	2.41
Ethnicity (2019 Estimate):		
Hispanic	2.4%	2.3%
White	89.9%	91.2%
Black	2.4%	2.1%
American Indian	0.2%	0.2%
Asian	4.8%	4.1%
Pacific Islander	0.0%	0.0%
Other	0.6%	0.6%
Multiple	2.1%	2.3%
Median Age:		
2010 Census	27.1	29.5
2019 Estimate	30.6	32.6
2024 Estimate	31.9	34.1
Median Income:		
2010 Estimate	\$54,038	\$61,603
2019 Estimate	\$59,519	\$63,131

¹ From the 2000-2010 Census, Cedar Falls experienced an 7.9% increase in population.

² From the 2000-2010 Census, the Secondary Service Area experienced an 7.9% increase in population.

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Map A – Service Area for Cedar Falls Recreation and Fitness Center



- Green Boundary – Cedar Falls City Limits
- Red Boundary – Secondary Service Area

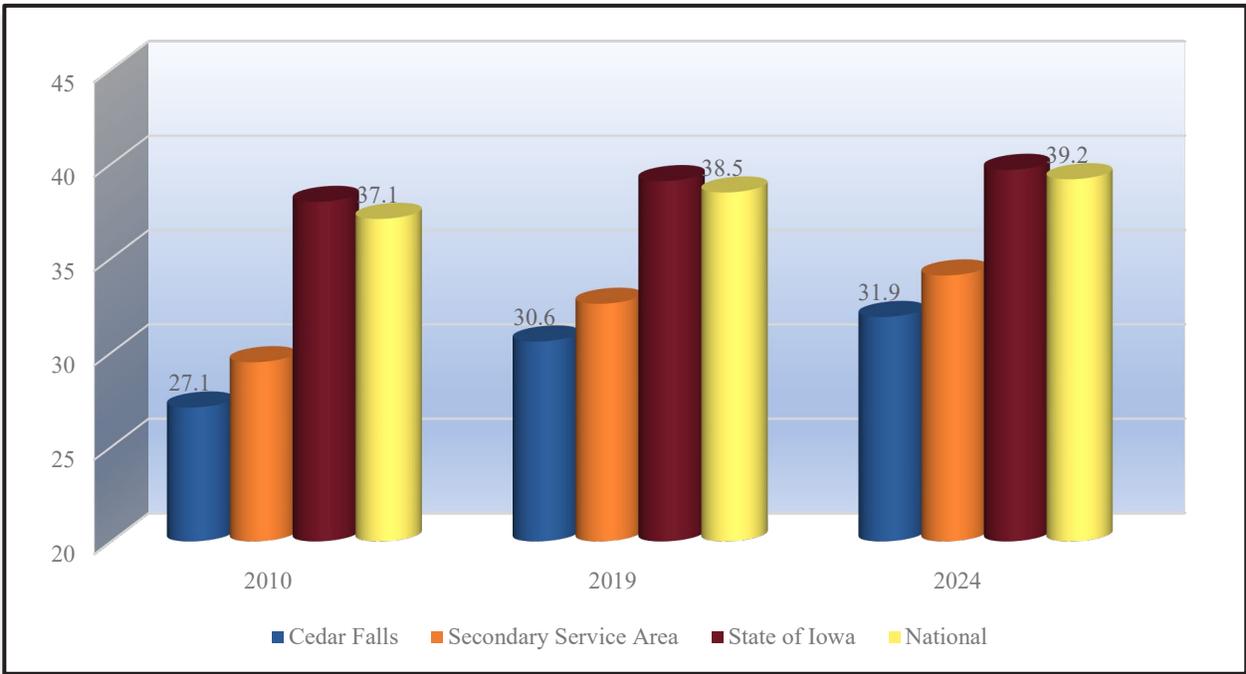
market analysis, cedar falls area

Age and Income: The median age and household income levels are compared with the national number as both of these factors are secondary determiners of participation in recreation activities. The lower the median age, the higher the participation rates are for most activities. The level of participation also increases with the median income level.

Table A – Median Age:

	2010 Census	2019 Projection	2024 Projection
Cedar Falls	27.1	30.6	31.9
Secondary Service Area	29.5	32.6	34.1
State of Iowa	38.0	39.1	39.7
Nationally	37.1	38.5	39.2

Chart A – Median Age:



The median age in Cedar Falls is significantly lower than the Secondary Service Area, State of Iowa and the National number. A lower median age typically points to the presence of families with children. In this case, the lower age is due to the high number of college students. Indoor recreation amenities are becoming multi-generational as the population ages and is more interested in physical health.

market analysis, cedar falls area

The following chart provides the number of households and percentage of households in Cedar Falls and the Secondary Service Area with children.

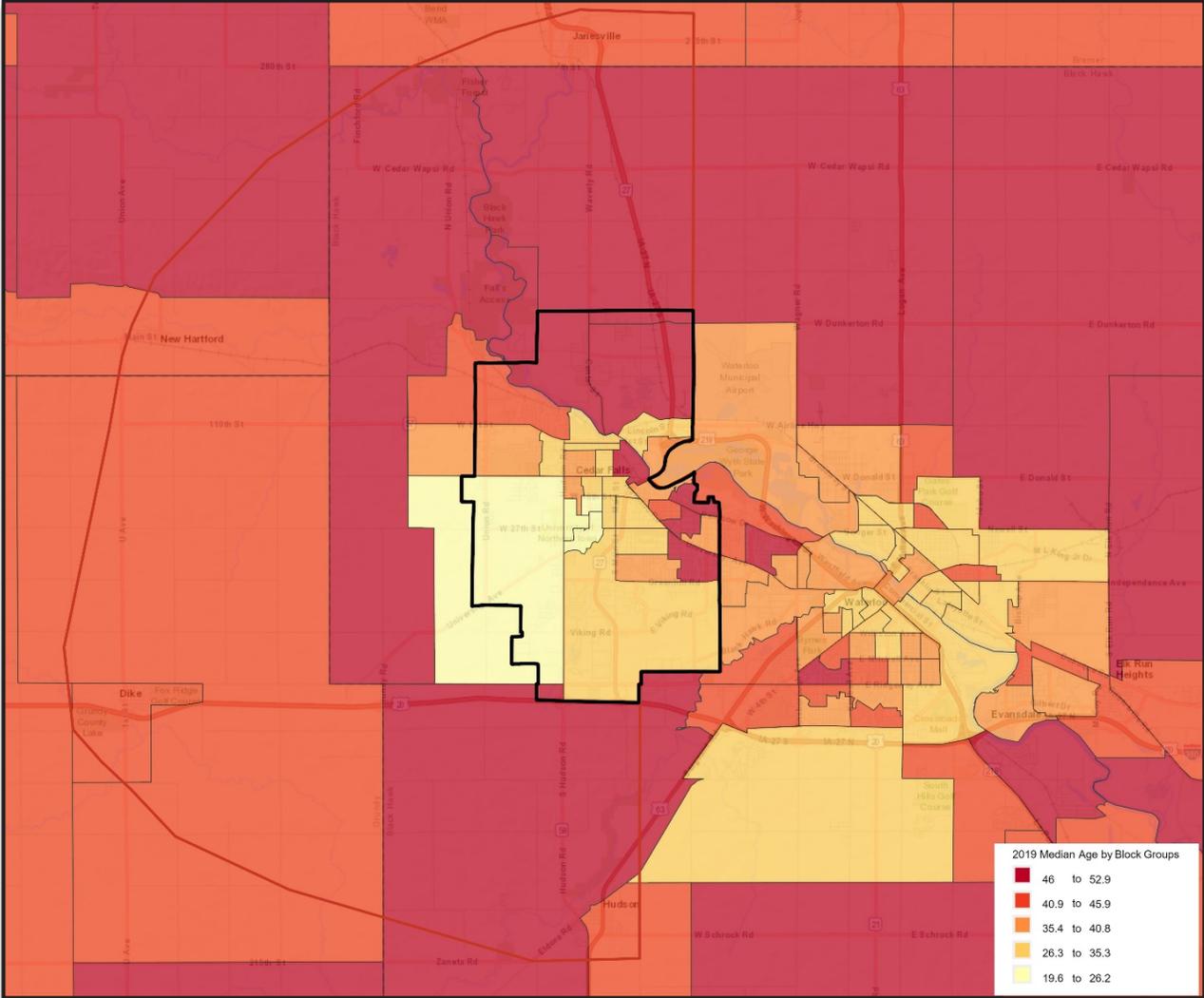
Table B – Households with Children

	Number of Households with Children	Percentage of Households with Children
Cedar Falls	3,619	24.8%
Secondary Service Area	4,681	26.1%
State of Iowa	--	30.6%

The information contained in Table-B helps further outline the presence of families with children. As a point of comparison in the 2010 Census, 33.4% of households nationally had children present.

market analysis, cedar falls area

Map B – Median Age by Census Block Group

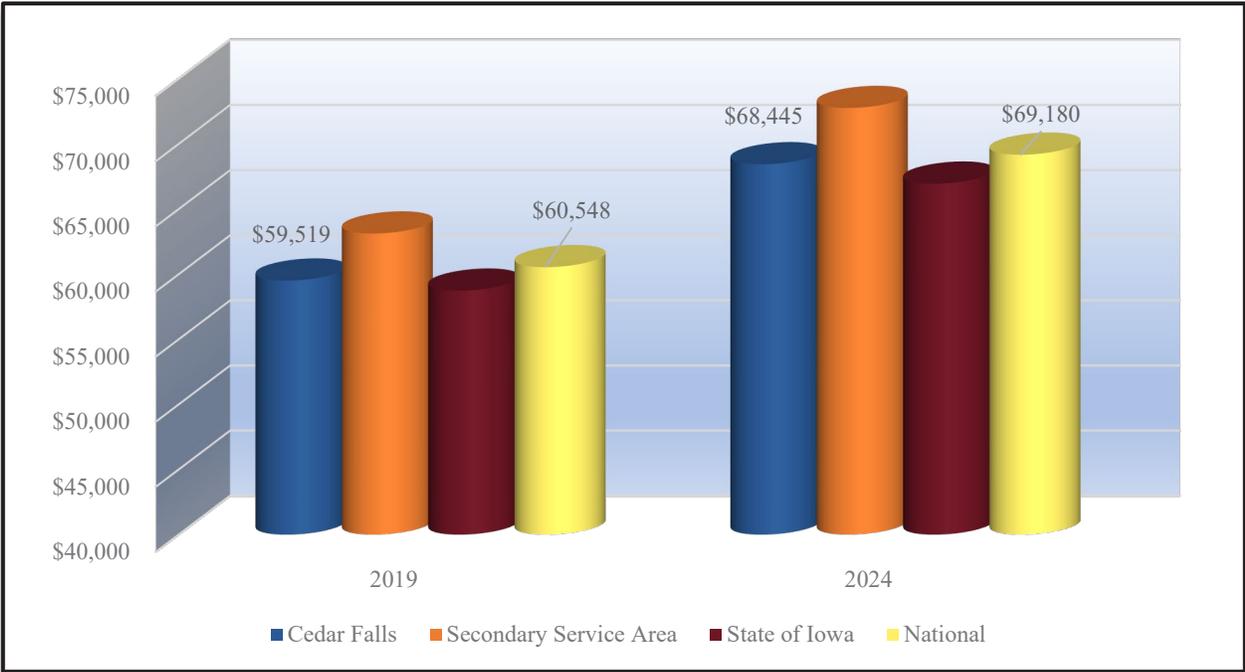


market analysis, cedar falls area

Table C – Median Household Income:

	2019 Projection	2024 Projection
Cedar Falls	\$59,519	\$68,445
Secondary Service Area	\$63,131	\$72,764
State of Iowa	\$58,745	\$66,956
Nationally	\$60,548	\$69,180

Chart B – Median Household Income:



market analysis, cedar falls area

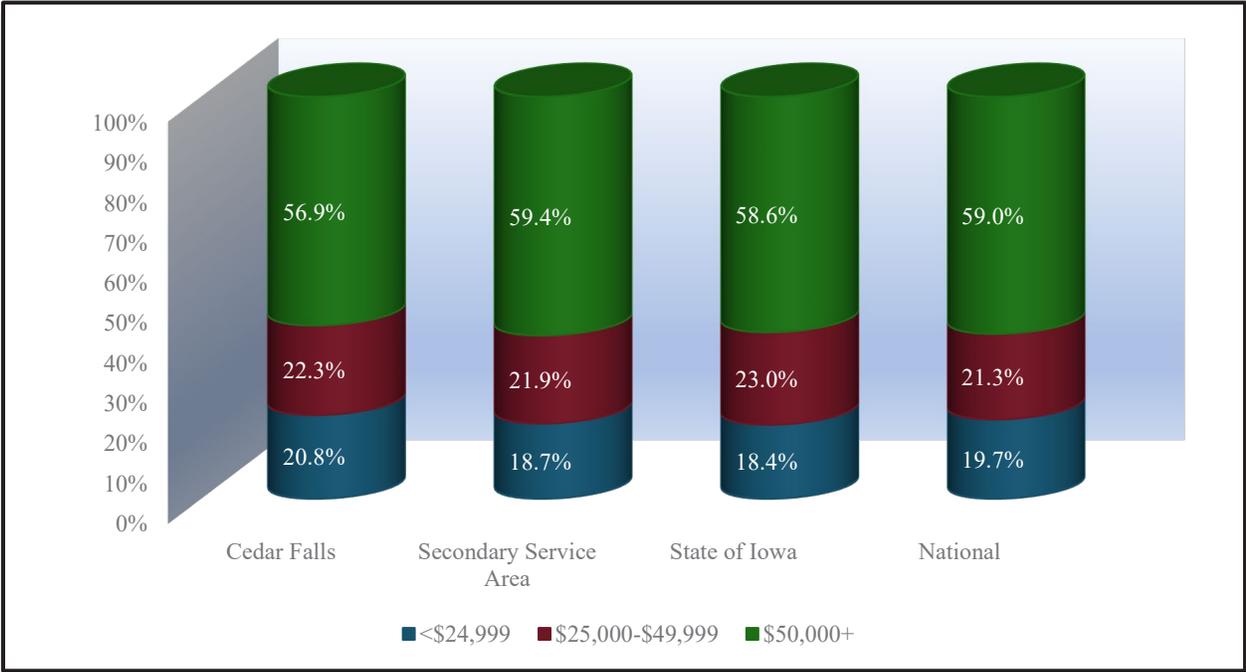
Based on 2019 projections for median household income the following narrative describes the service areas:

In Cedar Falls, the percentage of households with median income over \$50,000 per year is 56.9% compared to 59.0% on a national level. Furthermore, the percentage of the households in the service area with median income less than \$25,000 per year is 20.8% compared to a level of 19.7% nationally.

In Secondary Service Area, the percentage of households with median income over \$50,000 per year is 59.4% compared to 59.0% on a national level. Furthermore, the percentage of the households in the service area with median income less than \$25,000 per year is 18.7% compared to a level of 19.7% nationally.

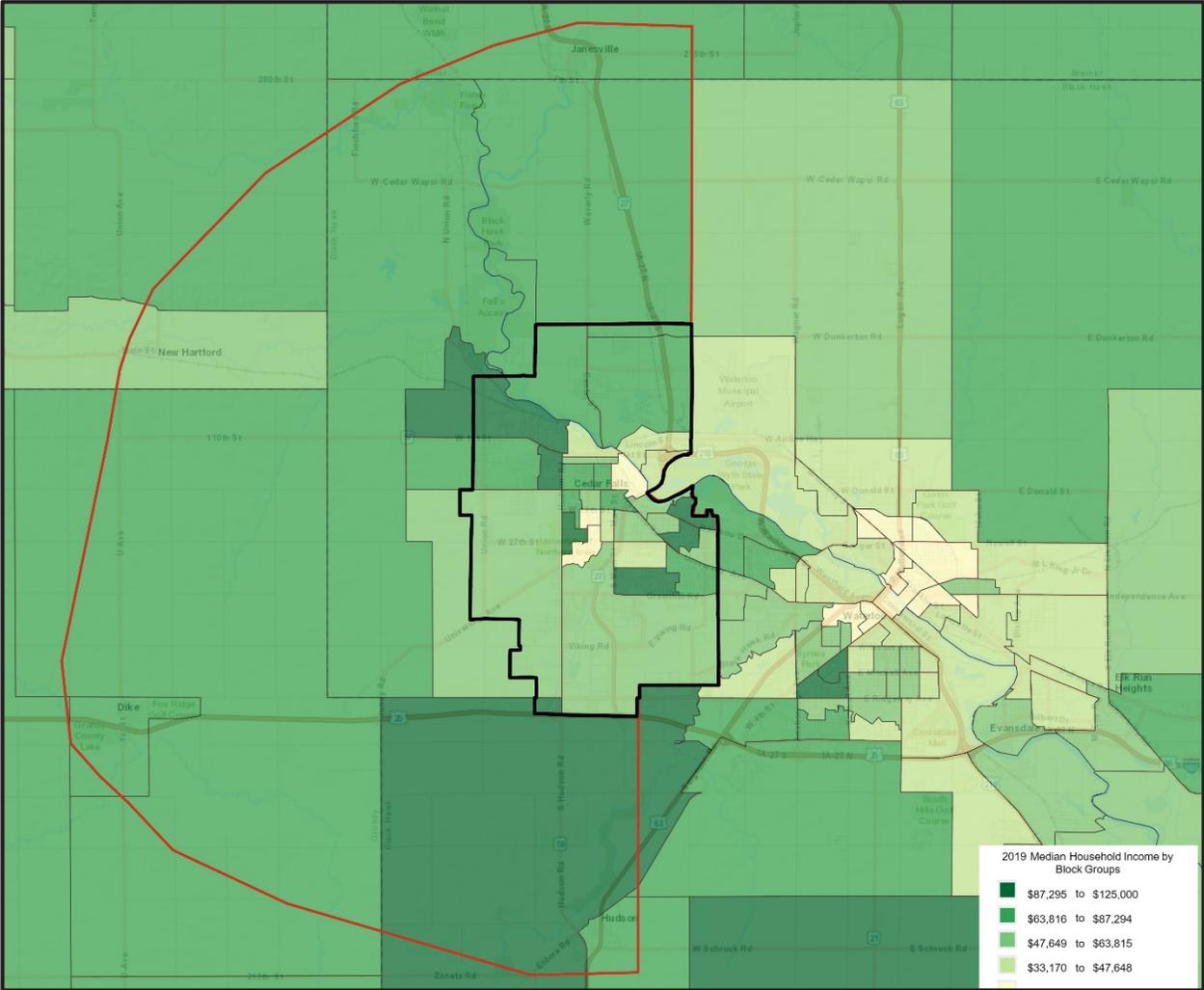
While there is no perfect indicator of use of an indoor recreation facility, the percentage of households with more than \$50,000 median income is a key indicator. Therefore, those numbers are significant and balanced with the overall cost of living.

Chart C – Median Household Income Distribution



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Map C – Household Income by Census Tract



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In addition to taking a look at Median Age and Median Income, it is important to examine Household Budget Expenditures to balance against the household income level. In particular, reviewing housing information; shelter, utilities, fuel and public services along with entertainment & recreation can provide a snapshot into the cost of living and spending patterns in the services areas. The table below looks at that information and compares the service areas.

Table D – Household Budget Expenditures³:

Cedar Falls	SPI	Average Amount Spent	Percent
Housing	94	\$21,965.27	31.3%
<i>Shelter</i>	94	\$17,337.93	24.7%
<i>Utilities, Fuel, Public Service</i>	95	\$4,627.34	6.6%
Entertainment & Recreation	93	\$3,048.83	4.3%

Secondary Service Area	SPI	Average Amount Spent	Percent
Housing	97	\$22,628.69	31.2%
<i>Shelter</i>	96	\$17,846.44	24.6%
<i>Utilities, Fuel, Public Service</i>	98	\$4,782.25	6.6%
Entertainment & Recreation	97	\$3,172.13	4.4%

State of Iowa	SPI	Average Amount Spent	Percent
Housing	88	\$20,495.69	30.3%
<i>Shelter</i>	86	\$15,905.36	23.5%
<i>Utilities, Fuel, Public Service</i>	94	\$4,590.33	6.8%
Entertainment & Recreation	93	\$3,043.04	4.5%

SPI: Spending Potential Index as compared to the National number of 100.

Average Amount Spent: The average amount spent per household.

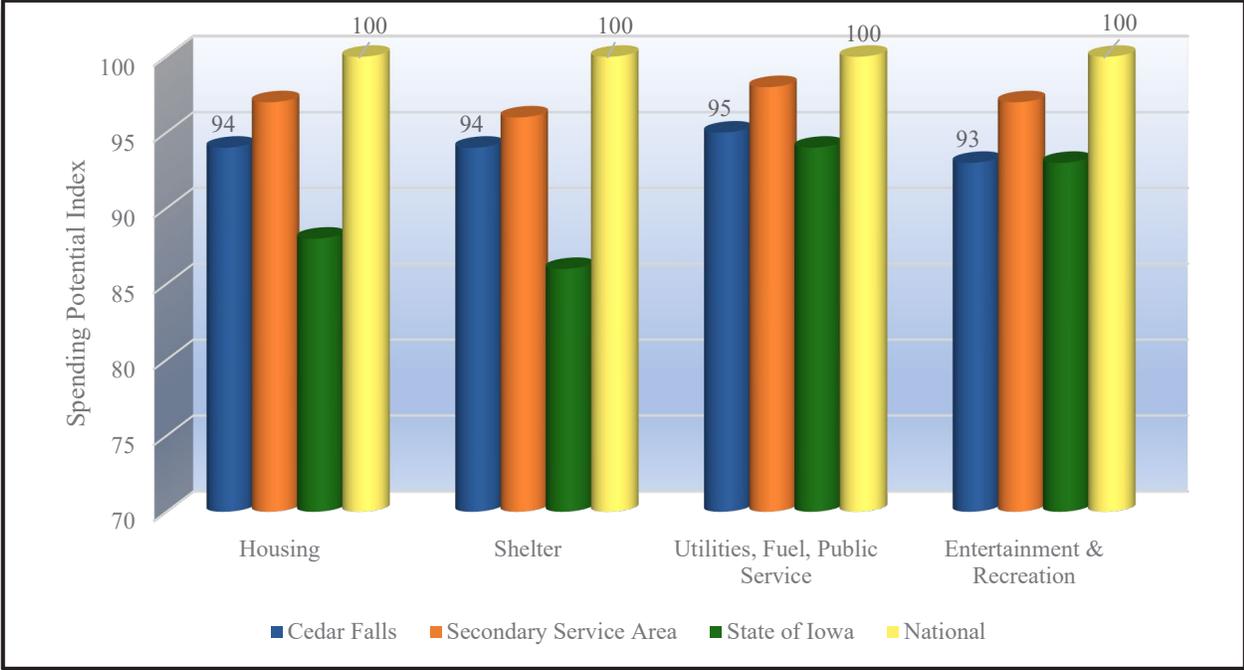
Percent: Percent of the total 100% of household expenditures.

Note: Shelter along with Utilities, Fuel, Public Service are a portion of the Housing percentage.

³ Consumer Spending data are derived from the 2016 and 2017 Consumer Expenditure Surveys, Bureau of Labor Statistics. ESRI forecasts for 2019 and 2024.

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Chart D – Household Budget Expenditures Spending Potential Index:



The consistency between the median household income and the household budget expenditures is important. It also points to the fact that compared to a National level the dollars available, and that are being spent in Cedar Falls, the Secondary Service Area and State of Iowa, are lower. This could point to the ability to pay for programs and services offered at a recreation facility of any variety.

The total number of housing units in Cedar Falls is 15,477 and 94.4% are occupied, or 14,608 housing units. The total vacancy rate for the service area is 5.6%. Of the available units:

- For Rent 2.3%
- Rented, not Occupied 0.2%
- For Sale 1.1%
- Sold, not Occupied 0.3%
- For Seasonal Use 0.5%
- Other Vacant 1.2%

The total number of housing units in the Secondary Service Area is 18,960 and 94.5% are occupied, or 17,915 housing units. The total vacancy rate for the service area is 5.5%. Of the available units:

- For Rent 2.0%
- Rented, not Occupied 0.2%
- For Sale 1.0%
- Sold, not Occupied 0.3%
- For Seasonal Use 0.6%
- Other Vacant 1.4%

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Recreation Expenditures Spending Potential Index: Finally, through the demographic provider that B*K utilizes for the market analysis portion of the report, we can examine the overall propensity for households to spend dollars on recreation activities. The following comparisons are possible.

Table E – Recreation Expenditures Spending Potential Index⁴:

Cedar Falls	SPI	Average Spent
Fees for Participant Sports	91	\$97.99
Fees for Recreational Lessons	84	\$120.26
Social, Recreation, Club Membership	90	\$212.60
Exercise Equipment/Game Tables	91	\$59.13
Other Sports Equipment	91	\$6.04

Secondary Service Area	SPI	Average Spent
Fees for Participant Sports	96	\$102.81
Fees for Recreational Lessons	89	\$127.42
Social, Recreation, Club Membership	94	\$222.87
Exercise Equipment/Game Tables	96	\$62.87
Other Sports Equipment	96	\$6.40

State of Iowa	SPI	Average Spent
Fees for Participant Sports	85	\$55.88
Fees for Recreational Lessons	77	\$110.55
Social, Recreation, Club Membership	80	\$188.33
Exercise Equipment/Game Tables	90	\$58.43
Other Sports Equipment	89	\$5.88

Average Amount Spent: The average amount spent for the service or item in a year.

SPI: Spending potential index as compared to the national number of 100.

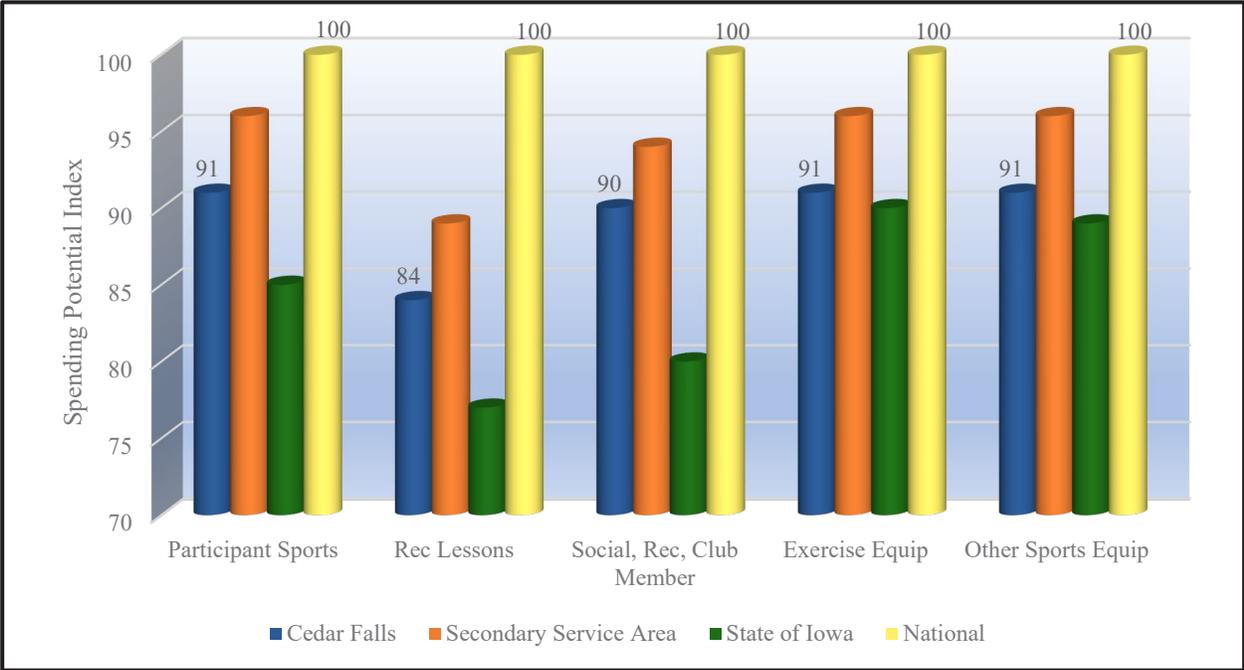
Following are current rates for membership at the CFRFC . . .

	Resident	Non-Resident
12 Grade & Under	\$115.00	\$210.00
Adult	\$175.00	\$355.00
Senior Citizen (65+)	\$155.00	\$290.00
Family	\$260.00	\$465.00

⁴ Consumer Spending data are derived from the 2016 and 2017 Consumer Expenditure Surveys, Bureau of Labor Statistics.

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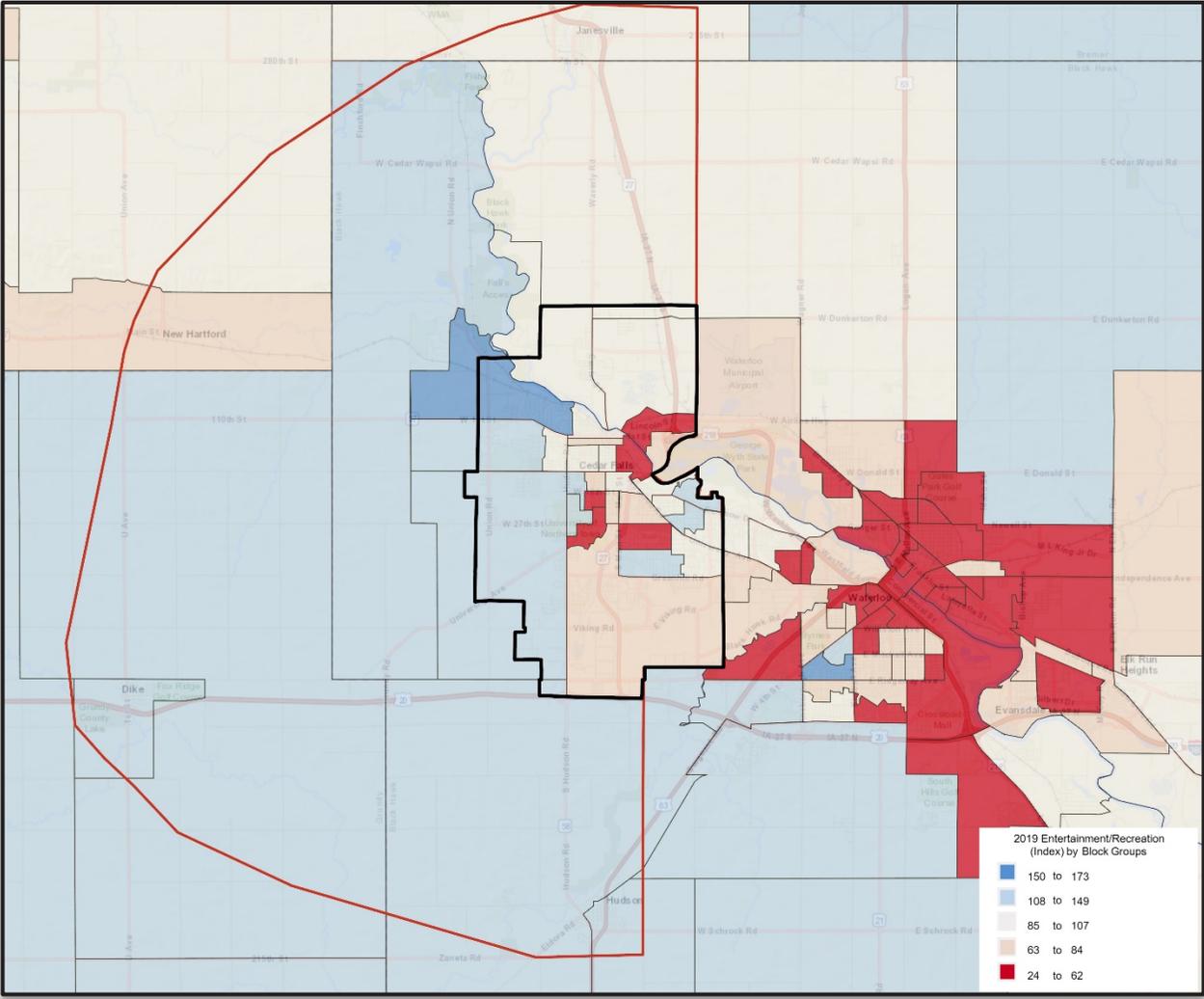
Chart E – Recreation Spending Potential Index:



Again, there is a great deal of consistency between median household income, household budget expenditures and now recreation and spending potential.

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Map D – Recreation Spending Potential Index by Census Tract



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Population Distribution by Age: Utilizing census information for Cedar Falls and the Secondary Service Area, the following comparisons are possible.

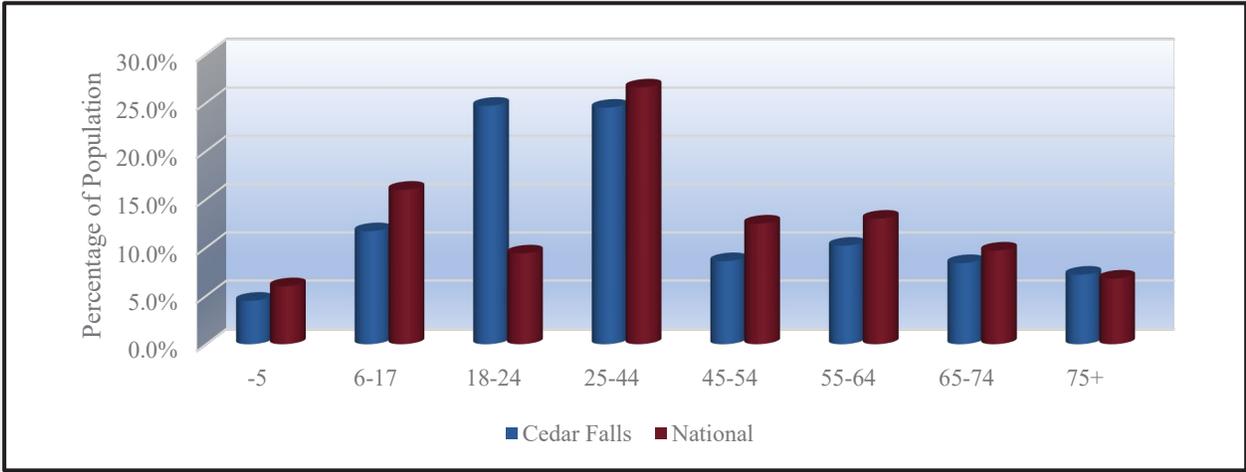
Table F – 2019 Cedar Falls Age Distribution

(ESRI estimates)

Ages	Population	% of Total	Nat. Population	Difference
0-5	1,928	4.5%	6.0%	-1.5%
6-7	4,869	11.7%	16.0%	-4.3%
18-24	10,166	24.7%	9.4%	+15.3%
25-44	10,038	24.5%	26.6%	-2.1%
45-54	3,542	8.6%	12.5%	-3.9%
55-64	4,198	10.2%	13.0%	-2.8%
65-74	3,491	8.4%	9.7%	-1.3%
75+	2,988	7.2%	6.8%	+0.4%

- Population:** 2019 census estimates in the different age groups in Cedar Falls.
- % of Total:** Percentage of Cedar Falls population in the age group.
- National Population:** Percentage of the national population in the age group.
- Difference:** Percentage difference between Cedar Falls population and the national population.

Chart F – 2019 Cedar Falls Age Group Distribution



The demographic makeup of Cedar Falls, when compared to the characteristics of the national population, indicates that there are some differences with a larger population in the 18-24 and 75+ age groups. A smaller population in the age groups 0-5, 6-17, 25-44, 45-54, 55-64 and 65-74. The greatest positive variance is in the 18-24 age group with +15.3%, while the greatest negative variance is in the 6-17 age group with -4.3%.

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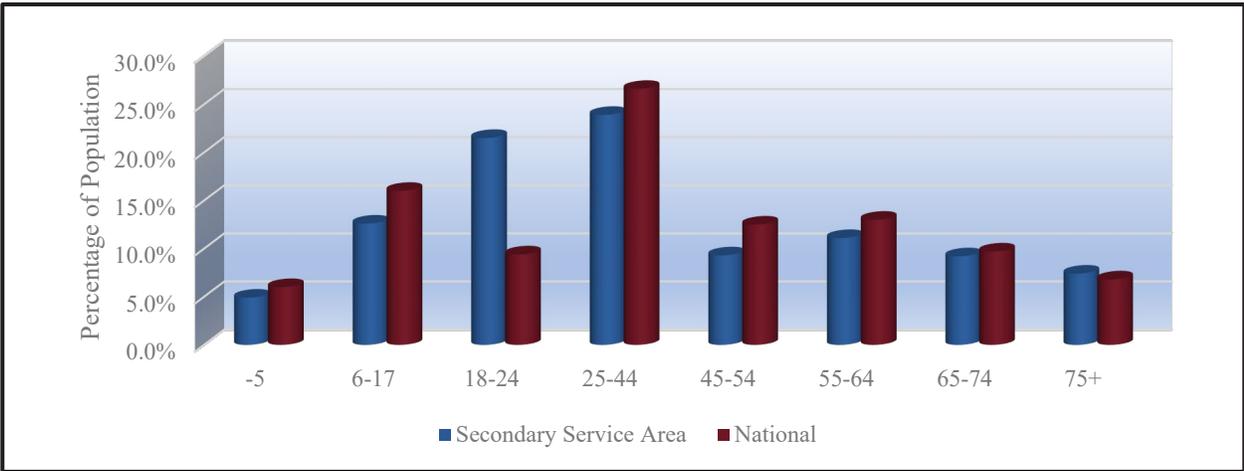
Table F – 2019 Secondary Service Area Age Distribution

(ESRI estimates)

Ages	Population	% of Total	Nat. Population	Difference
0-5	2,436	4.9%	6.0%	-1.1%
6-7	6,355	12.6%	16.0%	-3.4%
18-24	10,812	21.5%	9.4%	+12.1%
25-44	11,974	23.9%	26.6%	-2.7%
45-54	4,667	9.3%	12.5%	-3.2%
55-64	5,566	11.1%	13.0%	-1.9%
65-74	4,629	9.2%	9.7%	-0.5%
75+	3,703	7.4%	6.8%	+0.6%

- Population:** 2019 census estimates in the different age groups in the Secondary Service Area.
- % of Total:** Percentage of the Secondary Service Area population in the age group.
- National Population:** Percentage of the national population in the age group.
- Difference:** Percentage difference between the Secondary Service Area population and the national population.

Chart F – 2019 Secondary Service Area Age Group Distribution



The demographic makeup of the Secondary Service Area, when compared to the characteristics of the national population, indicates that there are some differences with a larger population in the 18-24 and 75+ age groups. A smaller population in the age groups 0-5, 6-17, 25-44, 45-54, 55-64 and 65-74. The greatest positive variance is in the 18-24 age group with +12.1%, while the greatest negative variance is in the 6-17 age group with -3.4%.

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Population Distribution Comparison by Age: Utilizing census information from Cedar Falls and the Secondary Service Area, the following comparisons are possible.

Table H – 2019 Cedar Falls Population Estimates

(U.S. Census Information and ESRI)

Ages	2010 Census	2019 Projection	2024 Projection	Percent Change	Percent Change Nat'l
-5	1,969	1,928	2,001	+1.6%	+2.6%
6-7	4,821	4,869	4,911	+1.9%	+0.9%
18-24	11,696	10,166	10,192	-12.9%	+0.7%
25-44	8,028	10,038	10,352	+28.9%	+12.9%
45-54	3,911	3,542	3,546	-9.3%	-9.8%
55-64	3,983	4,198	3,928	-1.4%	+16.3%
65-74	2,189	3,491	3,887	+77.6%	+68.0%
75+	2,663	2,988	3,555	+33.5%	+46.4%

Chart H – Cedar Falls Population Growth

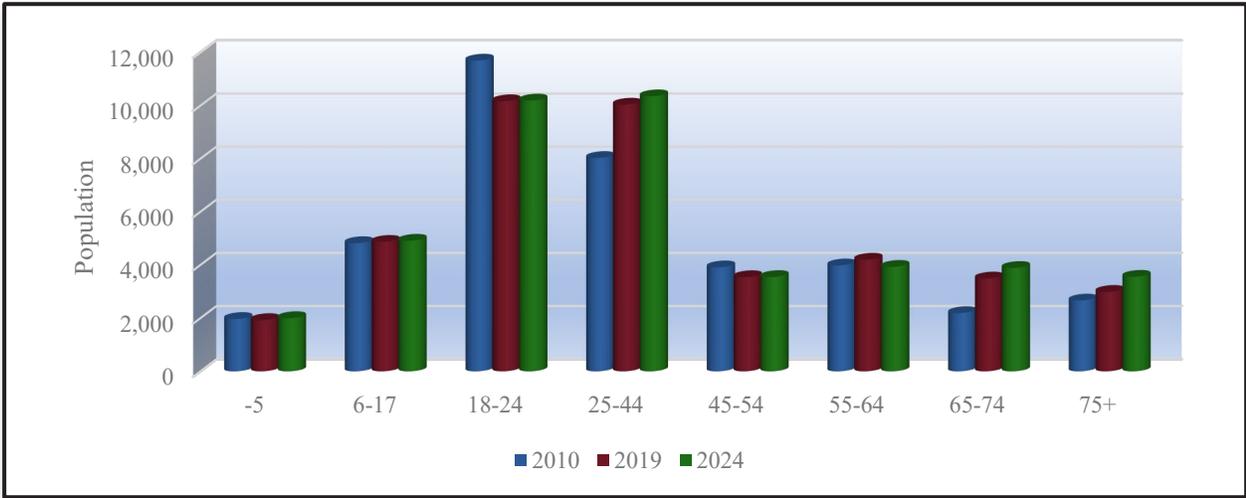


Table-H illustrates the growth or decline in age group numbers from the 2010 census until the year 2024. It is projected age categories under 5, 6-17, 25-44, 65-74 and 75+ will see an increase in population. The population of the United States as a whole is aging, and it is not unusual to find negative growth numbers in the younger age groups and significant net gains in the 45 plus age groupings in communities which are relatively stable in their population numbers.

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Population Distribution Comparison by Age: Utilizing census information from Cedar Falls, the following comparisons are possible.

Table H – 2019 Secondary Service Area Population Estimates

(U.S. Census Information and ESRI)

Ages	2010 Census	2019 Projection	2024 Projection	Percent Change	Percent Change Nat'l
-5	2,481	2,436	2,514	+1.3%	+2.6%
6-17	6,390	6,355	6,446	+0.9%	+0.9%
18-24	12,186	10,812	10,799	-11.4%	+0.7%
25-44	9,874	11,974	12,349	+25.1%	+12.9%
45-54	5,249	4,667	4,613	-12.1%	-9.8%
55-64	5,328	5,566	5,199	-2.4%	+16.3%
65-74	3,002	4,629	5,119	+70.5%	+68.0%
75+	3,157	3,703	4,452	+41.0%	+46.4%

Chart H – Secondary Service Area Population Growth

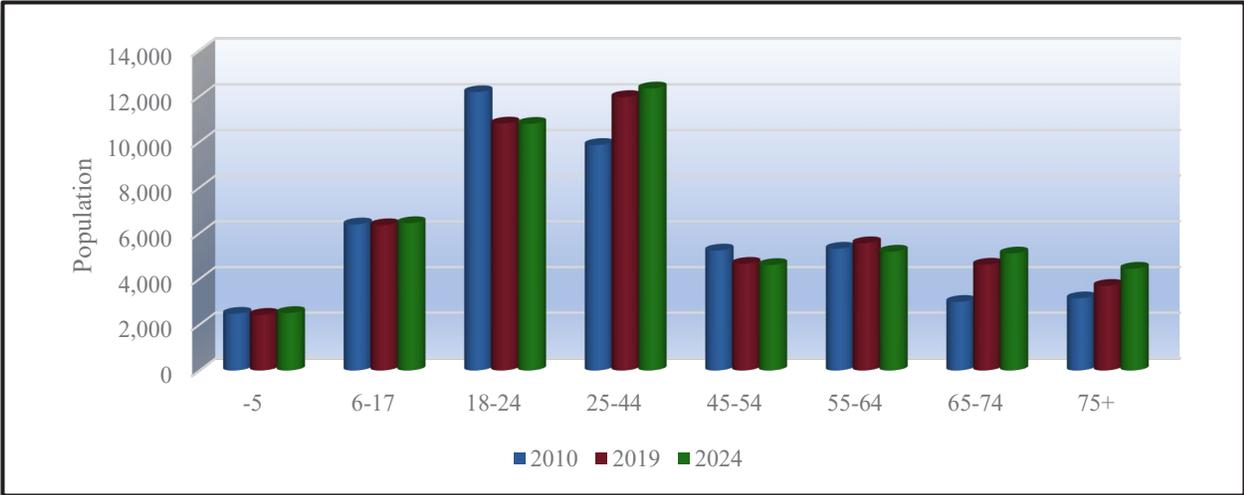


Table-H illustrates the growth or decline in age group numbers from the 2010 census until the year 2024. It is projected all age categories, except 18-24, 45-54 and 55-64, will see an increase in population. The population of the United States as a whole is aging, and it is not unusual to find negative growth numbers in the younger age groups and significant net gains in the 45 plus age groupings in communities which are relatively stable in their population numbers.

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Below is listed the distribution of the population by race and ethnicity for Cedar Falls and the Secondary Service Area for 2019 population projections. Those numbers were developed from 2010 Census Data. The Census Data defined Hispanic as an ethnicity and not a race, consequently a table for ethnicity is to identify the Hispanic community within the service areas.

Table J – Cedar Falls Ethnic Population and Median Age 2019

(Source – U.S. Census Bureau and ESRI)

Ethnicity	Total Population	Median Age	% of Population	% of IA Population
Hispanic	1,011	23.2	2.4%	6.4%

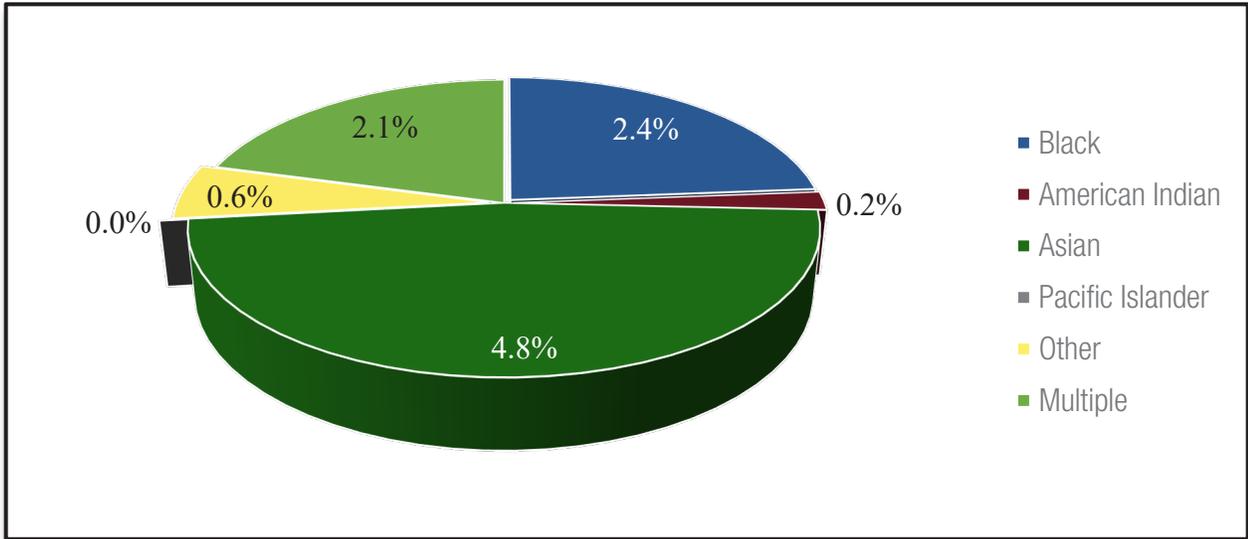
Table K – Cedar Falls by Race and Median Age 2019

(Source – U.S. Census Bureau and ESRI)

Race	Total Population	Median Age	% of Population	% of IA Population
White	37,070	31.4	89.9%	88.0%
Black	997	23.8	2.4%	4.0%
American Indian	66	28.0	0.2%	0.4%
Asian	1,967	31.0	4.8%	2.8%
Pacific Islander	3	22.5	0.0%	0.1%
Other	250	25.7	0.6%	2.3%
Multiple	869	18.3	2.1%	2.3%

2019 Cedar Falls Total Population: 41,217 Residents

Chart J – 2019 Cedar Falls Population by Non-White Race



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Table J – Secondary Service Area Ethnic Population and Median Age 2019

(Source – U.S. Census Bureau and ESRI)

Ethnicity	Total Population	Median Age	% of Population	% of IA Population
Hispanic	1,169	22.6	2.3%	6.4%

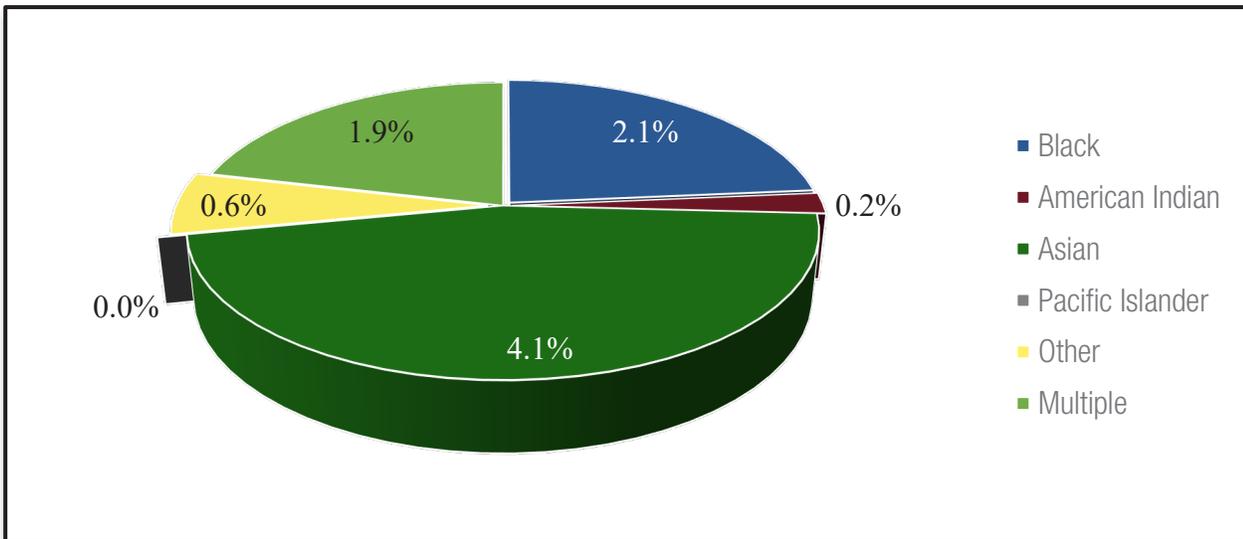
Table K – Secondary Service Area by Race and Median Age 2019

(Source – U.S. Census Bureau and ESRI)

Race	Total Population	Median Age	% of Population	% of IA Population
White	45,717	33.6	91.2%	88.0%
Black	1,038	23.9	2.1%	4.0%
American Indian	78	28.0	0.2%	0.4%
Asian	2,075	31.0	4.1%	2.8%
Pacific Islander	3	22.5	0.0%	0.1%
Other	291	26.2	0.6%	2.3%
Multiple	942	18.0	1.9%	2.3%

2019 Secondary Service Area Total Population: 50,144 Residents

Chart J – 2019 Secondary Service Area Population by Non-White Race



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Tapestry Segmentation

Tapestry segmentation represents the 4th generation of market segmentation systems that began 30 years ago. The 65-segment Tapestry Segmentation system classifies U.S. neighborhoods based on their socioeconomic and demographic compositions. While the demographic landscape of the U.S. has changed significantly since the 2010 Census, the tapestry segmentation has remained stable as neighborhoods have evolved.

There is value including this information for Cedar Falls, IA. The data assists the organization in understanding the consumers/constituents in their service area and supplies them with the right products and services.

The Tapestry segmentation system classifies U.S. neighborhoods into 65 unique market segments. Neighborhoods are sorted by more than 60 attributes including; income, employment, home value, housing types, education, household composition, age and other key determinates of consumer behavior.

The following pages and tables outline the top 5 tapestry segments in each of the service areas and provides a brief description of each. This information combined with the key indicators and demographic analysis of each service area help further describe the markets that the Primary and Secondary Service Areas look to serve with programs, services, and special events.

For comparison purposes the following are the top 10 Tapestry segments, along with percentage in the United States:

- | | |
|-----------------------------------|--------------|
| 1. Green Acres (6A) | 3.2% |
| 2. Southern Satellites (10A) | 3.1% |
| 3. Savvy Suburbanites (1D) | 3.0% |
| 4. Soccer Moms (4A) | 2.9% |
| 5. Middleburg (4C) | <u>2.9%</u> |
| | 15.1% |
| 6. Salt of the Earth (6B) | 2.9% |
| 7. Up and Coming Families (7A) | 2.5% |
| 8. Midlife Constants (5E) | 2.5% |
| 9. Comfortable Empty Nesters (5A) | 2.4% |
| 10. Old and Newcomers (8F) | <u>2.3%</u> |
| | 12.6% |

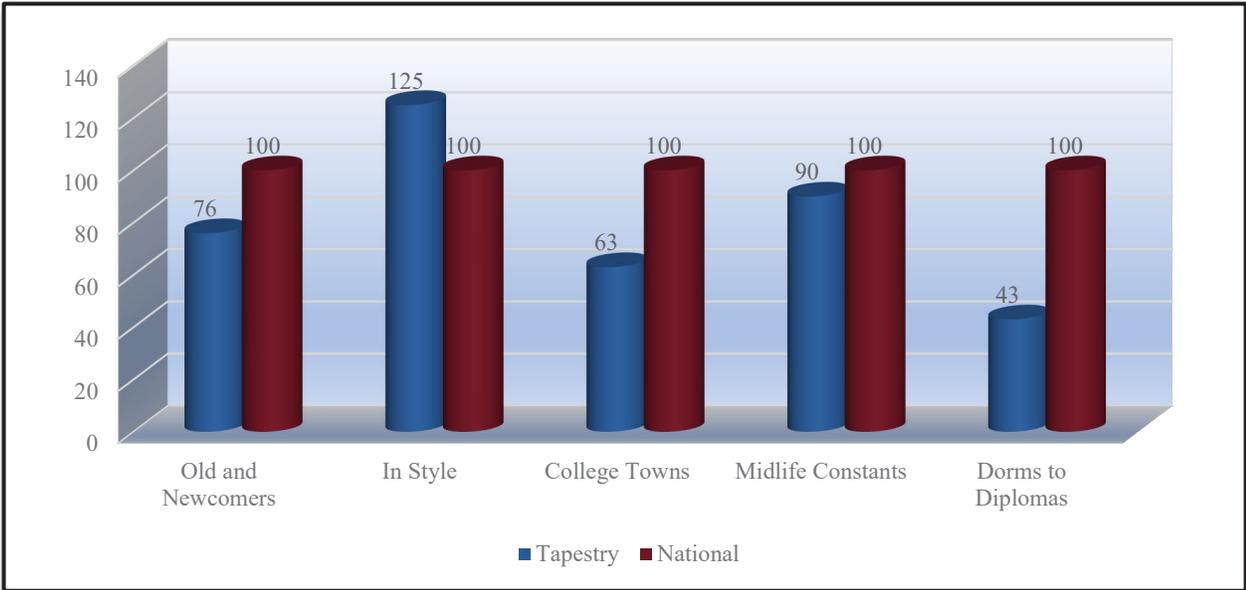
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Table N – Cedar Falls Tapestry Segment Comparison

(ESRI estimates)

	Cedar Falls		Demographics	
	Percent	Cumulative Percent	Median Age	Median HH Income
Old and Newcomers (8F)	30.4%	30.4%	38.5	\$39,000
In Style (5B)	15.3%	45.7%	41.1	\$66,000
College Towns (14B)	12.4%	58.1%	24.3	\$28,000
Midlife Constants (5E)	11.3%	69.4%	45.9	\$48,000
Dorms to Diplomas (14C)	6.8%	76.2%	21.5	\$17,000

Chart L – Cedar Falls Tapestry Segment Entertainment Spending:



Old and Newcomers (8F) – Singles living on a budget. Just beginning careers or taking college/adult education classes. Strong supporters of environmental organizations.

In Style (5B) – This group embraces the urban lifestyle. They are fully connected to digital devices and support the arts and charities/causes. Most do not have children. Meticulous planners.

College Towns (14B) – Half of this demographic is enrolled in college. Although they have busy schedules, they still schedule time for socializing and sports. Buy impulsively and are all about new experiences.

Midlife Constants (5E) – Seniors at or approaching retirement. Although they are generous, they are attentive to price. Prefer outdoor activities and contributing to the arts/service organizations.

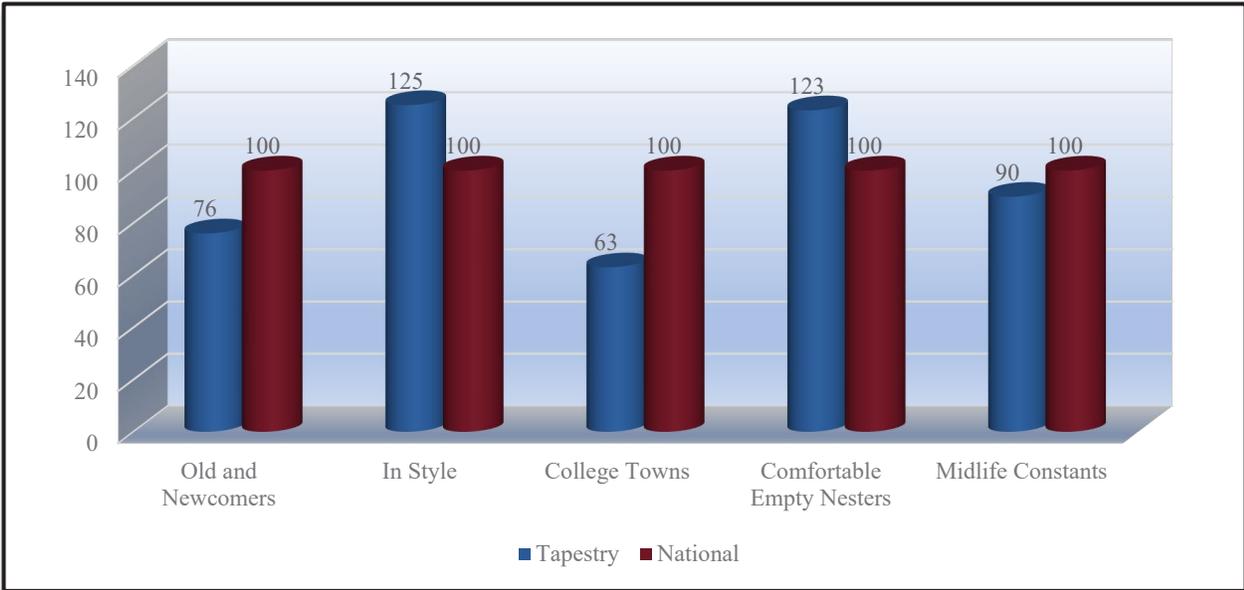
Dorms to Diplomas (14C) – Own their own home for the first time, these residents are establishing their own identity and preferences. Spend time outside of school and part-time socializing with friends and having fun. Looking for life lessons and new things. Very active and participate in many sports.

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Table N – Secondary Service Area Tapestry Segment Comparison

	Cedar Falls		Demographics	
	Percent	Cumulative Percent	Median Age	Median HH Income
Old and Newcomers (8F)	24.8%	24.8%	38.5	\$39,000
In Style (5B)	12.6%	37.4%	41.1	\$66,000
College Towns (14B)	10.6%	48.0%	24.3	\$28,000
Comfortable Empty Nesters (5A)	9.4%	57.4%	46.8	\$68,000
Midlife Constants (5E)	9.2%	66.6%	45.9	\$48,000

Chart L – Secondary Service Area Tapestry Segment Entertainment Spending:



Old and Newcomers (8F) – Singles living on a budget. Just beginning careers or taking college/adult education classes. Strong supporters of environmental organizations.

In Style (5B) – This group embraces the urban lifestyle. They are fully connected to digital devices and support the arts and charities/causes. Most do not have children. Meticulous planners.

College Towns (14B) – Half of this demographic is enrolled in college. Although they have busy schedules, they still schedule time for socializing and sports. Buy impulsively and all about new experiences.

Midlife Constants (5E) – Seniors at or approaching retirement. Although they are generous, they are attentive to price. Prefer outdoor activities and contributing to the arts/service organizations.

Comfortable Empty Nesters (5A) – Baby Boomers earning a comfortable living. Transitioning from raising children to retirement. They value their health and are physically active.

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Demographic Summary

The following summarizes the demographic characteristics of the service area.

- The population level of 41,217 people within the Primary Service Area is large enough to support an indoor recreation facility when overlaying NSGA participation statistics on to the demographic profile of the community.
- The population is projected to grow at a modest level of almost 2.8% over the next five years to a population level of 42,374.
- There is a higher percent of under 18-24 and over 75 age groups in the primary service area than the national age group distribution. This reflects that Cedar Falls is a college town the median age is significantly lower (7.9 years) than the national level of 38.5 years. The percent of households with children in the primary service area is 24.8% compared to the state level of 30.6% and national level of 33.4%. Age is one determining factor that drives participation in recreation and sport activities.
- The median household income of \$59,519 within the Primary Service Area is close to the national level of \$60,548. Comparatively, the percent of households with income over \$50,000 is 56.9% compared to a national level of 59.0%. On the other end of the spectrum, households with under \$25,000 in household income is 18.7% compared to a national level of 19.7%. Income levels is another one of the determining factors that drives participation in recreation and sports.
- The Spending Potential Index for housing in the primary service area is 6% lower than the national level. Factoring the Median Household Income and Spending Potential Index for housing suggests an adequate level of disposable income to support participation in Parks and Recreation activities.
- The Tapestry segments identified in the Primary Service Area point to an active community, which is also supported by the presence of other service providers.

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Section III –Participation, Trends & Providers

In addition to analyzing the demographic realities of the service areas, it is possible to project possible participation in recreation and sport activities.

Participation Numbers: On an annual basis, the National Sporting Goods Association (NSGA) conducts an in-depth study and survey of how Americans spend their leisure time. This information provides the data necessary to overlay rate of participation onto Cedar Falls and the Secondary Service Area to determine market potential. The information contained in this section of the report, utilizes the NSGA's most recent survey. For that data was collected in 2017 and the report was issued in June of 2018.

B*K takes the national average and combines that with participation percentages of Cedar Falls and the Secondary Service Area based upon age distribution, median income, region and National number. Those four percentages are then averaged together to create a unique participation percentage for the service area. This participation percentage when applied to the population of Cedar Falls and the Secondary Service Area then provides an idea of the market potential for various activities.

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Community Recreation Related Activities Participation: These activities could take place at an indoor community recreation center space. Text highlighted in yellow identifies participation rates for those activities most relevant to the data gleaned in the Community-wide survey.

Table A –Participation Rates for Cedar Falls

	Age	Income	Region	Nation	Average
Aerobics	15.3%	15.9%	15.0%	15.5%	15.4%
Baseball	3.9%	3.8%	3.2%	4.1%	3.7%
Basketball	9.1%	9.3%	8.0%	8.4%	8.7%
Bicycle Riding	11.5%	13.9%	15.4%	12.5%	13.3%
Cheerleading	1.1%	1.2%	1.8%	1.2%	1.3%
Exercise Walking	33.7%	38.9%	39.5%	35.6%	36.9%
Exercise w/ Equipment	19.0%	20.7%	21.1%	19.0%	20.0%
Football (flag)	2.2%	2.3%	1.9%	2.1%	2.1%
Football (tackle)	2.7%	3.6%	3.4%	2.5%	3.0%
Football (touch)	3.2%	4.5%	2.9%	3.1%	3.4%
Golf	5.5%	5.3%	7.5%	6.0%	6.1%
Gymnastics	1.9%	2.0%	1.6%	2.0%	1.9%
Hockey (ice)	1.2%	1.2%	2.8%	1.1%	1.6%
Ice/Figure Skating	3.2%	2.4%	3.0%	2.9%	2.9%
Mixed Martial Arts	2.1%	2.4%	1.6%	2.0%	2.0%
Pilates	2.0%	1.9%	1.9%	1.9%	1.9%
Running/Jogging	16.1%	17.2%	14.8%	14.8%	15.7%
Soccer	4.7%	5.2%	5.0%	4.6%	4.9%
Softball	3.0%	2.9%	3.2%	3.3%	3.1%
Swimming	14.8%	17.5%	14.0%	15.8%	15.5%
Tennis	4.2%	3.7%	2.9%	4.1%	3.7%
Volleyball	3.6%	3.8%	4.2%	3.4%	3.7%
Weight Lifting	12.6%	13.7%	15.0%	12.2%	13.4%
Workout at Clubs	13.6%	13.3%	12.3%	12.6%	13.0%
Wrestling	1.2%	1.6%	1.8%	1.1%	1.4%
Yoga	11.1%	10.9%	9.3%	10.2%	10.4%
Did Not Participate	22.7%	23.5%	21.1%	22.8%	22.5%

Age: Participation based on individuals ages 7 & Up of Cedar Falls.

Income: Participation based on the 2018 estimated median household income in Cedar Falls.

Region: Participation based on regional statistics (West North Central).

National: Participation based on national statistics.

Average: Average of the four columns.

Note: “Did Not Participate” refers to all 55 activities tracked by the NSGA.

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Table B –Participation Rates for Secondary Service Area

	Age	Income	Region	Nation	Average
Aerobics	15.3%	15.9%	15.0%	15.5%	15.4%
Baseball	3.9%	3.8%	3.2%	4.1%	3.7%
Basketball	8.8%	9.3%	8.0%	8.4%	8.6%
Bicycle Riding	11.6%	13.9%	15.4%	12.5%	13.4%
Cheerleading	1.1%	1.2%	1.8%	1.2%	1.3%
Exercise Walking	34.3%	38.9%	39.5%	35.6%	37.1%
Exercise w/ Equipment	19.0%	20.7%	21.1%	19.0%	19.9%
Football (flag)	2.1%	2.3%	1.9%	2.1%	2.1%
Football (tackle)	2.6%	3.6%	3.4%	2.5%	3.0%
Football (touch)	3.1%	4.5%	2.9%	3.1%	3.4%
Golf	5.6%	5.3%	7.5%	6.0%	6.1%
Gymnastics	1.9%	2.0%	1.6%	2.0%	1.9%
Hockey (ice)	1.2%	1.2%	2.8%	1.1%	1.6%
Ice/Figure Skating	3.1%	2.4%	3.0%	2.9%	2.9%
Mixed Martial Arts	2.1%	2.4%	1.6%	2.0%	2.0%
Pilates	2.0%	1.9%	1.9%	1.9%	1.9%
Running/Jogging	15.7%	17.2%	14.8%	14.8%	15.6%
Soccer	4.7%	5.2%	5.0%	4.6%	4.9%
Softball	3.1%	2.9%	3.2%	3.3%	3.1%
Swimming	15.0%	17.5%	14.0%	15.8%	15.6%
Tennis	4.1%	3.7%	2.9%	4.1%	3.7%
Volleyball	3.5%	3.8%	4.2%	3.4%	3.7%
Weight Lifting	12.3%	13.7%	15.0%	12.2%	13.3%
Workout at Clubs	13.4%	13.3%	12.3%	12.6%	12.9%
Wrestling	1.1%	1.6%	1.8%	1.1%	1.4%
Yoga	10.8%	10.9%	9.3%	10.2%	10.3%
Did Not Participate	22.8%	23.5%	21.1%	22.8%	22.6%

- Age:** Participation based on individuals ages 7 & Up of the Secondary Service Area.
- Income:** Participation based on the 2018 estimated median household income in the Secondary Service Area.
- Region:** Participation based on regional statistics (West North Central).
- National:** Participation based on national statistics.
- Average:** Average of the four columns.

Note: “Did Not Participate” refers to all 55 activities tracked by the NSGA.

market analysis, cedar falls area

Anticipated Participation Number: Utilizing the average percentage from Table-A above plus the 2010 census information and census estimates for 2018 and 2023 (over age 7) the following comparisons are available.

Table C –Participation Growth or Decline in Cedar Falls

	Average	2010 Population	2018 Population	2023 Population	Difference
Aerobics	15.4%	5,627	5,943	6,107	479
Baseball	3.7%	1,366	1,442	1,482	116
Basketball	8.7%	3,173	3,351	3,443	270
Bicycle Riding	13.3%	4,864	5,137	5,279	414
Cheerleading	1.3%	488	515	529	42
Exercise Walking	36.9%	13,473	14,229	14,621	1,148
Exercise w/ Equipment	20.0%	7,281	7,689	7,901	620
Football (flag)	2.1%	771	814	837	66
Football (tackle)	3.0%	1,111	1,173	1,205	95
Football (touch)	3.4%	1,246	1,316	1,352	106
Golf	6.1%	2,213	2,337	2,401	189
Gymnastics	1.9%	687	726	746	59
Hockey (ice)	1.6%	575	607	624	49
Ice/Figure Skating	2.9%	1,049	1,108	1,138	89
Mixed Martial Arts	2.0%	741	782	804	63
Pilates	1.9%	704	744	764	60
Running/Jogging	15.7%	5,740	6,062	6,229	489
Soccer	4.9%	1,783	1,883	1,934	152
Softball	3.1%	1,136	1,199	1,232	97
Swimming	15.5%	5,663	5,981	6,146	482
Tennis	3.7%	1,358	1,434	1,473	116
Volleyball	3.7%	1,365	1,442	1,482	116
Weight Lifting	13.4%	4,877	5,150	5,292	415
Workout at Clubs	13.0%	4,726	4,991	5,129	403
Wrestling	1.4%	517	546	561	44
Yoga	10.4%	3,781	3,993	4,103	322
Did Not Participate	22.5%	8,216	8,677	8,916	700

Note: These figures do not necessarily translate into attendance figures for various activities or programs. The “Did Not Participate” statistics refers to all 55 activities outlined in the NSGA 2017 Survey Instrument.

market analysis, cedar falls area

Table D –Participation Growth or Decline in Secondary Service Area

	Average	2010 Population	2018 Population	2023 Population	Difference
Aerobics	15.4%	6,808	7,204	7,397	590
Baseball	3.7%	1,651	1,747	1,794	143
Basketball	8.6%	3,811	4,033	4,141	330
Bicycle Riding	13.4%	5,900	6,244	6,411	511
Cheerleading	1.3%	590	625	641	51
Exercise Walking	37.1%	16,367	17,321	17,785	1,418
Exercise w/ Equipment	19.9%	8,808	9,321	9,571	763
Football (flag)	2.1%	929	983	1,009	80
Football (tackle)	3.0%	1,337	1,415	1,453	116
Football (touch)	3.4%	1,502	1,589	1,632	130
Golf	6.1%	2,690	2,846	2,923	233
Gymnastics	1.9%	832	880	904	72
Hockey (ice)	1.6%	692	732	752	60
Ice/Figure Skating	2.9%	1,259	1,332	1,368	109
Mixed Martial Arts	2.0%	891	943	968	77
Pilates	1.9%	847	896	920	73
Running/Jogging	15.6%	6,895	7,297	7,492	597
Soccer	4.9%	2,148	2,273	2,334	186
Softball	3.1%	1,375	1,455	1,494	119
Swimming	15.6%	6,872	7,273	7,468	595
Tennis	3.7%	1,636	1,731	1,778	142
Volleyball	3.7%	1,643	1,738	1,785	142
Weight Lifting	13.3%	5,878	6,220	6,387	509
Workout at Clubs	12.9%	5,692	6,024	6,186	493
Wrestling	1.4%	622	659	676	54
Yoga	10.3%	4,544	4,809	4,938	394
Did Not Participate	22.6%	9,957	10,537	10,820	863

Note: These figures do not necessarily translate into attendance figures for various activities or programs. The “Did Not Participate” statistics refers to all 55 activities outlined in the NSGA 2017 Survey Instrument.

market analysis, cedar falls area

Anticipated Annual Swimming Days: Utilizing NSGA survey information B*K can determine the unique participation percentage for the Primary Service Area average number of times each of the groups listed below participated in swimming and the frequency of participation in swimming.

Table E – Participation Frequency

	Frequent	Occasional	Infrequent
Swimming Frequency	110+	25-100	6-24
Swimming Percentage of Population	7.1%	41.3%	51.5%

In the chart above one can look at swimming and how it is defined with respect to visits being Frequent, Occasional or Infrequent.

Table F – Participation Numbers

	Frequent	Occasional	Infrequent	Total
Swimming	112	60	15	
Population	425	2,470	3,080	
Visits	47,600	148,200	46,200	242,000

The participation noted in the frequent category is typically associated with competitive swimming and ardent lap swimmers while the participants in the occasional and infrequent categories are more closely associated with recreation/leisure swimming. Given the assumption that frequent aquatic visits represent competitive swimming, Table F illustrated that the potential visits generated from occasional and infrequent visits is much larger than the number for frequent visits. This data suggests that a recreation/leisure pool will have more participation than a competitive swim venue. It has been our experience that the cost recovery for a recreation/leisure pool is greater than the recovery rate for a competitive pool. for a recreation/leisure aquatic experience. It should be noted that a portion of the participants whom swim frequently are currently using the existing School District swimming facilities.

market analysis, cedar falls area

Participation by Ethnicity and Race: The table below compares the overall rate of participation nationally with the rate for Hispanics and African Americans. Utilizing information provided by the National Sporting Goods Association's 2017 survey, the following comparisons are possible. The green color represents percentages that are larger than the national level and the purple color indicates percentages that are lower than the national level.

Table G – Comparison of National, African American and Hispanic Participation Rates

Indoor Activity	Cedar Falls	National Participation	African American Participation	Hispanic Participation
Aerobics	15.4%	15.5%	13.1%	12.7%
Baseball	3.7%	4.1%	2.8%	4.5%
Basketball	8.7%	8.4%	12.1%	7.3%
Bicycle Riding	13.3%	12.5%	8.3%	10.3%
Cheerleading	1.3%	1.2%	1.2%	1.7%
Exercise Walking	36.9%	35.6%	31.2%	27.9%
Exercise w/ Equipment	20.0%	19.0%	15.4%	17.1%
Football (flag)	2.1%	2.1%	2.7%	2.3%
Football (tackle)	3.0%	2.5%	3.8%	2.0%
Football (touch)	3.4%	3.1%	4.2%	2.3%
Golf	6.1%	6.0%	1.7%	4.2%
Gymnastics	1.9%	2.0%	1.6%	2.2%
Hockey (ice)	1.6%	1.1%	0.8%	0.7%
Ice/Figure Skating	2.9%	2.9%	1.6%	2.8%
Mixed Martial Arts	2.0%	2.0%	1.9%	2.1%
Pilates	1.9%	1.9%	2.4%	2.2%
Running/Jogging	15.7%	14.8%	12.3%	16.4%
Soccer	4.9%	4.6%	3.4%	6.2%
Softball	3.1%	3.3%	2.2%	3.2%
Swimming	15.5%	15.8%	8.4%	12.8%
Tennis	3.7%	4.1%	2.6%	3.5%
Volleyball	3.7%	3.4%	2.8%	3.9%
Weight Lifting	13.4%	12.2%	10.3%	11.1%
Workout at Clubs	13.0%	12.6%	9.8%	12.7%
Wrestling	1.4%	1.1%	0.9%	1.8%
Yoga	10.4%	10.2%	8.2%	11.5%
Did Not Participate	22.5%	22.8%	24.9%	23.2%

Primary Service Part:

The unique participation percentage developed for Cedar Falls.

National Rate:

The national percentage of individuals who participate in the given activity.

African American Rate:

The percentage of African-Americans who participate in the given activity.

Hispanic Rate:

The percentage of Hispanics who participate in the given activity.

There is Hispanic population of 2.4% and Black population of 2.4% in Cedar Falls. As such these numbers don't play a factor with regards to overall participation.

market analysis, cedar falls area

Table H – Comparison of National, African American and Hispanic Participation Rates

Indoor Activity	Secondary Service Area	National Participation	African American Participation	Hispanic Participation
Aerobics	15.4%	15.5%	13.1%	12.7%
Baseball	3.7%	4.1%	2.8%	4.5%
Basketball	8.6%	8.4%	12.1%	7.3%
Bicycle Riding	13.4%	12.5%	8.3%	10.3%
Cheerleading	1.3%	1.2%	1.2%	1.7%
Exercise Walking	37.1%	35.6%	31.2%	27.9%
Exercise w/ Equipment	19.9%	19.0%	15.4%	17.1%
Football (flag)	2.1%	2.1%	2.7%	2.3%
Football (tackle)	3.0%	2.5%	3.8%	2.0%
Football (touch)	3.4%	3.1%	4.2%	2.3%
Golf	6.1%	6.0%	1.7%	4.2%
Gymnastics	1.9%	2.0%	1.6%	2.2%
Hockey (ice)	1.6%	1.1%	0.8%	0.7%
Ice/Figure Skating	2.9%	2.9%	1.6%	2.8%
Mixed Martial Arts	2.0%	2.0%	1.9%	2.1%
Pilates	1.9%	1.9%	2.4%	2.2%
Running/Jogging	15.6%	14.8%	12.3%	16.4%
Soccer	4.9%	4.6%	3.4%	6.2%
Softball	3.1%	3.3%	2.2%	3.2%
Swimming	15.6%	15.8%	8.4%	12.8%
Tennis	3.7%	4.1%	2.6%	3.5%
Volleyball	3.7%	3.4%	2.8%	3.9%
Weight Lifting	13.3%	12.2%	10.3%	11.1%
Workout at Clubs	12.9%	12.6%	9.8%	12.7%
Wrestling	1.4%	1.1%	0.9%	1.8%
Yoga	10.3%	10.2%	8.2%	11.5%
Did Not Participate	22.6%	22.8%	24.9%	23.2%

Secondary Service Part:

The unique participation percentage developed for the Secondary Service Area.

National Rate:

The national percentage of individuals who participate in the given activity.

African American Rate:

The percentage of African-Americans who participate in the given activity.

Hispanic Rate:

The percentage of Hispanics who participate in the given activity.

There is Hispanic population of 2.3% and Black population of 2.1% in the Secondary Service Area. As such these numbers don't play a factor with regards to overall participation.

market analysis, cedar falls area

Summary of Sports Participation: The following chart summarizes participation for indoor activities utilizing information from the 2017 National Sporting Goods Association survey.

Table I – Sports Participation Summary

Sport	Nat'l Rank ⁵	Nat'l Participation (in millions)
Exercise Walking	1	104.5
Exercising w/ Equipment	2	55.6
Swimming	3	47.9
Aerobic Exercising	4	44.9
Running/Jogging	5	43.9
Hiking	6	43.8
Camping	7	42.1
Workout @ Club	8	37.4
Bicycle Riding	9	36.5
Weight Lifting	10	36.4
Yoga	13	29.6
Basketball	14	24.8
Soccer	20	14.3
Tennis	22	12.3
Baseball	23	12.1
Volleyball	24	10.7
Table Tennis	25	10.2
Softball	27	9.8
Football (touch)	28	9.5
Ice/Figure Skating	31	8.8
Football (tackle)	34	7.5
Football (flag)	35	6.5
Martial Arts MMA	37	6.0
Pilates	40	5.7
Ice Hockey	50	3.3
Lacrosse	52	2.9

Nat'l Rank: Popularity of sport based on national survey.

Nat'l Participation: Population that participate in this sport on national survey.

⁵ This rank is based upon the 55 activities reported on by NSGA in their 2017 survey instrument.

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Participation by Age Group: Within the NSGA survey, participation is broken down by age groups. As such B*K can identify the top 3 age groups participating in the activities reflected in this report.

Chart J – Participation by Age Group:

Activity	Largest	Second Largest	Third Largest
Aerobics	35-44	25-34	45-54
Baseball	12-17	7-11	25-34
Basketball	12-17	25-34	18-24
Bicycle Riding	7-11	45-54	55-64/35-44
Billiards/Pool	25-34	35-44	18-24
Exercise Walking	55-64	45-54	65-74
Exercise w/ Equipment	45-54	35-44	25-34/55-64
Football (flag)	7-11	12-17	25-34
Football (tackle)	12-17	25-34	18-24
Football (touch)	12-17	25-34	7-11
Hockey (ice)	25-34	12-17	7-11
Ice/Figure Skating	7-11	12-17	18-24
Lacrosse	12-17	7-11	25-34
Martial Arts MMA	7-11	25-34	18-24/35-44
Pilates	25-34	35-44	45-54
Running/Jogging	25-34	35-44	18-24
Soccer	7-11	12-17	25-34
Softball	12-17	25-34	7-11
Swimming	35-44	45-54	12-17
Tables Tennis	25-34	18-24	35-44
Tennis	25-34	35-44	45-54
Volleyball	12-17	25-34	18-24
Weight Lifting	25-34	35-44	45-54
Workout at Clubs	25-34	35-44	45-54
Yoga	25-34	35-44	45-54
Did Not Participate	45-54	55-64	65-74

Largest: Age group with the highest rate of participation.

Second Largest: Age group with the second highest rate of participation.

Third Largest: Age group with the third highest rate of participation.

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Market Potential Index for Adult Participation: In addition to examining the participation numbers for various indoor activities through the NSGA 2017 Survey and the Spending Potential Index for Entertainment & Recreation, B*K can access information about Sports & Leisure Market Potential. The following information illustrates participation rates for adults in various activities.

Table K – Market Potential Index for Adult Participation in Activities in Cedar Falls

Adults participated in:	Expected Number of Adults	Percent of Population	MPI
Aerobics	2,847	8.3%	108
Baseball	1,602	4.7%	116
Basketball	3,898	11.3%	141
Bicycle Riding	4,442	12.9%	133
Exercise Walking	8,167	23.7%	96
Football	2,688	7.8%	166
Golf	3,747	10.9%	131
Ice Skating	1,535	4.5%	156
Pilates	1,017	3.0%	119
Running/Jogging	5,476	15.9%	124
Soccer	1,758	5.1%	128
Softball	1,154	3.4%	119
Swimming	6,426	18.7%	115
Tennis	2,072	6.0%	175
Volleyball	1,961	5.7%	163
Weight Lifting	3,944	11.5%	110
Yoga	2,829	8.2%	102

Expected # of Adults: Number of adults, 18 years of age and older, participating in the activity in Cedar Falls.

Percent of Population: Percent of the service area that participates in the activity.

MPI: Market potential index as compared to the national number of 100.

This table indicates that the overall propensity for adults who participate in an activity. The MPI (Market Potential Index) score is benchmarked against the national level of 100. As a result, any activity with an MPI higher than 100 indicates a stronger interest within the primary service area and a number lower indicates less interest than the national level. It is noteworthy that all the activities listed, except exercise walking, are above the national level.

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Table L – Market Potential Index for Adult Participation in Activities in Secondary Service Area

Adults participated in:	Expected Number of Adults	Percent of Population	MPI
Aerobics	3,419	8.3%	108
Baseball	1,860	4.5%	112
Basketball	4,397	10.6%	133
Bicycle Riding	5,231	12.6%	130
Exercise Walking	10,247	24.8%	101
Football	2,990	7.2%	154
Golf	4,598	11.1%	134
Ice Skating	1,763	4.3%	149
Pilates	1,211	2.9%	118
Running/Jogging	6,452	15.6%	122
Soccer	1,997	4.8%	121
Softball	1,350	3.3%	115
Swimming	7,848	19.0%	117
Tennis	2,304	5.6%	162
Volleyball	2,200	5.3%	152
Weight Lifting	4,838	11.7%	113
Yoga	3,399	8.2%	102

Expected # of Adults: Number of adults, 18 years of age and older, participating in the activity in the Secondary Service Area.

Percent of Population: Percent of the service area that participates in the activity.

MPI: Market potential index as compared to the national number of 100.

This table indicates that the overall propensity for adults who participate in an activity. The MPI (Market Potential Index) score is benchmarked against the national level of 100. As a result, any activity with an MPI higher than 100 indicates a stronger interest within the secondary service area and a number lower indicates less interest than the national level. It is noteworthy that all the activities listed, except exercise walking, are above the national level.

market analysis, cedar falls area

Sports Participation Trends: Below are listed several sports activities and the percentage of growth or decline that each has experienced nationally over the last ten years (2008-2017).

Table M – National Activity Trend (in millions)

Increasing in Popularity

	2008 Participation	2017 Participation	Percent Change
Yoga	10.7	30.3	183.2%
Lacrosse	1.2	2.9	141.7%
Hockey (ice)	2.1	3.4	61.9%
Running/Jogging	30.4	44.9	47.7%
Wrestling	2.1	3.0	42.9%
Aerobic Exercising	34.8	45.6	31.0%
Exercise Walking	89.8	105.7	17.7%
Weight Lifting	33.2	35.6	7.2%
Basketball	24.1	24.8	2.9%
Workout @ Club	36.8	37.8	2.7%
Tennis	12.3	12.6	2.4%
Soccer	13.8	14.0	1.4%

Decreasing in Popularity

	2008 Participation	2017 Participation	Percent Change
Bicycle Riding	37.4	36.2	-3.2%
Ice/Figure Skating	8.2	7.7	-6.1%
Volleyball	12.0	10.7	-10.8%
Swimming	52.3	45.6	-12.8%
Baseball	14.0	12.2	-12.9%
Football (tackle)	9.2	7.9	-14.1%
Golf	22.7	18.5	-18.5%
Softball	12.4	9.6	-22.3%

2017 Participation: The number of participants per year in the activity (in millions) in the United States.

2008 Participation: The number of participants per year in the activity (in millions) in the United States.

Percent Change: The percent change in the level of participation from 2008 to 2017.

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Recreation Activity and Facility Trends: There continues to be very strong growth in the number of people participating in recreation and leisure activities. The Physical Activity Council in its 2013 study indicated that 33% of Americans (age 6 and older) are active to a healthy level. However, the study also indicated that 28% of Americans were inactive. It is estimated that one in five Americans over the age of six participates in some form of fitness related activity at least once a week. Statistics also indicate that approximately 12 out of every 100 people of the U.S. population (or 12%) belong to a health club. On the other side, most public recreation centers attract between 20% and 30% of a market area (more than once) during a year. All of this indicates the relative strength of a market for a community recreation facility. However, despite these increases the American population continues to lead a rather sedentary life with an average of 25% of people across the country reporting that they engage in no physical activity (per The Center for Disease Control).

One of the areas of greatest participant growth over the last 10 years is in fitness related activities such as exercise with equipment, aerobic exercise and group cycling. This is also the most volatile area of growth with specific interest areas soaring in popularity for a couple of years only to be replaced by a new activity for the coming years. Also, showing particularly strong growth numbers are ice hockey and running/jogging while swimming participation remains consistently high despite recent drops in overall numbers. It is significant that many of the activities that can take place in an indoor recreation setting are ranked in the top fifteen in overall participation by the National Sporting Goods Association.

Due to the increasing recreational demands, there has been a shortage in most communities of the following spaces:

- Gymnasiums
- Pools (especially leisure pools)
- Weight/cardiovascular equipment areas
- Indoor running/walking tracks
- Meeting/multipurpose (general program) space
- Senior's program space
- Pre-school and youth space
- Teen use areas
- Fieldhouses

Thus, many communities have attempted to include these amenities in public community recreation facilities. With the growth in youth sports and the high demand for school gyms, most communities are experiencing an acute lack of gymnasium space. Weight/cardiovascular space is also in high demand and provides a facility with the potential to generate significant revenues.

The success of most recreation departments is dependent on meeting the recreational needs of a variety of individuals. The fastest growing segment of society is the senior population and meeting the needs of this group is especially important now and will only grow more so in the coming years. The Cedar Falls Recreation and Fitness Center is capturing a significant portion of senior fitness programming. Insurance based programs such as Silver Sneakers, Silver and Fit are changing the landscape for senior fitness and many seniors gravitate to facilities that provide these programs. Indoor walking tracks, exercise areas, pools and classroom spaces are important to this age group. Marketing to the younger more active senior (usually age 55-70) is paramount, as this age group has the free time available to participate in leisure activities, the desire to remain fit, and more importantly the disposable income to pay for such services.

Youth programming has always been a cornerstone for recreation services and will continue to be so with an increased emphasis on teen needs and providing a deterrent to juvenile crime. With a continuing increase in single parent households and two working parent families, the needs of school age children for before and after school child care continues to grow as does the need for preschool programming.

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As more and more communities attempt to develop community recreation facilities the issues of competition with other providers in the market area have inevitably been raised. The loudest objections have come from the private health club market and their industry voice IHRSA. The private sector has vigorously contended that public facilities unfairly compete with them in the market and have spent considerable resources attempting to derail public projects. However, the reality is that in most markets where public community recreation centers have been built, the private sector has not been adversely affected and in fact in many cases has continued to grow. This is due in large part to the fact that public and private providers serve markedly different markets. One of the other issues of competition comes from the non-profit sector (primarily YMCA's but also JCC's, and others), where the market is much closer to that of the public providers. While not as vociferous as the private providers, the non-profits have also often expressed concern over public community recreation centers. What has resulted from this is a strong growth in the number of partnerships that have occurred between the public and non-profit sector in an attempt to bring the best recreation amenities to a community.

market analysis, cedar falls area

Non-Sport Participation Statistics: It is important to note that participation rates in non-sport activities. While there is not an abundance of information available for participation in these types of activities as compared to sport activities, there are statistics that can be utilized to help determine the market for cultural arts activities and events.

There are many ways to measure a nation's cultural vitality. One way is to chart the public's involvement with arts events and other activities over time. The NEA's Survey of Public Participation in the Arts remains the largest periodic study of arts participation in the United States. It tracks various arts activities that Americans (aged 18 and over) report having done in the course of a year. It also asks questions about adults' preferences for different kinds of music, and it seeks to understand participation in non-arts leisure events such as sports and exercise, outdoor activities and civic and social affairs.

The table below highlights the percentage of adult population that have created or preformed art in the past year and an estimate of total adult participation. It should be noted that the participants listed below represent people who are finding opportunities to pursue their interest in Arts through various locations and programs with the area.

Table N - Percentage of Adults Creating or Performing Arts During the Last 12 Months

	Percentage	Adult Participation
Music	5.0%	1,721
Dance	1.3%	447
Films/Videos	2.8%	964
Photos	12.4%	4,268
Visual Arts	5.7%	1,962
Scrapbooks	6.5%	2,237
Creative Writing	5.9%	2,030

market analysis, cedar falls area

Section IV – Alternative Service Providers

Service Area Providers: There are a number of facilities in the Cedar Falls area that are supplying aquatic, recreation, fitness, and sports activities. The following is a brief review of each of the major providers in the area.

Public

There are a few public community center facilities in relatively proximity to Cedar Falls that offer large community recreation centers. Surrounding public facilities include the following:

Western Home – The facility is an assisted living that has a fitness/wellness component on their campus. Western Home allows people from the community to join the club who are not residents of their facility.

Waterloo Sportsplex - This is the largest community center in the general area and attracts both individual fitness and recreation opportunities and team sports. The facility has a swimming pool that has space for both recreation/leisure and lap swimming activities, a large gymnasium, elevated walking/jog track, indoor turf area, cardio equipment area, weight training area, group fitness space and multi-purpose room.

Non-Profit

There are a couple of significant non-profit providers in the Cedar Falls area:



YMCA – The YMCA is a full-service facility offering a wide variety of programs and services to families, youth, adults and seniors. The YMCA, by virtue of its facilities and programs are the closest service provider to the public sector recreation centers in the Cedar Falls area.

School District – While limited access restricts most public access the school district does provide limited access to their swimming pools and gymnasiums for community through the Recreation and Fitness Center.

University of Northern Iowa – Students and faculty have access to the fitness center and pools on the UNI campus.

Private

Anytime Fitness – A small store front operation that provides limited fitness services. Anytime is open 24/7 and has weight and cardio equipment. Anytime Fitness represents the entry level price point for a fitness center.

Snap Fitness – Similar in nature to Anytime Fitness in that the facility is open 24/7 for weight and cardio equipment. Snap Fitness is another entry level point in the fitness market

market analysis, cedar falls area



Fit Gym – a private club franchise with three locations in the Cedar Falls area. Fit Gym provides a high level of fitness training and classes. Clubs are open 24 hours per day and have multiple membership levels that include EFT options.

Planet Fitness – Planet Fitness is another entry level price point that offers a larger variety of cardio and weight equipment than Snap Fitness or Anytime Fitness.

Orange Theory – Orange Theory is building a new facility in Cedar Falls. This is a national chain that is finding a market niche with tech savvy millennials that are looking for a different experience and level of training found through other fitness providers such as Anytime Fitness or Snap Fitness. Orange Theory is a coach directed high intensity workout facility designed to maximize the benefits and includes heart rate monitors.

Many communities create their own level of service standards by conducting a survey of alternative service providers in their general area. This enables the agency to compare membership fees to measure itself to other facilities locally. The table below reflects a fee comparison of a local Cedar Falls facilities.

Table 0 – Fee Comparison

Local Fee Comparison						
	Sports Plex	YMCA	Planet Fitness	Fit Gym	Western Home	Cedar Falls Rec Center
Adult	\$ 530.00	\$ 240.00	\$ 120.00	\$ 300.00	\$ 150.00	\$ 175.00
Youth	\$ 265.00	\$ 180.00	\$ 120.00	\$ 300.00	Not Available	\$ 115.00
Senior	\$ 265.00	\$ 384.00	\$ 120.00	\$ 300.00	\$ 150.00	\$ 130.00
Family	\$ 795.00	\$ 660.00	Not Available	Not Available	Not Available	\$ 260.00

While this comparison illustrates that the Cedar Fall fee structure for membership is lower than the alternative service providers in the area, it also suggests that there is a capacity for charging higher membership fees. The opportunity to increase fees must be balanced against the local variables and fee elasticity.

partnerships

While all partnership projects can be beneficial, taxpayers are among those that positively view a partnership involving more than one public provider. There are several important conditions where partnering projects make sense. Some potential partners were identified during preliminary stakeholder meetings conducted in Cedar Falls. The potential partnership between the multiple partners has merit and makes economic and political sense. The combining of resources and the cooperative nature of such a venture are commendable. Developing a clear operational philosophy and definite priority of use are critical to laying a foundation for any partnership agreement.

The particulars of such an agreement with any of the potential partners need to be outlined and clearly addressed in an operations contract. The City has a couple of partnership agreements in place. One partnership is with the University of Northern Iowa for pool usage through 2021. The other prominent partnership for the Cedar Falls Recreation and Community Center is with the School District. The schools use some of the City outdoor facilities in exchange for providing Park and Recreation access to the schools, primarily the gymnasiums and swimming pools. Although there is a contract in place between the School District and the City it is recommended that this contract be reviewed and updated on an annual basis, including the value of the reciprocal space use. The length of the agreement, parameters of the agreement, method of dealing with future capital improvements, facility scheduling, grounds maintenance, operations responsibility and insurance coverage should be covered by such an agreement. A number of points to consider as part of a contractual agreement and pitfalls to avoid are outlined in the following below.

Benefits of Partnering

As the demand for public recreation increases, public organizations are increasingly considering new cost-effective methods for financing capital and operating costs. While all partnership projects can be beneficial, there are several important conditions where partnering projects make sense including.

1. Partners have shared/complimentary program needs. Partnering is sound public policy when two or more organizations have similar/complimentary programming needs. These needs are reflected both in facilities that are

developed and also in activities that take place in the facilities. This is the case with the both the School District and NIU.

2. Partners have resources that benefit each other. Partnering is sound public policy when two or more organizations have resources that can jointly be leverage in the development and/or operations of the partnership. Resources, which can be beneficial for partnering, include land, existing staff expertise, financial capabilities, existing marketing tools, etc. The School District and City have resources that could enhance each other.
3. Partners serve complimentary customer bases. Partnering is sound public policy when two or more organizations have similar customer bases that can benefit from the partnership.
4. Partners want to accelerate the pace of facility development. Partnering is an extremely valuable mechanism to assist partners in accelerating the pace of facility development. The leverage of resources, particular financial assets, provides an opportunity for funding facilities and/or the enlargement of facilities that may not have been otherwise possible. This could come into play with discussions between the City and School District if the development of a pool moves forward.
5. Partners have a common tax base. Partnering is viewed as particularly valuable to the citizens when the organizations have a common tax base. Partnering projects help reduce unnecessary duplication of facilities and programs, allowing tax dollars to be invested in a very cost-effective manner. There is a common tax base.
6. Customers use facilities at largely complimentary times. Partnership projects are particularly beneficial in cases where similar customers' uses are largely at different times. For this reason, partnerships between cities and school districts are widely used. While each partner has the need for many of the same facilities, their prime-time usage needs are generally different. This enables such partnership projects to make maximum use of built projects for service delivery. It also enables the customer experience to be more enjoyable by spreading the user base over a longer time period. However, school access for Cedar Falls Recreation and Community

partnerships

Programs and the community at large is greatly restricted during normal school hours for security purposes. Access the community is also restricted at NIU

7. Partners desire increased opportunities for earning non-tax revenue – Partnerships present increased opportunities to leverage resources in building facilities that better address citizen and customer needs, and therefore for the facility to serve larger customer markets. Such facilities afford opportunities to substantially increase revenues from fees and charges.

Potential Challenges and Pitfalls of Partnering

Successful partnership requires commitment on behalf of all partner organizations. As with any funding program, there are potential risks in partnering that need to be carefully avoided. Some of the major potential challenges and pitfalls to successful partnering projects are as follows:

1. Partnerships require a higher level of coordination – Partnerships require managers and management agreements and policies that can meet the needs of multiple organizations. Partnering means sharing and this is accomplished through a high degree of carefully planned cooperation. The management of multiple program spaces is always a scheduling challenge. The need to serve two or more organizations that require on going service makes the task even more challenging. Partnership agreements need to adequately address coordination and management issues and methods for resolving potential conflicts.
2. Partners can reduce each partner's ability to react to changing market conditions – Similarly to what occurs with other customer markets, the usage of program spaces being planned may substantially change over the useful life of these spaces. Partnerships that are rigid in their language can negatively impact the ability of each partner to react to these changing customer needs. Additionally, and equally important, partnership agreements need to contain language that allows for accurate measurement of costs for providing partnership services. Cost will change and methods of joint funding of these changing costs (based on benefits received) need to be built into the contract agreement. Even the best partnership agreements will not cover everything. Language needs to be built into the agreement that provides on-going evaluation of the partnerships performance in addressing citizen needs and provides opportunities to adapt positively to change.
3. Partners may not live up to their resource commitment – For a partnership to be successful, each party must deliver on their commitment. Partners need to have the short term and long-term ability to deliver what they have identified in the contract. There also needs to be a fall back provision should some costs occur (capital or operations) that prove to be larger than originally estimated. This can particularly occur in facility operations, with the demand for increasing levels of customer services. Last, fee policies and revenue should relate to actual program costs and be increased as costs increase. Should that not occur, the partners will have increased pressure on their limited resources.
4. Partners inability to deliver high quality services – Partners will be measured by the degree of customer satisfaction enjoyed by visitors to the facility, regardless of who is providing the service. The contract agreement needs to contain language that adequately addresses service delivery and methods for the timely correction of service quality issues.
5. Partnerships negatively impact on developing other positive relationships – Partnerships should always be entered into with the most important partner first. At the same time, partnership agreements should not unfairly restrict either party's ability to enter into an agreement that can save taxpayers money and provide increased levels of service delivery. Language needs to be contained in the contract document that allows for consideration of additional partners and the factors under which such potential partners will be evaluated.
6. Partnerships reduce revenue – While partnership projects effectively leverage resources, they do need resources. Therefore, the benefits of the partnership and the use of resources have to be weighted as it relates to other projects/

partnerships

initiatives that may not occur. Simply stated, the project still needs to be viewed by citizens as a wise use of those resources that are allocated.

7. Partnerships can result in lengthy and costly legal entanglement – The worst problem in partnerships can land in court or wrapped up in legal entanglements. To prevent legal entanglements, agreements need to contain clear language for addressing disputes that all parties agree and abide by. Exit clauses should be contained in the agreement, in the extreme cases where a partner wants to get out of all parts of the partnership. This is particularly important as it relates to issues involving the useful life and costs of maintaining capital assets.

Governance is a critical issue facing the partnerships. The ability to create a governance model that can be embraced by the partners could be a challenge. The governance model must work for all the parties and will undoubtedly require compromise by the partners to reach a solution.

Partnership summary of preliminary findings

There are many of the positive elements listed above that exists between the City and School District for continued partnering. These include; partners having shared and complementary program needs and partners have resources that benefit each other. Additionally, the potential partners serve a complimentary customer base and have a common tax base.

Nationally, the YMCA is active in exploring partnerships with municipalities that are considering building a new community center. One of the biggest challenges facing the YMCA today is fundraising for capital projects. Collaboration helps the YMCA overcome the challenges of fundraising while the YMCA brings a level of management and operational experience. YMCA collaboratives seem to work best in an environment without a strong Parks and Recreation entity. In some cases, the YMCA operates some portions of the building while the municipality operates other portions of the building. Given the strength of programming and scope of the Cedar Falls Recreation and Program resources the prospects of this type of partners is very slim.

The School District and City are potential partners in the development of an aquatic facility but there are overlapping programming duplications that need to be resolved along with operational control and public access if a partnership is pursued.

program assessment

The Cedar Falls Recreation and Programs has a strong foundation of facilities, programs and services. The Department offers a wide range of activities and programs throughout the year. A program guide is developed several times per year to educate the community about programming opportunities. The consulting team conducted a benchmark comparison of the alternative service providers in the Cedar Falls area along with collecting information from other cities of similar size and region of the country.

Many communities create their own level of service standards by conducting a benchmark survey of other departments of similar size or location. This enables the agency to select the communities

it wishes to compare itself to while taking regional interest into account. The table below reflects the outcome of a comparison of Cedar Falls facilities to other area municipalities. The Parks and Recreation Staff helped identify and collect information for inclusion in the benchmark survey. Recreation facilities in Cedar Falls compare favorably to the other area communities of Ankeny, Ames, Dubuque, Marion and Coralville. These communities were selected given their location and proximity to Cedar Falls along with similar population and demographics. This comparison concludes that Cedar Falls is at or above the composite average of the other communities in Iowa, clearly illustrating that Cedar Falls rises above the other communities in this benchmark comparison.

Benchmark Comparison								
Component		Ames	Ankeny	Coralville	Dubuque	Marion	Average	Cedar Falls
Gymnasium		1	0	5	0	0	1.2	2
Outdoor Pool		1	2	1	2	1	1.4	1
Indoor Pool		1	0	1	0	0	0.4	2
Ice Rink		1	0	0	0	0	0.2	0
Community Center		1	0	1	1	1	0.6	1
Senior Center		0	1	1	1	0	0.6	1

Source: IPRA Agency Members

program assessment

Additionally, the consulting team compared the Recreation Department facilities to the national level. National Recreation and Parks Association (NRPA) developed a level of service standards for Parks and Recreation agencies. It must be remembered that the NRPA Field Study published in 2016, represents a composite average of responding agencies. Although the NRPA does not represent a national standard, they do provide a benchmark comparison to measure against the inventory of City facilities. It should be noted that school facilities have not been incorporated into the Cedar Falls facilities. Looking at the inventory of facilities from a community-wide perspective illustrates that other agencies are providing recreation space that supplement the Cedar Falls facilities and identifies other agencies as contributors to the recreation needs of the community.

The table below compares the recommended number of facilities based on population to the number of facilities in Cedar Falls to identify any surplus or deficiencies in facilities. A column has been added to the table that accounts for the community-wide inventory of recreation facilities.

NRPA Level of Service (LOS)				
NRPA Standard 1,000 Population	Facility by Type	NRPA LOS	City Owned	Community Wide (non-City owned)
1/30,000	Community Center	1.37	1	0
1/26,650	Recreation Center	1.54	1	0
1/26,418	Gymnasium	1.56	2	23
1/49,500	Senior Center	.83	1	0
1/49,715	Indoor Track	.83	1	0
1/34,686	Outdoor Pool	1.18	1	0

Based on the NRPA standards, the Recreation Department is near the NRPA level for indoor facilities when using that as a benchmark.

program assessment

Many communities go beyond the NRPA Level of Service Standards to create their own level of service standards by conducting a survey of alternative service providers of similar size or location. This enables the agency to compare membership fees to measure itself to other facilities locally. The table below reflects a fee comparison of a local Cedar Falls facilities.

Local Fee Comparison						
	Sports Plex	YMCA	Planet Fitness	Fit Gym	Western Home (Resident Only)	Cedar Falls Rec Center
Adult	\$ 530.00	\$ 240.00	\$ 120.00	\$ 300.00	\$ 150.00	\$ 175.00
Youth	\$ 265.00	\$ 180.00	\$ 120.00	\$ 300.00	Not Available	\$ 115.00
Senior	\$ 265.00	\$ 384.00	\$ 120.00	\$ 300.00	\$ 150.00	\$ 130.00
Family	\$ 795.00	\$ 660.00	Not Available	Not Available	Not Available	\$ 260.00

END OF REPORT

Appendix is published under separate cover.

Daily Invoices for Council Meeting 11/18/19

PREPARED 11/14/2019, 11:39:55
 PROGRAM GM360L
 CITY OF CEDAR FALLS

ACCOUNT ACTIVITY LISTING

PAGE 1
 ACCOUNTING PERIOD 04/2020

Item 3.

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	
									POST DT	
FUND 101 GENERAL FUND										
101-1008-441.64-02 INSURANCE / HEALTH INS. REIMBURSEMENT										
624		04/20 AP		10/11/19	0004640	ADVANTAGE ADMIN-SECT.105	21.82		11/04/19	
						HEALTH INS. REIMBURSEMENT				
ACCOUNT TOTAL							21.82	.00	21.82	
101-1008-441.72-99 OPERATING SUPPLIES / POSTAGE										
798		05/20 AP		11/03/19	0393718	CMRS-POC	84.70		11/06/19	
						POC#8031880-REPL.POSTAGE 8/14/19-11/3/19				
ACCOUNT TOTAL							84.70	.00	84.70	
101-1028-441.72-99 OPERATING SUPPLIES / POSTAGE										
798		05/20 AP		11/03/19	0393718	CMRS-POC	123.70		11/06/19	
						POC#8031880-REPL.POSTAGE 8/14/19-11/3/19				
798		05/20 AP		11/03/19	0393718	CMRS-POC	125.80		11/06/19	
						POC#8031880-REPL.POSTAGE 8/14/19-11/3/19				
ACCOUNT TOTAL							249.50	.00	249.50	
101-1028-441.89-17 MISCELLANEOUS SERVICES / BANK SERVICE CHARGES										
624		04/20 AP		10/31/19	0004652	FARMERS STATE BANK	20.00		11/04/19	
						OUTGOING WIRE VERIDIAN CD				
624		04/20 AP		10/31/19	0004653	FARMERS STATE BANK	12.00		11/04/19	
						INCOMING WIRE GREAT WESTERN BANK CD				
624		04/20 AP		10/23/19	0004651	FARMERS STATE BANK	20.00		11/04/19	
						VOYA OUTGOING WIRE 10/25/19 PAYROLL				
624		04/20 AP		10/15/19	0004650	FARMERS STATE BANK	20.00		11/04/19	
						OUTGOING WIRE COLLINS CCU				
624		04/20 AP		10/09/19	0004654	FARMERS STATE BANK	20.00		11/04/19	
						VOYA OUTGOING WIRE 10/11/19 PAYROLL				
ACCOUNT TOTAL							92.00	.00	92.00	
101-1048-441.64-02 INSURANCE / HEALTH INS. REIMBURSEMENT										
624		04/20 AP		10/11/19	0004640	ADVANTAGE ADMIN-SECT.105	56.97		11/04/19	
						HEALTH INS. REIMBURSEMENT				
ACCOUNT TOTAL							56.97	.00	56.97	
101-1048-441.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
798		05/20 AP		11/03/19	0393718	CMRS-POC	28.60		11/06/19	
						POC#8031880-REPL.POSTAGE 8/14/19-11/3/19				
ACCOUNT TOTAL							28.60	.00	28.60	

GROUP NBR	PO NBR	ACCTG PER.	CD	---TRANSACTION--- DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-1060-423.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
701		05/20 AP		10/22/19	0393762	STOREY KENWORTHY	6.04			11/01/19
						SHEET PROTECTORS				
701		05/20 AP		10/22/19	0393762	STOREY KENWORTHY	44.20			11/01/19
						8" SCISSORS				
701		05/20 AP		10/21/19	0393762	STOREY KENWORTHY	1.40			11/01/19
						1" BINDER (BLACK)				
701		05/20 AP		10/17/19	0393762	STOREY KENWORTHY	10.24			11/01/19
						PROTECTORS				
701		05/20 AP		10/15/19	0393762	STOREY KENWORTHY	14.02			11/01/19
						28# PAPER & DRY ERASE				
						ERASERS				
701		05/20 AP		10/02/19	0393743	DEMCO, INC	168.24			11/01/19
						GLASS MOUNTED SIGN HOLDRS				
701		05/20 AP		09/25/19	0393759	SANDEE'S LIMITED	342.00			11/01/19
						STAFF NAME TAGS				
701		05/20 AP		09/24/19	0393762	STOREY KENWORTHY	128.46			11/01/19
						1.5" BINDERS & 3-HOLE				
						PUNCH				
						ACCOUNT TOTAL	714.60	.00	714.60	
101-1060-423.72-75 OPERATING SUPPLIES / DISPLAY										
701		05/20 AP		07/23/19	0393735	BURGEON GROUP LLC	1,000.00			11/01/19
						YOUTH DISPLAY ITEMS:ITSY				
						BITSY SPIDER, FROGS, ETC.				
						ACCOUNT TOTAL	1,000.00	.00	1,000.00	
101-1060-423.72-99 OPERATING SUPPLIES / POSTAGE										
798		05/20 AP		11/03/19	0393718	CMRS-POC	31.95			11/06/19
						POC#8031880-REPL.POSTAGE				
						8/14/19-11/3/19				
734		05/20 AP		10/27/19	0393751	NEOFUNDS	614.59			11/01/19
						POSTAGE				
701		05/20 AP		09/26/19	0393751	NEOFUNDS	499.34			11/01/19
						POSTAGE				
						ACCOUNT TOTAL	1,145.88	.00	1,145.88	
101-1060-423.81-01 PROFESSIONAL SERVICES / PROFESSIONAL SERVICES										
701		05/20 AP		10/01/19	0393766	UNIQUE MANAGEMENT SERVICES IN	35.80			11/01/19
						COLLECTION FEES				
						ACCOUNT TOTAL	35.80	.00	35.80	
101-1060-423.81-91 PROFESSIONAL SERVICES / LICENSES & SERVICE CONTRT										
734		05/20 AP		10/28/19	0393765	TRAC SYSTEMS, INC	2,459.00			11/01/19
						UNIPRINT MAINT/SUPPORT				
						1/23/20-1/23/21				
						ACCOUNT TOTAL	2,459.00	.00	2,459.00	

Item 3.

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	-----TRANSACTION----- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-1060-423.85-01 UTILITIES / UTILITIES										
701		05/20 AP		10/05/19	0393736	CEDAR FALLS UTILITIES	6,352.08			11/01/19
						LIBRARY UTILITIES				
						ACCOUNT TOTAL	6,352.08	.00	6,352.08	
101-1060-423.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE										
701		05/20 AP		10/21/19	0393740	CITY LAUNDERING CO.	28.00			11/01/19
						LIBRARY MAT SERVICE				
701		05/20 AP		10/15/19	0393752	NEOPOST USA INC	149.85			11/01/19
						NEOPOST METER RENTAL				
						11/14/19-02/13/20				
701		05/20 AP		10/14/19	0393730	ADVANCED SYSTEMS, INC.	868.96			11/01/19
						COPIER CONTRACT				
						007-1483981-000				
701		05/20 AP		10/09/19	0393739	CINTAS FIRST AID & SAFETY	102.35			11/01/19
						FIRST AID SUPPLIES				
701		05/20 AP		10/07/19	0393740	CITY LAUNDERING CO.	28.00			11/01/19
						LIBRARY MAT SERVICE				
701		05/20 AP		10/07/19	0393761	SHRED-IT USA	45.00			11/01/19
						SHRED-IT DOC. DESTRUCTION				
624		04/20 AP		10/02/19	0004675	PROFESSIONAL SOLUTIONS	85.26			11/04/19
						SEPTEMBER CREDIT CARD FEE				
701		05/20 AP		09/24/19	0393762	STOREY KENWORTHY	130.62			11/01/19
						BODILY FLUID CLEANUP KITS				
						ACCOUNT TOTAL	1,438.04	.00	1,438.04	
101-1060-423.89-20 MISCELLANEOUS SERVICES / ADULT BOOKS										
701		05/20 AP		10/05/19	0393733	BAKER & TAYLOR BOOKS	16.80			11/01/19
						ADULT BOOKS MEM. BROWN				
701		05/20 AP		10/02/19	0393733	BAKER & TAYLOR BOOKS	42.56			11/01/19
						ADULT BOOKS MEM. BROWN				
						ACCOUNT TOTAL	59.36	.00	59.36	
101-1060-423.89-33 MISCELLANEOUS SERVICES / FRIENDS SUPPORTED PROGRAM										
734		05/20 AP		10/23/19	0393758	RECORDED BOOKS, LLC.	119.98			11/01/19
						FOTL:YA VIDEO GAMES				
701		05/20 AP		10/21/19	0393733	BAKER & TAYLOR BOOKS	10.99			11/01/19
						FOTL:ADULT-ADULT CD BOOKS				
701		05/20 AP		10/21/19	0393741	COMMUNITY MAIN STREET	200.00			11/01/19
						FOTL:ADULT \$25 (8) GIFT				
						CERTIFICATES FOR SPEAKERS				
701		05/20 AP		10/21/19	0393744	HEATHER'S SWEET TREATS	75.00			11/01/19
						FOTL:YOUTH COOKIES FOR				
						PROGRAM				
701		05/20 AP		10/21/19	0393762	STOREY KENWORTHY	51.80			11/01/19
						FOTL:YOUTH 65# PAPER				
701		05/20 AP		10/15/19	0393762	STOREY KENWORTHY	27.03			11/01/19
						FOTL:CO-LAB BADGE HOLDERS				
						WITH CLIPS				

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	
									POST DT	
FUND 101 GENERAL FUND										
101-1060-423.89-33 MISCELLANEOUS SERVICES / FRIENDS SUPPORTED PROGRAM						continued				
701		05/20 AP		10/15/19	0393764	SUTTON, HOLLY	192.00		11/01/19	
		FOTL:COLAB CARDMAKING CLS								
701		05/20 AP		10/08/19	0393733	BAKER & TAYLOR BOOKS	74.24		11/01/19	
		FOTL:ADULT-ADULT BOOKS								
701		05/20 AP		10/07/19	0393759	SANDEE'S LIMITED	361.12		11/01/19	
		FOTL:OUTREACH-VOLUNTEER APPRECIATION GIFT								
701		05/20 AP		09/27/19	0393733	BAKER & TAYLOR BOOKS	99.54		11/01/19	
		FOTL:ADULT-ADULT BOOKS								
701		05/20 AP		09/27/19	0393733	BAKER & TAYLOR BOOKS	19.25		11/01/19	
		FOTL:ADULT-ADULT CD BOOKS								
701		05/20 AP		09/15/19	0393764	SUTTON, HOLLY	189.00		11/01/19	
		FOTL:COLAB CARDMAKING CLS								
ACCOUNT TOTAL							1,419.95	.00	1,419.95	
101-1060-423.89-34 MISCELLANEOUS SERVICES / ENDOWMENT SUPPORTED PROG.										
846		05/20 AP		11/06/19	0393780	HEATHER'S SWEET TREATS	450.00		11/12/19	
		BERG 2 RMB COMM. CENTER HOLIDAY HOOPLA COOKIES								
846		05/20 AP		10/23/19	0393779	HADLEY, APRIL DAWN	1,250.00		11/12/19	
		INSTALL DISPLAY CASE FOR DECEMBER								
701		05/20 AP		10/11/19	0393733	BAKER & TAYLOR BOOKS	14.25		11/01/19	
		RAY 2RMB ENTREPRENEURSHIP								
701		05/20 AP		10/11/19	0393763	STUENKEL, AMY	77.60		11/01/19	
		RAY 2 RMB LITCON 19: STUENKEL MILEAGE								
701		05/20 AP		10/09/19	0393743	DEMCO, INC	27.56		11/01/19	
		FOTL:COLAB REDDI CORNER & ECONOMY BOOK TAPE								
PROJECT#:		032025								
701		05/20 AP		10/08/19	0393746	KAPCO	27.89		11/01/19	
		FOTL:COLAB SQUEGEE & EASY BIND TAPE								
PROJECT#:		032025								
701		05/20 AP		10/02/19	0393743	DEMCO, INC	63.09		11/01/19	
		FOTL:COLAB GLASS MOUNTED SIGN HOLDERS								
PROJECT#:		032025								
701		05/20 AP		09/30/19	0393747	KIRK GROSS COMPANY	586.98		11/01/19	
		BUILDING 2 RMB FURNITURE STANDING OPAC STATION								
701		05/20 AP		07/23/19	0393735	BURGEON GROUP LLC	2,175.00		11/01/19	
		BUILDING 2 RMB BURGEON GROUP ADDITION:YTH DSPLAY								
701		05/20 AP		01/31/19	0393745	I & S GROUP INC	250.00		11/01/19	
		BUILDING 2 RMB CO-LAB CONSTRUCTION ADMIN.								
PROJECT#:		032025								
ACCOUNT TOTAL							4,922.37	.00	4,922.37	
101-1061-423.71-11 OFFICE SUPPLIES / TECHNICAL PROCESSING SUPP										
701		05/20 AP		10/18/19	0393757	RAINBOW PRINTING	849.00		11/01/19	
		LIBRARY CARDS								
701		05/20 AP		10/09/19	0393743	DEMCO, INC	9.61		11/01/19	

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	---TRANSACTION--- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	
									POST DT	
FUND 101 GENERAL FUND										
101-1061-423.71-11 OFFICE SUPPLIES / TECHNICAL PROCESSING SUPP						continued				
701		05/20 AP		10/08/19	0393746	KAPCO	41.35		11/01/19	
						REDDI CORNER CLEAR TAPE				
						SQUEEGEE & EASY BIND TAPE				
701		05/20 AP		10/02/19	0393768	WATSON LABEL PRODUCTS	1,367.20		11/01/19	
						BARCODES				
701		05/20 AP		09/23/19	0393760	SHOWCASES	223.80		11/01/19	
						VINYL CD (30 & 40 DISC)	ALBUMS			
701		05/20 AP		09/23/19	0393760	SHOWCASES	432.00		11/01/19	
						DOUBLE CD CLOTH PAGES	1,000			
ACCOUNT TOTAL							2,922.96	.00	2,922.96	
101-1061-423.81-91 PROFESSIONAL SERVICES / LICENSES & SERVICE CONTRT										
701		05/20 AP		09/30/19	0393753	OCLC, INC.	729.27		11/01/19	
						CATLG & METADTA MNTLY SUB				
ACCOUNT TOTAL							729.27	.00	729.27	
101-1061-423.89-20 MISCELLANEOUS SERVICES / ADULT BOOKS										
734		05/20 AP		10/24/19	0393733	BAKER & TAYLOR BOOKS	467.85		11/01/19	
						ADULT BOOKS				
734		05/20 AP		10/22/19	0393733	BAKER & TAYLOR BOOKS	571.14		11/01/19	
						ADULT BOOKS				
701		05/20 AP		10/21/19	0393733	BAKER & TAYLOR BOOKS	261.00		11/01/19	
						ADULT BOOKS				
701		05/20 AP		10/21/19	0393749	MCCANN, LINDA	40.00		11/01/19	
						ADULT BOOKS				
701		05/20 AP		10/17/19	0393733	BAKER & TAYLOR BOOKS	198.16		11/01/19	
						ADULT BOOKS				
701		05/20 AP		10/15/19	0393733	BAKER & TAYLOR BOOKS	357.76		11/01/19	
						ADULT BOOKS				
701		05/20 AP		10/14/19	0393733	BAKER & TAYLOR BOOKS	84.54		11/01/19	
						ADULT BOOKS				
701		05/20 AP		10/11/19	0393733	BAKER & TAYLOR BOOKS	102.66		11/01/19	
						ADULT BOOKS				
701		05/20 AP		10/11/19	0393733	BAKER & TAYLOR BOOKS	154.35		11/01/19	
						ADULT BOOKS				
701		05/20 AP		10/10/19	0393733	BAKER & TAYLOR BOOKS	213.31		11/01/19	
						ADULT BOOKS				
701		05/20 AP		10/08/19	0393733	BAKER & TAYLOR BOOKS	211.78		11/01/19	
						ADULT BOOKS				
701		05/20 AP		10/08/19	0393733	BAKER & TAYLOR BOOKS	454.48		11/01/19	
						ADULT BOOKS				
701		05/20 AP		10/05/19	0393733	BAKER & TAYLOR BOOKS	204.04		11/01/19	
						ADULT BOOKS				
701		05/20 AP		10/02/19	0393733	BAKER & TAYLOR BOOKS	315.04		11/01/19	
						ADULT BOOKS				

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	
									POST DT	
FUND 101 GENERAL FUND										
101-1061-423.89-20 MISCELLANEOUS SERVICES / ADULT BOOKS						continued				
701		05/20 AP		09/30/19	0393733	BAKER & TAYLOR BOOKS	517.81			11/01/19
		ADULT BOOKS								
701		05/20 AP		09/27/19	0393733	BAKER & TAYLOR BOOKS	234.97			11/01/19
		ADULT BOOKS								
701		05/20 AP		09/25/19	0393733	BAKER & TAYLOR BOOKS	266.15			11/01/19
		ADULT BOOKS								
701		05/20 AP		09/24/19	0393733	BAKER & TAYLOR BOOKS	618.21			11/01/19
		ADULT BOOKS								
ACCOUNT TOTAL							5,273.25	.00		5,273.25
101-1061-423.89-21 MISCELLANEOUS SERVICES / YOUNG ADULT BOOKS										
734		05/20 AP		10/22/19	0393733	BAKER & TAYLOR BOOKS	20.82			11/01/19
		YOUNG ADULT BOOKS								
701		05/20 AP		10/21/19	0393733	BAKER & TAYLOR BOOKS	110.31			11/01/19
		YOUNG ADULT BOOKS								
701		05/20 AP		10/17/19	0393733	BAKER & TAYLOR BOOKS	54.63			11/01/19
		YOUNG ADULT BOOKS								
701		05/20 AP		10/15/19	0393733	BAKER & TAYLOR BOOKS	20.82			11/01/19
		YOUNG ADULT BOOKS								
701		05/20 AP		10/14/19	0393733	BAKER & TAYLOR BOOKS	729.84			11/01/19
		YOUNG ADULT BOOKS								
701		05/20 AP		10/11/19	0393733	BAKER & TAYLOR BOOKS	46.25			11/01/19
		YOUNG ADULT BOOKS								
701		05/20 AP		10/08/19	0393733	BAKER & TAYLOR BOOKS	38.36			11/01/19
		YOUNG ADULT BOOKS								
701		05/20 AP		10/05/19	0393733	BAKER & TAYLOR BOOKS	53.69			11/01/19
		YOUNG ADULT BOOKS								
701		05/20 AP		10/02/19	0393733	BAKER & TAYLOR BOOKS	44.47			11/01/19
		YOUNG ADULT BOOKS								
701		05/20 AP		10/02/19	0393733	BAKER & TAYLOR BOOKS	455.92			11/01/19
		YOUNG ADULT BOOKS								
701		05/20 AP		09/30/19	0393733	BAKER & TAYLOR BOOKS	160.91			11/01/19
		YOUNG ADULT BOOKS								
701		05/20 AP		09/27/19	0393733	BAKER & TAYLOR BOOKS	586.31			11/01/19
		YOUNG ADULT BOOKS								
701		05/20 AP		09/25/19	0393733	BAKER & TAYLOR BOOKS	62.18			11/01/19
		YOUNG ADULT BOOKS								
ACCOUNT TOTAL							2,384.51	.00		2,384.51
101-1061-423.89-22 MISCELLANEOUS SERVICES / YOUTH BOOKS										
734		05/20 AP		10/24/19	0393733	BAKER & TAYLOR BOOKS	21.81			11/01/19
		YOUTH BOOKS								
734		05/20 AP		10/22/19	0393733	BAKER & TAYLOR BOOKS	60.45			11/01/19
		YOUTH BOOKS								
701		05/20 AP		10/21/19	0393733	BAKER & TAYLOR BOOKS	90.34			11/01/19

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-1061-423.89-22 MISCELLANEOUS SERVICES / YOUTH BOOKS continued										
701						YOUTH BOOKS				
		05/20	AP	10/17/19	0393733	BAKER & TAYLOR BOOKS	63.81			11/01/19
701						YOUTH BOOKS				
		05/20	AP	10/15/19	0393733	BAKER & TAYLOR BOOKS	20.12			11/01/19
701						YOUTH BOOKS				
		05/20	AP	10/14/19	0393733	BAKER & TAYLOR BOOKS	912.82			11/01/19
701						YOUTH BOOKS				
		05/20	AP	10/14/19	0393733	BAKER & TAYLOR BOOKS	3.59			11/01/19
701						YOUTH BOOKS				
		05/20	AP	10/11/19	0393733	BAKER & TAYLOR BOOKS	42.84			11/01/19
701						YOUTH BOOKS				
		05/20	AP	10/10/19	0393733	BAKER & TAYLOR BOOKS	28.43			11/01/19
701						YOUTH BOOKS				
		05/20	AP	10/08/19	0393733	BAKER & TAYLOR BOOKS	4.77			11/01/19
701						YOUTH BOOKS				
		05/20	AP	10/08/19	0393733	BAKER & TAYLOR BOOKS	1,017.38			11/01/19
701						YOUTH BOOKS				
		05/20	AP	10/08/19	0393733	BAKER & TAYLOR BOOKS	24.62			11/01/19
701						YOUTH BOOKS				
		05/20	AP	10/05/19	0393733	BAKER & TAYLOR BOOKS	2.39			11/01/19
701						YOUTH BOOKS				
		05/20	AP	10/02/19	0393733	BAKER & TAYLOR BOOKS	76.02			11/01/19
701						YOUTH BOOKS				
		05/20	AP	09/30/19	0393733	BAKER & TAYLOR BOOKS	37.01			11/01/19
701						YOUTH BOOKS				
		05/20	AP	09/30/19	0393748	KNOWBUDDY RESOURCES	486.07			11/01/19
701						YOUTH BOOKS				
		05/20	AP	09/27/19	0393733	BAKER & TAYLOR BOOKS	53.00			11/01/19
701						YOUTH BOOKS				
		05/20	AP	09/25/19	0393733	BAKER & TAYLOR BOOKS	47.86			11/01/19
701						YOUTH BOOKS				
		05/20	AP	09/24/19	0393733	BAKER & TAYLOR BOOKS	40.85			11/01/19
701						YOUTH BOOKS				
		05/20	AP	09/19/19	0393733	BAKER & TAYLOR BOOKS	1,078.55			11/01/19
701						YOUTH BOOKS				
ACCOUNT TOTAL							4,112.73	400	4,112.73	
101-1061-423.89-23 MISCELLANEOUS SERVICES / LARGE PRINT BOOKS										
734						YOUTH BOOKS				
		05/20	AP	10/22/19	0393733	BAKER & TAYLOR BOOKS	17.99			11/01/19
701						LARGE PRINT BOOKS				
		05/20	AP	10/04/19	0393738	CENTER POINT LARGE PRINT	143.80			11/01/19
701						LARGE PRINT BOOKS				
		05/20	AP	10/01/19	0393738	CENTER POINT LARGE PRINT	46.74			11/01/19
701						LARGE PRINT BOOKS				
		05/20	AP	09/30/19	0393733	BAKER & TAYLOR BOOKS	30.39			11/01/19
701						LARGE PRINT BOOKS				
		05/20	AP	09/19/19	0393737	CENGAGE LEARNING INC	18.89			11/01/19

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
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FUND 101 GENERAL FUND

101-1061-423.89-23 MISCELLANEOUS SERVICES / LARGE PRINT BOOKS
 LARGE PRINT BOOKS

continued

ACCOUNT TOTAL	257.81	.00	257.81
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101-1061-423.89-24 MISCELLANEOUS SERVICES / ADULT AUDIO

734	05/20 AP 10/24/19	0393733	BAKER & TAYLOR BOOKS	38.49		11/01/19
	ADULT CD BOOKS					
734	05/20 AP 10/24/19	0393734	BAKER & TAYLOR ENTERTAINMENT	9.54		11/01/19
	ADULT CD MUSIC					
734	05/20 AP 10/23/19	0393734	BAKER & TAYLOR ENTERTAINMENT	118.20		11/01/19
	ADULT CD MUSIC					
734	05/20 AP 10/22/19	0393733	BAKER & TAYLOR BOOKS	24.75		11/01/19
	ADULT CD BOOKS					
734	05/20 AP 10/22/19	0393734	BAKER & TAYLOR ENTERTAINMENT	36.74		11/01/19
	ADULT CD MUSIC					
701	05/20 AP 10/21/19	0393733	BAKER & TAYLOR BOOKS	16.49		11/01/19
	ADULT CD BOOKS					
701	05/20 AP 10/16/19	0393734	BAKER & TAYLOR ENTERTAINMENT	10.28		11/01/19
	ADULT CD MUSIC					
701	05/20 AP 10/15/19	0393733	BAKER & TAYLOR BOOKS	21.99		11/01/19
	ADULT CD BOOKS					
701	05/20 AP 10/15/19	0393734	BAKER & TAYLOR ENTERTAINMENT	7.34		11/01/19
	ADULT CD BOOKS					
701	05/20 AP 10/11/19	0393750	MIDWEST TAPE, LLC	19.98		11/01/19
	ADULT CD BOOKS					
701	05/20 AP 10/10/19	0393733	BAKER & TAYLOR BOOKS	24.75		11/01/19
	ADULT CD BOOKS					
701	05/20 AP 10/08/19	0393733	BAKER & TAYLOR BOOKS	10.99		11/01/19
	ADULT CD BOOKS					
701	05/20 AP 10/05/19	0393733	BAKER & TAYLOR BOOKS	24.75		11/01/19
	ADULT CD BOOKS					
701	05/20 AP 10/04/19	0393734	BAKER & TAYLOR ENTERTAINMENT	15.42		11/01/19
	ADULT CD MUSIC					
701	05/20 AP 10/01/19	0393734	BAKER & TAYLOR ENTERTAINMENT	19.09		11/01/19
	ADULT CD MUSIC					
701	05/20 AP 09/27/19	0393733	BAKER & TAYLOR BOOKS	10.99		11/01/19
	ADULT CD BOOKS					
701	05/20 AP 09/25/19	0393733	BAKER & TAYLOR BOOKS	36.03		11/01/19
	ADULT CD BOOKS					
701	05/20 AP 09/24/19	0393733	BAKER & TAYLOR BOOKS	21.99		11/01/19
	ADULT CD BOOKS					
701	05/20 AP 09/24/19	0393734	BAKER & TAYLOR ENTERTAINMENT	20.55		11/01/19
	ADULT CD MUSIC					
701	05/20 AP 09/20/19	0393734	BAKER & TAYLOR ENTERTAINMENT	127.75		11/01/19
	ADULT CD MUSIC					

ACCOUNT TOTAL	616.11	.00	616.11
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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT	
FUND 101 GENERAL FUND											
101-1061-423.89-25 MISCELLANEOUS SERVICES / ADULT VIDEO											
734		05/20 AP		10/23/19	0393734	BAKER & TAYLOR ENTERTAINMENT	16.66			11/01/19	
		ADULT VIDEOS									
734		05/20 AP		10/22/19	0393734	BAKER & TAYLOR ENTERTAINMENT	28.99			11/01/19	
		ADULT VIDEOS									
701		05/20 AP		10/17/19	0393734	BAKER & TAYLOR ENTERTAINMENT	20.28			11/01/19	
		ADULT VIDEOS									
701		05/20 AP		10/16/19	0393734	BAKER & TAYLOR ENTERTAINMENT	14.49			11/01/19	
		ADULT VIDEOS									
701		05/20 AP		10/15/19	0393734	BAKER & TAYLOR ENTERTAINMENT	18.11			11/01/19	
		ADULT VIDEOS									
701		05/20 AP		10/14/19	0393734	BAKER & TAYLOR ENTERTAINMENT	81.17			11/01/19	
		ADULT VIDEOS									
701		05/20 AP		10/11/19	0393750	MIDWEST TAPE, LLC	89.96			11/01/19	
		ADULT VIDEOS									
701		05/20 AP		10/09/19	0393734	BAKER & TAYLOR ENTERTAINMENT	97.82			11/01/19	
		ADULT VIDEOS									
701		05/20 AP		10/04/19	0393734	BAKER & TAYLOR ENTERTAINMENT	37.68			11/01/19	
		ADULT VIDEOS									
701		05/20 AP		10/04/19	0393750	MIDWEST TAPE, LLC	14.99			11/01/19	
		ADULT VIDEOS									
701		05/20 AP		10/03/19	0393734	BAKER & TAYLOR ENTERTAINMENT	63.75			11/01/19	
		ADULT VIDEOS									
701		05/20 AP		10/02/19	0393734	BAKER & TAYLOR ENTERTAINMENT	68.76			11/01/19	
		ADULT VIDEOS									
701		05/20 AP		10/01/19	0393734	BAKER & TAYLOR ENTERTAINMENT	42.75			11/01/19	
		ADULT VIDEOS									
701		05/20 AP		09/27/19	0393734	BAKER & TAYLOR ENTERTAINMENT	77.49			11/01/19	
		ADULT VIDEOS									
701		05/20 AP		09/27/19	0393750	MIDWEST TAPE, LLC	112.45			11/01/19	
		ADULT VIDEOS									
701		05/20 AP		09/26/19	0393734	BAKER & TAYLOR ENTERTAINMENT	71.74			11/01/19	
		ADULT VIDEOS									
701		05/20 AP		09/24/19	0393734	BAKER & TAYLOR ENTERTAINMENT	194.23			11/01/19	
		ADULT VIDEOS									
701		05/20 AP		09/20/19	0393734	BAKER & TAYLOR ENTERTAINMENT	32.62			11/01/19	
		ADULT VIDEOS									
		ACCOUNT TOTAL						1,083.94	.00		1,083.94
101-1061-423.89-26 MISCELLANEOUS SERVICES / NON-PRINT RESOURCES											
734		05/20 AP		10/23/19	0393758	RECORDED BOOKS, LLC.	66.99			11/01/19	
		VIDEO GAMES									
734		05/20 AP		10/23/19	0393758	RECORDED BOOKS, LLC.	300.95			11/01/19	
		ADULT VIDEO GAMES									
701		05/20 AP		10/18/19	0393758	RECORDED BOOKS, LLC.	126.98			11/01/19	
		YOUNG ADULT VIDEO GAMES									
701		05/20 AP		10/11/19	0393758	RECORDED BOOKS, LLC.	186.96			11/01/19	
		ADULT VIDEO GAMES									

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	---TRANSACTION--- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT	
FUND 101 GENERAL FUND											
101-1061-423.89-26 MISCELLANEOUS SERVICES / NON-PRINT RESOURCES						continued					
701		05/20 AP		10/02/19	0393758	RECORDED BOOKS, LLC.	86.98			11/01/19	
		VIDEO GAMES									
701		05/20 AP		10/02/19	0393758	RECORDED BOOKS, LLC.	126.98			11/01/19	
		VIDEO GAMES									
701		05/20 AP		09/25/19	0393758	RECORDED BOOKS, LLC.	180.97			11/01/19	
		YOUNG ADULT VIDEO GAMES									
701		05/20 AP		08/29/19	0393767	VIDCODE INC	2,500.00			11/01/19	
		VIDCODE SITE-WIDE LICENSE									
		ACCOUNT TOTAL						3,576.81	.00		3,576.81
101-1061-423.89-29 MISCELLANEOUS SERVICES / NEWSPAPERS											
701		05/20 AP		09/17/19	0393742	COURIER COMMUNICATIONS	542.99			11/01/19	
		SUBSCRIPTION:UP TO 52 WKS									
		ACCOUNT TOTAL						542.99	.00		542.99
101-1061-423.89-31 MISCELLANEOUS SERVICES / PERIODICALS											
701		05/20 AP		09/29/19	0393756	PEOPLE MAGAZINE	126.54			11/01/19	
		MAGAZINE SUB PEOPLE 1YR									
701		05/20 AP		09/24/19	0393754	OLD HOUSE JOURNAL	28.00			11/01/19	
		OLD HOUSE JOURNAL 1YR SUB									
		ACCOUNT TOTAL						154.54	.00		154.54
101-1061-423.89-35 MISCELLANEOUS SERVICES / YOUTH AUDIO											
701		05/20 AP		10/02/19	0393733	BAKER & TAYLOR BOOKS	16.49			11/01/19	
		YOUTH CD BOOKS									
701		05/20 AP		09/25/19	0393733	BAKER & TAYLOR BOOKS	8.24			11/01/19	
		YOUTH CD BOOKS									
		ACCOUNT TOTAL						24.73	.00		24.73
101-1061-423.89-36 MISCELLANEOUS SERVICES / YOUTH VIDEO											
701		05/20 AP		10/11/19	0393750	MIDWEST TAPE, LLC	89.96			11/01/19	
		YOUTH VIDEOS									
701		05/20 AP		10/04/19	0393750	MIDWEST TAPE, LLC	97.47			11/01/19	
		YOUTH VIDEOS									
701		05/20 AP		09/27/19	0393750	MIDWEST TAPE, LLC	178.39			11/01/19	
		YOUTH VIDEOS									
		ACCOUNT TOTAL						365.82	.00		365.82
101-1061-423.89-37 MISCELLANEOUS SERVICES / YOUNG ADULT AUDIO											

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT	
FUND 101 GENERAL FUND											
101-1061-423.89-37 MISCELLANEOUS SERVICES / YOUNG ADULT AUDIO							continued				
701		05/20 AP		10/11/19	0393733	BAKER & TAYLOR BOOKS	65.98			11/01/19	
		YOUNG ADULT CD BOOKS									
701		05/20 AP		10/10/19	0393733	BAKER & TAYLOR BOOKS	8.24			11/01/19	
		YOUNG ADULT CD BOOKS									
701		05/20 AP		10/08/19	0393733	BAKER & TAYLOR BOOKS	8.24			11/01/19	
		YOUTH CD BOOKS									
701		05/20 AP		10/02/19	0393733	BAKER & TAYLOR BOOKS	24.74			11/01/19	
		YOUNG ADULT CD BOOKS									
		ACCOUNT TOTAL						107.20	.00		107.20
101-1061-423.89-38 MISCELLANEOUS SERVICES / YOUNG ADULT VIDEO											
701		05/20 AP		09/23/19	0393734	BAKER & TAYLOR ENTERTAINMENT	14.49			11/01/19	
		YOUNG ADULT VIDEOS									
		ACCOUNT TOTAL						14.49	.00		14.49
101-1061-423.89-42 MISCELLANEOUS SERVICES / ADULT E-MATERIALS											
701		05/20 AP		10/21/19	0393755	OVERDRIVE, INC.	559.44			11/01/19	
		ADULT E-BOOKS									
701		05/20 AP		10/04/19	0393755	OVERDRIVE, INC.	252.99			11/01/19	
		ADULT E-BOOKS									
701		05/20 AP		09/30/19	0393755	OVERDRIVE, INC.	95.00			11/01/19	
		ADULT E-BOOKS									
701		05/20 AP		09/24/19	0393755	OVERDRIVE, INC.	672.91			11/01/19	
		ADULT E-BOOKS									
		ACCOUNT TOTAL						1,580.34	.00		1,580.34
101-1118-441.72-99 OPERATING SUPPLIES / POSTAGE											
798		05/20 AP		11/03/19	0393718	CMRS-POC	30.75			11/06/19	
		POC#8031880-REPL.POSTAGE 8/14/19-11/3/19									
798		05/20 AP		11/03/19	0393718	CMRS-POC	.50			11/06/19	
		POC#8031880-REPL.POSTAGE 8/14/19-11/3/19									
		ACCOUNT TOTAL						31.25	.00		31.25
101-1158-441.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES											
798		05/20 AP		11/03/19	0393718	CMRS-POC	11.15			11/06/19	
		POC#8031880-REPL.POSTAGE 8/14/19-11/3/19									
		ACCOUNT TOTAL						11.15	.00		11.15
101-1199-421.31-10 HUMAN DEVELOPMENT GRANTS / GRANTS - CULTURAL SERVICE											

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	
									POST DT	
FUND 101 GENERAL FUND										
101-1199-421.31-10						HUMAN DEVELOPMENT GRANTS / GRANTS - CULTURAL SERVICE				continued
798		05/20 AP		11/03/19	0393718	CMRS-POC	44.30			11/06/19
						POC#8031880-REPL.POSTAGE				8/14/19-11/3/19
						ACCOUNT TOTAL	44.30	.00		44.30
101-1199-441.81-03						PROFESSIONAL SERVICES / RECORDING FEES				
846		05/20 AP		11/08/19	0393777	BLACK HAWK CO.RECORDER	72.00			11/12/19
						RCD:NTC.FNL.ASSESS.PROC.				R. WALKER-2208 COVENTRY LN
846		05/20 AP		11/08/19	0393777	BLACK HAWK CO.RECORDER	52.00			11/12/19
						RCD:NTC.FNL.ASSESS.PROC.				D. & W. DUFF-1804 TREMONT
823		05/20 AP		11/06/19	0393770	BLACK HAWK CO.RECORDER	27.00			11/08/19
						RCD:ENCROACHMENT AGRMT.				NORTH CEDAR NEIGHBORHOOD
798		05/20 AP		11/04/19	0393715	BLACK HAWK CO.RECORDER	7.00			11/06/19
						RCD:SATISFACT.& DISCHARGE				JEFFREY & SUSAN ELLINGSON
						ACCOUNT TOTAL	158.00	.00		158.00
101-1199-441.81-07						PROFESSIONAL SERVICES / CF COMMUNITY FOUNDATION				
798		05/20 AP		11/03/19	0393718	CMRS-POC	19.50			11/06/19
						POC#8031880-REPL.POSTAGE				8/14/19-11/3/19
						ACCOUNT TOTAL	19.50	.00		19.50
101-1199-441.89-13						MISCELLANEOUS SERVICES / CONTINGENCY				
624		04/20 AP		10/02/19	0004674	PROFESSIONAL SOLUTIONS	67.92			11/04/19
						SEPTEMBER CREDIT CARD FEE				
						ACCOUNT TOTAL	67.92	.00		67.92
101-2203-423.64-02						INSURANCE / HEALTH INS. REIMBURSEMENT				
624		04/20 AP		10/11/19	0004640	ADVANTAGE ADMIN-SECT.105	211.31			11/04/19
						HEALTH INS. REIMBURSEMENT				
						ACCOUNT TOTAL	211.31	.00		211.31
101-2205-432.72-99						OPERATING SUPPLIES / POSTAGE				
798		05/20 AP		11/03/19	0393718	CMRS-POC	43.20			11/06/19
						POC#8031880-REPL.POSTAGE				8/14/19-11/3/19
						ACCOUNT TOTAL	43.20	.00		43.20
101-2235-412.64-02						INSURANCE / HEALTH INS. REIMBURSEMENT				
624		04/20 AP		10/18/19	0004641	ADVANTAGE ADMIN-SECT.105	447.77			11/04/19

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	---TRANSACTION--- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 101 GENERAL FUND									
101-2235-412.64-02 INSURANCE / HEALTH INS. REIMBURSEMENT						continued			
624		04/20 AP		10/04/19	0004639	ADVANTAGE ADMIN-SECT.105	324.58		11/04/19
						HEALTH INS. REIMBURSEMENT			
						HEALTH INS. REIMBURSEMENT			
						ACCOUNT TOTAL	772.35	.00	772.35
101-2235-412.71-07 OFFICE SUPPLIES / CODE ENFORCEMENT SUPPLIES									
798		05/20 AP		11/03/19	0393718	CMRS-POC	68.55		11/06/19
						POC#8031880-REPL.POSTAGE			8/14/19-11/3/19
						ACCOUNT TOTAL	68.55	.00	68.55
101-2235-412.72-99 OPERATING SUPPLIES / POSTAGE									
798		05/20 AP		11/03/19	0393718	CMRS-POC	213.80		11/06/19
						POC#8031880-REPL.POSTAGE			8/14/19-11/3/19
						ACCOUNT TOTAL	213.80	.00	213.80
101-2235-412.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)									
860		05/20 AP		11/12/19	0393803	REKWARD, GREG	121.07		11/14/19
						RMB:TRAVEL-CODE ENF.EDUC.			RIVERSIDE
						ACCOUNT TOTAL	121.07	.00	121.07
101-2235-412.89-15 MISCELLANEOUS SERVICES / CREDIT CARD CHARGES									
624		04/20 AP		10/02/19	0004670	PROFESSIONAL SOLUTIONS	717.82		11/04/19
						SEPTEMBER CREDIT CARD FEE			
624		04/20 AP		10/02/19	0004671	PROFESSIONAL SOLUTIONS	461.05		11/04/19
						SEPTEMBER CREDIT CARD FEE			
						ACCOUNT TOTAL	1,178.87	.00	1,178.87
101-2245-442.64-02 INSURANCE / HEALTH INS. REIMBURSEMENT									
624		04/20 AP		10/11/19	0004640	ADVANTAGE ADMIN-SECT.105	37.47		11/04/19
						HEALTH INS. REIMBURSEMENT			
						ACCOUNT TOTAL	37.47	.00	37.47
101-2245-442.72-99 OPERATING SUPPLIES / POSTAGE									
798		05/20 AP		11/03/19	0393718	CMRS-POC	534.45		11/06/19
						POC#8031880-REPL.POSTAGE			8/14/19-11/3/19
						ACCOUNT TOTAL	534.45	.00	534.45

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	---TRANSACTION--- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 101 GENERAL FUND									
101-2245-442.83-06						TRANSPORTATION&EDUCATION / EDUCATION			
846		05/20 AP		11/11/19	0393781	HOWARD, KAREN	370.00		11/12/19
		RMB:REG.IA APA CONFERENCE				IOWA CITY			
		ACCOUNT TOTAL					370.00	.00	370.00
101-2253-423.71-01						OFFICE SUPPLIES / OFFICE SUPPLIES			
798		05/20 AP		11/03/19	0393718	CMRS-POC	92.70		11/06/19
		POC#8031880-REEL.POSTAGE				8/14/19-11/3/19			
		ACCOUNT TOTAL					92.70	.00	92.70
101-2253-423.89-04						MISCELLANEOUS SERVICES / SALES TAX			
624		04/20 AP		10/18/19	0004659	IOWA DEPT.OF REVENUE	1,376.84		11/04/19
		SEMI MONTHLY SALES TAX				RECREATION			
624		04/20 AP		10/08/19	0004657	IOWA DEPT.OF REVENUE	1,235.74		11/04/19
		SEMI MONTHLY SALES TAX				RECREATION			
		ACCOUNT TOTAL					2,612.58	.00	2,612.58
101-2253-423.89-14						MISCELLANEOUS SERVICES / REFUNDS			
860		05/20 AP		11/12/19	0393805	SCOTT HAGBERG	175.00		11/14/19
		REFUND-REC MEMBERSHIP							
773		05/20 AP		10/30/19	0393708	SANDY TIMMERMAN	24.00		11/04/19
		REFUND-BASKETBALL							
773		05/20 AP		10/30/19	0393709	SANDY TIMMERMAN	21.00		11/04/19
		REFUND-BASKETBALL							
		ACCOUNT TOTAL					220.00	.00	220.00
101-2253-423.89-15						MISCELLANEOUS SERVICES / CREDIT CARD CHARGES			
624		04/20 AP		10/08/19	0004644	COMMUNITY BANKERS MERCHANT SV	83.50		11/04/19
		SEPTEMBER CREDIT CARD FEE							
624		04/20 AP		10/08/19	0004679	VANTIV INTEGRATED PAYMENT SOL	50.00		11/04/19
		GATEWAY FEES				09/01-09/30/19			
624		04/20 AP		10/02/19	0004667	PROFESSIONAL SOLUTIONS	6.95		11/04/19
		SEPTEMBER CREDIT CARD FEE							
624		04/20 AP		10/02/19	0004668	PROFESSIONAL SOLUTIONS	6.95		11/04/19
		SEPTEMBER CREDIT CARD FEE							
624		04/20 AP		10/02/19	0004669	PROFESSIONAL SOLUTIONS	540.65		11/04/19
		SEPTEMBER CREDIT CARD FEE							
		ACCOUNT TOTAL					688.05	.00	688.05
101-2280-423.72-99						OPERATING SUPPLIES / POSTAGE			

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	
									POST DT	
FUND 101 GENERAL FUND										
101-2280-423.72-99 OPERATING SUPPLIES / POSTAGE						continued				
798		05/20 AP		11/03/19	0393718	CMRS-POC	68.60		11/06/19	
		POC#8031880-REPL.		POSTAGE		8/14/19-11/3/19				
ACCOUNT TOTAL							68.60	.00	68.60	
101-2280-423.81-60 PROFESSIONAL SERVICES / EXHIBITION FEES										
860		05/20 AP		11/07/19	0393800	MURRAY, JIMMY	95.70		11/14/19	
		RMB:MILEAGE-ART		TRANSPORT		HEARST EXHIBITION				
ACCOUNT TOTAL							95.70	.00	95.70	
101-2280-423.89-14 MISCELLANEOUS SERVICES / REFUNDS										
860		05/20 AP		11/07/19	0393799	MATT WILSON	250.00		11/14/19	
		REFUND-SECURITY		DEPOSIT						
ACCOUNT TOTAL							250.00	.00	250.00	
101-2280-423.89-15 MISCELLANEOUS SERVICES / CREDIT CARD CHARGES										
624		04/20 AP		10/08/19	0004644	COMMUNITY BANKERS MERCHANT SV	7.71		11/04/19	
		SEPTEMBER CREDIT		CARD FEE						
624		04/20 AP		10/02/19	0004665	PROFESSIONAL SOLUTIONS	38.76		11/04/19	
		SEPTEMBER CREDIT		CARD FEE						
ACCOUNT TOTAL							46.47	.00	46.47	
101-2280-423.89-33 MISCELLANEOUS SERVICES / FRIENDS SUPPORTED PROGRAM										
860		05/20 AP		10/26/19	0393797	HAIGH, ABBY	29.91		11/14/19	
		RMB:COOKIES-RECEPTION								
ACCOUNT TOTAL							29.91	.00	29.91	
101-4511-414.64-02 INSURANCE / HEALTH INS. REIMBURSEMENT										
624		04/20 AP		10/11/19	0004640	ADVANTAGE ADMIN-SECT.105	17.60		11/04/19	
		HEALTH INS. REIMBURSEMENT								
624		04/20 AP		10/11/19	0004640	ADVANTAGE ADMIN-SECT.105	15.16		11/04/19	
		HEALTH INS. REIMBURSEMENT								
624		04/20 AP		10/04/19	0004639	ADVANTAGE ADMIN-SECT.105	27.40		11/04/19	
		HEALTH INS. REIMBURSEMENT								
624		04/20 AP		10/04/19	0004639	ADVANTAGE ADMIN-SECT.105	20.39		11/04/19	
		HEALTH INS. REIMBURSEMENT								
ACCOUNT TOTAL							80.55	.00	80.55	

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-4511-414.72-99						OPERATING SUPPLIES / POSTAGE				
798		05/20 AP		11/03/19	0393718	CMRS-POC	380.45			11/06/19
						POC#8031880-REPL.POSTAGE				8/14/19-11/3/19
						ACCOUNT TOTAL	380.45	.00	380.45	
101-4511-414.85-01						UTILITIES / UTILITIES				
823		05/20 AP		10/15/19	0393771	CEDAR FALLS UTILITIES	2,005.30			11/08/19
						UTILITIES THRU 10/15/19				
						ACCOUNT TOTAL	2,005.30	.00	2,005.30	
101-4511-414.89-14						MISCELLANEOUS SERVICES / REFUNDS				
798		05/20 AP		11/05/19	0393722	LEAH WERNIMONT	415.00			11/06/19
						REF:DBL.PMT.RENT.INSP.FEE				MULTIPLE PROPERTIES
						ACCOUNT TOTAL	415.00	.00	415.00	
101-5521-415.72-01						OPERATING SUPPLIES / OPERATING SUPPLIES				
624		04/20 AP		10/02/19	0004673	PROFESSIONAL SOLUTIONS	19.27			11/04/19
						SEPTEMBER CREDIT CARD FEE				
						ACCOUNT TOTAL	19.27	.00	19.27	
101-5521-415.72-99						OPERATING SUPPLIES / POSTAGE				
798		05/20 AP		11/03/19	0393718	CMRS-POC	350.75			11/06/19
						POC#8031880-REPL.POSTAGE				8/14/19-11/3/19
						ACCOUNT TOTAL	350.75	.00	350.75	
101-5521-415.81-01						PROFESSIONAL SERVICES / PROFESSIONAL SERVICES				
860		05/20 AP		11/09/19	0393794	BLAND, AARON	180.00			11/14/19
						EXTRA DUTY COLLEGE HILL				4.5 HRS. @ \$40/HR.
860		05/20 AP		11/09/19	0393801	NEWGREN, TODD BRIAN	180.00			11/14/19
						EXTRA DUTY COLLEGE HILL				4.5 HRS. @ \$40/HR.
860		05/20 AP		11/09/19	0393796	HAGARTY, CHAD EDWARD	180.00			11/14/19
						EXTRA DUTY COLLEGE HILL				4.5 HRS. @ \$40/HR.
860		05/20 AP		11/09/19	0393804	SCHILLING, JARAD	180.00			11/14/19
						EXTRA DUTY COLLEGE HILL				4.5 HRS. @ \$40/HR.
846		05/20 AP		11/08/19	0393789	SCHILLING, JARAD	180.00			11/12/19
						EXTRA DUTY COLLEGE HILL				4.5 HRS. @ \$40/HR.
846		05/20 AP		11/08/19	0393787	NEWGREN, TODD BRIAN	180.00			11/12/19
						EXTRA DUTY COLLEGE HILL				4.5 HRS. @ \$40/HR.
846		05/20 AP		11/08/19	0393786	NAI, ANTHONY T	180.00			11/12/19
						EXTRA DUTY COLLEGE HILL				4.5 HRS. @ \$40/HR.

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	---TRANSACTION--- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-5521-415.81-01						PROFESSIONAL SERVICES / PROFESSIONAL SERVICES				continued
798		05/20 AP		11/02/19	0393716	BLAND, AARON	220.00			11/06/19
						EXTRA DUTY COLLEGE HILL				
						5.5 HRS. @ \$40/HR.				
798		05/20 AP		11/02/19	0393720	HAGARTY, CHAD EDWARD	220.00			11/06/19
						EXTRA DUTY COLLEGE HILL				
						5.5 HRS. @ \$40/HR.				
798		05/20 AP		11/02/19	0393725	NAI, ANTHONY T	220.00			11/06/19
						EXTRA DUTY COLLEGE HILL				
						5.5 HRS. @ \$40/HR.				
798		05/20 AP		11/02/19	0393717	BRIGGS, ANDREW MICHAEL	200.00			11/06/19
						EXTRA DUTY COLLEGE HILL				
						5 HRS. @ \$40/HR.				
798		05/20 AP		11/01/19	0393727	SCHILLING, JARAD	180.00			11/06/19
						EXTRA DUTY COLLEGE HILL				
						4.5 HRS. @ \$40/HR.				
798		05/20 AP		11/01/19	0393725	NAI, ANTHONY T	180.00			11/06/19
						EXTRA DUTY COLLEGE HILL				
						4.5 HRS. @ \$40/HR.				
798		05/20 AP		11/01/19	0393716	BLAND, AARON	180.00			11/06/19
						EXTRA DUTY COLLEGE HILL				
						4.5 HRS. @ \$40/HR.				
						ACCOUNT TOTAL	2,660.00	.00	2,660.00	
101-5521-415.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)										
860		05/20 AP		10/23/19	0393807	ZOLONDEK, JOHN	25.19			11/14/19
						RMB:MEALS-FIREARMS TRNG.				
						ELK RUN-ADELMUND & JOHN				
						ACCOUNT TOTAL	25.19	.00	25.19	
101-5521-415.85-01 UTILITIES / UTILITIES										
823		05/20 AP		10/15/19	0393771	CEDAR FALLS UTILITIES	1,772.16			11/08/19
						UTILITIES THRU 10/15/19				
						ACCOUNT TOTAL	1,772.16	.00	1,772.16	
101-5521-415.86-05 REPAIR & MAINTENANCE / EQUIPMENT REPAIRS										
823		05/20 AP		10/15/19	0393771	CEDAR FALLS UTILITIES	99.71			11/08/19
						UTILITIES THRU 10/15/19				
						ACCOUNT TOTAL	99.71	.00	99.71	
101-5521-415.89-40 MISCELLANEOUS SERVICES / UNIFORM ALLOWANCE										
846		05/20 AP		11/01/19	0393784	JOHANNSEN, BRIAN	203.30			11/12/19
						RMB:UNIFORM ALLOWANCE				
						DANNER				
						ACCOUNT TOTAL	203.30	.00	203.30	
101-6613-433.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES										
798		05/20 AP		11/03/19	0393718	CMRS-POC	9.15			11/06/19
						POC#8031880-REPL.POSTAGE				
						8/14/19-11/3/19				

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GROUP	PO	ACCTG	---TRANSACTION---				DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION			BALANCE
									POST DT
FUND 101 GENERAL FUND									
101-6613-433.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES						continued			
ACCOUNT TOTAL							9.15	.00	9.15
101-6613-433.85-01 UTILITIES / UTILITIES									
823		05/20 AP		10/15/19	0393771	CEDAR FALLS UTILITIES	175.56		11/08/19
UTILITIES THRU 10/15/19									
ACCOUNT TOTAL							175.56	.00	175.56
101-6616-446.85-01 UTILITIES / UTILITIES									
823		05/20 AP		10/15/19	0393771	CEDAR FALLS UTILITIES	730.25		11/08/19
UTILITIES THRU 10/15/19									
ACCOUNT TOTAL							730.25	.00	730.25
101-6625-432.72-99 OPERATING SUPPLIES / POSTAGE									
798		05/20 AP		11/03/19	0393718	CMRS-POC	653.35		11/06/19
POC#8031880-REPL.POSTAGE 8/14/19-11/3/19									
ACCOUNT TOTAL							653.35	.00	653.35
101-6625-432.81-44 PROFESSIONAL SERVICES / USGS RIVER GAUGE									
860		05/20 AP		11/01/19	0393795	CENTURYLINK	55.55		11/14/19
CEDAR RIVER GAUGE-OCT'19									
ACCOUNT TOTAL							55.55	.00	55.55
101-6633-423.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES									
798		05/20 AP		11/03/19	0393718	CMRS-POC	48.80		11/06/19
POC#8031880-REPL.POSTAGE 8/14/19-11/3/19									
ACCOUNT TOTAL							48.80	.00	48.80
101-6633-423.85-01 UTILITIES / UTILITIES									
823		05/20 AP		10/15/19	0393771	CEDAR FALLS UTILITIES	613.42		11/08/19
UTILITIES THRU 10/15/19									
ACCOUNT TOTAL							613.42	.00	613.42
FUND TOTAL							62,113.13	.00	62,113.13

PREPARED 11/14/2019, 11:39:55
 PROGRAM GM360L
 CITY OF CEDAR FALLS

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GROUP NBR	PO NBR	ACCTG PER.	CD	TRANSACTION DATE	DESCRIPTION NUMBER	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 203 TAX INCREMENT FINANCING								
FUND 206 STREET CONSTRUCTION FUND								
206-6637-436.64-02					INSURANCE / HEALTH INS. REIMBURSEMENT			
624		04/20 AP		10/04/19	0004639 ADVANTAGE ADMIN-SECT.105	150.32		11/04/19
					HEALTH INS. REIMBURSEMENT			
ACCOUNT TOTAL						150.32	.00	150.32
206-6637-436.72-99 OPERATING SUPPLIES / POSTAGE								
798		05/20 AP		11/03/19	0393718 CMRS-POC	27.50		11/06/19
					POC#8031880-REPL.POSTAGE 8/14/19-11/3/19			
ACCOUNT TOTAL						27.50	.00	27.50
206-6637-436.85-01 UTILITIES / UTILITIES								
823		05/20 AP		10/15/19	0393771 CEDAR FALLS UTILITIES	1,755.56		11/08/19
					UTILITIES THRU 10/15/19			
ACCOUNT TOTAL						1,755.56	.00	1,755.56
206-6647-436.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES								
798		05/20 AP		11/03/19	0393718 CMRS-POC	7.65		11/06/19
					POC#8031880-REPL.POSTAGE 8/14/19-11/3/19			
ACCOUNT TOTAL						7.65	.00	7.65
206-6647-436.85-01 UTILITIES / UTILITIES								
823		05/20 AP		10/15/19	0393771 CEDAR FALLS UTILITIES	1,247.97		11/08/19
					UTILITIES THRU 10/15/19			
ACCOUNT TOTAL						1,247.97	.00	1,247.97
FUND TOTAL						3,189.00	.00	3,189.00
FUND 215 HOSPITAL FUND								
FUND 216 POLICE BLOCK GRANT FUND								
FUND 217 SECTION 8 HOUSING FUND								
217-2214-432.72-99					OPERATING SUPPLIES / POSTAGE			
798		05/20 AP		11/03/19	0036281 CMRS-POC	258.85		11/06/19
					POC#8031880-REPL.POSTAGE 8/14/19-11/3/19			
ACCOUNT TOTAL						258.85	.00	258.85
217-2214-432.89-61 MISCELLANEOUS SERVICES / HOUS.ASSIST PMTS-OCCUPIED								

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	----TRANSACTION---- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 217 SECTION 8 HOUSING FUND									
	217-2214-432.89-61	MISCELLANEOUS SERVICES / HOUS.ASSIST PMTS-OCCUPIED							continued
773		05/20 AP 11/01/19 0036280				WYMORE, LARRY R. NEW LEASE	500.00		11/04/19
		NOV.HAP-JESSICA MOFFETT							
		ACCOUNT TOTAL					500.00	.00	500.00
		FUND TOTAL					758.85	.00	758.85
FUND 223 COMMUNITY BLOCK GRANT									
	223-2224-432.72-99	OPERATING SUPPLIES / POSTAGE							
798		05/20 AP 11/03/19 0004530				CMRS-POC 8/14/19-11/3/19	12.30		11/06/19
		POC#8031880-REPL.POSTAGE							
		ACCOUNT TOTAL					12.30	.00	12.30
		FUND TOTAL					12.30	.00	12.30
FUND 224 TRUST & AGENCY									
FUND 242 STREET REPAIR FUND									
FUND 254 CABLE TV FUND									
	254-1088-431.72-01	OPERATING SUPPLIES / OPERATING SUPPLIES							
798		05/20 AP 11/03/19 0393718				CMRS-POC 8/14/19-11/3/19	40.80		11/06/19
		POC#8031880-REPL.POSTAGE							
		ACCOUNT TOTAL					40.80	.00	40.80
	254-1088-431.83-05	TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)							
798		05/20 AP 11/02/19 0393724				MENNEN, MIKE FORT DODGE	8.30		11/06/19
		RMB:MEAL-STATE CROSS CTRY							
		ACCOUNT TOTAL					8.30	.00	8.30
	254-1088-431.89-18	MISCELLANEOUS SERVICES / COMMUNITY PROGRAMMING							
860		05/20 AP 11/12/19 0393806				SIMPSON, MARK ANNOUNCER	200.00		11/14/19
		CF STATE VOLLEYBALL							
PROJECT#:		759							
846		05/20 AP 11/09/19 0393778				DEWITT, JASON CAMERA OPERATOR	200.00		11/12/19
		UNI FOOTBALL-INDIANA ST.							
PROJECT#:		756							
846		05/20 AP 11/09/19 0393791				STOW, CHRISTIAN CAMERA OPERATOR	200.00		11/12/19
		UNI FOOTBALL-INDIANA ST.							
PROJECT#:		756							
846		05/20 AP 11/09/19 0393782				HUNT, PHILLIP CAMERA OPERATOR	200.00		11/12/19
		UNI FOOTBALL-INDIANA ST.							

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	---TRANSACTION--- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 254 CABLE TV FUND										
254-1088-431.89-18 MISCELLANEOUS SERVICES / COMMUNITY PROGRAMMING						continued				
PROJECT#: 756										
846		05/20 AP		11/09/19	0393792	SURMA, JOSEPH EDWARD CAMERA OPERATOR	200.00			11/12/19
PROJECT#: 756										
846		05/20 AP		11/08/19	0393792	SURMA, JOSEPH EDWARD CAMERA OPERATOR	100.00			11/12/19
PROJECT#: 759										
846		05/20 AP		11/08/19	0393776	BENSON, ERIC CAMERA OPERATOR	100.00			11/12/19
PROJECT#: 759										
846		05/20 AP		11/08/19	0393778	DEWITT, JASON CAMERA OPERATOR	100.00			11/12/19
PROJECT#: 759										
846		05/20 AP		11/08/19	0393788	ROERS, DANIEL CAMERA OPERATOR	60.00			11/12/19
PROJECT#: 759										
846		05/20 AP		11/08/19	0393791	STOW, CHRISTIAN CAMERA OPERATOR	100.00			11/12/19
PROJECT#: 759										
846		05/20 AP		11/08/19	0393783	JOACHIM, JOHN D ANNOUNCER	150.00			11/12/19
PROJECT#: 759										
846		05/20 AP		11/08/19	0393790	SIMPSON, MARK ANNOUNCER	150.00			11/12/19
PROJECT#: 759										
823		05/20 AP		11/05/19	0393774	SURMA, JOSEPH EDWARD CAMERA OPERATOR	160.00			11/08/19
PROJECT#: 756										
823		05/20 AP		11/05/19	0393772	DEWITT, JASON CAMERA OPERATOR	160.00			11/08/19
PROJECT#: 756										
823		05/20 AP		11/05/19	0393773	STOW, CHRISTIAN CAMERA OPERATOR	160.00			11/08/19
PROJECT#: 756										
823		05/20 AP		11/05/19	0393769	BENSON, ERIC CAMERA OPERATOR	100.00			11/08/19
PROJECT#: 756										
798		05/20 AP		11/04/19	0393726	ROERS, DANIEL CAMERA OPERATOR	60.00			11/06/19
PROJECT#: 759										
798		05/20 AP		11/04/19	0393729	STOW, CHRISTIAN CAMERA OPERATOR	85.00			11/06/19
PROJECT#: 759										
798		05/20 AP		11/04/19	0393713	BENSON, ERIC CAMERA OPERATOR	85.00			11/06/19
PROJECT#: 759										
798		05/20 AP		11/04/19	0393719	DEWITT, JASON CAMERA OPERATOR	85.00			11/06/19
PROJECT#: 759										

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 254 CABLE TV FUND										
254-1088-431.89-18 MISCELLANEOUS SERVICES / COMMUNITY PROGRAMMING						continued				
798		05/20 AP		11/04/19	0393723	LONGNECKER, JEREMIAH ANNOUNCER	100.00			11/06/19
PROJECT#:					759					
798		05/20 AP		11/04/19	0393728	SIMPSON, MARK ANNOUNCER	120.00			11/06/19
PROJECT#:					759					
798		05/20 AP		11/01/19	0393728	SIMPSON, MARK ANNOUNCER	150.00			11/06/19
PROJECT#:					759					
798		05/20 AP		11/01/19	0393721	JOACHIM, JOHN D ANNOUNCER	150.00			11/06/19
PROJECT#:					759					
798		05/20 AP		11/01/19	0393729	STOW, CHRISTIAN CAMERA OPERATOR	100.00			11/06/19
PROJECT#:					759					
798		05/20 AP		11/01/19	0393713	BENSON, ERIC CAMERA OPERATOR	100.00			11/06/19
PROJECT#:					759					
798		05/20 AP		11/01/19	0393719	DEWITT, JASON CAMERA OPERATOR	100.00			11/06/19
PROJECT#:					759					
798		05/20 AP		11/01/19	0393726	ROERS, DANIEL CAMERA OPERATOR	60.00			11/06/19
PROJECT#:					759					
ACCOUNT TOTAL							3,535.00	.00	3,535.00	
FUND TOTAL							3,584.10	.00	3,584.10	
FUND 258 PARKING FUND										
258-5531-435.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES										
624		04/20 AP		10/02/19	0004674	PROFESSIONAL SOLUTIONS	89.04			11/04/19
SEPTEMBER CREDIT CARD FEE										
ACCOUNT TOTAL							89.04	.00	89.04	
258-5531-435.72-99 OPERATING SUPPLIES / POSTAGE										
798		05/20 AP		11/03/19	0393718	CMRS-POC	12.50			11/06/19
POC#8031880-REPL.POSTAGE						8/14/19-11/3/19				
ACCOUNT TOTAL							12.50	.00	12.50	
FUND TOTAL							101.54	.00	101.54	

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GROUP	PO	ACCTG	---TRANSACTION---				DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION			BALANCE
									POST DT ----
FUND 261 TOURISM & VISITORS									
261-2291-423.72-99						OPERATING SUPPLIES / POSTAGE			
798		05/20 AP		11/03/19	0393718	CMRS-POC	240.05		11/06/19
		POC#8031880-REPL. POSTAGE				8/14/19-11/3/19			
ACCOUNT TOTAL							240.05	.00	240.05
261-2291-423.73-57 OTHER SUPPLIES / GIFT SHOP									
624		04/20 AP		10/02/19	0004666	PROFESSIONAL SOLUTIONS	31.07		11/04/19
		SEPTEMBER CREDIT CARD FEE							
ACCOUNT TOTAL							31.07	.00	31.07
261-2291-423.85-01 UTILITIES / UTILITIES									
823		05/20 AP		10/15/19	0393771	CEDAR FALLS UTILITIES	666.39		11/08/19
		UTILITIES THRU 10/15/19							
ACCOUNT TOTAL							666.39	.00	666.39
261-2291-423.89-04 MISCELLANEOUS SERVICES / SALES TAX									
624		04/20 AP		10/08/19	0004657	IOWA DEPT.OF REVENUE	34.40		11/04/19
		SEMI MONTHLY SALES TAX				VISITOR & TOURISM			
ACCOUNT TOTAL							34.40	.00	34.40
FUND TOTAL							971.91	.00	971.91
FUND 262 SENIOR SERVICES & COMM CT									
262-1092-423.72-99						OPERATING SUPPLIES / POSTAGE			
798		05/20 AP		11/03/19	0393718	CMRS-POC	3.50		11/06/19
		POC#8031880-REPL. POSTAGE				8/14/19-11/3/19			
ACCOUNT TOTAL							3.50	.00	3.50
262-1092-423.85-01 UTILITIES / UTILITIES									
702		05/20 AP		10/05/19	0393736	CEDAR FALLS UTILITIES	1,209.92		11/01/19
		COMMUNITY CTRER UTILITIES							
ACCOUNT TOTAL							1,209.92	.00	1,209.92
262-1092-423.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE									
702		05/20 AP		10/21/19	0393740	CITY LAUNDERING CO.	8.50		11/01/19
		COMM. CENTER MAT SERVICE							
702		05/20 AP		10/07/19	0393740	CITY LAUNDERING CO.	8.50		11/01/19

GROUP	PO	ACCTG	---TRANSACTION---			DESCRIPTION	DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER			BALANCE	
								POST DT ----	
FUND 262 SENIOR SERVICES & COMM CT									
262-1092-423.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE						continued			
702						9.33		11/01/19	
COMM. CENTER MAT SERVICE									
05/20 AP 09/24/19 0393762 STOREY KENWORTHY									
BODILY FLUID CLEAN UP KIT									
ACCOUNT TOTAL						26.33	.00	26.33	
262-1092-423.87-01 RENTALS / RENTALS									
846						439.00		11/12/19	
05/20 AP 11/11/19 0393785 LEE LINDERKAMP									
REF.-DEPOSIT & RENTAL FEE CANCELLED									
ACCOUNT TOTAL						439.00	.00	439.00	
FUND TOTAL						1,678.75	.00	1,678.75	
FUND 291 POLICE FORFEITURE FUND									
FUND 292 POLICE RETIREMENT FUND									
292-5521-415.54-01 WORKERS COMP / POLICE WORKERS COMP									
624						450.00		11/04/19	
04/20 AP 10/16/19 0004645 EMC RISK SERVICES, LLC									
WORKERS' COMP.FEES-POLICE									
ACCOUNT TOTAL						450.00	.00	450.00	
FUND TOTAL						450.00	.00	450.00	
FUND 293 FIRE RETIREMENT FUND									
293-4511-414.54-02 WORKERS COMP / FIRE WORKERS COMP									
624						42.13		11/04/19	
04/20 AP 10/16/19 0004645 EMC RISK SERVICES, LLC									
WORKERS' COMP.-FIRE CLAIM									
624						450.00		11/04/19	
04/20 AP 10/16/19 0004645 EMC RISK SERVICES, LLC									
WORKERS'COMP.FEES-FIRE									
ACCOUNT TOTAL						492.13	.00	492.13	
FUND TOTAL						492.13	.00	492.13	
FUND 294 LIBRARY RESERVE									
FUND 295 SOFTBALL PLAYER CAPITAL									

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FUND 296	GOLF CAPITAL									
FUND 297	REC FACILITIES CAPITAL									
FUND 298	HEARST CAPITAL									
FUND 311	DEBT SERVICE FUND									
FUND 402	WASHINGTON PARK FUND									
FUND 404	FEMA									
404-1220-431.92-37	STRUCTURE IMPROV & BLDGS / BUYOUT DEMOLITIONS									
798	05/20 AP 11/03/19 0393718					CMRS-POC	71.50			11/06/19
	POC#8031880-REPL.POSTAGE					8/14/19-11/3/19				
PROJECT#:	012017									
	ACCOUNT TOTAL						71.50	.00	71.50	
	FUND TOTAL						71.50	.00	71.50	
FUND 405	FLOOD RESERVE FUND									
FUND 407	VISION IOWA PROJECT									
FUND 408	STREET IMPROVEMENT FUND									
FUND 430	2004 TIF BOND									
FUND 431	2014 BOND									
FUND 432	2003 BOND									
FUND 433	2001 TIF									
FUND 434	2000 BOND									
FUND 435	1999 TIF									
FUND 436	2012 BOND									
FUND 437	2018 BOND									
FUND 438	2020 BOND FUND									
FUND 439	2008 BOND FUND									
FUND 443	CAPITAL PROJECTS									
443-1220-431.98-73	CAPITAL PROJECTS / INCLUSIVE PARK									
773	05/20 AP 10/14/19 0393710					STICKFORT ELECTRIC CO., INC.	4,196.50			11/04/19
	ELECTRICAL-PLACE TO PLAY					RE-ISSUE CK#132559				
PROJECT#:	062518									
	ACCOUNT TOTAL						4,196.50	.00	4,196.50	
	FUND TOTAL						4,196.50	.00	4,196.50	
FUND 472	PARKADE RENOVATION									
FUND 473	SIDEWALK ASSESSMENT									
FUND 483	ECONOMIC DEVELOPMENT									
FUND 484	ECONOMIC DEVELOPMENT LAND									

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	-----TRANSACTION----- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 541	2018					STORM WATER BONDS			
FUND 544	2008					SEWER BONDS			
FUND 545	2006					SEWER BONDS			
FUND 546						SEWER IMPROVEMENT FUND			
FUND 547						SEWER RESERVE FUND			
FUND 548	1997					SEWER BOND FUND			
FUND 549	1992					SEWER BOND FUND			
FUND 550	2000					SEWER BOND FUND			
FUND 551						REFUSE FUND			
551-0000-213.00-00						CURRENT LIABILITY / SALES TAX PAYABLE			
624				04/20	AP 10/08/19 0004657	IOWA DEPT.OF REVENUE	224.05		11/04/19
						SEMI MONTHLY SALES TAX			
						COMMERCIAL GARBAGE A/R			
						ACCOUNT TOTAL	224.05	.00	224.05
551-6675-436.72-99						OPERATING SUPPLIES / POSTAGE			
798				05/20	AP 11/03/19 0393718	CMRS-POC	71.95		11/06/19
						POC#8031880-REPL.POSTAGE			
						8/14/19-11/3/19			
						ACCOUNT TOTAL	71.95	.00	71.95
551-6685-436.72-01						OPERATING SUPPLIES / OPERATING SUPPLIES			
624				04/20	AP 10/02/19 0004672	PROFESSIONAL SOLUTIONS	273.13		11/04/19
						SEPTEMBER CREDIT CARD FEE			
624				04/20	AP 10/02/19 0004674	PROFESSIONAL SOLUTIONS	10.72		11/04/19
						SEPTEMBER CREDIT CARD FEE			
						ACCOUNT TOTAL	283.85	.00	283.85
551-6685-436.72-99						OPERATING SUPPLIES / POSTAGE			
798				05/20	AP 11/03/19 0393718	CMRS-POC	209.30		11/06/19
						POC#8031880-REPL.POSTAGE			
						8/14/19-11/3/19			
						ACCOUNT TOTAL	209.30	.00	209.30
551-6685-436.85-01						UTILITIES / UTILITIES			
823				05/20	AP 10/15/19 0393771	CEDAR FALLS UTILITIES	1,755.56		11/08/19
						UTILITIES THRU 10/15/19			
						ACCOUNT TOTAL	1,755.56	.00	1,755.56
551-6685-436.86-34						REPAIR & MAINTENANCE / BILLING & COLLECTING			
823				05/20	AP 10/15/19 0393771	CEDAR FALLS UTILITIES	5,603.34		11/08/19
						UTILITIES THRU 10/15/19			
						ACCOUNT TOTAL	5,603.34	.00	5,603.34

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FUND 551 REFUSE FUND									
551-6685-436	87-02	RENTALS / MATERIAL				DISPOSAL/HANDLIN			
798		05/20 AP		10/31/19	0393714	BLACK HAWK CO.LANDFILL	24,671.85		11/06/19
		LANDFILL SRV:10/16-10/31				10/16-10/31/19			
		ACCOUNT TOTAL					24,671.85	.00	24,671.85
551-6685-436.89-04 MISCELLANEOUS SERVICES / SALES TAX									
624		04/20 AP		10/18/19	0004659	IOWA DEPT.OF REVENUE	76.70		11/04/19
		SEMI MONTHLY SALES TAX				COMMERCIAL GARBAGE			
624		04/20 AP		10/08/19	0004657	IOWA DEPT.OF REVENUE	76.09		11/04/19
		SEMI MONTHLY SALES TAX				COMMERCIAL GARBAGE			
		ACCOUNT TOTAL					152.79	.00	152.79
		FUND TOTAL					32,972.69	.00	32,972.69
FUND 552 SEWER RENTAL FUND									
552-6655-436	64-02	INSURANCE / HEALTH				INS. REIMBURSEMENT			
624		04/20 AP		10/04/19	0004639	ADVANTAGE ADMIN-SECT.105	128.34		11/04/19
		HEALTH INS. REIMBURSEMENT							
624		04/20 AP		10/04/19	0004639	ADVANTAGE ADMIN-SECT.105	253.28		11/04/19
		HEALTH INS. REIMBURSEMENT							
		ACCOUNT TOTAL					381.62	.00	381.62
552-6655-436.72-99 OPERATING SUPPLIES / POSTAGE									
798		05/20 AP		11/03/19	0393718	CMRS-POC	16.50		11/06/19
		POC#8031880-REPL.POSTAGE				8/14/19-11/3/19			
		ACCOUNT TOTAL					16.50	.00	16.50
552-6655-436.85-01 UTILITIES / UTILITIES									
823		05/20 AP		10/15/19	0393771	CEDAR FALLS UTILITIES	2,364.99		11/08/19
		UTILITIES THRU 10/15/19							
		ACCOUNT TOTAL					2,364.99	.00	2,364.99
552-6665-436.72-99 OPERATING SUPPLIES / POSTAGE									
798		05/20 AP		11/03/19	0393718	CMRS-POC	42.95		11/06/19
		POC#8031880-REPL.POSTAGE				8/14/19-11/3/19			
		ACCOUNT TOTAL					42.95	.00	42.95

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GROUP	PO	ACCTG	---TRANSACTION---			DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER			BALANCE
								POST DT ----
FUND 552 SEWER RENTAL FUND								
552-6665-436.86-33								
798	05/20 AP	10/31/19	0393714	REPAIR & MAINTENANCE /	BLACK HAWK CO.LANDFILL	179.15		11/06/19
				LANDFILL SRV:10/16-10/31	10/16-10/31/19			
ACCOUNT TOTAL						179.15	.00	179.15
552-6665-436.86-34 REPAIR & MAINTENANCE / BILLING & COLLECTING								
823	05/20 AP	10/15/19	0393771	REPAIR & MAINTENANCE /	CEDAR FALLS UTILITIES	5,603.33		11/08/19
				UTILITIES THRU 10/15/19				
ACCOUNT TOTAL						5,603.33	.00	5,603.33
552-6665-436.89-04 MISCELLANEOUS SERVICES / SALES TAX								
624	04/20 AP	10/18/19	0004659	MISCELLANEOUS SERVICES /	IOWA DEPT.OF REVENUE	1,680.39		11/04/19
				SEMI MONTHLY SALES TAX	COMMERCIAL SEWER			
624	04/20 AP	10/08/19	0004657	MISCELLANEOUS SERVICES /	IOWA DEPT.OF REVENUE	7,796.59		11/04/19
				SEMI MONTHLY SALES TAX	COMMERCIAL SEWER			
ACCOUNT TOTAL						9,476.98	.00	9,476.98
FUND TOTAL						18,065.52	.00	18,065.52
FUND 553 2004 SEWER BOND								
FUND 555 STORM WATER UTILITY								
555-2230-432.72-01				OPERATING SUPPLIES /	OPERATING SUPPLIES			
798	05/20 AP	11/03/19	0393718	OPERATING SUPPLIES /	CMRS-POC	2.50		11/06/19
				POC#8031880-REPL.POSTAGE	8/14/19-11/3/19			
ACCOUNT TOTAL						2.50	.00	2.50
555-2230-432.81-40 PROFESSIONAL SERVICES / PUBLIC INFORMATION PROG.								
798	05/20 AP	11/03/19	0393718	PROFESSIONAL SERVICES /	CMRS-POC	1.00		11/06/19
				POC#8031880-REPL.POSTAGE	8/14/19-11/3/19			
ACCOUNT TOTAL						1.00	.00	1.00
555-2230-432.86-34 REPAIR & MAINTENANCE / BILLING & COLLECTING								
823	05/20 AP	10/15/19	0393771	REPAIR & MAINTENANCE /	CEDAR FALLS UTILITIES	5,603.33		11/08/19
				UTILITIES THRU 10/15/19				
ACCOUNT TOTAL						5,603.33	.00	5,603.33
FUND TOTAL						5,606.83	.00	5,606.83

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	---TRANSACTION--- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 570 SEWER ASSESSMENT									
FUND 606 DATA PROCESSING FUND									
606-1078-441.72-01						OPERATING SUPPLIES / OPERATING SUPPLIES			
798		05/20 AP		11/03/19	0393718	CMRS-POC	92.85		11/06/19
						POC#8031880-REPL.POSTAGE 8/14/19-11/3/19			
						ACCOUNT TOTAL	92.85	.00	92.85
606-1078-441.82-10 COMMUNICATION / TELEPHONE HOLDING ACCOUNT									
860		05/20 AP		11/01/19	0393795	CENTURYLINK	53.85		11/14/19
						CITY PHONE SERV.-NOV'19			
773		05/20 AP		10/19/19	0393711	VERIZON WIRELESS	880.32		11/04/19
						WIRELESS SRV:10/20-11/19 10/20-11/19/19			
						ACCOUNT TOTAL	934.17	.00	934.17
						FUND TOTAL	1,027.02	.00	1,027.02
FUND 680 HEALTH INSURANCE FUND									
680-1902-457.51-01						INSURANCE / HEALTH INSURANCE			
846		05/20 AP		11/04/19	0393775	BEDARD, REBECCA S.	430.32		11/12/19
						REF.-NOV.HEALTH PREMIUM LAST DAY COVERED 10/31/19			
624		04/20 AP		10/28/19	0004649	EXPRESS SCRIPTS, INC.	13,284.28		11/04/19
						RX CLAIMS PROCESSING			
624		04/20 AP		10/25/19	0004689	WELLMARK IOWA	48,666.49		11/04/19
						HEALTH CLAIMS PROCESSING			
624		04/20 AP		10/21/19	0004648	EXPRESS SCRIPTS, INC.	7,762.52		11/04/19
						RX CLAIMS PROCESSING			
624		04/20 AP		10/18/19	0004690	WELLMARK IOWA	17,646.33		11/04/19
						HEALTH CLAIMS PROCESSING			
624		04/20 AP		10/15/19	0004647	EXPRESS SCRIPTS, INC.	8,890.78		11/04/19
						RX CLAIMS PROCESSING			
624		04/20 AP		10/15/19	0004688	WELLMARK IOWA	66,031.97		11/04/19
						HEALTH CLAIMS PROCESSING			
624		04/20 AP		10/07/19	0004646	EXPRESS SCRIPTS, INC.	11,671.24		11/04/19
						RX CLAIMS PROCESSING			
624		04/20 AP		10/04/19	0004687	WELLMARK IOWA	18,440.14		11/04/19
						HEALTH CLAIMS PROCESSING			
624		04/20 AP		10/01/19	0004682	WELLMARK IOWA	69,805.73		11/04/19
						HEALTH CLAIMS PROCESSING			
						ACCOUNT TOTAL	262,629.80	.00	262,629.80
680-1902-457.51-06 INSURANCE / DENTAL INSURANCE									
624		04/20 AP		10/02/19	0004683	WELLMARK IOWA	1,090.79		11/04/19
						OCTOBER 2019 DENTAL POLICE UNION			
624		04/20 AP		10/02/19	0004684	WELLMARK IOWA	247.65		11/04/19

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	---TRANSACTION--- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 680 HEALTH INSURANCE FUND									
680-1902-457.51-06 INSURANCE / DENTAL INSURANCE						continued			
						OCTOBER 2019 DENTAL FIRE UNION			
624		04/20 AP		10/02/19	0004685	WELLMARK IOWA	3,131.40		11/04/19
						OCTOBER 2019 DENTAL NON-UNION			
624		04/20 AP		10/02/19	0004686	WELLMARK IOWA	1,477.20		11/04/19
						OCTOBER 2019 DENTAL PUBLIC WORKS/PARKS UNION			
						ACCOUNT TOTAL	5,947.04	.00	5,947.04
						FUND TOTAL	268,576.84	.00	268,576.84
FUND 681 HEALTH SEVERANCE									
681-1902-457.51-10 INSURANCE / HEALTH SEVERANCE PAYMENTS									
860		05/20 AP		11/12/19	0393793	ANDERSON, ALETA L.	1,355.00		11/14/19
860		05/20 AP		11/11/19	0393802	REGENOLD, SHARON K.	212.21		11/14/19
860		05/20 AP		11/02/19	0393798	LUX, JOSH	102.80		11/14/19
						RMB:HEALTH SEV.1/2 OCT'19			
						ACCOUNT TOTAL	1,670.01	.00	1,670.01
						FUND TOTAL	1,670.01	.00	1,670.01
FUND 682 HEALTH INSURANCE - FIRE									
FUND 685 VEHICLE MAINTENANCE FUND									
FUND 686 PAYROLL FUND									
686-0000-222.01-00 PAYROLL LIABILITY / FEDERAL TAXES									
624		04/20 AP		10/28/19	0004678	UNITED STATES TREASURY	65,689.22		11/04/19
						FEDERAL WITHHOLDING TAX 10/25/19 PAYROLL			
624		04/20 AP		10/15/19	0004677	UNITED STATES TREASURY	61,271.55		11/04/19
						FEDERAL WITHHOLDING TAX 10/11/19 PAYROLL			
624		04/20 AP		10/11/19	0004676	UNITED STATES TREASURY	174.31		11/04/19
						FEDERAL WITHHOLDING TAX 09/27/19 ADDITIONAL			
						ACCOUNT TOTAL	127,135.08	.00	127,135.08
686-0000-222.02-00 PAYROLL LIABILITY / STATE WITHHOLDING									
624		04/20 AP		10/28/19	0004661	IOWA DEPT.OF REVENUE	29,597.56		11/04/19
						STATE WITHHOLDING TAX 10/25/19 PAYROLL			
624		04/20 AP		10/17/19	0004660	IOWA DEPT.OF REVENUE	28,115.24		11/04/19
						STATE WITHHOLDING TAX 10/11/19 PAYROLL			
624		04/20 AP		10/10/19	0004658	IOWA DEPT.OF REVENUE	159.00		11/04/19
						STATE WITHHOLDING TAX 09/27/19 ADDITIONAL			
						ACCOUNT TOTAL	57,871.80	.00	57,871.80

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 686 PAYROLL FUND										
686-0000-222.03-00 PAYROLL LIABILITY / FICA										
624		04/20 AP		10/28/19	0004678	UNITED STATES TREASURY	71,627.72			11/04/19
						SS & MQGE/MEDICARE TAX				
624		04/20 AP		10/15/19	0004677	UNITED STATES TREASURY	68,997.90			11/04/19
						SS & MQGE/MEDICARE TAX				
624		04/20 AP		10/11/19	0004676	UNITED STATES TREASURY	459.00			11/04/19
						SS & MQGE/MEDICARE TAX				
						09/27/19 ADDITIONAL				
						ACCOUNT TOTAL	141,084.62	.00		141,084.62
686-0000-222.04-00 PAYROLL LIABILITY / IPERS										
624		04/20 AP		10/28/19	0004656	I.P.E.R.S.	130,769.88			11/04/19
						IPERS OCTOBER 2019				
624		04/20 AP		10/01/19	0004655	I.P.E.R.S.	125,742.38			11/04/19
						IPERS SEPTEMBER 2019				
						ACCOUNT TOTAL	256,512.26	.00		256,512.26
686-0000-222.05-00 PAYROLL LIABILITY / OTHER DEDUCTIONS PAYABLE										
802		05/20 AP		11/06/19	0393712	ADVANTAGE ADMINISTRATORS	6,948.31			11/06/19
						CAFETERIA PLAN:11/08/19				
624		04/20 AP		10/28/19	0004643	COLLECTION SERVICES CENTER	1,028.96			11/04/19
						CHILD SUPPORT PAYMENTS				
624		04/20 AP		10/23/19	0004681	VOYA FINANCIAL	9,016.47			11/04/19
						EMPLOYEE 457 CONTRIBUTION				
624		04/20 AP		10/15/19	0004642	COLLECTION SERVICES CENTER	1,028.96			11/04/19
						CHILD SUPPORT PAYMENTS				
624		04/20 AP		10/09/19	0004680	VOYA FINANCIAL	9,016.47			11/04/19
						EMPLOYEE 457 CONTRIBUTION				
						10/11/19 PAYROLL				
						ACCOUNT TOTAL	27,039.17	.00		27,039.17
686-0000-222.14-00 PAYROLL LIABILITY / POLICE & FIRE RETIREMENT										
624		04/20 AP		10/29/19	0004664	MUNICIPAL FIRE & POLICE RETIR	122,450.66			11/04/19
						POLICE RETIREMENT				
624		04/20 AP		10/29/19	0004664	MUNICIPAL FIRE & POLICE RETIR	33,895.21			11/04/19
						FIRE RETIREMENT				
624		04/20 AP		10/07/19	0004663	MUNICIPAL FIRE & POLICE RETIR	121,857.48			11/04/19
						POLICE RETIREMENT				
624		04/20 AP		10/07/19	0004663	MUNICIPAL FIRE & POLICE RETIR	33,394.80			11/04/19
						FIRE RETIREMENT				
						ACCOUNT TOTAL	311,598.15	.00		311,598.15
686-1902-457.89-05 MISCELLANEOUS SERVICES / UNEMPLOYMENT TAXES										
624		04/20 AP		10/28/19	0004662	IOWA WORKFORCE DEVELOPMENT	410.31			11/04/19

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 686 PAYROLL FUND										
686-1902-457.89-05 MISCELLANEOUS SERVICES / UNEMPLOYMENT TAXES							continued			
RMB: BENEFITS THRU 9/30/19										
ACCOUNT TOTAL							410.31	.00	410.31	
FUND TOTAL							921,651.39	.00	921,651.39	
FUND 687 WORKERS COMPENSATION FUND										
687-1902-457.51-02 INSURANCE / WORKERS COMP INSURANCE										
624		04/20 AP		10/16/19	0004645	EMC RISK SERVICES, LLC	1,350.75			11/04/19
WORKERS' COMP. CLAIMS										
624		04/20 AP		10/16/19	0004645	EMC RISK SERVICES, LLC	1,425.00			11/04/19
WORKERS' COMP. ADMIN FEES										
ACCOUNT TOTAL							2,775.75	.00	2,775.75	
FUND TOTAL							2,775.75	.00	2,775.75	
FUND 688 LTD INSURANCE FUND										
FUND 689 LIABILITY INSURANCE FUND										
689-1902-457.51-05 INSURANCE / LIABILITY INSURANCE										
624		04/20 AP		10/16/19	0004645	EMC RISK SERVICES, LLC	111.33			11/04/19
LIABILITY CLAIMS										
624		04/20 AP		10/16/19	0004645	EMC RISK SERVICES, LLC	985.00			11/04/19
LIABILITY ADMIN. FEES										
ACCOUNT TOTAL							1,096.33	.00	1,096.33	
FUND TOTAL							1,096.33	.00	1,096.33	
FUND 724 TRUST & AGENCY										
FUND 727 GREENWOOD CEMETERY P-CARE										
FUND 728 FAIRVIEW CEMETERY P-CARE										
FUND 729 HILLSIDE CEMETERY P-CARE										
FUND 790 FLOOD LEVY										
GRAND TOTAL							1,331,062.09	.00	1,331,062.09	

Council Invoices for Council Meeting 11/18/19

PREPARED 11/14/2019, 13:33:58
 PROGRAM GM360L
 CITY OF CEDAR FALLS

ACCOUNT ACTIVITY LISTING

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GROUP NBR	PO NBR	ACCTG PER.	-----TRANSACTION----- CD DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND									
101-1008-441.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES									
801	05/20 AP	11/05/19	0000000		PARKADE PRINTER, INC.	67.00		11/14/19	
					#9 WINDOW ENVELOPES				
848	05/20 AP	10/21/19	0000000		STOREY KENWORTHY	33.50		11/14/19	
					CALENDARS				
855	05/20 AP	10/21/19	0000000		STOREY KENWORTHY	21.43		11/14/19	
					COPY PAPER				
855	05/20 AP	10/17/19	0000000		STOREY KENWORTHY	1.12		11/14/19	
					STAPLES,PENS,POST-ITS				
801	05/20 AP	10/16/19	0000000		PARKADE PRINTER, INC.	33.43		11/14/19	
					#10 NON-WINDOW ENVELOPES				
855	05/20 AP	10/08/19	0000000		STOREY KENWORTHY	21.43		11/14/19	
					COPY PAPER				
855	05/20 AP	10/08/19	0000000		STOREY KENWORTHY	4.62		11/14/19	
					FOLDERS,PENS				
ACCOUNT TOTAL						182.53	.00	182.53	
101-1008-441.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE									
830	05/20 AP	11/07/19	0000000		SHRED-IT USA	48.95		11/14/19	
					ON-SITE DOC. DESTRUCTION				
					TICKET #8054530547				
830	05/20 AP	11/07/19	0000000		SHRED-IT USA	22.42		11/14/19	
					ON-SITE DOC. DESTRUCTION				
					TICKET #8054530547				
ACCOUNT TOTAL						71.37	.00	71.37	
101-1028-441.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES									
801	05/20 AP	11/05/19	0000000		PARKADE PRINTER, INC.	142.95		11/14/19	
					#9 WINDOW ENVELOPES				
855	05/20 AP	10/23/19	0000000		STOREY KENWORTHY	21.40		11/14/19	
					PAPER,PENS,FLAGS				
855	05/20 AP	10/21/19	0000000		STOREY KENWORTHY	50.04		11/14/19	
					COPY PAPER				
855	05/20 AP	10/17/19	0000000		STOREY KENWORTHY	25.63		11/14/19	
					PLANNER,STAPLES,PENS,				
					POST ITS				
801	05/20 AP	10/16/19	0000000		PARKADE PRINTER, INC.	22.26		11/14/19	
					#10 NON-WINDOW ENVELOPES				
855	05/20 AP	10/14/19	0000000		STOREY KENWORTHY	70.56		11/14/19	
					PLANNER,LABELS				
855	05/20 AP	10/09/19	0000000		STOREY KENWORTHY	94.95		11/14/19	
					BINDERS				
855	05/20 AP	10/08/19	0000000		STOREY KENWORTHY	50.04		11/14/19	
					COPY PAPER				
855	05/20 AP	10/08/19	0000000		STOREY KENWORTHY	7.60		11/14/19	
					FOLDERS,PENS				
ACCOUNT TOTAL						485.43	.00	485.43	

GROUP	PO	ACCTG	----	TRANSACTION----					
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 101 GENERAL FUND									
101-1028-441.81-50						PROFESSIONAL SERVICES / PRE-EMPLOYMENT PHYSICALS			
855		05/20 AP		10/14/19	0000000	MERCYONE WATERLOO MEDICAL CEN	1,777.09		11/14/19
						PRE-EMPLOY.PHYS-SEP'19			
855		05/20 AP		08/01/19	0000000	ALLEN OCCUPATIONAL HEALTH	665.64		11/14/19
						PRE-EMPLOY.PHYS-JUL'19			
855		05/20 AP		08/01/19	0000000	ALLEN OCCUPATIONAL HEALTH	665.64		11/14/19
						PRE-EMPLOY.PHYS-JUL'19			
855		05/20 AP		07/12/19	0000000	CEDAR VALLEY MEDICAL SPECIALI	30.00		11/14/19
						PRE-EMPLOY.PHYS-JUL'19			
855		05/20 AP		07/12/19	0000000	IOWA PHYSICIANS CLINIC MED. F	212.00		11/14/19
						PRE-EMPLOY.PHYS-JUL'19			
855		05/20 AP		07/12/19	0000000	IOWA PHYSICIANS CLINIC MED. F	21.00		11/14/19
						PRE-EMPLOY.PHYS-JUL'19			
855		05/20 AP		07/10/19	0000000	MERCYONE WATERLOO MEDICAL CEN	1,189.00		11/14/19
						PRE-EMPLOY.PHYS-JUN'19			
855		05/20 AP		07/10/19	0000000	ALLEN MEMORIAL HOSPITAL-SLC	1,068.18		11/14/19
						PRE-EMPLOY.PHYS-JUL'19			
855		05/20 AP		07/10/19	0000000	ALLEN MEMORIAL HOSPITAL-SLC	1,068.18		11/14/19
						PRE-EMPLOY.PHYS-JUL'19			
855		05/20 AP		07/10/19	0000000	CEDAR VALLEY MEDICAL SPECIALI	30.00		11/14/19
						PRE-EMPLOY.PHYS-JUL'19			
855		05/20 AP		07/10/19	0000000	IOWA PHYSICIANS CLINIC MED. F	21.00		11/14/19
						PRE-EMPLOY.PHYS-JUL'19			
855		05/20 AP		07/10/19	0000000	IOWA PHYSICIANS CLINIC MED. F	212.00		11/14/19
						PRE-EMPLOY.PHYS-JUL'19			
						ACCOUNT TOTAL	6,959.73	.00	6,959.73
101-1028-441.81-52 PROFESSIONAL SERVICES / DRUG TESTING									
855		05/20 AP		07/10/19	0000000	MERCYONE WATERLOO MEDICAL CEN	517.00		11/14/19
						DRUG TESTING-JUN'19			
						ACCOUNT TOTAL	517.00	.00	517.00
101-1028-441.81-53 PROFESSIONAL SERVICES / JOB NOTICES									
801		05/20 AP		11/03/19	0000000	COURIER COMMUNICATIONS-ADVERT	287.00		11/14/19
						JOB AD:MAINT.WORKER			
						COURIER			
801		05/20 AP		11/01/19	0000000	COURIER COMMUNICATIONS-ADVERT	450.00		11/14/19
						NOV 30K IMPRESSIONS			
						ONLINE			
855		05/20 AP		10/31/19	0000000	REGISTER MEDIA	556.52		11/14/19
						JOB AD:INSPECTOR			
						10/1/19 DIGITAL			
855		05/20 AP		10/31/19	0000000	REGISTER MEDIA	134.18		11/14/19
						JOB AD:INSPECTOR			
						10/15-10/16/19-PRINT			
855		05/20 AP		10/31/19	0000000	REGISTER MEDIA	208.35		11/14/19
						JOB AD:SAFETY OFFICER			
						9/15-10/10/19-PACKAGE			
855		05/20 AP		10/31/19	0000000	REGISTER MEDIA	142.68		11/14/19
						JOB AD:INSPECTOR			
						9/29-10/17/19-PACKAGE			
801		05/20 AP		10/29/19	0000000	COURIER COMMUNICATIONS-ADVERT	39.00		11/14/19

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-1028-441.81-53 PROFESSIONAL SERVICES / JOB NOTICES						continued				
						ONLINE SEARCH BOOST				
801		05/20 AP		10/27/19	0000000	COURIER COMMUNICATIONS-ADVERT CLASSIFIED PACKAGE	250.00			11/14/19
801		05/20 AP		10/27/19	0000000	COURIER COMMUNICATIONS-ADVERT EMPLOYMENT PACKAGES	100.00			11/14/19
801		05/20 AP		10/20/19	0000000	COURIER COMMUNICATIONS-ADVERT COURIER	300.00			11/14/19
801		05/20 AP		10/15/19	0000000	COURIER COMMUNICATIONS-ADVERT CLASSIFIED PACKAGE	475.19			11/14/19
801		05/20 AP		10/15/19	0000000	COURIER COMMUNICATIONS-ADVERT CLASSIFIED PACKAGE	157.22			11/14/19
801		05/20 AP		10/01/19	0000000	COURIER COMMUNICATIONS-ADVERT CLASSIFIED PACKAGE	450.00			11/14/19
801		05/20 AP		10/01/19	0000000	COURIER COMMUNICATIONS-ADVERT CLASSIFIED PACKAGE	21.60			11/14/19
799		05/20 AP		09/24/19	0132692	US BANK	22.45			11/08/19
						HY-VEE CEDAR FALLS 1052 CANDY FOR CAREER FAIRS				
ACCOUNT TOTAL							3,594.19	.00		3,594.19
101-1028-441.81-56 PROFESSIONAL SERVICES / EMPLOYEE WELLNESS PROG										
801		05/20 AP		11/06/19	0000000	CINTAS FIRST AID & SAFETY	34.80			11/14/19
855		05/20 AP		10/14/19	0000000	MERCYONE WATERLOO MEDICAL CEN INFLUENZA VACCINE	4,290.00			11/14/19
ACCOUNT TOTAL							4,324.80	.00		4,324.80
101-1028-441.83-06 TRANSPORTATION&EDUCATION / EDUCATION										
799		05/20 AP		10/04/19	0132692	US BANK	50.00			11/08/19
799		05/20 AP		10/04/19	0132692	REG:KOCKLER-BDGT WKSHP	50.00			11/08/19
799		05/20 AP		10/04/19	0132692	REG:NIEBERGALL-BDGT WKSHP	50.00			11/08/19
799		05/20 AP		10/04/19	0132692	REG:RODENECK-BDGT WKSHP	50.00			11/08/19
799		05/20 AP		10/03/19	0132692	REG:ROEDING-BDGT WKSHP	135.00			11/08/19
799		05/20 AP		10/03/19	0132692	REG:GAAP UPDATE-RODENECK	135.00			11/08/19
799		05/20 AP		10/03/19	0132692	REG:GAAP UPDATE-KOCKLER	145.00			11/08/19
799		05/20 AP		10/03/19	0132692	REG:RODENECK-IMFOA CONF				
ACCOUNT TOTAL							615.00	.00		615.00

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	
									POST DT	
FUND 101 GENERAL FUND										
101-1048-441.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
801		05/20 AP		11/05/19	0000000	PARKADE PRINTER, INC.	22.33			11/14/19
855		05/20 AP		10/21/19	0000000	STOREY KENWORTHY	4.29			11/14/19
855		05/20 AP		10/17/19	0000000	STOREY KENWORTHY	.53			11/14/19
801		05/20 AP		10/16/19	0000000	PARKADE PRINTER, INC.	4.45			11/14/19
855		05/20 AP		10/08/19	0000000	STOREY KENWORTHY	4.29			11/14/19
855		05/20 AP		10/08/19	0000000	STOREY KENWORTHY	2.17			11/14/19
ACCOUNT TOTAL							38.06	.00	38.06	
101-1048-441.72-11 OPERATING SUPPLIES / DUES, BOOKS, MAGAZINES										
855		05/20 AP		11/01/19	0000000	THOMSON REUTERS - WEST	572.45			11/14/19
ACCOUNT TOTAL							572.45	.00	572.45	
101-1048-441.81-29 PROFESSIONAL SERVICES / LEGAL CONSULTANTS										
801		05/20 AP		10/25/19	0000000	AHLERS AND COONEY, P.C.	1,187.33			11/14/19
801		05/20 AP		10/24/19	0000000	AHLERS AND COONEY, P.C.	598.00			11/14/19
ACCOUNT TOTAL							1,785.33	.00	1,785.33	
101-1048-441.81-51 PROFESSIONAL SERVICES / POST-EMPLOYMENT PHYSICALS										
855		05/20 AP		09/10/19	0000000	MERCYONE WATERLOO MEDICAL CEN	472.00			11/14/19
855		05/20 AP		08/10/19	0000000	MERCYONE WATERLOO MEDICAL CEN	955.00			11/14/19
855		05/20 AP		07/10/19	0000000	MERCYONE WATERLOO MEDICAL CEN	590.00			11/14/19
855		05/20 AP		07/10/19	0000000	MERCYONE WATERLOO MEDICAL CEN	4,334.50			11/14/19
855		05/20 AP		07/10/19	0000000	MERCYONE WATERLOO MEDICAL CEN	823.00			11/14/19
855		05/20 AP		06/10/19	0000000	MERCYONE WATERLOO MEDICAL CEN	325.00			11/14/19
855		05/20 AP		05/10/19	0000000	MERCYONE WATERLOO MEDICAL CEN	15,138.00			11/14/19
855		05/20 AP		04/07/19	0000000	MERCYONE WATERLOO MEDICAL CEN	10,678.00			11/14/19

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	
									POST DT	
FUND 101 GENERAL FUND										
101-1048-441.81-51						PROFESSIONAL SERVICES / POST-EMPLOYMENT PHYSICALS	continued			
855	05/20	AP	03/11/19	0132692	0000000	MERCYONE WATERLOO MEDICAL CEN	10,478.00			11/14/19
						POST-EMPLOY.PHYS-FEB'19				
ACCOUNT TOTAL							43,793.50	.00	43,793.50	
101-1060-423.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
800	05/20	AP	10/15/19	0132692		US BANK	29.72			11/08/19
						AMAZON.COM*HG35K03J3 AMZN				
800	05/20	AP	10/08/19	0132692		US BANK	5.99			11/08/19
						AMZN MKTP US*YI4CZ1BU3				
800	05/20	AP	10/03/19	0132692		US BANK	133.62			11/08/19
						AMZN MKTP US*VS9QI1V43				
800	05/20	AP	10/01/19	0132692		US BANK	44.16			11/08/19
						WM SUPERCENTER #753				
800	05/20	AP	09/25/19	0132692		US BANK	16.78			11/08/19
						AMZN MKTP US*9U9DJ94K3				
ACCOUNT TOTAL							230.27	.00	230.27	
101-1060-423.72-99 OPERATING SUPPLIES / POSTAGE										
800	05/20	AP	10/15/19	0132692		US BANK	15.00			11/08/19
						PAYPAL *SJ GAMES IN				
						SHIPPING 4 GAMES				
ACCOUNT TOTAL							15.00	.00	15.00	
101-1060-423.81-91 PROFESSIONAL SERVICES / LICENSES & SERVICE CONTRT										
800	05/20	AP	10/14/19	0132692		US BANK	70.00			11/08/19
						INTUIT *QUICKBOOKS				
						MONTHLY QUICKBOOKS SUB.				
ACCOUNT TOTAL							70.00	.00	70.00	
101-1060-423.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)										
800	05/20	AP	09/27/19	0132692		US BANK	23.37			11/08/19
						CASEYS GEN STORE 3045				
						GAS FOR TRAVELING TO				
ACCOUNT TOTAL							23.37	.00	23.37	
101-1060-423.89-33 MISCELLANEOUS SERVICES / FRIENDS SUPPORTED PROGRAM										
800	05/20	AP	10/21/19	0132692		US BANK	36.90			11/08/19
						AMZN MKTP US*9Z5LI6ZC3				
						FOTL:COLAB TABLE COVERS				
800	05/20	AP	10/21/19	0132692		US BANK	30.87			11/08/19
						OTC BRANDS INC				
						FOTL:YTH HALLOWEEN PENCIL				
800	05/20	AP	10/18/19	0132692		US BANK	50.98			11/08/19
						EARL MAY 130				
						FOTL:YTH PUMKINS 4 PAINT.				

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	
									POST DT	
FUND 101 GENERAL FUND										
101-1060-423.89-33 MISCELLANEOUS SERVICES / FRIENDS SUPPORTED PROGRAM						continued				
800		05/20 AP		10/18/19	0132692	US BANK	47.87		11/08/19	
		AMZN MKTP		US*L38DN5GL3		FOTL:YOUTH-YOUTH SCAVENGR				
800		05/20 AP		10/17/19	0132692	US BANK	15.88		11/08/19	
		AMAZON.COM*A56HA8X43		AMZN		FOTL:COLAB RAM UPGRADE 16				
800		05/20 AP		10/16/19	0132692	US BANK	59.56		11/08/19	
		WAL-MART #0753				FOTL:YTH PUMKINS 4 PAINT.				
800		05/20 AP		10/14/19	0132692	US BANK	53.60		11/08/19	
		WM SUPERCENTER #753				FOTL:YTH PUMKINS 4 PAINT.				
800		05/20 AP		10/10/19	0132692	US BANK	109.99		11/08/19	
		TARGET		00025262		FOTL:YA PLAYSTATION GAME				
800		05/20 AP		10/09/19	0132692	US BANK	63.60		11/08/19	
		WM SUPERCENTER #753				FOTL:YOUTH SUPPLIES FOR				
800		05/20 AP		10/09/19	0132692	US BANK	36.95		11/08/19	
		AMZN MKTP		US*8P2OQ1O13		FOTL:YA 4 PERSON CHESS				
800		05/20 AP		10/09/19	0132692	US BANK	19.99		11/08/19	
		AMZN MKTP		US*OB2ED5A03		FOTL:YA LEAP CHESS CLOCK				
800		05/20 AP		10/02/19	0132692	US BANK	19.37		11/08/19	
		OTC BRANDS				FOTL:YOUTH GOOGLY EYES				
800		05/20 AP		09/30/19	0132692	US BANK	11.94		11/08/19	
		WAL-MART #0753				FOTL:YOUTH SNACK 4 JR.				
800		05/20 AP		09/30/19	0132692	US BANK	96.31		11/08/19	
		AMAZON.COM*1R5J47PS3				FOTL:YTH GIANT 4 IN A ROW				
800		05/20 AP		09/27/19	0132692	US BANK	7.95		11/08/19	
		AMZN MKTP		US*845E20N03		FOTL:YOUTH MAGICAL FUN				
800		05/20 AP		09/27/19	0132692	US BANK	154.95		11/08/19	
		AMZN MKTP		US*NL3R652P3		FOTL:YA NERF GUNS 4 TEEN				
800		05/20 AP		09/26/19	0132692	US BANK	23.09		11/08/19	
		AMZN MKTP		US*VN6B10U03		FOTL:YOUTH FALL STICKER				
800		05/20 AP		09/26/19	0132692	US BANK	22.99		11/08/19	
		AMZN MKTP		US*SP8QC5PH3		FOTL:YA DARTS 4 TEEN NITE				
800		05/20 AP		09/25/19	0132692	US BANK	43.96		11/08/19	
		AMZN MKTP		US*BI45Y5O33		FOTL:YOUTH WHITE CARDSTOK				
800		05/20 AP		09/25/19	0132692	US BANK	35.59		11/08/19	
		AMZN MKTP		US*XC4AD0H83		FOTL:YA DARTS 4 TEEN NITE				
800		05/20 AP		09/24/19	0132692	US BANK	14.82		11/08/19	
		WM SUPERCENTER #753				FOTL:YOUTH CRAFT STICKS				
ACCOUNT TOTAL							957.16	4.00	957.16	
101-1060-423.89-34 MISCELLANEOUS SERVICES / ENDOWMENT SUPPORTED PROG.										
800		05/20 AP		10/17/19	0132692	US BANK	48.11		11/08/19	
		AMAZON.COM*A56HA8X43		AMZN		FOTL:COLAB RAM UPGRADE 16				
PROJECT#:		032025								
800		05/20 AP		10/14/19	0132692	US BANK	24.35		11/08/19	
		LITTLE CAESARS 3248-0001				RAY 2 RMB LITCON 19:FOOD				
800		05/20 AP		10/10/19	0132692	US BANK	192.24		11/08/19	
		SP * AMERICAN BUTTON M				FOTL:COLAB 3" CRCLE PUNCH				
PROJECT#:		032025								

GROUP	PO	ACCTG	----TRANSACTION----				DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION			BALANCE
									POST DT ----
FUND 101 GENERAL FUND									
101-1060-423.89-34 MISCELLANEOUS SERVICES / ENDOWMENT SUPPORTED PROG.						continued			
800		05/20	AP	10/09/19	0132692	US BANK	20.24		11/08/19
						AMAZON.COM*6P2QD52H3 AMZN			
						FOTL:COLAB STORAGE TOTES			
PROJECT#: 032025									
800		05/20	AP	10/07/19	0132692	US BANK	24.50		11/08/19
						TARGET 00017921			
						RAY 2 RMB LITCON 19: SNAX			
800		05/20	AP	10/04/19	0132692	US BANK		3.95	11/08/19
						BARNES&NOBLE.COM-BN			
						RAY 2 RMB LITCON 19:SALES			
800		05/20	AP	10/02/19	0132692	US BANK	10.67		11/08/19
						BARNES&NOBLE.COM-BN			
						RAY 2 RMB LITCON 19:			
800		05/20	AP	09/30/19	0132692	US BANK	20.40		11/08/19
						AMAZON.COM*JR8HH0963 AMZN			
						FOTL:COLAB PENDAFLEX DESK			
PROJECT#: 032025									
800		05/20	AP	09/25/19	0132692	US BANK	47.45		11/08/19
						SP * AMERICAN BUTTON M			
						RAY 2 RMB LITCON 19: KEY			
800		05/20	AP	09/25/19	0132692	US BANK	40.45		11/08/19
						SP * AMERICAN BUTTON M			
						RAY 2 RMB LITCON 19: ROND			
800		05/20	AP	09/23/19	0132692	US BANK	190.95		11/08/19
						BARNES&NOBLE.COM-BN			
						RAY 2 RMB LITCON19:PRIZES			
800		05/20	AP	09/23/19	0132692	US BANK	378.95		11/08/19
						CRICUT			
						FOTL:COLAB-CRICUT EASY			
PROJECT#: 032025									
800		05/20	AP	09/23/19	0132692	US BANK	507.60		11/08/19
						COVER ONE INC			
						FOTL:COLAB-GLUE STRIPS			
PROJECT#: 032025									
ACCOUNT TOTAL							1,505.91	3.95	1,501.96
101-1061-423.71-11 OFFICE SUPPLIES / TECHNICAL PROCESSING SUPP									
800		05/20	AP	10/03/19	0132692	US BANK	16.77		11/08/19
						AMZN MKTP US*VS9QI1V43			
						PRECISION SCISSORS			
800		05/20	AP	09/30/19	0132692	US BANK	23.74		11/08/19
						AMAZON.COM*KN7UE4G73 AMZN			
						AAA BATTERIES 4 PLAYAWAYS			
800		05/20	AP	09/23/19	0132692	US BANK	179.00		11/08/19
						B2B PRIME*LE87U94T3			
						AMAZON BUSINESS PRIME 1YR			
ACCOUNT TOTAL							219.51	0.00	219.51
101-1061-423.89-20 MISCELLANEOUS SERVICES / ADULT BOOKS									
800		05/20	AP	10/11/19	0132692	US BANK	41.66		11/08/19
						AMAZON.COM*M09JG9IJ3 AMZN			
						ADULT BOOKS			
800		05/20	AP	10/08/19	0132692	US BANK	31.98		11/08/19
						AMAZON.COM*MX9FH0X63 AMZN			
						ADULT BOOKS			
800		05/20	AP	10/07/19	0132692	US BANK	14.99		11/08/19
						AMAZON.COM*NV7U66JI3			
						ADULT BOOKS			
800		05/20	AP	10/01/19	0132692	US BANK	19.99		11/08/19
						AMAZON.COM*PQ19X54F3 AMZN			
						ADULT BOOKS			
800		05/20	AP	10/01/19	0132692	US BANK	16.99		11/08/19

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GROUP	PO	ACCTG	---TRANSACTION---				DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION			BALANCE
									POST DT ----
FUND 101 GENERAL FUND									
101-1061-423.89-20 MISCELLANEOUS SERVICES / ADULT BOOKS						continued			
						AMAZON.COM*SG78W06Q3			
800		05/20 AP		09/27/19	0132692	US BANK	15.99		11/08/19
						AMAZON.COM*MQ87P1BG1 AMZN			
800		05/20 AP		09/23/19	0132692	US BANK	34.97		11/08/19
						AMAZON.COM*AG5XY7U73 AMZN			
						ACCOUNT TOTAL	176.57	.00	176.57
101-1061-423.89-24 MISCELLANEOUS SERVICES / ADULT AUDIO									
800		05/20 AP		09/23/19	0132692	US BANK	41.40		11/08/19
						AMAZON.COM*5Y3KL5ZN3 AMZN			
						ACCOUNT TOTAL	41.40	.00	41.40
101-1061-423.89-25 MISCELLANEOUS SERVICES / ADULT VIDEO									
800		05/20 AP		10/08/19	0132692	US BANK	24.95		11/08/19
						AMZN MKTP US*KY4RL7RB3			
						ACCOUNT TOTAL	24.95	.00	24.95
101-1061-423.89-36 MISCELLANEOUS SERVICES / YOUTH VIDEO									
800		05/20 AP		10/21/19	0132692	US BANK	7.96		11/08/19
						AMAZON.COM*YH2ZM2HN3 AMZN			
						ACCOUNT TOTAL	7.96	.00	7.96
101-1118-441.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES									
801		05/20 AP		11/05/19	0000000	PARKADE PRINTER, INC.	8.93		11/14/19
						#9 WINDOW ENVELOPES			
855		05/20 AP		10/21/19	0000000	STOREY KENWORTHY	3.57		11/14/19
						COPY PAPER			
855		05/20 AP		10/17/19	0000000	STOREY KENWORTHY	.80		11/14/19
						STAPLES,PENS, POST ITS			
801		05/20 AP		10/16/19	0000000	PARKADE PRINTER, INC.	4.45		11/14/19
						#10 NON-WINDOW ENVELOPES			
855		05/20 AP		10/08/19	0000000	STOREY KENWORTHY	3.57		11/14/19
						COPY PAPER			
855		05/20 AP		10/08/19	0000000	STOREY KENWORTHY	3.26		11/14/19
						FOLDERS,PENS			
						ACCOUNT TOTAL	24.58	.00	24.58
101-1118-441.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)									
799		05/20 AP		09/30/19	0132692	US BANK	306.78		11/08/19

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	-----TRANSACTION----- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 101 GENERAL FUND									
101-1118-441.83-05	TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD) continued								
799		05/20 AP		09/27/19	0132692	US BANK HOTEL:GAINES-ILC CONF. TONY ROMA'S MEAL:R GAINES ILC 9/25	11.70		11/08/19
ACCOUNT TOTAL							318.48	.00	318.48
101-1158-441.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES									
801		05/20 AP		11/05/19	0000000	PARKADE PRINTER, INC.	8.93		11/14/19
855		05/20 AP		10/21/19	0000000	#9 WINDOW ENVELOPES STOREY KENWORTHY	3.57		11/14/19
855		05/20 AP		10/17/19	0000000	COPY PAPER STOREY KENWORTHY	.27		11/14/19
801		05/20 AP		10/16/19	0000000	STAPLES,PENS, POST ITS PARKADE PRINTER, INC.	4.45		11/14/19
855		05/20 AP		10/08/19	0000000	#10 NON-WINDOW ENVELOPES STOREY KENWORTHY	3.57		11/14/19
855		05/20 AP		10/08/19	0000000	COPY PAPER STOREY KENWORTHY FOLDERS,PENS	1.09		11/14/19
ACCOUNT TOTAL							21.88	.00	21.88
101-1158-441.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)									
799		05/20 AP		10/21/19	0132692	US BANK SHERATON A'DAM AIRPORT MEAL:GAINES EC.DEV.10/18	46.60		11/08/19
799		05/20 AP		10/21/19	0132692	US BANK SHERATON A'DAM AIRPORT HOTEL(BAL)GAINES EC.DEV.	38.34		11/08/19
799		05/20 AP		10/21/19	0132692	US BANK PLAZA FC BV TONI LOCO MEAL:GAINES-EC.DEV.10/18	4.29		11/08/19
799		05/20 AP		10/21/19	0132692	US BANK HMS HOST INTERNATIONAL MEAL:GAINES-ECO.DEV.10/19	16.93		11/08/19
799		05/20 AP		10/18/19	0132692	US BANK CHILI'S BAR E2 ORD MEAL:GAINES-EC.DEV 10/16	20.93		11/08/19
799		05/20 AP		10/18/19	0132692	US BANK NS SCHIPHOL RAIL:GAINES EC.DEV.10/17	19.53		11/08/19
799		05/20 AP		10/07/19	0132692	US BANK WWW.RESERVATIONS.COM HOTEL:GAINES EC.DEV.10/18	19.99		11/08/19
799		05/20 AP		10/07/19	0132692	US BANK HOTEL*RESERVATIONS.COM HOTEL:GAINES EV.DEV 10/17	653.59		11/08/19
ACCOUNT TOTAL							820.20	.00	820.20
101-1199-411.32-64 COMM PROTECTION GRANTS / FIRE EQUIPMENT GRANT									
799		05/20 AP		10/21/19	0132692	US BANK THE SHIRT SHACK PINK BADGE T-SHIRTS	506.61		11/08/19
ACCOUNT TOTAL							506.61	.00	506.61

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GROUP	PO	ACCTG	----	TRANSACTION----					
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 101 GENERAL FUND									
101-1199-421.31-10	HUMAN DEVELOPMENT GRANTS / GRANTS - CULTURAL SERVICE								
826	05/20	AP		11/08/19	0000000	WATERLOO-CEDAR FALLS SYMPHONY	500.00		11/14/19
826	05/20	AP		09/11/19	0000000	NYE EVENT SPONSORSHIP ACB COMMUNITY SPONSORSHIP	1,740.10		11/14/19
854	04/20	AP		07/25/19	0131747	RETURN OF FORMAL/INFORMAL IOWA ART COUNCIL GRANT KAREN'S PRINT-RITE	550.00		11/13/19
						FORMAL/INFORMAL POSTCARD			
						ACCOUNT TOTAL	2,790.10	.00	2,790.10
101-1199-421.31-20 HUMAN DEVELOPMENT GRANTS / GRANTS - LIBRARY									
800	05/20	AP		10/18/19	0132692	US BANK	67.96		11/08/19
800	05/20	AP		10/01/19	0132692	AMZN MKTP US*546ZR6OE3 CHARGING STATION SUPPLIES	15.99		11/08/19
800	05/20	AP		09/30/19	0132692	AMZN MKTP US*1G5F21GF3 HDMI TO VGA ADAPTER 2 PK	10.99		11/08/19
800	05/20	AP		09/23/19	0132692	AMZN MKTP US*RP4A668Y3 5 PACK 6FT HDMI CABLES	60.03		11/08/19
800	05/20	AP		09/23/19	0132692	AMAZON.COM*9A6RU0F03 AMZN COMPUTER WORKSTATION DESK	22.99		11/08/19
						AMZN MKTP US*EU7422TU3 FLOOR CABLE COVERS			
						ACCOUNT TOTAL	177.96	.00	177.96
101-1199-421.31-40 HUMAN DEVELOPMENT GRANTS / GRANTS - PARKS									
839	05/20	AP		10/31/19	0000000	BLACK HAWK MEMORIAL CO., INC. 7 BRICKS - VETS PARK	245.00		11/14/19
						ACCOUNT TOTAL	245.00	.00	245.00
101-1199-441.72-19 OPERATING SUPPLIES / PRINTING									
855	05/20	AP		11/06/19	0000000	COURIER LEGAL COMMUNICATIONS	106.28		11/14/19
855	05/20	AP		11/01/19	0000000	BID NTC-2019 SAN SEWER CDBG FUNDS COURIER LEGAL COMMUNICATIONS	531.69		11/14/19
801	05/20	AP		10/30/19	0000000	10/21/19 CC MTG.MINS/BILL COURIER LEGAL COMMUNICATIONS	84.58		11/14/19
801	05/20	AP		10/25/19	0000000	'19 ANNUAL FINANCE REPORT COURIER LEGAL COMMUNICATIONS	14.04		11/14/19
801	05/20	AP		10/25/19	0000000	PH NTC-BIG WOODS HOUSE LS LEASE COURIER LEGAL COMMUNICATIONS	17.04		11/14/19
801	05/20	AP		10/25/19	0000000	PH NTC-2019 SAN SEWER COURIER LEGAL COMMUNICATIONS	77.87		11/14/19
801	05/20	AP		10/25/19	0000000	ORD.2955-REZONE A-1 TO R1 COURIER LEGAL COMMUNICATIONS	97.44		11/14/19
						ORD.2956-MONUMENT MAILBOX			
						ACCOUNT TOTAL	928.94	.00	928.94

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	
									POST DT	
FUND 101 GENERAL FUND										
101-1199-441.81-02						PROFESSIONAL SERVICES / AUDIT				
855		05/20 AP		11/13/19	0000000	STATE AUDITOR	850.00			11/14/19
801		FY19 FILING FEE								
801		05/20 AP		11/05/19	0000000	GOVERNMENT FINANCE OFFICERS A	530.00			11/14/19
801		FY19 AUDIT AWARD FEE								
801		05/20 AP		10/31/19	0000000	EIDE BAILLY, LLP	11,500.00			11/14/19
		COMPLETION OF FY19 AUDIT								
		ACCOUNT TOTAL					12,880.00	.00		12,880.00
101-1199-441.81-09 PROFESSIONAL SERVICES / HUMAN RIGHTS COMMISSION										
801		05/20 AP		11/05/19	0000000	PARKADE PRINTER, INC.	8.93			11/14/19
855		#9 WINDOW ENVELOPES								
855		05/20 AP		10/21/19	0000000	STOREY KENWORTHY	2.86			11/14/19
801		COPY PAPER								
801		05/20 AP		10/16/19	0000000	PARKADE PRINTER, INC.	4.45			11/14/19
855		#10 NON-WINDOW ENVELOPES								
855		05/20 AP		10/08/19	0000000	STOREY KENWORTHY	2.86			11/14/19
		COPY PAPER								
		ACCOUNT TOTAL					19.10	.00		19.10
101-1199-441.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)										
799		05/20 AP		09/30/19	0132692	US BANK	210.56			11/08/19
799		HOLIDAY INN EXPRESS				HOTEL:D KRUSE ILC CONF				
799		05/20 AP		09/27/19	0132692	US BANK	11.70			11/08/19
		TONY ROMA'S				MEAL:F DARRAH ILC 9/25				
		ACCOUNT TOTAL					222.26	.00		222.26
101-2205-432.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
848		05/20 AP		10/28/19	0000000	STOREY KENWORTHY	1.34			11/14/19
848		BINDER CLIPS								
848		05/20 AP		10/23/19	0000000	STOREY KENWORTHY	24.93			11/14/19
848		WALL CALENDARS								
848		05/20 AP		10/21/19	0000000	STOREY KENWORTHY	.74			11/14/19
848		DUSTER SPRAY								
848		05/20 AP		10/09/19	0000000	STOREY KENWORTHY	2.74			11/14/19
		FILING LABELS,TAB FOLDERS								
		ACCOUNT TOTAL					29.75	.00		29.75
101-2205-432.72-19 OPERATING SUPPLIES / PRINTING										
801		05/20 AP		11/05/19	0000000	PARKADE PRINTER, INC.	22.33			11/14/19
855		#9 WINDOW ENVELOPES								
855		05/20 AP		10/21/19	0000000	STOREY KENWORTHY	7.15			11/14/19

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-2205-432.72-19 OPERATING SUPPLIES / PRINTING						continued				
						COPY PAPER				
801		05/20 AP		10/16/19	0000000	PARKADE PRINTER, INC.	11.13			11/14/19
						#10 NON-WINDOW ENVELOPES				
855		05/20 AP		10/08/19	0000000	STOREY KENWORTHY	7.15			11/14/19
						COPY PAPER				
						ACCOUNT TOTAL	47.76	0.00		47.76
101-2205-432.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)										
799		05/20 AP		09/23/19	0132692	US BANK	427.14			11/08/19
						HOTEL ANNAPOLIS				
799		05/20 AP		09/23/19	0132692	US BANK	24.00			11/08/19
						EASTERN IOWA AIRPORT				
						AIRPORT PARKING-S SHEETZ				
						ACCOUNT TOTAL	451.14	0.00		451.14
101-2235-412.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
801		05/20 AP		11/05/19	0000000	PARKADE PRINTER, INC.	13.40			11/14/19
						#9 WINDOW ENVELOPES				
848		05/20 AP		10/28/19	0000000	STOREY KENWORTHY	16.08			11/14/19
						COPY PAPER				
848		05/20 AP		10/28/19	0000000	STOREY KENWORTHY	7.54			11/14/19
						TAPE ROLLS				
848		05/20 AP		10/21/19	0000000	STOREY KENWORTHY	41.81			11/14/19
						LEGAL PADS, CALENDARS				
801		05/20 AP		10/16/19	0000000	PARKADE PRINTER, INC.	11.13			11/14/19
						#10 NON-WINDOW ENVELOPES				
848		05/20 AP		10/09/19	0000000	STOREY KENWORTHY	1.19			11/14/19
						PENS, POST-IT NOTES				
848		05/20 AP		10/09/19	0000000	STOREY KENWORTHY	16.08			11/14/19
						COPY PAPER				
848		05/20 AP		10/02/19	0000000	STOREY KENWORTHY	57.86			11/14/19
						CHAIR MAT				
848		05/20 AP		10/01/19	0000000	STOREY KENWORTHY	29.27			11/14/19
						PENS, NOTEBOOKS, SHARPIES				
						ACCOUNT TOTAL	194.36	0.00		194.36
101-2235-412.71-07 OFFICE SUPPLIES / CODE ENFORCEMENT SUPPLIES										
840		05/20 AP		11/04/19	0000000	PROFESSIONAL LAWN CARE, LLC	427.50			11/14/19
						CODE EN.MOW-5826 UNIVERS.				
840		05/20 AP		10/31/19	0000000	COOLEY SANITATION LLC	768.79			11/14/19
						804 W SEERLEY CLEANUP				
						CODE ENFORCEMENT				
						ACCOUNT TOTAL	1,196.29	0.00		1,196.29

GROUP	PO	ACCTG	-----TRANSACTION-----			DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER			BALANCE
								POST DT
FUND 101 GENERAL FUND								
101-2235-412.72-11					OPERATING SUPPLIES / DUES, BOOKS, MAGAZINES			
799		05/20 AP		09/25/19	0132692 US BANK	255.15		11/08/19
					INT'L CODE COUNCIL INC BOOK PURCHASES-J CASTLE			
ACCOUNT TOTAL						255.15	.00	255.15
101-2235-412.72-19					OPERATING SUPPLIES / PRINTING			
840		05/20 AP		06/19/19	0000000 PARKADE PRINTER, INC.	50.95		11/14/19
					RE-INSPECT DOOR HANGERS			
ACCOUNT TOTAL						50.95	.00	50.95
101-2235-412.72-60					OPERATING SUPPLIES / SAFETY SUPPLIES			
801		05/20 AP		11/06/19	0000000 CINTAS FIRST AID & SAFETY	56.35		11/14/19
					RESTOCK FIRST AID CABINET			
ACCOUNT TOTAL						56.35	.00	56.35
101-2235-412.83-04					TRANSPORTATION&EDUCATION / DUES & MEMBERSHIPS			
799		05/20 AP		09/25/19	0132692 US BANK	50.00		11/08/19
					INT'L CODE COUNCIL INC MEMBERSHIP:J CASTLE			
840		05/20 AP		09/05/19	0000000 INTERNATL.ASSOC.ELEC.INSPECTO	120.00		11/14/19
					IAEI MEMBERSHIP-M.STURM			
ACCOUNT TOTAL						170.00	.00	170.00
101-2235-412.83-06					TRANSPORTATION&EDUCATION / EDUCATION			
799		05/20 AP		09/25/19	0132692 US BANK	165.00		11/08/19
					INT'L CODE COUNCIL INC CODE ADMIN WEBINAR-CASTLE			
799		05/20 AP		09/23/19	0132692 US BANK	150.00		11/08/19
					IAPMO CERTIFICATION EXAM-J MAI			
ACCOUNT TOTAL						315.00	.00	315.00
101-2245-442.71-01					OFFICE SUPPLIES / OFFICE SUPPLIES			
848		05/20 AP		10/28/19	0000000 STOREY KENWORTHY	5.02		11/14/19
					BINDER CLIPS			
848		05/20 AP		10/21/19	0000000 STOREY KENWORTHY	2.80		11/14/19
					DUSTER SPRAY			
848		05/20 AP		10/10/19	0000000 STOREY KENWORTHY	12.48		11/14/19
					NOTEBOOKS			
848		05/20 AP		10/09/19	0000000 STOREY KENWORTHY	10.31		11/14/19
					FILING LABELS,TAB FOLDERS			
ACCOUNT TOTAL						30.61	.00	30.61

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	---TRANSACTION--- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-2245-442.72-19 OPERATING SUPPLIES / PRINTING										
801		05/20 AP		11/05/19	0000000	PARKADE PRINTER, INC.	44.67			11/14/19
						#9 WINDOW ENVELOPES				
855		05/20 AP		10/21/19	0000000	STOREY KENWORTHY	14.30			11/14/19
						COPY PAPER				
801		05/20 AP		10/16/19	0000000	PARKADE PRINTER, INC.	40.07			11/14/19
						#10 NON-WINDOW ENVELOPES				
855		05/20 AP		10/08/19	0000000	STOREY KENWORTHY	14.30			11/14/19
						COPY PAPER				
						ACCOUNT TOTAL	113.34	.00		113.34
101-2245-442.81-16 PROFESSIONAL SERVICES / ZONING ORDINANCE										
840		05/20 AP		10/16/19	0000000	FERRELL MADDEN	5,000.00			11/14/19
						3184-DWNTWN.VISION & ZONE				
						OCT.TRIP, PRESENTATION, WEB				
						PROJECT#: 023184				
						ACCOUNT TOTAL	5,000.00	.00		5,000.00
101-2253-423.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
839		05/20 AP		10/31/19	0000000	STOREY KENWORTHY	42.90			11/14/19
						BINDERS, TAPE				
839		05/20 AP		10/08/19	0000000	STOREY KENWORTHY	94.18			11/14/19
						PAPER, BINDERS				
799		05/20 AP		10/03/19	0132692	US BANK	10.50			11/08/19
						SQ *POLK'S LOCK SER				
						KEYS				
799		05/20 AP		09/27/19	0132692	US BANK	12.00			11/08/19
						SQ *POLK'S LOCK SER				
						KEYS				
						ACCOUNT TOTAL	159.58	.00		159.58
101-2253-423.72-30 OPERATING SUPPLIES / DROP IN EQUIP & SUPPLIES										
799		05/20 AP		10/11/19	0132692	US BANK	716.94			11/08/19
						O DONNELL ACE HARDWARE				
						WATER SOFTNER SALT				
799		05/20 AP		10/04/19	0132692	US BANK	16.69			11/08/19
						O DONNELL ACE HARDWARE				
						BATTERIES				
799		05/20 AP		10/04/19	0132692	US BANK	11.69			11/08/19
						O DONNELL ACE HARDWARE				
						BATTERY				
799		05/20 AP		10/03/19	0132692	US BANK	43.06			11/08/19
						O DONNELL ACE HARDWARE				
						MASKING TAPE, TAPER, BOLTS				
799		05/20 AP		09/27/19	0132692	US BANK	99.00			11/08/19
						CAMPBELL SUPPLY CO				
						GRINDER				
799		05/20 AP		09/24/19	0132692	US BANK	345.96			11/08/19
						WM SUPERCENTER #753				
						TELEVISION, MOUNT				
						ACCOUNT TOTAL	1,233.34	.00		1,233.34

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-2253-423.72-32 OPERATING SUPPLIES / ADULT SPORTS SUPPLIES										
799		05/20 AP		10/14/19	0132692	US BANK	18.68			11/08/19
						O DONNELL ACE HARDWARE				
						CINCH STRAP,TIE ROLL				
						ACCOUNT TOTAL	18.68	0.00	18.68	
101-2253-423.72-44 OPERATING SUPPLIES / EQUIPMENT REPAIRS										
839		05/20 AP		11/07/19	0000000	BEAL, MICHELE	130.00			11/14/19
799		05/20 AP		09/25/19	0132692	US BANK	21.95			11/08/19
						FITNESS PAD REPAIR				
						O DONNELL ACE HARDWARE				
						SPRING SNAP LINKS				
						ACCOUNT TOTAL	151.95	0.00	151.95	
101-2253-423.72-50 OPERATING SUPPLIES / SPECIAL EVENT SUPPLIES										
799		05/20 AP		10/21/19	0132692	US BANK	66.97			11/08/19
						HY-VEE CEDAR FALLS 1052				
						BIRTHDAY PARTY SUPPLIES				
799		05/20 AP		10/21/19	0132692	US BANK	62.99			11/08/19
						HY-VEE CEDAR FALLS 1052				
						BIRTHDAY PARTY SUPPLIES				
799		05/20 AP		09/30/19	0132692	US BANK	66.97			11/08/19
						HY-VEE CEDAR FALLS 1052				
						BIRTHDAY PARTY SUPPLIES				
799		05/20 AP		09/30/19	0132692	US BANK	62.99			11/08/19
						HY-VEE CEDAR FALLS 1052				
						BIRTHDAY PARTY SUPPLIES				
799		05/20 AP		09/24/19	0132692	US BANK		112.05		11/08/19
						HY-VEE CEDAR FALLS 1052				
						REFUND-HYVEE ERROR				
799		05/20 AP		09/24/19	0132692	US BANK	32.07			11/08/19
						HY-VEE CEDAR FALLS 1052				
						BIRTHDAY PARTY SUPPLIES				
799		05/20 AP		09/24/19	0132692	US BANK	35.94			11/08/19
						HY-VEE CEDAR FALLS 1052				
						BIRTHDAY PARTY SUPPLIES				
799		05/20 AP		09/24/19	0132692	US BANK	26.81			11/08/19
						WM SUPERCENTER #753				
						BIRTHDAY PARTY SUPPLIES				
799		05/20 AP		09/23/19	0132692	US BANK	129.95			11/08/19
						HY-VEE CEDAR FALLS 1052				
						BIRTHDAY PARTY SUPPLIES				
799		05/20 AP		09/23/19	0132692	US BANK	79.98			11/08/19
						HY-VEE CEDAR FALLS 1052				
						BIRTHDAY PARTY SUPPLIES				
						ACCOUNT TOTAL	564.67	112.05	452.62	
101-2253-423.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)										
799		05/20 AP		10/08/19	0132692	US BANK	26.42			11/08/19
						CASEYS GEN STORE 3045				
						FUEL:WILMOT-MW MANIA				
799		05/20 AP		10/08/19	0132692	US BANK	664.72			11/08/19
						WESTIN (WESTIN HOTELS)				
						HOTEL:WILMOT-MW MANIA				
799		05/20 AP		10/07/19	0132692	US BANK	29.00			11/08/19
						EXXONMOBIL 97471148				
						FUEL:WILMOT-MW MANIA				
799		05/20 AP		10/07/19	0132692	US BANK	12.90			11/08/19
						WESTIN OHARE DINING				
						MEAL:WILMOT-MW MANIA				

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT	
FUND 101 GENERAL FUND											
101-2280-423.72-70	OPERATING SUPPLIES / CLASSROOM SUPPLIES				continued						
799		05/20 AP		10/11/19	0132692	US BANK	102.89			11/08/19	
		WAL-MART #0753 BEADS, GLITTER, STONES, GEL,									
799		05/20 AP		10/11/19	0132692	US BANK	173.42			11/08/19	
		DISCOUNTSCH 8006272829 FOAM PIECES, BEADS, MARKERS									
799		05/20 AP		10/11/19	0132692	US BANK	48.78			11/08/19	
		MICHAELS STORES 1246 CANVASES, FRAMES, CADDIES									
799		05/20 AP		10/10/19	0132692	US BANK		2.46		11/08/19	
		DBC*BLICK ART MATERIAL RETURN OF SALES TAX									
799		05/20 AP		10/07/19	0132692	US BANK	93.70			11/08/19	
		AMZN MKTP US*524VZ3TB3 BUTTON MACHINE SUPPLIES									
799		05/20 AP		10/02/19	0132692	US BANK		84.99		11/08/19	
		AMZN MKTP US RETURN OF INCORRECT									
799		05/20 AP		09/27/19	0132692	US BANK	84.99			11/08/19	
		AMZN MKTP US*SH6CM5KF3 BUTTON MAKING SUPPLIES									
799		05/20 AP		09/23/19	0132692	US BANK	110.80			11/08/19	
		MICHAELS STORES 1246 TEALIGHT, PENS, FOAM, POSTER									
		ACCOUNT TOTAL						614.58	87.45		527.13
101-2280-423.72-71	OPERATING SUPPLIES / GALLERY SUPPLIES										
826		05/20 AP		11/07/19	0000000	SIGNS & DESIGNS, INC.	195.00			11/14/19	
		VINYL FOR JAMES HEARST IN PROSE									
799		05/20 AP		09/30/19	0132692	US BANK	8.47			11/08/19	
		MENARDS WATERLOO IA HARDWARE FOR FINEGAN EXH									
799		05/20 AP		09/30/19	0132692	US BANK	171.50			11/08/19	
		REGAL PLASTIC / REGAL GRA ACRYLIC PIECES FOR									
799		05/20 AP		09/27/19	0132692	US BANK	49.03			11/08/19	
		MENARDS CEDAR FALLS IA HARDWARE FOR FINEGAN EXH									
799		05/20 AP		09/25/19	0132692	US BANK	27.34			11/08/19	
		O DONNELL ACE HARDWARE HARDWARE FOR FINEGAN EXH									
799		05/20 AP		09/23/19	0132692	US BANK	56.92			11/08/19	
		MENARDS CEDAR FALLS IA HARDWARE FOR FINEGAN EXH									
799		05/20 AP		09/23/19	0132692	US BANK	22.89			11/08/19	
		DIAMOND VOGEL PAINT #210 PAINT FOR FINEGAN EXH									
799		05/20 AP		09/23/19	0132692	US BANK	6.83			11/08/19	
		DIAMOND VOGEL PAINT #210 ROLLER HANDLE									
		ACCOUNT TOTAL						537.98	.00		537.98
101-2280-423.72-74	OPERATING SUPPLIES / SERVICE/VOLUNTEER SUPP.										
826		05/20 AP		11/05/19	0000000	O'DONNELL ACE HARDWARE	12.08			11/14/19	
		COFFEE FILTERS FOR BOTH COFFEE POTS									
		ACCOUNT TOTAL						12.08	.00		12.08
101-2280-423.81-01	PROFESSIONAL SERVICES / PROFESSIONAL SERVICES										

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GROUP	PO	ACCTG	-----TRANSACTION-----			DESCRIPTION	DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER			BALANCE	
									POST DT ----
FUND 101 GENERAL FUND									
101-2280-423.81-01						PROFESSIONAL SERVICES / PROFESSIONAL SERVICES			continued
826		05/20	AP	11/05/19	0000000	CITY LAUNDERING CO.	21.00		11/14/19
		1				LONG RUG, 3 SEASONAL RUGS			
ACCOUNT TOTAL							21.00	.00	21.00
101-2280-423.81-06						PROFESSIONAL SERVICES / PRINTING & PUBLICATION			
854		04/20	AP	07/25/19	0131747	KAREN'S PRINT-RITE		657.00	11/13/19
						ACCOUNT CORRECTION FORMAL/INFORMAL POSTCARD			
854		04/20	AP	07/25/19	0131747	KAREN'S PRINT-RITE	107.00		11/13/19
						FORMAL/INFORMAL POSTCARD			
ACCOUNT TOTAL							107.00	657.00	550.00-
101-2280-423.81-12						PROFESSIONAL SERVICES / COMPUTER SERVICES			
799		05/20	AP	10/02/19	0132692	US BANK	9.95		11/08/19
						DREAMHOST DH-FEE.COM PHONE SUPPORT FEE			
ACCOUNT TOTAL							9.95	.00	9.95
101-2280-423.81-61						PROFESSIONAL SERVICES / PROMOTIONS			
799		05/20	AP	10/04/19	0132692	US BANK	24.00		11/08/19
						FACEBK GBY3MNAZN2 EDUCATION FACEBOOK ADS			
ACCOUNT TOTAL							24.00	.00	24.00
101-2280-423.83-05						TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)			
799		05/20	AP	10/09/19	0132692	US BANK	39.67		11/08/19
						KWIK STAR 92700009274 GAS FOR IMA CONFERENCE			
799		05/20	AP	10/09/19	0132692	US BANK	230.50		11/08/19
						HOLIDAY INN EXPRESS HOTE HOTEL:DRENNAN, HAIGH			
799		05/20	AP	10/08/19	0132692	US BANK	30.64		11/08/19
						MINERAL CITY MILL & HAIGH DRENNAN MEAL FOR			
799		05/20	AP	10/07/19	0132692	US BANK	20.50		11/08/19
						LAMIEBAKERYRESTAURAN LUNCH ON TRIP TO PICK UP			
ACCOUNT TOTAL							321.31	.00	321.31
101-2280-423.83-06						TRANSPORTATION&EDUCATION / EDUCATION			
799		05/20	AP	10/01/19	0132692	US BANK	195.00		11/08/19
						IOWAMUSEUMA REG:IMA CONF DRENNAN			
799		05/20	AP	09/26/19	0132692	US BANK		45.00	11/08/19
						IOWAMUSEUMA REFUND FOR OVER CHARGE			
799		05/20	AP	09/25/19	0132692	US BANK	210.00		11/08/19
						IOWAMUSEUMA REG:IMA CONF.HUBER-OTTING			

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	
									POST DT	
FUND 101 GENERAL FUND										
101-2280-423.83-06						TRANSPORTATION&EDUCATION / EDUCATION				continued
799		05/20 AP		09/25/19	0132692	US BANK	195.00			11/08/19
						REG:IMA CONF-HAIGH				
799		05/20 AP		09/25/19	0132692	US BANK	165.00			11/08/19
						REG:IMA CONF-SKEENS				
ACCOUNT TOTAL							765.00	45.00		720.00
101-2280-423.88-21						OUTSIDE AGENCIES / PUBLIC ART COMMITTEE				
826		05/20 AP		11/01/19	0000000	ECHO GROUP, INC.	1,185.48			11/14/19
						REPAIR-PUBLIC ART LIGHTNG ON MAIN ST				
ACCOUNT TOTAL							1,185.48	0.00		1,185.48
101-2280-423.89-33						MISCELLANEOUS SERVICES / FRIENDS SUPPORTED PROGRAM				
826		05/20 AP		10/30/19	0000000	BULUR, FATMA SENGUN	426.00			11/14/19
						CATER-TRADE CARD EXHIBITN				
799		05/20 AP		10/11/19	0132692	US BANK	25.96			11/08/19
						HY-VEE CEDAR FALLS 1052				
799		05/20 AP		09/30/19	0132692	US BANK	56.83			11/08/19
						STIR STIX,CRACKERS, FIGS,				
ACCOUNT TOTAL							508.79	0.00		508.79
101-4511-414.71-01						OFFICE SUPPLIES / OFFICE SUPPLIES				
801		05/20 AP		11/05/19	0000000	PARKADE PRINTER, INC.	13.40			11/14/19
						#9 WINDOW ENVELOPES				
822		05/20 AP		11/04/19	0000000	STOREY KENWORTHY	78.14			11/14/19
						PENS;JUMBO CLIPS				
855		05/20 AP		10/21/19	0000000	STOREY KENWORTHY	4.29			11/14/19
						COPY PAPER				
801		05/20 AP		10/16/19	0000000	PARKADE PRINTER, INC.	4.45			11/14/19
						#10 NON-WINDOW ENVELOPES				
855		05/20 AP		10/08/19	0000000	STOREY KENWORTHY	4.29			11/14/19
						COPY PAPER				
ACCOUNT TOTAL							104.57	0.00		104.57
101-4511-414.72-09						OPERATING SUPPLIES / EQUIPMENT REPAIR				
822		05/20 AP		10/23/19	0000000	SUPERIOR WELDING SUPPLY	55.00			11/14/19
						RECHARGE EXTINGUISHERS				
799		05/20 AP		09/30/19	0132692	US BANK	288.11			11/08/19
						AGT BATTERY LLC				
						REPAIR PARTS-FLASHLIGHTS				
ACCOUNT TOTAL							343.11	0.00		343.11

Item 3.

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-4511-414.72-20 OPERATING SUPPLIES / OFFICERS EQUIPMENT										
799		05/20 AP		10/10/19	0132692	US BANK	50.98			11/08/19
799		05/20 AP		10/01/19	0132692	US BANK	1,026.57			11/08/19
						WPSG- INC HELMET NAMEPLATE-T.SMITH				
						WPSG- INC FIRE HELMET-TIM SMITH				
						ACCOUNT TOTAL	1,077.55	.00		1,077.55
101-4511-414.72-99 OPERATING SUPPLIES / POSTAGE										
799		05/20 AP		10/21/19	0132692	US BANK	36.02			11/08/19
799		05/20 AP		10/08/19	0132692	US BANK	5.65			11/08/19
						THE UPS STORE 2647 SHIP CLASS MATERIALS BACK				
						USPS PO 1814940913 SHIP SPRINKLER PLANS				
						ACCOUNT TOTAL	41.67	.00		41.67
101-4511-414.73-02 OTHER SUPPLIES / DORMITORY FURNISHINGS										
799		05/20 AP		10/08/19	0132692	US BANK	69.84			11/08/19
						WAL-MART #0753 SPARE BEDDING-PS BUILDING				
						ACCOUNT TOTAL	69.84	.00		69.84
101-4511-414.73-10 OTHER SUPPLIES / HEADQUARTER SUPPLIES										
799		05/20 AP		10/16/19	0132692	US BANK	16.98			11/08/19
799		05/20 AP		10/11/19	0132692	US BANK	9.95			11/08/19
						HY-VEE CEDAR FALLS 1052 KITCHEN SUPPLIES				
799		05/20 AP		10/09/19	0132692	US BANK	15.98			11/08/19
						WAL-MART #0753 WATER-TRAINING				
799		05/20 AP		09/27/19	0132692	US BANK	25.04			11/08/19
						WM SUPERCENTER #753 PADLOCK;PICTURE HANGERS				
						ACCOUNT TOTAL	67.95	.00		67.95
101-4511-414.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)										
799		05/20 AP		10/21/19	0132692	US BANK	597.28			11/08/19
799		05/20 AP		10/21/19	0132692	US BANK	321.18			11/08/19
						THE STELLA HOTEL HOTEL-EXEC. OFFICER TRNG.				
799		05/20 AP		10/21/19	0132692	US BANK	16.35			11/08/19
						THE STELLA HOTEL HOTEL-EXEC.OFFICER TRNG.				
799		05/20 AP		10/21/19	0132692	US BANK	20.65			11/08/19
						EXXONMOBIL 47253620 FUEL-EXEC. OFFICER TRNG.				
799		05/20 AP		10/21/19	0132692	US BANK	5.39			11/08/19
						LOS CUCOS MEXICAN CAFE - MEALS-EXEC. OFFICER TRNG.				
799		05/20 AP		10/21/19	0132692	US BANK	12.30			11/08/19
						MCDONALD'S F12848 MEALS-EXEC.OFFICER TRNG.				

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	
									POST DT	
FUND 101 GENERAL FUND										
101-4511-414.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)						continued				
AIRWAY FOOD MART						FUEL-EXEC.OFFICER TRNG.				
799		05/20 AP		10/21/19	0132692	US BANK	17.16		11/08/19	
TAPENADA T1 ORD						MEALS-EXEC.OFFICER TRNG.				
799		05/20 AP		10/21/19	0132692	US BANK	30.00		11/08/19	
UNITED 0161542349812						BAG FEES-EXEC.OFF.TRNG.				
799		05/20 AP		10/18/19	0132692	US BANK	15.90		11/08/19	
MURPHY S LAW						MEALS-EXEC.OFFICER TRNG.				
799		05/20 AP		10/17/19	0132692	US BANK	15.71		11/08/19	
6630 DOMINOS PIZZA						MEALS-EXEC. OFFICER TRNG.				
799		05/20 AP		10/15/19	0132692	US BANK	30.00		11/08/19	
UNITED 0161540947819						BAG FEES-EXEC.OFF. TRNG.				
799		05/20 AP		10/14/19	0132692	US BANK	14.37		11/08/19	
5GUYS 0675 QSR						MEALS-EXEC. OFFICER TRNG.				
799		05/20 AP		09/23/19	0132692	US BANK	41.69		11/08/19	
BOURBON CREEK SMOKEHOUSE						MEALS-ROPE & VEH. RESCUE				
799		05/20 AP		09/23/19	0132692	US BANK	8.97		11/08/19	
KUM & GO #508						MEAL-ROPE RESCUE-MCNAMARA				
ACCOUNT TOTAL							1,146.95	.00	1,146.95	
101-4511-414.83-06 TRANSPORTATION&EDUCATION / EDUCATION										
822		05/20 AP		10/28/19	0000000	UNIV.OF IOWA HOSPITALS-CLINIC	16.00		11/14/19	
BLS HEALTHCARE CARDS-2						T.ADELMUND/KAREN KUBA				
ACCOUNT TOTAL							16.00	.00	16.00	
101-4511-414.89-40 MISCELLANEOUS SERVICES / UNIFORM ALLOWANCE										
822		05/20 AP		10/31/19	0000000	COVER-ALL EMBROIDERY, INC.	20.00		11/14/19	
EMBROIDER JACKET						MATT KRUEGER				
ACCOUNT TOTAL							20.00	.00	20.00	
101-4511-414.93-01 EQUIPMENT / EQUIPMENT										
799		05/20 AP		10/21/19	0132692	US BANK	21.99		11/08/19	
MENARDS CEDAR FALLS IA						KNOXBOX POWER ADAPTER				
799		05/20 AP		10/14/19	0132692	US BANK	1,599.00		11/08/19	
AMAZON.COM*T32LZ6NZ3						UPS POWER SUPPLIES				
799		05/20 AP		10/09/19	0132692	US BANK	651.10		11/08/19	
AMZN MKTP US*3U4QY6AI3						BATTERY PACK TOWER				
830		05/20 AP		10/08/19	0000000	SCHEELS ALL SPORTS	276.73		11/14/19	
EXERCISE EQUIPMENT						PUBLIC SAFETY BUILDING				
799		05/20 AP		10/07/19	0132692	US BANK	103.00		11/08/19	
IRONCOMPANYCOM						SHIPPING-2 RUBBER MATS				
799		05/20 AP		10/04/19	0132692	US BANK	57.96		11/08/19	
MENARDS CEDAR FALLS IA						LUMBER-WEIGHT PLATFORM				
799		05/20 AP		10/02/19	0132692	US BANK	53.98		11/08/19	

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-4511-414.93-01 EQUIPMENT / EQUIPMENT continued										
						MENARDS CEDAR FALLS IA				
799		05/20 AP		09/27/19	0132692	WOOD FOR WEIGHT PLATFORMS US BANK	303.17			11/08/19
						ROGUE FITNESS				
799		05/20 AP		09/26/19	0132692	WEIGHT LIFTING PLATFORM US BANK	89.99			11/08/19
						TARGET 00025262				
799		05/20 AP		09/24/19	0132692	SOUND BAR;SPEAKER MOUNT US BANK	65.05			11/08/19
						IRONCOMPANYCOM				
						2 WEIGHT LIFTING MATS				
ACCOUNT TOTAL							3,221.97	.00		3,221.97
101-5521-415.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
801		05/20 AP		11/05/19	0000000	PARKADE PRINTER, INC.	8.93			11/14/19
						#9 WINDOW ENVELOPES				
830		05/20 AP		10/29/19	0000000	STOREY KENWORTHY	319.44			11/14/19
						PAPER;MAILERS;CORR.TAPE;				
						POPUP NOTES				
855		05/20 AP		10/21/19	0000000	STOREY KENWORTHY	4.29			11/14/19
						COPY PAPER				
801		05/20 AP		10/16/19	0000000	PARKADE PRINTER, INC.	4.45			11/14/19
						#10 NON-WINDOW ENVELOPES				
855		05/20 AP		10/08/19	0000000	STOREY KENWORTHY	4.29			11/14/19
						COPY PAPER				
ACCOUNT TOTAL							341.40	.00		341.40
101-5521-415.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES										
830		05/20 AP		11/07/19	0000000	SHRED-IT USA	48.07			11/14/19
						ON-SITE DOC. DESTRUCTION				
						TICKET #8054906279				
830		05/20 AP		11/04/19	0000000	GIBSON SPECIALTY CO.	27.20			11/14/19
						MAILBOX & LOCKER NAMETAGS				
						HOEFT/GETZ/ADELMUND				
830		05/20 AP		11/01/19	0000000	L & M TRANSMISSION	50.00			11/14/19
						RELOCATION-NISSAN VERSA				
						LIBRARY-PINK RIBBON RUN				
830		05/20 AP		11/01/19	0000000	THOMSON REUTERS - WEST	277.33			11/14/19
						INVESTIGATIVE SOFTWARE				
						10/01/19-10/31/19				
830		05/20 AP		11/01/19	0000000	MIRACLE CAR WASH, INC.	11.95			11/14/19
						1 PD CAR WASH				
830		05/20 AP		10/29/19	0000000	DES MOINES STAMP MFG. CO.	26.97			11/14/19
						NOTARY STAMP-KARI REA				
830		05/20 AP		10/29/19	0000000	DES MOINES STAMP MFG. CO.	26.98			11/14/19
						NOTARY STAMP-MIKE HAISLET				
799		05/20 AP		10/11/19	0132692	US BANK	124.95			11/08/19
						THE PUBLIC SAFETY STOR				
						5 TRAFFIC SAFETY VESTS				
799		05/20 AP		10/11/19	0132692	US BANK	9.95			11/08/19
						WAL-MART #0753				
						WATER-TRAINING				
799		05/20 AP		10/11/19	0132692	US BANK	166.76			11/08/19
						MENARDS CEDAR FALLS IA				
						MATERIALS-FITNESS AREA				
799		05/20 AP		10/02/19	0132692	US BANK	37.84			11/08/19
						WAL-MART #0753				
						WATER;GATORADE-HOMECOMING				

Item 3.

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	
									POST DT	
FUND 101 GENERAL FUND										
101-5521-415.72-01						OPERATING SUPPLIES / OPERATING SUPPLIES				continued
799		05/20 AP		09/30/19	0132692	US BANK		119.86		11/08/19
						WAL-MART #0753 SE2				
799		05/20 AP		09/27/19	0132692	US BANK	119.86			11/08/19
						WM SUPERCENTER #753				
799		05/20 AP		09/27/19	0132692	US BANK	112.02			11/08/19
						WM SUPERCENTER #753				
						ACCOUNT TOTAL	1,039.88	119.86		920.02
101-5521-415.72-08						OPERATING SUPPLIES / CAMERA & PHOTO EQUIPMENT				
830		05/20 AP		10/28/19	0000000	SIRCHIE FINGER PRINT LAB, INC.	777.50			11/14/19
						CART FOR FUMING CHAMBER				
799		05/20 AP		09/30/19	0132692	US BANK	44.85			11/08/19
						AMAZON.COM*3F9EQ3GP3				
799		05/20 AP		09/23/19	0132692	US BANK	45.50			11/08/19
						LOWES #01712*				
						ACCOUNT TOTAL	867.85	4.00		867.85
101-5521-415.72-19						OPERATING SUPPLIES / PRINTING				
830		05/20 AP		11/08/19	0000000	PARKADE PRINTER, INC.	139.00			11/14/19
						INVENTORY-SEIZED PROPERTY				
830		05/20 AP		08/26/19	0000000	PARKADE PRINTER, INC.	138.96			11/14/19
						DOMESTIC ABUSE FORMS				
830		05/20 AP		08/26/19	0000000	PARKADE PRINTER, INC.	188.77			11/14/19
						SPECIAL VICTIMS RESPONSE				
830		05/20 AP		07/27/18	0000000	AMERICAN COLOR IMAGING	254.00			11/14/19
						200 CFPD POSTERS				
830		05/20 AP		06/12/18	0000000	AMERICAN COLOR IMAGING	580.00			11/14/19
						TRADING CARDS				
						ACCOUNT TOTAL	1,300.73	4.00		1,300.73
101-5521-415.72-20						OPERATING SUPPLIES / OFFICERS EQUIPMENT				
830		05/20 AP		11/08/19	0000000	GALLS, LLC	306.39			11/14/19
						EQUIP.BAGS;CUFFS & CASE				
799		05/20 AP		10/10/19	0132692	US BANK	214.98			11/08/19
						INTERSPORT GROUP				
799		05/20 AP		10/07/19	0132692	US BANK		133.70		11/08/19
						GALLS				
799		05/20 AP		09/23/19	0132692	US BANK	136.69			11/08/19
						GALLS				
						ACCOUNT TOTAL	658.06	133.70		524.36

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	
									POST DT	
FUND 101 GENERAL FUND										
101-5521-415.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)										
799		05/20 AP		10/18/19	0132692	US BANK	192.40			11/08/19
						THE OTHER PLACE				
799		05/20 AP		10/14/19	0132692	US BANK	173.00			11/08/19
						THE OTHER PLACE				
799		05/20 AP		10/10/19	0132692	US BANK	113.05			11/08/19
						THE OTHER PLACE				
799		05/20 AP		10/07/19	0132692	US BANK	224.97			11/08/19
						THE OTHER PLACE				
799		05/20 AP		10/07/19	0132692	US BANK	263.11			11/08/19
						THE OTHER PLACE				
						MEALS-UNI HOMECOMING				
						MEALS-UNI HOMECOMING				
						ACCOUNT TOTAL	966.53	.00		966.53
101-5521-415.83-06 TRANSPORTATION&EDUCATION / EDUCATION										
799		05/20 AP		10/11/19	0132692	US BANK	550.00			11/08/19
						88 TACTICAL				
799		05/20 AP		10/11/19	0132692	US BANK	550.00			11/08/19
						88 TACTICAL				
799		05/20 AP		09/23/19	0132692	US BANK	450.00			11/08/19
						DEFENSIVE EDGE TRAINING A				
799		05/20 AP		09/23/19	0132692	US BANK	450.00			11/08/19
						DEFENSIVE EDGE TRAINING A				
						REG:SWAT TEAM TRG-GERZEMA				
						REG:SWAT TEAM TRNG-SCHWAN				
						REG:ARMORER CSE.-MCNAMARA				
						REG:ARMORER CSE.-LADAGE				
						ACCOUNT TOTAL	2,000.00	.00		2,000.00
101-5521-415.86-06 REPAIR & MAINTENANCE / WEAPONS MAINTENANCE										
830		05/20 AP		10/31/19	0000000	O'DONNELL ACE HARDWARE	26.35			11/14/19
						NUTS & BOLTS-FIX SHOTGUNS				
799		05/20 AP		10/15/19	0132692	US BANK	51.57			11/08/19
						AMZN MKTP US*2I7406JV3				
799		05/20 AP		10/14/19	0132692	US BANK	11.19			11/08/19
						AMZN MKTP US*016499LP3				
799		05/20 AP		10/11/19	0132692	US BANK	29.88			11/08/19
						WAL-MART #0753				
						BATTERIES-RIFLE LIGHTS				
						ACCOUNT TOTAL	118.99	.00		118.99
101-5521-415.93-01 EQUIPMENT / EQUIPMENT										
799		05/20 AP		10/21/19	0132692	US BANK	271.31			11/08/19
						AMAZON.COM*DA7W24VH3 AMZN				
830		05/20 AP		10/08/19	0000000	SCHEELS ALL SPORTS	276.74			11/14/19
						EXERCISE EQUIPMENT				
799		05/20 AP		10/07/19	0132692	US BANK	206.00			11/08/19
						IRONCOMPANYCOM				
799		05/20 AP		10/07/19	0132692	US BANK	103.00			11/08/19
						IRONCOMPANYCOM				
						SHIPPING-2 RUBBER MATS				
						SHIPPING-2 RUBBER MATS				

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	-----TRANSACTION----- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 101 GENERAL FUND									
101-5521-415.93-01 EQUIPMENT / EQUIPMENT						continued			
799		05/20 AP		10/04/19	0132692	US BANK	57.96		11/08/19
						MENARDS CEDAR FALLS IA			
						LUMBER-WEIGHT PLATFORM			
799		05/20 AP		10/02/19	0132692	US BANK	53.98		11/08/19
						MENARDS CEDAR FALLS IA			
						WOOD FOR WEIGHT PLATFORMS			
799		05/20 AP		09/27/19	0132692	US BANK	303.18		11/08/19
						ROGUE FITNESS			
						WEIGHT LIFTING PLATFORM			
799		05/20 AP		09/26/19	0132692	US BANK	89.99		11/08/19
						TARGET			
						00025262			
						SOUND BAR;SPEAKER MOUNT			
799		05/20 AP		09/24/19	0132692	US BANK	65.05		11/08/19
						IRONCOMPANYCOM			
						2 WEIGHT LIFTING MATS			
ACCOUNT TOTAL							1,427.21	.00	1,427.21
101-5521-425.81-20 PROFESSIONAL SERVICES / HUMANE SOCIETY									
830		05/20 AP		10/01/19	0000000	WATERLOO, CITY OF	6,970.00		11/14/19
						ANIMAL CALLS;9/1-9/30/19			
ACCOUNT TOTAL							6,970.00	.00	6,970.00
101-6613-433.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES									
770		05/20 AP		10/31/19	0000000	CULLIGAN WATER CONDITIONING	6.50		11/14/19
						BOTTLED WATER			
797		05/20 AP		10/14/19	0000000	BENTON BUILDING CENTER	40.41		11/14/19
						GRAVEL MIX			
ACCOUNT TOTAL							46.91	.00	46.91
101-6616-446.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES									
841		05/20 AP		11/07/19	0000000	MARTIN BROS.DISTRIBUTING	103.74		11/14/19
						DISNF,CLEANER BOWL,SOAP,			
						TISSUE,TOWELS			
PROJECT#:						062501			
841		05/20 AP		11/07/19	0000000	MARTIN BROS.DISTRIBUTING	38.48		11/14/19
						DISNF,CLEANER BOWL,SOAP,			
						TISSUE,TOWELS			
PROJECT#:						062505			
841		05/20 AP		11/07/19	0000000	MARTIN BROS.DISTRIBUTING	176.70		11/14/19
						DISNF,CLEANER BOWL,SOAP,			
						TISSUE,TOWELS			
PROJECT#:						062506			
841		05/20 AP		11/07/19	0000000	MARTIN BROS.DISTRIBUTING	302.40		11/14/19
						DISNF,CLEANER BOWL,SOAP,			
						TISSUE,TOWELS			
PROJECT#:						062507			
797		05/20 AP		10/31/19	0000000	MARTIN BROS.DISTRIBUTING	209.23		11/14/19
						BOWL CLEANER,SAN NAPKINS,			
						TOWEL,TISSUE,URINAL SCREE			
PROJECT#:						062503			
797		05/20 AP		10/31/19	0000000	MARTIN BROS.DISTRIBUTING	643.03		11/14/19
						BOWL CLEANER,SAN NAPKINS,			
						TOWEL,TISSUE,URINAL SCREE			
PROJECT#:						062506			

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-6616-446.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES						continued				
797		05/20	AP	10/24/19	0000000	MARTIN BROS.DISTRIBUTING	39.91			11/14/19
PROJECT#: 062501						SOAP,LINERS,TOWELS,TISSUE				
797		05/20	AP	10/24/19	0000000	MARTIN BROS.DISTRIBUTING	74.08			11/14/19
PROJECT#: 062503						SOAP,LINERS,TOWELS,TISSUE				
797		05/20	AP	10/24/19	0000000	MARTIN BROS.DISTRIBUTING	79.82			11/14/19
PROJECT#: 062506						SOAP,LINERS,TOWELS,TISSUE				
797		05/20	AP	10/24/19	0000000	MARTIN BROS.DISTRIBUTING	280.04			11/14/19
PROJECT#: 062507						SOAP,LINERS,TOWELS,TISSUE				
797		05/20	AP	10/24/19	0000000	MARTIN BROS.DISTRIBUTING	129.45			11/14/19
PROJECT#: 062511						SOAP,LINERS,TOWELS,TISSUE				
799		05/20	AP	10/16/19	0132692	US BANK	362.00			11/08/19
PROJECT#: 062501						KNOX COMPANY KNOX BOX/FD KEY				
ACCOUNT TOTAL							2,438.88	.00		2,438.88
101-6616-446.73-05 OTHER SUPPLIES / OPERATING EQUIPMENT										
797		05/20	AP	10/29/19	0000000	O'DONNELL ACE HARDWARE	46.99			11/14/19
PROJECT#: 062501						SPACE HEATER				
ACCOUNT TOTAL							46.99	.00		46.99
101-6616-446.73-06 OTHER SUPPLIES / BUILDING REPAIR										
797		05/20	AP	10/29/19	0000000	MENARDS-CEDAR FALLS	16.94			11/14/19
PROJECT#: 062501						PEST CONTROL				
797		05/20	AP	10/29/19	0000000	PLUMB SUPPLY COMPANY, LLC	126.90			11/14/19
PROJECT#: 062501						FLUSH VALVE				
797		05/20	AP	10/28/19	0000000	MENARDS-CEDAR FALLS	168.19			11/14/19
PROJECT#: 062511						PEST CONTROL,SNOW SHOVELS				
797		05/20	AP	10/25/19	0000000	PLUMB SUPPLY COMPANY, LLC	126.90			11/14/19
PROJECT#: 062507						FLUSH VALVE				
797		05/20	AP	10/22/19	0000000	PLUMB SUPPLY COMPANY, LLC	55.40			11/14/19
PROJECT#: 062501						CLOSET KIT				
797		05/20	AP	10/22/19	0000000	POLK'S LOCK SERVICE,INC.	35.50			11/14/19
PROJECT#: 062511						KEYS				
797		05/20	AP	10/18/19	0000000	PLUMB SUPPLY COMPANY, LLC	27.70			11/14/19

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-6616-446.73-06 OTHER SUPPLIES / BUILDING REPAIR						continued				
						CLOSET KIT				
PROJECT#:		062501								
797		05/20 AP		10/16/19	0000000	POLK'S LOCK SERVICE, INC.	139.32			11/14/19
PROJECT#:		062506				DOOR CLOSER ARM				
ACCOUNT TOTAL							696.85	.00	696.85	
101-6616-446.81-08 PROFESSIONAL SERVICES / PEST CONTROL										
797		05/20 AP		11/01/19	0000000	PLUNKETT'S PEST CONTROL, INC	25.68			11/14/19
PROJECT#:		062508				PEST CONTROL-COMM.CTR				
841		05/20 AP		11/01/19	0000000	PLUNKETT'S PEST CONTROL, INC	47.29			11/14/19
PROJECT#:		062511				PEST CONTROL				
797		05/20 AP		10/17/19	0000000	PLUNKETT'S PEST CONTROL, INC	40.00			11/14/19
PROJECT#:		062506				PEST CONTROL-GATEWAY PARK				
797		05/20 AP		10/16/19	0000000	PLUNKETT'S PEST CONTROL, INC	25.00			11/14/19
PROJECT#:		062505				PEST CONTROL - HEARST CTR				
797		05/20 AP		10/15/19	0000000	PLUNKETT'S PEST CONTROL, INC	15.00			11/14/19
PROJECT#:		062510				PEST CONTROL -FIRE STA				
841		05/20 AP		08/08/19	0000000	PLUNKETT'S PEST CONTROL, INC	90.00			11/14/19
PROJECT#:		062509				PEST CONTROL				
ACCOUNT TOTAL							242.97	.00	242.97	
101-6616-446.86-02 REPAIR & MAINTENANCE / BUILDINGS & GROUNDS										
841		05/20 AP		11/07/19	0000000	CITY LAUNDERING CO.	40.00			11/14/19
PROJECT#:		062506				MAT SERVICE				
841		05/20 AP		11/05/19	0000000	CITY LAUNDERING CO.	30.00			11/14/19
PROJECT#:		062501				MAT SERVICE				
841		05/20 AP		11/04/19	0000000	GOODWIN TUCKER GROUP	450.75			11/14/19
PROJECT#:		062508				ICE MAKER SERVICE				
797		05/20 AP		11/01/19	0000000	FRESH START CLEANING SOLUTION	3,700.00			11/14/19
PROJECT#:		062501				JANITORIAL SERV FOR NOV				
797		05/20 AP		11/01/19	0000000	FRESH START CLEANING SOLUTION	1,448.00			11/14/19
PROJECT#:		062505				JANITORIAL SERV FOR NOV				
797		05/20 AP		11/01/19	0000000	FRESH START CLEANING SOLUTION	7,000.00			11/14/19

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FUND 101 GENERAL FUND										
101-6616-446.86-02 REPAIR & MAINTENANCE / BUILDINGS & GROUNDS							continued			
JANITORIAL SERV FOR NOV										
PROJECT#:		062507								
797		05/20 AP		11/01/19	0000000	FRESH START CLEANING SOLUTION	3,350.00			11/14/19
JANITORIAL SERV FOR NOV										
PROJECT#:		062511								
797		05/20 AP		11/01/19	0000000	FRESH START CLEANING SOLUTION	3,268.00			11/14/19
JANITORIAL SERV FOR NOV										
PROJECT#:		062503								
797		05/20 AP		11/01/19	0000000	FRESH START CLEANING SOLUTION	770.00			11/14/19
JANITORIAL SERV FOR NOV										
PROJECT#:		062508								
797		05/20 AP		11/01/19	0000000	FRESH START CLEANING SOLUTION	1,664.00			11/14/19
JANITORIAL SERV FOR NOV										
PROJECT#:		062506								
797		05/20 AP		11/01/19	0000000	O'KEEFE ELEVATOR COMPANY, INC	140.60			11/14/19
ELEVATOR MAINTENANCE										
PROJECT#:		062501								
797		05/20 AP		11/01/19	0000000	O'KEEFE ELEVATOR COMPANY, INC	140.60			11/14/19
ELEVATOR MAINTENANCE										
PROJECT#:		062503								
797		05/20 AP		11/01/19	0000000	O'KEEFE ELEVATOR COMPANY, INC	140.62			11/14/19
ELEVATOR MAINTENANCE										
PROJECT#:		062505								
797		05/20 AP		10/31/19	0000000	PROSHIELD FIRE & SECURITY	53.00			11/14/19
FIRE EXTINGUISHER SERVICE										
PROJECT#:		062506								
797		05/20 AP		07/12/19	0000000	PROSHIELD FIRE & SECURITY	39.00			11/14/19
FIRE EXTINGUISHER INSPECT										
PROJECT#:		062505								
ACCOUNT TOTAL							22,234.57	.00	22,234.57	
101-6616-446.86-14 REPAIR & MAINTENANCE / MECH EQUIPMENT SERVICING										
841		05/20 AP		11/01/19	0000000	AIRE SERV.OF THE CEDAR VALLEY	494.47			11/14/19
HVAC REPAIR										
PROJECT#:		062501								
841		05/20 AP		11/01/19	0000000	AIRE SERV.OF THE CEDAR VALLEY	169.00			11/14/19
HVAC REPAIR										
PROJECT#:		062501								
841		05/20 AP		10/31/19	0000000	AIRE SERV.OF THE CEDAR VALLEY	195.98			11/14/19
HVAC REPAIR										
PROJECT#:		062501								
ACCOUNT TOTAL							859.45	.00	859.45	
101-6616-446.86-30 REPAIR & MAINTENANCE / MAINTENANCE & UPKEEP										
797		05/20 AP		10/30/19	0000000	BLACKHAWK SPRINKLERS, INC.	269.95			11/14/19

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	
									POST DT	
FUND 101 GENERAL FUND										
101-6616-446.86-30 REPAIR & MAINTENANCE / MAINTENANCE & UPKEEP						continued				
ANNUAL FIRE SPRINKLER INSPECTION										
PROJECT#:	062503									
797	05/20 AP	10/21/19	0000000	BLACKHAWK SPRINKLERS, INC.		113.00			11/14/19	
PROJECT#:	062506									
ACCOUNT TOTAL						382.95	.00		382.95	
101-6623-423.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE										
797	05/20 AP	11/04/19	0000000	BLACK HAWK RENTAL		574.27			11/14/19	
AIR COMPRESSOR RENTAL TO BLOW OUT IRRIGATION										
ACCOUNT TOTAL						574.27	.00		574.27	
101-6625-432.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
801	05/20 AP	11/05/19	0000000	PARKADE PRINTER, INC.		13.40			11/14/19	
#9 WINDOW ENVELOPES										
848	05/20 AP	10/29/19	0000000	STOREY KENWORTHY		105.64			11/14/19	
FRIXION PENS, ENGR SCALE										
848	05/20 AP	10/28/19	0000000	STOREY KENWORTHY		16.08			11/14/19	
COPY PAPER										
848	05/20 AP	10/28/19	0000000	STOREY KENWORTHY		9.93			11/14/19	
TAPE ROLLS										
848	05/20 AP	10/21/19	0000000	STOREY KENWORTHY		4.03			11/14/19	
LEGAL PADS										
801	05/20 AP	10/16/19	0000000	PARKADE PRINTER, INC.		40.07			11/14/19	
#10 NON-WINDOW ENVELOPES										
848	05/20 AP	10/10/19	0000000	STOREY KENWORTHY		25.47			11/14/19	
PRIXN PENS										
848	05/20 AP	10/09/19	0000000	STOREY KENWORTHY		1.57			11/14/19	
PENS, POST-IT NOTES										
848	05/20 AP	10/09/19	0000000	STOREY KENWORTHY		16.08			11/14/19	
COPY PAPER										
848	05/20 AP	10/03/19	0000000	STOREY KENWORTHY		17.18			11/14/19	
FOLDER LABELS, CALCULATOR										
848	05/20 AP	10/01/19	0000000	STOREY KENWORTHY		15.94			11/14/19	
PENS, NOTEBOOKS										
ACCOUNT TOTAL						265.39	.00		265.39	
101-6625-432.72-60 OPERATING SUPPLIES / SAFETY SUPPLIES										
801	05/20 AP	11/06/19	0000000	CINTAS FIRST AID & SAFETY		56.35			11/14/19	
RESTOCK FIRST AID CABINET										
855	05/20 AP	11/04/19	0000000	THOMPSON SHOES		160.00			11/14/19	
SAFETY SHOES-J FITCH P.O. 56440										
ACCOUNT TOTAL						216.35	.00		216.35	

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GROUP	PO	ACCTG	---TRANSACTION---				DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION			BALANCE
									POST DT ----
FUND 101 GENERAL FUND									
101-6625-432.72-99						OPERATING SUPPLIES / POSTAGE			
843		05/20	AP	08/21/19	0000000	FEDERAL EXPRESS	14.31		11/14/19
						SHIPPING-MH CORBIN RETURN			
ACCOUNT TOTAL							14.31	.00	14.31
101-6625-432.83-04 TRANSPORTATION&EDUCATION / DUES & MEMBERSHIPS									
799		05/20	AP	10/10/19	0132692	US BANK	150.00		11/08/19
						IA PROFESSIONAL LIC BUR			
						PE REG FEE - DAVID WICKE			
ACCOUNT TOTAL							150.00	.00	150.00
101-6625-432.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)									
799		05/20	AP	10/14/19	0132692	US BANK	200.48		11/08/19
						EMBASSY SUITES DES MOI			
						HOTEL FOR CONF-D WICKE			
ACCOUNT TOTAL							200.48	.00	200.48
101-6625-432.83-06 TRANSPORTATION&EDUCATION / EDUCATION									
799		05/20	AP	10/14/19	0132692	US BANK	65.00		11/08/19
						ISU INTRANS			
						REGISTRATION-JON FITCH			
799		05/20	AP	10/14/19	0132692	US BANK	65.00		11/08/19
						ISU INTRANS			
						REGISTRATION-BEN CLAYPOOL			
799		05/20	AP	10/14/19	0132692	US BANK	65.00		11/08/19
						ISU INTRANS			
						REGISTRATION-B ARMSTRONG			
799		05/20	AP	10/02/19	0132692	US BANK	260.00		11/08/19
						2019 APWA IOWA CHAPTER			
						IA APWA CONF-DAVID WICKE			
ACCOUNT TOTAL							455.00	.00	455.00
101-6633-423.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES									
827		05/20	AP	11/08/19	0000000	IOWA DEPT-AGRICULTURE	15.00		11/14/19
						THREE YEAR RENEWAL FEE			
						KIM ARMSTRONG			
827		05/20	AP	11/05/19	0000000	PARKADE PRINTER, INC.	41.22		11/14/19
						PRINTING-REQUEST LEAVE			
845		05/20	AP	11/05/19	0000000	DXP ENTERPRISES, INC.	515.83		11/14/19
						HI VIS WEAR			
827		05/20	AP	10/22/19	0000000	STOREY KENWORTHY	91.73		11/14/19
						CALENDARS			
770		05/20	AP	10/17/19	0000000	FASTENAL COMPANY	5.61		11/14/19
						BOLTS			
797		05/20	AP	10/14/19	0000000	BENTON BUILDING CENTER	4.64		11/14/19
						SCREWS-GATEWAY PARK			
799		05/20	AP	10/08/19	0132692	US BANK	29.09		11/08/19
						GOTPRINT.COM			
						100 FREEDOM ROCK POSTCARD			
827		05/20	AP	10/03/19	0000000	SANDEE'S LIMITED	110.60		11/14/19

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 101 GENERAL FUND										
101-6633-423.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES						continued				
STAMPERS										
829		04/20 AP		08/26/19	0132570	TOBEN DRAINAGE, LLC HOLE #6 DRAIN TILE		2,434.00		11/08/19
						ACCOUNT CORRECTION				
						ACCOUNT TOTAL	813.72	2,434.00	1,620.28-	
						FUND TOTAL	162,705.91	3,593.01	159,112.90	
FUND 203 TAX INCREMENT FINANCING										
FUND 206 STREET CONSTRUCTION FUND										
206-6637-436.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
827		05/20 AP		10/30/19	0000000	STOREY KENWORTHY	8.90			11/14/19
CLIPBOARDS										
827		05/20 AP		10/23/19	0000000	STOREY KENWORTHY	11.59			11/14/19
CALENDAR										
827		05/20 AP		10/23/19	0000000	STOREY KENWORTHY	7.10			11/14/19
CALENDAR										
827		05/20 AP		10/22/19	0000000	STOREY KENWORTHY	26.07			11/14/19
CALENDARS, PENS										
827		05/20 AP		10/07/19	0000000	STOREY KENWORTHY	10.31			11/14/19
NOTEBOOK, CLIPBOARD										
827		05/20 AP		10/02/19	0000000	STOREY KENWORTHY	36.58			11/14/19
PAPER										
						ACCOUNT TOTAL	100.55	.00	100.55	
206-6637-436.72-16 OPERATING SUPPLIES / TOOLS										
827		05/20 AP		11/07/19	0000000	O'DONNELL ACE HARDWARE	23.97			11/14/19
TOOLS FOR TOOL VAN										
770		05/20 AP		10/29/19	0000000	GIERKE-ROBINSON COMPANY, INC.	291.30			11/14/19
MASONRY BLADE										
PROJECT#:					023188					
770		05/20 AP		10/28/19	0000000	MENARDS-CEDAR FALLS	29.99			11/14/19
20 AMP PLUG IN-GENERATOR										
						ACCOUNT TOTAL	345.26	.00	345.26	
206-6637-436.72-17 OPERATING SUPPLIES / UNIFORMS										
845		05/20 AP		11/07/19	0000000	DXP ENTERPRISES, INC.	122.19			11/14/19
HI VIS WEAR										
845		05/20 AP		11/05/19	0000000	DXP ENTERPRISES, INC.	1,729.83			11/14/19
HI VIS WEAR										
770		05/20 AP		10/28/19	0000000	SERVICEWEAR APPAREL, INC.	22.23			11/14/19
POLO SHIRT - J. YEAROUS										
829		04/20 AP		09/24/19	0132553	SERVICEWEAR APPAREL, INC.		17.43		11/08/19

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 206 STREET CONSTRUCTION FUND										
206-6637-436.72-17 OPERATING SUPPLIES / UNIFORMS continued										
829				04/20	AP 09/17/19 0132403	ACCOUNT CORRECTION UNIFORMS-L CAMARATA SERVICEWEAR APPAREL, INC.		179.22		11/08/19
829				04/20	AP 09/17/19 0132403	ACCOUNT CORRECTION UNIFORMS J TIMMERMAN, J SERVICEWEAR APPAREL, INC.	60.37			11/08/19
						UNIFORMS J TEGTMEIER				
						ACCOUNT TOTAL	1,934.62	196.65		1,737.97
206-6637-436.72-19 OPERATING SUPPLIES / PRINTING										
827				05/20	AP 11/05/19 0000000	PRINTING-REQUEST LEAVE PARKADE PRINTER, INC.	82.44			11/14/19
						ACCOUNT TOTAL	82.44	.00		82.44
206-6637-436.72-60 OPERATING SUPPLIES / SAFETY SUPPLIES										
855				05/20	AP 11/04/19 0000000	SAFETY SHOES-R EIKLENBORG THOMPSON SHOES P.O. 56445	136.00			11/14/19
855				05/20	AP 11/04/19 0000000	SAFETY SHOES-R EHMEN THOMPSON SHOES P.O. 56438	160.00			11/14/19
855				05/20	AP 11/04/19 0000000	SAFETY SHOES-J SMITH THOMPSON SHOES P.O. 56446	156.40			11/14/19
855				05/20	AP 11/04/19 0000000	SAFETY SHOES-D DOUGLAS THOMPSON SHOES P.O. 56444	153.00			11/14/19
855				05/20	AP 11/04/19 0000000	SAFETY SHOES-J DIETZ THOMPSON SHOES P.O. 56435	160.00			11/14/19
						ACCOUNT TOTAL	765.40	.00		765.40
206-6637-436.73-32 OTHER SUPPLIES / STREETS										
797				05/20	AP 11/01/19 0000000	TRACTOR SUPPLY CO. ANCHOR	27.96			11/14/19
827				05/20	AP 10/31/19 0000000	HOT MIX ASPHALT ASPRO, INC.	461.12			11/14/19
770				05/20	AP 10/29/19 0000000	EXPANSION FOAM GIERKE-ROBINSON COMPANY, INC. SPRAY ADHESIVE	23.49			11/14/19
770				05/20	AP 10/25/19 0000000	PAVER LOCKING SAND MENARDS-CEDAR FALLS	64.90			11/14/19
770				05/20	AP 10/24/19 0000000	PROJECT#: 023188 MENARDS-CEDAR FALLS TOOL, CONCRETE MIX, PENCILS AND SHARPENER	45.96			11/14/19
770				05/20	AP 10/23/19 0000000	MENARDS-CEDAR FALLS	1.19			11/14/19
827				05/20	AP 10/21/19 0000000	BRINE CONNECTOR STETSON BUILDING PRODUCTS LLC	17.90			11/14/19
770				05/20	AP 10/15/19 0000000	SONO TUBE FOR PETER MELENDY BMC AGGREGATES L.C.	94.88			11/14/19
						RIP RAP STONE				

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 206 STREET CONSTRUCTION FUND										
206-6637-436.73-32 OTHER SUPPLIES / STREETS										
770		05/20 AP		10/15/19	0000000	BMC AGGREGATES L.C. ROAD STONE	77.00			11/14/19
ACCOUNT TOTAL							814.40	.00	814.40	
206-6637-436.92-01 STRUCTURE IMPROV & BLDGS / STRUCTURE IMPROV & BLDGS										
843		05/20 AP		11/11/19	0000000	MINTURN, INC. 3183-2019 BRIDGE MAINT. PROJECT#: 023183	21,925.81			11/14/19
ACCOUNT TOTAL							21,925.81	.00	21,925.81	
206-6637-436.93-01 EQUIPMENT / EQUIPMENT										
845		05/20 AP		11/08/19	0000000	THOMPSON TRUCK & TRAILER, INC SNOW PLOW CHASSIS FA #PW03201	76,148.00			11/14/19
ACCOUNT TOTAL							76,148.00	.00	76,148.00	
206-6647-436.71-01 OFFICE SUPPLIES / OFFICE SUPPLIES										
827		05/20 AP		10/22/19	0000000	STOREY KENWORTHY CALENDARS	47.27			11/14/19
ACCOUNT TOTAL							47.27	.00	47.27	
206-6647-436.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES										
827		05/20 AP		11/01/19	0000000	ECHO GROUP, INC.	182.06			11/14/19
770		05/20 AP		10/30/19	0000000	ELECTRICAL PARTS O'DONNELL ACE HARDWARE CORD END	9.69			11/14/19
827		05/20 AP		10/30/19	0000000	ECHO GROUP, INC.	122.23			11/14/19
770		05/20 AP		10/24/19	0000000	ELECTRICAL PARTS BLACK HAWK RENTAL CORE DRILL	1,379.00			11/14/19
770		05/20 AP		10/23/19	0000000	ECHO GROUP, INC.	3.58			11/14/19
770		05/20 AP		10/16/19	0000000	ELECTRICAL PARTS FASTENAL COMPANY	154.98			11/14/19
827		05/20 AP		09/17/19	0000000	PARTS FOR PED BASES DIAMOND VOGEL PAINT - #64/#55 PAINT MIXER	3.40			11/14/19
ACCOUNT TOTAL							1,854.94	.00	1,854.94	
206-6647-436.72-17 OPERATING SUPPLIES / UNIFORMS										
845		05/20 AP		11/05/19	0000000	DXP ENTERPRISES, INC.	101.42			11/14/19

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	
									POST DT	
FUND 206 STREET CONSTRUCTION FUND							continued			
206-6647-436.72-17 OPERATING SUPPLIES / UNIFORMS										
HI VIS WEAR										
ACCOUNT TOTAL							101.42	.00	101.42	
206-6647-436.72-62 OPERATING SUPPLIES / PAINT										
770		05/20 AP		10/03/19	0000000	DIAMOND VOGEL PAINT - #64/#55 TRAFFIC PAINT	77.80		11/14/19	
ACCOUNT TOTAL							77.80	.00	77.80	
206-6647-436.73-25 OTHER SUPPLIES / TRAFFIC SIGNS										
770		05/20 AP		10/21/19	0000000	IOWA PRISON INDUSTRIES SIGNS	1,407.00		11/14/19	
ACCOUNT TOTAL							1,407.00	.00	1,407.00	
206-6647-436.92-01 STRUCTURE IMPROV & BLDGS / STRUCTURE IMPROV & BLDGS										
841		05/20 AP		11/04/19	0000000	ECHO GROUP, INC.	231.75		11/14/19	
						ELECTRICAL PARTS-VETS PARK				
770		05/20 AP		10/24/19	0000000	TRAFFIC CONTROL CORPORATION	5,040.00		11/14/19	
						SENSORS FOR SIGNALS				
827		05/20 AP		10/15/19	0000000	MOBOTREX, INC	7,480.00		11/14/19	
						LED'S FOR SIGNALS				
ACCOUNT TOTAL							12,751.75	.00	12,751.75	
FUND TOTAL							118,356.66	196.65	118,160.01	
FUND 215 HOSPITAL FUND										
FUND 216 POLICE BLOCK GRANT FUND										
FUND 217 SECTION 8 HOUSING FUND										
217-2214-432.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES										
801		05/20 AP		11/05/19	0000000	PARKADE PRINTER, INC.	22.33		11/14/19	
						#9 WINDOW ENVELOPES				
801		05/20 AP		10/16/19	0000000	PARKADE PRINTER, INC.	8.90		11/14/19	
						#10 NON-WINDOW ENVELOPES				
ACCOUNT TOTAL							31.23	.00	31.23	
217-2214-432.81-01 PROFESSIONAL SERVICES / PROFESSIONAL SERVICES										
853		05/20 AP		09/30/19	0000000	IOWA NORTHLAND REGIONAL CO. O	1,710.00		11/14/19	
						SEC.8 ADMIN.SUPP.AGREEMNT SEPTEMBER				
ACCOUNT TOTAL							1,710.00	.00	1,710.00	

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 217 SECTION 8 HOUSING FUND										
FUND TOTAL							1,741.23	.00	1,741.23	
FUND 223 COMMUNITY BLOCK GRANT										
223-2224-432.72-19 OPERATING SUPPLIES / PRINTING										
801		05/20 AP		11/05/19	0000000	PARKADE PRINTER, INC.	8.93			11/14/19
						#9 WINDOW ENVELOPES				
855		05/20 AP		10/21/19	0000000	STOREY KENWORTHY	2.86			11/14/19
						COPY PAPER				
801		05/20 AP		10/16/19	0000000	PARKADE PRINTER, INC.	4.45			11/14/19
						#10 NON-WINDOW ENVELOPES				
855		05/20 AP		10/08/19	0000000	STOREY KENWORTHY	2.86			11/14/19
						COPY PAPER				
ACCOUNT TOTAL							19.10	.00	19.10	
223-2224-432.81-01 PROFESSIONAL SERVICES / PROFESSIONAL SERVICES										
840		05/20 AP		09/30/19	0000000	IOWA NORTHLAND REGIONAL CO. O	1,642.38			11/14/19
						ENTITLEMENT AGENCY AWARD				
840		05/20 AP		09/30/19	0000000	IOWA NORTHLAND REGIONAL CO. O	821.19			11/14/19
						ENTITLEMENT PLAN REPORTS				
840		05/20 AP		09/30/19	0000000	IOWA NORTHLAND REGIONAL CO. O	3,000.00			11/14/19
						ENTITLEMENT ENVIRO REVIEW				
840		05/20 AP		09/30/19	0000000	IOWA NORTHLAND REGIONAL CO. O	1,156.01			11/14/19
						ENTITLEMENT SEWER LINING				
ACCOUNT TOTAL							6,619.58	.00	6,619.58	
223-2234-432.81-01 PROFESSIONAL SERVICES / PROFESSIONAL SERVICES										
840		05/20 AP		09/30/19	0000000	IOWA NORTHLAND REGIONAL CO. O	979.40			11/14/19
						ENTITLEMENT REHAB TA				
840		05/20 AP		09/30/19	0000000	IOWA NORTHLAND REGIONAL CO. O	671.78			11/14/19
						ENTITLEMENT REPAIR GA				
ACCOUNT TOTAL							1,651.18	.00	1,651.18	
FUND TOTAL							8,289.86	.00	8,289.86	
FUND 224 TRUST & AGENCY										
FUND 242 STREET REPAIR FUND										
242-1240-431.92-44 STRUCTURE IMPROV & BLDGS / STREET RECONSTRUCTION										
843		05/20 AP		11/08/19	0000000	PETERSON CONTRACTORS	176,980.92			11/14/19
						3153-2019 STREET CONST.				
						PROJECT#: 023153				
ACCOUNT TOTAL							176,980.92	.00	176,980.92	

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 242 STREET REPAIR FUND										
242-1240-431.92-51						STRUCTURE IMPROV & BLDGS / SEAL COAT PROGRAM				
843		05/20 AP		11/07/19	0000000	BLACKTOP SERVICE COMPANY	472.18			11/14/19
						3163-2018 SEAL COAT				
PROJECT#:						023163				
843		05/20 AP		11/07/19	0000000	BLACKTOP SERVICE COMPANY	7,380.52			11/14/19
						3163-2018 SEAL COAT				
PROJECT#:						023163				
						ACCOUNT TOTAL	7,852.70	.00	7,852.70	
242-1240-431.97-79 TIF BOND PROJECTS / RIDGEWAY AVE RECONSTRUCT										
843		05/20 AP		11/08/19	0000000	PETERSON CONTRACTORS	137,527.94			11/14/19
						3172-RIDGEWAY AVE. RECON.				
PROJECT#:						023172				
						ACCOUNT TOTAL	137,527.94	.00	137,527.94	
						FUND TOTAL	322,361.56	.00	322,361.56	
FUND 254 CABLE TV FUND										
254-1088-431.72-01						OPERATING SUPPLIES / OPERATING SUPPLIES				
801		05/20 AP		11/05/19	0000000	PARKADE PRINTER, INC.	8.93			11/14/19
						#9 WINDOW ENVELOPES				
855		05/20 AP		10/21/19	0000000	STOREY KENWORTHY	11.44			11/14/19
						COPY PAPER				
799		05/20 AP		10/18/19	0132692	US BANK	30.98			11/08/19
						AMZN MKTP US*8D5D85LA3				
799		05/20 AP		10/18/19	0132692	US BANK	22.45			11/08/19
						AMZN MKTP US*1K1859AL3				
855		05/20 AP		10/17/19	0000000	STOREY KENWORTHY	1.13			11/14/19
						STAPLES,PENS, POST ITS				
801		05/20 AP		10/16/19	0000000	PARKADE PRINTER, INC.	4.45			11/14/19
						#10 NON-WINDOW ENVELOPES				
799		05/20 AP		10/08/19	0132692	US BANK	125.16			11/08/19
						AMZN MKTP US*FF0XS1WV3				
799		05/20 AP		10/08/19	0132692	US BANK	36.48			11/08/19
						MARKERTEK VIDEO SUPPLY				
855		05/20 AP		10/08/19	0000000	STOREY KENWORTHY	11.44			11/14/19
						COPY PAPER				
855		05/20 AP		10/08/19	0000000	STOREY KENWORTHY	4.62			11/14/19
						FOLDERS,PENS				
799		05/20 AP		10/04/19	0132692	US BANK	39.36			11/08/19
						AMZN MKTP US*O97T89JA3				
799		05/20 AP		10/03/19	0132692	US BANK	27.57			11/08/19
						AMZN MKTP US*Z15MJ4T73				
						MICROPHONE,CASE,CLN CLOTH				
						ACCOUNT TOTAL	324.01	.00	324.01	

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 254 CABLE TV FUND										
254-1088-431.83-05						TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)				
799		05/20 AP		10/09/19	0132692	US BANK	46.78			11/08/19
799		05/20 AP		09/30/19	0132692	GODFATHERS PIZZA FOOD:CREW VB TRIPLEHEADER	95.37			11/08/19
799		05/20 AP		09/23/19	0132692	GODFATHERS PIZZA US BANK FOOD:CREW FBALL 2 GAMES	17.68			11/08/19
						WENDY'S OF WALCOTT... MEALS:CF FBALL-DENNY/MIKE				
						ACCOUNT TOTAL	159.83	.00		159.83
254-1088-431.92-01 STRUCTURE IMPROV & BLDGS / STRUCTURE IMPROV & BLDGS										
799		05/20 AP		09/30/19	0132692	US BANK	72.99			11/08/19
799		05/20 AP		09/26/19	0132692	AMZN MKTP US*9Z31S6BN3 US BANK FORMAT FRAMES, THUMB DRIVE	215.00			11/08/19
799		05/20 AP		09/24/19	0132692	B&H PHOTO 800-606-6969 US BANK SONY TRIPOD ADAPTER	635.94			11/08/19
801		05/20 AP		09/03/19	0000000	B&H PHOTO 800-606-6969 MARKERTEK VIDEO SUPPLY	271.40			11/14/19
						FIBER OPTICAL SNAKE 25'				
						ACCOUNT TOTAL	1,195.33	.00		1,195.33
						FUND TOTAL	1,679.17	.00		1,679.17
FUND 258 PARKING FUND										
258-5531-435.71-01						OFFICE SUPPLIES / OFFICE SUPPLIES				
801		05/20 AP		11/05/19	0000000	PARKADE PRINTER, INC.	22.33			11/14/19
855		05/20 AP		10/21/19	0000000	#9 WINDOW ENVELOPES STOREY KENWORTHY	8.58			11/14/19
855		05/20 AP		10/17/19	0000000	COPY PAPER STOREY KENWORTHY	.93			11/14/19
801		05/20 AP		10/16/19	0000000	STAPLES,PENS, POST ITS PARKADE PRINTER, INC.	11.13			11/14/19
855		05/20 AP		10/08/19	0000000	#10 NON-WINDOW ENVELOPES STOREY KENWORTHY	8.58			11/14/19
855		05/20 AP		10/08/19	0000000	COPY PAPER STOREY KENWORTHY	3.80			11/14/19
						FOLDERS,PENS				
						ACCOUNT TOTAL	55.35	.00		55.35
258-5531-435.72-01						OPERATING SUPPLIES / OPERATING SUPPLIES				
799		05/20 AP		09/24/19	0132692	US BANK	10.88			11/08/19
						WM SUPERCENTER #753 TAPE FOR CHALK				
						ACCOUNT TOTAL	10.88	.00		10.88

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 258 PARKING FUND										
258-5531-435.81-48						PROFESSIONAL SERVICES / CONTRACT SERVICES				
801		05/20 AP		09/30/19	0000000	DUNCAN SOLUTIONS, INC.	3,435.52			11/14/19
						PARKING FEES-SEPT 2019				
						ACCOUNT TOTAL	3,435.52	.00	3,435.52	
258-5531-435.93-01 EQUIPMENT / EQUIPMENT										
855		05/20 AP		11/06/19	0000000	RACOM CORPORATION	2,122.50			11/14/19
						ADDL RADIO-PARKING IMPLMN				
						PROJECT#: 062521				
						ACCOUNT TOTAL	2,122.50	.00	2,122.50	
						FUND TOTAL	5,624.25	.00	5,624.25	
FUND 261 TOURISM & VISITORS										
261-2291-423.72-01						OPERATING SUPPLIES / OPERATING SUPPLIES				
842		05/20 AP		10/31/19	0000000	U.S. COFFEE & TEA	126.00			11/14/19
						GUEST COFFEE SUPPLIES				
						ACCOUNT TOTAL	126.00	.00	126.00	
261-2291-423.73-53 OTHER SUPPLIES / INTERNET DESIGN										
842		05/20 AP		10/28/19	0000000	SPINUTECH WEB DESIGN, INC.	201.15			11/14/19
						MEETING FACILITY PAGE & UPDATE EXP WLOO LOGO				
						ACCOUNT TOTAL	201.15	.00	201.15	
261-2291-423.73-55 OTHER SUPPLIES / MEDIA										
842		05/20 AP		10/31/19	0000000	ZLR IGNITION	965.00			11/14/19
						CLIENT ADMIN/MEDIA MNGMNT				
842		05/20 AP		10/31/19	0000000	ZLR IGNITION	255.42			11/14/19
						OCT FACEBOOK/INSTAGRAM MAINSTREET				
842		05/20 AP		10/31/19	0000000	ZLR IGNITION	1,070.52			11/14/19
						OCT GOOGLE PD SEARCH				
842		05/20 AP		10/31/19	0000000	ZLR IGNITION	79.66			11/14/19
						OCT TWITTER - MAIN STREET				
842		05/20 AP		10/31/19	0000000	IOWA PUBLIC RADIO, INC.	56.00			11/14/19
						2 GEN MSG SPOTS AM DRIVE				
799		05/20 AP		10/01/19	0132692	US BANK	10.00			11/08/19
						PINTEREST ADS PROMOTED PIN-ARTAPALOOZA				
799		05/20 AP		10/01/19	0132692	US BANK	110.00			11/08/19
						FACEBK *XF6KWMEBB2 FACEBOOK AD SEPT 1-30				
						ACCOUNT TOTAL	2,546.60	.00	2,546.60	

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 261 TOURISM & VISITORS									
261-2291-423.73-57						OTHER SUPPLIES / GIFT SHOP			
842		05/20 AP		11/05/19	0000000	KATE BRENNAN HALL ILLUSTR. & PR TOWELS AND CARDS	142.50		11/14/19
ACCOUNT TOTAL							142.50	.00	142.50
261-2291-423.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)									
799		05/20 AP		09/30/19	0132692	US BANK	321.10		11/08/19
PROJECT#: 032423									
799		05/20 AP		09/27/19	0132692	US BANK	5.69		11/08/19
PROJECT#: 032423									
799		05/20 AP		09/25/19	0132692	US BANK	5.90		11/08/19
PROJECT#: 032423									
ACCOUNT TOTAL							332.69	.00	332.69
261-2291-423.83-06 TRANSPORTATION&EDUCATION / EDUCATION									
799		05/20 AP		10/07/19	0132692	US BANK	40.00		11/08/19
PROJECT#: 032424									
799		05/20 AP		10/07/19	0132692	US BANK	60.00		11/08/19
PROJECT#: 032424									
799		05/20 AP		10/07/19	0132692	US BANK	40.00		11/08/19
PROJECT#: 032424									
799		05/20 AP		10/07/19	0132692	US BANK	40.00		11/08/19
PROJECT#: 032424									
799		05/20 AP		10/07/19	0132692	US BANK	40.00		11/08/19
PROJECT#: 032424									
ACCOUNT TOTAL							220.00	.00	220.00
261-2291-423.85-20 UTILITIES / INTERNET SERVICE									
842		05/20 AP		11/07/19	0000000	SPINUTECH WEB DESIGN, INC.	140.00		11/14/19
PROJECT#: 032424									
ACCOUNT TOTAL							140.00	.00	140.00
261-2291-423.85-23 UTILITIES / BUILDING MAINTENANCE									
842		05/20 AP		11/07/19	0000000	CITY LAUNDERING CO.	10.00		11/14/19

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	---TRANSACTION--- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 261 TOURISM & VISITORS									
261-2291-423.85-23 UTILITIES / BUILDING MAINTENANCE									
BI-WEEKLY MAT SERVICE									
ACCOUNT TOTAL							10.00	.00	10.00
261-2291-423.85-50 UTILITIES / COMMUNITY AWARENESS									
842		05/20 AP		10/30/19	0000000	DELICIOUS DESIGNS CAKES	48.00		11/14/19
799		05/20 AP		10/17/19	0132692	US BANK	38.99		11/08/19
PETERSEN & TIETZ FLORIST FLOWERS-HOLIDAY INN CF									
ACCOUNT TOTAL							86.99	.00	86.99
261-2291-423.85-52 UTILITIES / TOURISM MARKETING GRANTS									
842		05/20 AP		11/07/19	0000000	COMMUNITY FOUNDATION OF NE IO	5,000.00		11/14/19
GRANT:CV AIR SERVICE IMPROV/DEVL. PHASE 1									
842		05/20 AP		10/28/19	0000000	CEDAR VALLEY CHAMBER MUSIC FE	150.00		11/14/19
GRANT:SUMMER MUSIC FEST 2019									
842		05/20 AP		10/27/19	0000000	ANTIQUE ACRES	1,000.00		11/14/19
GRANT:OLD TIME POWER SHOW									
ACCOUNT TOTAL							6,150.00	.00	6,150.00
FUND TOTAL							9,955.93	.00	9,955.93
FUND 262 SENIOR SERVICES & COMM CT									
262-1092-423.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE									
800		05/20 AP		10/04/19	0132692	US BANK	279.00		11/08/19
WILSON RESTAURANT SUPPLY MICROWAVE 4 COMM. CENTER									
ACCOUNT TOTAL							279.00	.00	279.00
262-1092-423.89-08 MISCELLANEOUS SERVICES / BUS TRIPS/PROGRAMMING									
800		05/20 AP		10/21/19	0132692	US BANK	294.00		11/08/19
DEAL'S ORCHARD ORCHARD ENTRANCE FEES									
ACCOUNT TOTAL							294.00	.00	294.00
FUND TOTAL							573.00	.00	573.00

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 291						POLICE FORFEITURE FUND				
FUND 292						POLICE RETIREMENT FUND				
FUND 293						FIRE RETIREMENT FUND				
FUND 294						LIBRARY RESERVE				
FUND 295						SOFTBALL PLAYER CAPITAL				
FUND 296						GOLF CAPITAL				
296-6623-423.92-01						STRUCTURE IMPROV & BLDGS / STRUCTURE IMPROV & BLDGS				
829		04/20	AP	08/26/19	0132570	TOBEN DRAINAGE, LLC HOLE #6 DRAIN TILE PHEASANT RIDGE	2,434.00			11/08/19
						ACCOUNT TOTAL	2,434.00	.00	2,434.00	
						FUND TOTAL	2,434.00	.00	2,434.00	
FUND 297						REC FACILITIES CAPITAL				
297-2253-423.92-01						STRUCTURE IMPROV & BLDGS / STRUCTURE IMPROV & BLDGS				
839		05/20	AP	11/05/19	0000000	FAILOR HURLEY CONSTRUCTION	62,526.15			11/14/19
						FALLS PUMP BUILDING				
839		05/20	AP	10/31/19	0000000	INVISION ARCHITECTURE	770.00			11/14/19
						FALLS				
839		05/20	AP	10/31/19	0000000	RDG PLANNING & DESIGN	3,028.99			11/14/19
						PROFESSIONAL SERVICES THROUGH OCTOBER 31, 2019				
						ACCOUNT TOTAL	66,325.14	.00	66,325.14	
						FUND TOTAL	66,325.14	.00	66,325.14	
FUND 298						HEARST CAPITAL				
FUND 311						DEBT SERVICE FUND				
FUND 402						WASHINGTON PARK FUND				
FUND 404						FEMA				
FUND 405						FLOOD RESERVE FUND				
FUND 407						VISION IOWA PROJECT				
FUND 408						STREET IMPROVEMENT FUND				
FUND 430						2004 TIF BOND				
430-1220-431.97-52						TIF BOND PROJECTS / PETER MELENDY PARK				
843		05/20	AP	11/11/19	0000000	VIETH CONSTRUCTION CORPORATIO	32,796.28			11/14/19
						3208-PETER MELENDY PARK				
						PROJECT#: 023208				
						ACCOUNT TOTAL	32,796.28	.00	32,796.28	
430-1220-431.97-55						TIF BOND PROJECTS / GIBSON PROPERTY DEVELOP				
840		05/20	AP	11/07/19	0000000	CONFLUENCE	6,654.30			11/14/19
						3176-GIBSON MASTER PLAN				
						10/1/19-10/21/19				
						PROJECT#: 023176				

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	---TRANSACTION--- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 430 2004 TIF BOND									
430-1220-431.97-55 TIF BOND PROJECTS / GIBSON PROPERTY DEVELOP							continued		
ACCOUNT TOTAL							6,654.30	.00	6,654.30
430-1220-431.97-83 TIF BOND PROJECTS / TIF LEGAL FEES									
840		05/20 AP		10/25/19	0000000	AHLERS AND COONEY, P.C.	207.00		11/14/19
						LGL:AMEND.#5 HWY 58 CORR. 9/23/19-10/23/19			
ACCOUNT TOTAL							207.00	.00	207.00
430-1220-431.97-98 TIF BOND PROJECTS / MAIN STREET ALLEY									
843		05/20 AP		11/05/19	0000000	LODGE CONSTRUCTION, INC	34,263.65		11/14/19
						3154-100 BLK.ALLEY RECON.			
						PROJECT#: 023154			
843		05/20 AP		10/31/19	0000000	CEDAR FALLS UTILITIES	42,539.55		11/14/19
						3154-100 BLK.ALLEY RECON. MOVED TRANSFORMER			
						PROJECT#: 023154			
ACCOUNT TOTAL							76,803.20	.00	76,803.20
FUND TOTAL							116,460.78	.00	116,460.78
FUND 431 2014 BOND									
FUND 432 2003 BOND									
FUND 433 2001 TIF									
FUND 434 2000 BOND									
FUND 435 1999 TIF									
FUND 436 2012 BOND									
436-1220-431.94-83 CAPITAL PROJECTS / WEST 1ST STREET									
840		05/20 AP		10/25/19	0000000	AHLERS AND COONEY, P.C.	66.00		11/14/19
						3118-W.1ST ST. RECONST. 10/10/19			
						PROJECT#: 023118			
ACCOUNT TOTAL							66.00	.00	66.00
FUND TOTAL							66.00	.00	66.00
FUND 437 2018 BOND									
FUND 438 2020 BOND FUND									
438-1220-431.98-84 CAPITAL PROJECTS / SOUTH MAIN ST PARKING LOT									
843		05/20 AP		11/08/19	0000000	CUNNINGHAM CONSTRUCTION CO.	11,155.89		11/14/19
						3202-S.MAIN PARKING LOT			
						PROJECT#: 023202			
ACCOUNT TOTAL							11,155.89	.00	11,155.89

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GROUP	PO	ACCTG	----TRANSACTION----			DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION		BALANCE
								POST DT
FUND 438	2020	BOND FUND						
		FUND TOTAL				11,155.89	.00	11,155.89
FUND 439	2008	BOND FUND						
FUND 443		CAPITAL PROJECTS						
443-1220-431.94-55		CAPITAL PROJECTS /						
		NETWORK SURVEIL						
799		05/20 AP 10/14/19			0132692	US BANK	29.19	11/08/19
		AMZN MKTP US*VD03T66P3				FIBER CLEANING PEN		
799		05/20 AP 10/11/19			0132692	US BANK	332.50	11/08/19
		FS COM INC				FIBER MODULES/CABLES		
799		05/20 AP 10/07/19			0132692	US BANK	155.65	11/08/19
		MENARDS CEDAR FALLS IA				HOLE SAWS,BITS,DUCT SEAL		
799		05/20 AP 09/30/19			0132692	US BANK	139.60	11/08/19
		FS COM INC				FIBER PATCH CABLES,SFP'S		
		ACCOUNT TOTAL				656.94	.00	656.94
443-1220-431.98-35		CAPITAL PROJECTS /						
		NORTH CF LANDSCAPING IMP						
827		05/20 AP 10/23/19			0000000	JORDAN'S NURSERY, INC.	2,530.00	11/14/19
		TREES-LONE TREE ROAD FALL				REPLACEMENT TREES		
		ACCOUNT TOTAL				2,530.00	.00	2,530.00
443-1220-431.98-40		CAPITAL PROJECTS /						
		PUBLIC SAFETY BUILDING						
840		05/20 AP 11/06/19			0000000	KIRK GROSS COMPANY	2,152.22	11/14/19
		3069-PUBLIC SAFETY BLDG.				ADDITIONAL TABLES		
PROJECT#:		023069						
840		05/20 AP 10/29/19			0000000	KW ELECTRIC, INC.	7,500.55	11/14/19
		3069-PUBLIC SAFETY BLDG.				POWER FOR GATE		
PROJECT#:		023069						
		ACCOUNT TOTAL				9,652.77	.00	9,652.77
443-1220-431.98-82		CAPITAL PROJECTS /						
		LANDSCAPE ROADWAYS						
827		05/20 AP 10/23/19			0000000	JORDAN'S NURSERY, INC.	6,295.00	11/14/19
		TREES-UNIVERSITY AVE				FALL REPLACEMENT TREES		
		ACCOUNT TOTAL				6,295.00	.00	6,295.00
		FUND TOTAL				19,134.71	.00	19,134.71

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GROUP NBR	PO NBR	ACCTG PER.	----TRANSACTION----	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 472 PARKADE RENOVATION							
FUND 473 SIDEWALK ASSESSMENT							
473-1220-431.98-99			CAPITAL PROJECTS /	SIDEWALK SPECIAL ASSESMT			11/14/19
843		05/20 AP	11/12/19 0000000	FELDMAN CONCRETE	31,655.22		
		3164-2019	SIDEWALK ASSESS				
PROJECT#:		023164					
ACCOUNT TOTAL					31,655.22	.00	31,655.22
FUND TOTAL					31,655.22	.00	31,655.22
FUND 483 ECONOMIC DEVELOPMENT							
483-2245-432.89-03 MISCELLANEOUS SERVICES / CFU-TIF PAYMENT							
855		05/20 AP	11/13/19 0000000	CEDAR FALLS UTILITIES	250,000.00		11/14/19
		FY20 TIF 1ST 1/2 UNIFIED					
855		05/20 AP	11/13/19 0000000	CEDAR FALLS UTILITIES	16,698.84		11/14/19
		FY20 TIF 1ST 1/2 DOWNTOWN					
ACCOUNT TOTAL					266,698.84	.00	266,698.84
483-2245-432.89-16 MISCELLANEOUS SERVICES / ECON DEVEL MARKETING							
840		05/20 AP	10/25/19 0000000	BRAND ACCELERATION	11,575.00		11/14/19
		3216-ECON.DEVELOP.WEBSITE	DEPOSIT				
PROJECT#:		023216					
ACCOUNT TOTAL					11,575.00	.00	11,575.00
FUND TOTAL					278,273.84	.00	278,273.84
FUND 484 ECONOMIC DEVELOPMENT LAND							
FUND 541 2018 STORM WATER BONDS							
541-2230-432.92-01			STRUCTURE IMPROV & BLDGS /	STRUCTURE IMPROV & BLDGS			11/14/19
843		05/20 AP	11/11/19 0000000	PETERSON CONTRACTORS	39,850.36		
		3043-CAMPUS ST BRIDGE REP					
PROJECT#:		023043					
ACCOUNT TOTAL					39,850.36	.00	39,850.36
FUND TOTAL					39,850.36	.00	39,850.36

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GROUP	PO	ACCTG	----TRANSACTION----			DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER			BALANCE
								POST DT ----
FUND 544	2008	SEWER BONDS						
FUND 545	2006	SEWER BONDS						
FUND 546		SEWER IMPROVEMENT FUND						
FUND 547		SEWER RESERVE FUND						
FUND 548	1997	SEWER BOND FUND						
FUND 549	1992	SEWER BOND FUND						
FUND 550	2000	SEWER BOND FUND						
FUND 551		REFUSE FUND						
551-6675-436.72-19		OPERATING SUPPLIES / PRINTING						
827	05/20	AP 10/02/19	0000000		STOREY KENWORTHY	23.01		11/14/19
		PAPER						
		ACCOUNT TOTAL				23.01	.00	23.01
551-6685-426.81-20		PROFESSIONAL SERVICES / HUMANE SOCIETY						
830	05/20	AP 10/01/19	0000000		WATERLOO, CITY OF	784.00		11/14/19
		DEER DISPOSAL;9/1-9/30/19						
		ACCOUNT TOTAL				784.00	.00	784.00
551-6685-436.71-01		OFFICE SUPPLIES / OFFICE SUPPLIES						
827	05/20	AP 10/23/19	0000000		STOREY KENWORTHY	14.36		11/14/19
		CALENDAR						
827	05/20	AP 10/22/19	0000000		STOREY KENWORTHY	60.92		11/14/19
		CALENDARS						
827	05/20	AP 10/02/19	0000000		STOREY KENWORTHY	36.58		11/14/19
		PAPER						
		ACCOUNT TOTAL				111.86	.00	111.86
551-6685-436.72-16		OPERATING SUPPLIES / TOOLS						
841	05/20	AP 11/01/19	0000000		CAMPBELL SUPPLY WATERLOO	299.00		11/14/19
		DRILL FOR REYCLING						
		ACCOUNT TOTAL				299.00	.00	299.00
551-6685-436.72-17		OPERATING SUPPLIES / UNIFORMS						
845	05/20	AP 11/05/19	0000000		DXP ENTERPRISES, INC.	1,428.55		11/14/19
		HI VIS WEAR						
		ACCOUNT TOTAL				1,428.55	.00	1,428.55
551-6685-436.72-19		OPERATING SUPPLIES / PRINTING						
827	05/20	AP 11/05/19	0000000		PARKADE PRINTER, INC.	41.22		11/14/19
		PRINTING-REQUEST LEAVE						
797	05/20	AP 08/21/19	0000000		PARKADE PRINTER, INC.	75.28		11/14/19

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GROUP	PO	ACCTG	---TRANSACTION---				DEBITS	CREDITS	CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION			BALANCE
									POST DT
FUND 551 REFUSE FUND									
551-6685-436.72-19 OPERATING SUPPLIES / PRINTING						continued			
FIX IT TICKETS									
ACCOUNT TOTAL							116.50	.00	116.50
551-6685-436.72-54 OPERATING SUPPLIES / BUILDING SUPPLIES									
770		05/20	AP	10/31/19	0000000	CULLIGAN WATER CONDITIONING BOTTLED WATER	19.50		11/14/19
ACCOUNT TOTAL							19.50	.00	19.50
551-6685-436.72-60 OPERATING SUPPLIES / SAFETY SUPPLIES									
855		05/20	AP	11/04/19	0000000	THOMPSON SHOES	160.00		11/14/19
						SAFETY SHOES-R TRENKAMP P.O. 56431			
855		05/20	AP	11/04/19	0000000	THOMPSON SHOES	160.00		11/14/19
						SAFETY SHOES-L CONRAD P.O. 56433			
801		05/20	AP	11/01/19	0000000	BROWN'S SHOE FIT	153.00		11/14/19
						SAFETY SHOES-B RILEY PO 56437			
ACCOUNT TOTAL							473.00	.00	473.00
551-6685-436.73-05 OTHER SUPPLIES / OPERATING EQUIPMENT									
797		05/20	AP	11/01/19	0000000	HOTSY EQUIPMENT COMPANY	1,033.75		11/14/19
						HOTSY REPAIR-1500 BLUFF			
770		05/20	AP	10/25/19	0000000	ACCENT WIRE	360.06		11/14/19
						DUST COVER			
ACCOUNT TOTAL							1,393.81	.00	1,393.81
551-6685-436.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)									
799		05/20	AP	10/04/19	0132692	US BANK	252.88		11/08/19
						GRAND HARBOR RESORT HOTEL - B HEATH			
ACCOUNT TOTAL							252.88	.00	252.88
551-6685-436.86-05 REPAIR & MAINTENANCE / EQUIPMENT REPAIRS									
799		05/20	AP	10/01/19	0132692	US BANK	19.38		11/08/19
						COUNTRY JUNCTION MEAL B. HEATH			
ACCOUNT TOTAL							19.38	.00	19.38
551-6685-436.86-36 REPAIR & MAINTENANCE / TRANSFER STATION MAINT.									
827		05/20	AP	11/05/19	0000000	C & C WELDING & SANDBLASTING	830.75		11/14/19
						WALKING FLOOR REPAIR			

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	---TRANSACTION--- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT	
FUND 551 REFUSE FUND										
551-6685-436.86-36 REPAIR & MAINTENANCE / TRANSFER STATION MAINT.							continued			
ACCOUNT TOTAL							830.75	.00	830.75	
551-6685-436.87-02 RENTALS / MATERIAL DISPOSAL/HANDLIN										
797		05/20 AP		11/01/19	0000000	WEIKERT IRON AND METAL	2,114.00		11/14/19	
APPLIANCE RECYCLING										
797		05/20 AP		10/29/19	0000000	T & W GRINDING	3,600.00		11/14/19	
BRUSH GRINDING-EXTRA FROM STORM DAMAGE										
797		05/20 AP		10/28/19	0000000	SAM ANNIS & CO.	39.96		11/14/19	
PROPANE TANK REFILL RECYCLING										
797		05/20 AP		10/25/19	0000000	USED CARDBOARD BOXES, INC.	3,996.00		11/14/19	
GAYLORD BOXES-RECYCLE ELECTRONICS										
ACCOUNT TOTAL							9,749.96	.00	9,749.96	
FUND TOTAL							15,502.20	.00	15,502.20	
FUND 552 SEWER RENTAL FUND										
552-6655-436.72-17 OPERATING SUPPLIES / UNIFORMS										
829		04/20 AP		09/30/19	0132553	SERVICEWEAR APPAREL, INC.		152.22	11/08/19	
ACCOUNT CORRECTIONS UNIFORMS-KEITH LEWIS										
829		04/20 AP		09/25/19	0132553	SERVICEWEAR APPAREL, INC.		110.07	11/08/19	
ACCOUNT CORRECTIONS UNIFORMS-J KOCH										
829		04/20 AP		09/24/19	0132553	SERVICEWEAR APPAREL, INC.	17.43		11/08/19	
UNIFORMS-L CAMARATA										
829		04/20 AP		09/24/19	0132553	SERVICEWEAR APPAREL, INC.		142.47	11/08/19	
ACCOUNT CORRECTION UNIFORMS-J NORTHRUP										
829		04/20 AP		09/17/19	0132403	SERVICEWEAR APPAREL, INC.	118.85		11/08/19	
UNIFORMS J TIMMERMAN										
829		04/20 AP		09/17/19	0132403	SERVICEWEAR APPAREL, INC.		98.74	11/08/19	
ACCOUNT CORRECTIONS UNIFORMS-T GRIFFIN										
829		04/20 AP		09/17/19	0132403	SERVICEWEAR APPAREL, INC.		117.79	11/08/19	
ACCOUNT CORRECTION UNIFORMS-M NYMAN										
829		04/20 AP		09/17/19	0132403	SERVICEWEAR APPAREL, INC.		197.36	11/08/19	
ACCOUNT CORRECTION UNIFORMS-R SMITH, D										
829		04/20 AP		09/17/19	0132403	SERVICEWEAR APPAREL, INC.		75.32	11/08/19	
ACCOUNT CORRECTION UNIFORMS-KELLY TEGTMEIER										
ACCOUNT TOTAL							136.28	893.97	757.69-	
552-6665-436.72-05 OPERATING SUPPLIES / GAS & OIL										
838		05/20 AP		11/01/19	0000000	AIRGAS USA, LLC	33.40		11/14/19	
CYLINDER CONTRACT										
ACCOUNT TOTAL							33.40	.00	33.40	

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GROUP NBR	PO NBR	ACCTG PER.	----	TRANSACTION	----	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE
			CD	DATE	NUMBER				POST DT
FUND 552 SEWER RENTAL FUND									
552-6665-436.72-17						OPERATING SUPPLIES / UNIFORMS			
845		05/20 AP		11/05/19	0000000	DXP ENTERPRISES, INC.	533.01		11/14/19
						HI VIS WEAR			
829		04/20 AP		09/30/19	0132553	SERVICEWEAR APPAREL, INC.	152.22		11/08/19
						UNIFORMS-KEITH LEWIS			
829		04/20 AP		09/25/19	0132553	SERVICEWEAR APPAREL, INC.	110.07		11/08/19
						UNIFORMS-J KOCH			
829		04/20 AP		09/24/19	0132553	SERVICEWEAR APPAREL, INC.	142.47		11/08/19
						UNIFORMS-J NORTHRUP			
829		04/20 AP		09/17/19	0132403	SERVICEWEAR APPAREL, INC.	98.74		11/08/19
						UNIFORMS-T GRIFFIN			
829		04/20 AP		09/17/19	0132403	SERVICEWEAR APPAREL, INC.	117.79		11/08/19
						UNIFORMS-M NYMAN			
829		04/20 AP		09/17/19	0132403	SERVICEWEAR APPAREL, INC.	197.36		11/08/19
						UNIFORMS-R SMITH, D			
						SURRATT			
829		04/20 AP		09/17/19	0132403	SERVICEWEAR APPAREL, INC.	75.32		11/08/19
						UNIFORMS-KELLY TEGTMEIER			
						ACCOUNT TOTAL	1,426.98	.00	1,426.98
552-6665-436.72-26 OPERATING SUPPLIES / TESTING & LAB									
838		05/20 AP		10/29/19	0000000	MIDLAND SCIENTIFIC, INC.	22.20		11/14/19
						LAB SUPPLIES			
						ACCOUNT TOTAL	22.20	.00	22.20
552-6665-436.72-60 OPERATING SUPPLIES / SAFETY SUPPLIES									
838		05/20 AP		10/23/19	0000000	GRAINGER PARTS	1,975.85		11/14/19
						LOCKOUT/CONFINED SPACE			
						ACCOUNT TOTAL	1,975.85	.00	1,975.85
552-6665-436.73-05 OTHER SUPPLIES / OPERATING EQUIPMENT									
838		05/20 AP		11/01/19	0000000	O'DONNELL ACE HARDWARE	19.98		11/14/19
						THREADED ROD			
838		05/20 AP		10/31/19	0000000	O'DONNELL ACE HARDWARE	11.35		11/14/19
						PUMP PARTS			
838		05/20 AP		10/31/19	0000000	UTILITY EQUIPMENT COMPANY	544.00		11/14/19
						SLUDGE PIPING			
838		05/20 AP		10/30/19	0000000	O'DONNELL ACE HARDWARE	13.42		11/14/19
						ELECTRICAL SUPPLIES			
838		05/20 AP		10/30/19	0000000	O'DONNELL ACE HARDWARE	5.84		11/14/19
						NUTS-BOLTS			
838		05/20 AP		10/29/19	0000000	O'DONNELL ACE HARDWARE	54.28		11/14/19
						FILTERS- CLEANER			
838		05/20 AP		10/29/19	0000000	O'DONNELL ACE HARDWARE	57.03		11/14/19
						PLUMBING			

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 552 SEWER RENTAL FUND										
552-6665-436.73-05 OTHER SUPPLIES / OPERATING EQUIPMENT						continued				
838		05/20 AP		10/28/19	0000000	GRAINGER PARTS	240.26			11/14/19
		PIPE - MOTOR								
838		05/20 AP		10/17/19	0000000	CRESCENT ELECTRIC	200.79			11/14/19
		ELECTRICAL SUPPLIES								
799		05/20 AP		10/07/19	0132692	US BANK	655.00			11/08/19
		GENERAL RUBBER CORPORATIO SLEEVES								
799		05/20 AP		09/23/19	0132692	US BANK	29.88			11/08/19
		MENARDS CEDAR FALLS IA BOTTLED WATER								
799		05/20 AP		09/23/19	0132692	US BANK	40.14			11/08/19
		O DONNELL ACE HARDWARE CLEANER								
ACCOUNT TOTAL							1,871.97	.00		1,871.97
552-6665-436.73-06 OTHER SUPPLIES / BUILDING REPAIR										
838		05/20 AP		10/18/19	0000000	CRESCENT ELECTRIC	841.41			11/14/19
		LED LIGHTING								
ACCOUNT TOTAL							841.41	.00		841.41
552-6665-436.73-36 OTHER SUPPLIES / SAN. LIFT STATION SUPP.										
838		05/20 AP		10/23/19	0000000	VAN METER, INC.	504.82			11/14/19
		OUTDOOR LIGHT-LIFT STA								
799		05/20 AP		10/15/19	0132692	US BANK	64.97			11/08/19
		FARM & FLT OF CEDAR FLS WATERPROOFING								
ACCOUNT TOTAL							569.79	.00		569.79
552-6665-436.86-01 REPAIR & MAINTENANCE / REPAIR & MAINTENANCE										
845		05/20 AP		11/07/19	0000000	MENARDS-CEDAR FALLS	25.20			11/14/19
		BAG CONCRETE								
838		05/20 AP		10/27/19	0000000	HUPP ELECTRIC MOTORS	3,060.00			11/14/19
		DRIVE REPAIR								
838		05/20 AP		10/27/19	0000000	HUPP ELECTRIC MOTORS	1,268.83			11/14/19
		DRIVE REPAIR								
ACCOUNT TOTAL							4,354.03	.00		4,354.03
552-6665-436.86-12 REPAIR & MAINTENANCE / TOWELS										
838		05/20 AP		11/04/19	0000000	CITY LAUNDERING CO.	38.75			11/14/19
		SHOP TOWELS,MOPS, MATS								
ACCOUNT TOTAL							38.75	.00		38.75
FUND TOTAL							11,270.66	893.97		10,376.69

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT
FUND 553 2004 SEWER BOND										
FUND 555 STORM WATER UTILITY										
555-2230-432.72-01						OPERATING SUPPLIES / OPERATING SUPPLIES				
848		05/20	AP	10/28/19	0000000	STOREY KENWORTHY	3.58			11/14/19
						COPY PAPER				
848		05/20	AP	10/28/19	0000000	STOREY KENWORTHY	.92			11/14/19
						TAPE ROLLS				
848		05/20	AP	10/21/19	0000000	STOREY KENWORTHY	.37			11/14/19
						LEGAL PADS				
801		05/20	AP	10/16/19	0000000	PARKADE PRINTER, INC.	4.45			11/14/19
						#10 NON-WINDOW ENVELOPES				
848		05/20	AP	10/09/19	0000000	STOREY KENWORTHY	.15			11/14/19
						PENS, POST-IT NOTES				
848		05/20	AP	10/09/19	0000000	STOREY KENWORTHY	3.58			11/14/19
						COPY PAPER				
848		05/20	AP	10/01/19	0000000	STOREY KENWORTHY	1.48			11/14/19
						PENS, NOTEBOOKS				
840		05/20	AP	08/21/19	0000000	FEDERAL EXPRESS	19.37			11/14/19
						SHIPPING-AGSOURCE LAB.				
						ACCOUNT TOTAL	33.90	.00		33.90
555-2230-432.73-34 OTHER SUPPLIES / STORM SEWERS										
845		05/20	AP	11/04/19	0000000	MENARDS-CEDAR FALLS	82.96			11/14/19
						TAPCONS FOR CATCH BASIN BOX				
797		05/20	AP	10/28/19	0000000	BENTON'S READY MIX CONCRETE, 4TH AND JESSICA	438.00			11/14/19
						CONCRETE-CATCH BASIN BOX				
770		05/20	AP	10/25/19	0000000	BENTON'S READY MIX CONCRETE, CONCRETE - 1ST & CLAY	181.25			11/14/19
						CONCRETE - 1ST & CLAY				
770		05/20	AP	10/24/19	0000000	BENTON'S READY MIX CONCRETE, CONCRETE-1225 ASHWORTH	162.00			11/14/19
						CONCRETE-1225 ASHWORTH				
841		05/20	AP	10/19/19	0000000	ASPRO, INC. SURFACE MIX-BASE MIX	3,351.92			11/14/19
						WALNUT ST-STORM LINE				
						ACCOUNT TOTAL	4,216.13	.00		4,216.13
555-2230-432.83-04 TRANSPORTATION&EDUCATION / DUES & MEMBERSHIPS										
840		05/20	AP	06/26/19	0000000	ISWEP	4,950.00			11/14/19
						ISWEP DUES JUL'19-JUN'20				
						ACCOUNT TOTAL	4,950.00	.00		4,950.00
555-2230-432.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)										
799		05/20	AP	10/18/19	0132692	US BANK	31.00			11/08/19
						TST* ICON DONUTS & SWEETE DONUTS FOR SWPPP TRAINING				
						ACCOUNT TOTAL	31.00	.00		31.00

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE	POST DT	
FUND 555 STORM WATER UTILITY											
555-2230-432.83-06						TRANSPORTATION&EDUCATION / EDUCATION					
799		05/20 AP		10/04/19	0132692	US BANK	75.00			11/08/19	
		PAYPAL *ISWEP				SWPPP TRAINING-M PEREZ					
799		05/20 AP		10/04/19	0132692	US BANK	90.00			11/08/19	
		PAYPAL *ISWEP				SWPPP DESIGNER TRAINING					
799		05/20 AP		10/02/19	0132692	US BANK		75.00		11/08/19	
		PAYPAL *ISWEP				REFUND SWPPP TRAINING					
		ACCOUNT TOTAL						165.00	75.00		90.00
555-2230-432.86-20 REPAIR & MAINTENANCE / STORM SEWERS											
770		05/20 AP		10/23/19	0000000	BENTON'S SAND & GRAVEL, INC.	14,027.70			11/14/19	
		STORM SEWER REPAIR-1500					BLK WALNUT				
		ACCOUNT TOTAL						14,027.70	.00		14,027.70
555-2230-432.92-01 STRUCTURE IMPROV & BLDGS / STRUCTURE IMPROV & BLDGS											
843		05/20 AP		11/11/19	0000000	BENTON'S SAND & GRAVEL, INC.	16,105.73			11/14/19	
		3149-2019 PERMEABLE ALLEY									
PROJECT#:		023149									
843		05/20 AP		11/08/19	0000000	PETERSON CONTRACTORS	93,700.29			11/14/19	
		3152-WALNUT ST.BOX CULVT.									
PROJECT#:		023152									
843		05/20 AP		11/06/19	0000000	ROBINSON ENGINEERING COMPANY	5,758.81			11/14/19	
		3191-ACE PLACE SUBWTRSHD.					ASSESSMENT-THRU 10/31/19				
PROJECT#:		023191									
		ACCOUNT TOTAL						115,564.83	.00		115,564.83
		FUND TOTAL						138,988.56	75.00		138,913.56
FUND 570 SEWER ASSESSMENT											
FUND 606 DATA PROCESSING FUND											
606-1078-441.71-01						OFFICE SUPPLIES / OFFICE SUPPLIES					
801		05/20 AP		11/05/19	0000000	PARKADE PRINTER, INC.	8.93			11/14/19	
		#9 WINDOW ENVELOPES									
855		05/20 AP		10/21/19	0000000	STOREY KENWORTHY	4.29			11/14/19	
		COPY PAPER									
801		05/20 AP		10/16/19	0000000	PARKADE PRINTER, INC.	4.45			11/14/19	
		#10 NON-WINDOW ENVELOPES									
855		05/20 AP		10/08/19	0000000	STOREY KENWORTHY	4.29			11/14/19	
		COPY PAPER									
		ACCOUNT TOTAL						21.96	.00		21.96

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GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE		
									POST DT ----		
FUND 606 DATA PROCESSING FUND											
606-1078-441.72-01 OPERATING SUPPLIES / OPERATING SUPPLIES											
799		05/20 AP		10/18/19	0132692	US BANK	39.29			11/08/19	
		MENARDS CEDAR FALLS IA WIRE STRIPPER,CUTTER,PLUG									
799		05/20 AP		10/14/19	0132692	US BANK	99.00			11/08/19	
		STK*BIGSTOCKPHOTO.COM ONLINE IMAGE SUBSCRIPTION									
799		05/20 AP		10/14/19	0132692	US BANK	30.58			11/08/19	
		AMZN MKTP US*L651E36X3 IPHONE CAR CHARGERS									
799		05/20 AP		10/11/19	0132692	US BANK	161.00			11/08/19	
		IN *ID ENHANCEMENTS KEY CARD/FOBS DOOR ACCESS									
799		05/20 AP		10/09/19	0132692	US BANK	78.36			11/08/19	
		FARM & FLT OF CEDAR FLS TAPE,METAL CUTOFF WHEEL									
799		05/20 AP		10/07/19	0132692	US BANK	30.57			11/08/19	
		AMZN MKTP US*4Q65U6N63 WRENCH SET,PLUG ADAPTER									
799		05/20 AP		10/03/19	0132692	US BANK	86.52			11/08/19	
		AMZN MKTP US*HB9YY36U3 CONVERTERS,ADAPTERS									
799		05/20 AP		09/30/19	0132692	US BANK	45.98			11/08/19	
		AMZN MKTP US*FR13Q1M83 IPAD CASES-FIRE									
		ACCOUNT TOTAL						571.30	.00	571.30	
606-1078-441.81-70 PROFESSIONAL SERVICES / CONTRACT SERVICES											
801		05/20 AP		10/31/19	0000000	IP PATHWAYS, LLC	175.00			11/14/19	
		BILLABLE SUPPORT TIME									
		ACCOUNT TOTAL						175.00	.00	175.00	
		FUND TOTAL						768.26	.00	768.26	
FUND 680 HEALTH INSURANCE FUND											
680-1902-457.51-01 INSURANCE / HEALTH INSURANCE											
855		05/20 AP		11/04/19	0000000	HOLMES MURPHY & ASSOCIATES LL	2,500.00			11/14/19	
		BENEFITS CONSULTING SERV. DECEMBER 2019									
		ACCOUNT TOTAL						2,500.00	.00	2,500.00	
		FUND TOTAL						2,500.00	.00	2,500.00	
FUND 681 HEALTH SEVERANCE											
FUND 682 HEALTH INSURANCE - FIRE											
FUND 685 VEHICLE MAINTENANCE FUND											
685-6698-446.72-05 OPERATING SUPPLIES / GAS & OIL											
845		05/20 AP		11/08/19	0000000	ARNOLD MOTOR SUPPLY	16.95			11/14/19	
		DIFFERENTIAL OIL									
845		05/20 AP		10/31/19	0000000	AIRGAS USA, LLC	65.55			11/14/19	
		WELDING GAS									

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT
FUND 685 VEHICLE MAINTENANCE FUND									
685-6698-446.72-05						GAS & OIL			continued
797		05/20 AP		10/24/19	0000000	TOYNE, INC.	92.07		11/14/19
						FUEL-RETURN TRIP TO CF FRM BRED			
ACCOUNT TOTAL							174.57	.00	174.57
685-6698-446.72-54 OPERATING SUPPLIES / BUILDING SUPPLIES									
797		05/20 AP		10/28/19	0000000	CHRISTIE DOOR COMPANY	178.00		11/14/19
						SHOP DOOR #11 GLASS REPLA			
ACCOUNT TOTAL							178.00	.00	178.00
685-6698-446.72-60 OPERATING SUPPLIES / SAFETY SUPPLIES									
855		05/20 AP		11/04/19	0000000	THOMPSON SHOES	160.00		11/14/19
						SAFETY SHOES-B YEARLING P.O. 56449			
ACCOUNT TOTAL							160.00	.00	160.00
685-6698-446.73-04 OTHER SUPPLIES / VEHICLE SUPPLIES									
845		05/20 AP		11/05/19	0000000	MENARDS-CEDAR FALLS	64.74		11/14/19
						3/4" FLEX CONDUIT #490			
797		05/20 AP		10/29/19	0000000	O'DONNELL ACE HARDWARE	20.99		11/14/19
						GLUE GUN AND GLUE			
797		05/20 AP		10/24/19	0000000	BURNER FIRE CONTROL, INC.	196.64		11/14/19
						CAFS GAUGES			
799		05/20 AP		10/21/19	0132692	US BANK		9.95	11/08/19
						STI INC 1-877-212-7400			
799		05/20 AP		10/07/19	0132692	US BANK	51.96		11/08/19
						TRACTOR-SUPPLY-CO #0146			
799		05/20 AP		09/30/19	0132692	US BANK	9.95		11/08/19
						STI INC 1-877-212-7400			
827		05/20 AP		07/22/19	0000000	TOYNE, INC.	751.54		11/14/19
						FLOWMETER SENSORS FD502			
ACCOUNT TOTAL							1,095.82	9.95	1,085.87
685-6698-446.83-05 TRANSPORTATION&EDUCATION / TRAVEL (FOOD/MILEAGE/LOD)									
799		05/20 AP		10/14/19	0132692	US BANK	343.74		11/08/19
						HOLIDAY INN EXPRESS			
						HOTEL FOR D. GEARHART			
ACCOUNT TOTAL							343.74	.00	343.74
685-6698-446.86-12 REPAIR & MAINTENANCE / TOWELS									
841		05/20 AP		11/07/19	0000000	CITY LAUNDERING CO.	35.00		11/14/19
						SHOP TOWELS			

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	---TRANSACTION--- NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE POST DT ----
FUND 685 VEHICLE MAINTENANCE FUND									
685-6698-446.86-12 REPAIR & MAINTENANCE / TOWELS							continued		
ACCOUNT TOTAL							35.00	0.00	35.00
685-6698-446.87-08 RENTALS / WORK BY OUTSIDE AGENCY									
841		05/20 AP		10/25/19	0000000	C & C WELDING & SANDBLASTING	4,884.95		11/14/19
						RELIN TRAILER #384			
797		05/20 AP		10/23/19	0000000	TOYNE, INC.	1,064.00		11/14/19
						GAUGE LINE HEATERS-INSTAL ON FD502			
797		05/20 AP		10/23/19	0000000	TOYNE, INC.	605.90		11/14/19
						REPAIRED/REPLACED FAULTY LIGHTS FD502			
ACCOUNT TOTAL							6,554.85	0.00	6,554.85
685-6698-446.93-01 EQUIPMENT / EQUIPMENT									
845		05/20 AP		11/06/19	0000000	ALTEC INDUSTRIES, INC.	145,718.00		11/14/19
						AERIAL TRUCK #2187 FA VM00603			
801		05/20 AP		10/30/19	0000000	METROPOLITAN TRANSIT AUTHORIT	18,637.05		11/14/19
						2019 FORD GLAVAL BUS #119 CF SHARE			
801		05/20 AP		10/30/19	0000000	METROPOLITAN TRANSIT AUTHORIT	3,775.99		11/14/19
						2019 FORD GLAVAL BUS #219 CF SHARE			
ACCOUNT TOTAL							168,131.04	0.00	168,131.04
FUND TOTAL							176,673.02	9.95	176,663.07
FUND 686 PAYROLL FUND									
FUND 687 WORKERS COMPENSATION FUND									
FUND 688 LTD INSURANCE FUND									
FUND 689 LIABILITY INSURANCE FUND									
689-1902-457.51-05 INSURANCE / LIABILITY INSURANCE									
855		05/20 AP		11/11/19	0000000	SWISHER & COHRT, P.L.C.	1,343.05		11/14/19
						LIAB:SULENTIC 10/01/19-10/22/19			
855		05/20 AP		11/11/19	0000000	SWISHER & COHRT, P.L.C.	1,617.00		11/14/19
						LIAB:MALLAVARAPU 10/4/19-10/28/19			
801		05/20 AP		10/25/19	0000000	AHLERS AND COONEY, P.C.	4,932.50		11/14/19
						LIAB:FIRE FIGHTERS #1366 9/25/19-10/18/19			
801		05/20 AP		09/17/19	0000000	ARTHUR J. GALLAGHER RISK MGMT	4,384.00		11/14/19
						PUBLIC SAFETY BUILDING 7/1/19-7/1/20			
ACCOUNT TOTAL							12,276.55	0.00	12,276.55
FUND TOTAL							12,276.55	0.00	12,276.55

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PROGRAM GM360L
CITY OF CEDAR FALLS

ACCOUNT ACTIVITY LISTING

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GROUP	PO	ACCTG	-----TRANSACTION-----						CURRENT
NBR	NBR	PER.	CD	DATE	NUMBER	DESCRIPTION	DEBITS	CREDITS	BALANCE
									POST DT
FUND 724						TRUST & AGENCY			
FUND 727						GREENWOOD CEMETERY P-CARE			
FUND 728						FAIRVIEW CEMETERY P-CARE			
FUND 729						HILLSIDE CEMETERY P-CARE			
FUND 790						FLOOD LEVY			
						GRAND TOTAL	1,554,622.76	4,768.58	1,549,854.18