

## City of Tipton, Iowa

**Meeting:** Tipton City Council Meeting  
**Place:** Tipton Fire Station, 301 Lynn Street, Tipton, Iowa 52772  
**Date/Time:** Monday, May 5, 2025, 5:30 p.m.  
**Web Page:** [www.tiptoniowa.org](http://www.tiptoniowa.org)  
**Posted:** Friday, May 2, 2025 (Front door of City Hall & City Website)

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

<https://meet.goto.com/642904677>

You can also dial in using your phone.

Access Code:

642-904-677

United States (Toll Free):

[1 866 899 4679](tel:18668994679)

**Mayor:** Tammi Goerd

<b>Council at Large:</b>	Abby Cummins-VanScoy	<b>Council At Large:</b>	Jason Paustian
<b>Council Ward #1</b>	George Welker	<b>Council Ward #2</b>	Mike Helm
<b>Council Ward #3</b>	Luke Johnston	<b>City Attorney:</b>	Lynch Dallas, P.C.
<b>City Manager:</b>	Brian Wagner	<b>Gas Supt:</b>	Darren Lenz
<b>Finance Director:</b>	Melissa Armstrong	<b>Electric Supt:</b>	Jon Walsh
<b>City Clerk:</b>	Amy Lenz	<b>Water &amp; Sewer Supt:</b>	Brian Brennan
<b>Dir. Of Public Works:</b>	Steve Nash	<b>Ambulance Svc Dir:</b>	Brad Ratliff
<b>Police Chief:</b>	Lisa DuFour	<b>Economic Dev. Dir.</b>	Linda Beck
<b>Park &amp; Recreation:</b>	Adam Spangler	<b>Library Director:</b>	Denise Smith

- A. Call to Order
- B. Roll Call
- C. Pledge of Allegiance
- D. Agenda Additions/Agenda Approval
- E. Communications:

If you wish to address the City Council regarding an issue, whether on the agenda or something not on the agenda, please approach the lectern and give your name and address for the public record before discussing your item.

Scheduled communications are allowed to speak up to five minutes. Unscheduled communications are allowed to speak up to three minutes.

**F. Consent Agenda**

**Note:** These are routine items and will be enacted by one motion without separate discussion unless a Council Member requests separate consideration.

1. Approval – Council Meeting Minutes, April 21, 2025
2. Approval – Liquor License Renewal, Casey's
3. Approval – Statement of Work – Audit Services
4. Approval – New Body Fitness 5k and 1 mile, June 13<sup>th</sup>, 2025, during Kick-Off to Summer event.
5. Approval – Mechanical Sales invoice for James Kennedy Family Aquatic Center, \$18,470.00 (*of this total, \$5,770 is for work already done which changed the rooftop air handling units rating so that it wouldn't need a transformer. Starting January 1,*

*2025, the remaining \$12,700 is for the 1-year service and maintenance agreement that the council previously ordered.)*

6. Approval – Claims Register which includes claims paid under the current Purchase Policy

**G. City Business**

1. Resolution No. 050525C: Resolution approving acceptance of deed to Tipton Economic Development Corp. (TEDCO) owned property, and the receipt other assets of TEDCO  
*(Doug will be present electronically)*
2. Discussion and possible action concerning an update on the Solar Array Project and requesting a tentative special council meeting on a date such as May 12<sup>th</sup>.
3. Discussion and possible action concerning Clifton Larson Allen proposal for Inflation Reduction Act tax credit services for the Solar Array Project
4. Resolution No. 050525A: Resolution to assess utility charges due to non-payment by property owner.
5. Resolution No. 050525B: Resolution to assess utility charges due to non-payment by property owner.

**H. Reports of Mayor/ Council/ Manager/ Department Heads**

1. Mayor's Report
2. Council Reports
3. Committee Reports
4. City Manager's Report
5. Department Heads

**I. Adjournment**

Pursuant to §21.4(2) of the Code of Iowa, the City has the right to amend this agenda up until 24 hours before the posted meeting time.

**If anyone with a disability would like to attend the meeting, please call City Hall at 886-6187 to arrange for accommodations/transportation.**

April 21, 2025  
Fire Station  
301 Lynn Street  
Tipton, Iowa

The City Council of the City of Tipton, Cedar County, Iowa, met in regular session at 5:35 p.m. Mayor Goerdts called the meeting to order. Upon roll being called the following named council members were present: Cummins, Johnston, Welker, Paustian and Helm. Also present: Wagner, Armstrong, Lenz, Nash, DuFour, Spangler, D. Lenz, Walsh, B. Brennan, Ratliff, Beck, Smith, Johnson, Terry Goerdts, other visitors, and the press.

**Agenda:**

Motion by Welker, second by Johnston to approve the agenda as presented. Following the roll call vote the motion passed unanimously.

**Proclamation:**

1. Arbor Day Proclamation was read aloud by Mayor Goerdts.

**Consent Agenda:**

Motion by Johnston, second by Welker to approve the consent agenda which includes April 7<sup>th</sup> Council Meeting Minutes, April 16<sup>th</sup> Council Meeting Minutes, March 2025 Investment & Treasurer's report, March 11<sup>th</sup> Library Minutes, March 2025 Library Director's Report, water and sewer exemption for 514 West South Street, adding an additional handicap space to library parking, fireworks agreement, pickup replacement in the electric department, well #5 refurbish, and the following claims list. Following the roll call vote the motion passed unanimously.

ACTION SEWER & SEPTIC	JETTING 2 SEWER LINES	975.00
AFLAC	AFLAC AFTER TAX PY W/HOLDING	586.66
AT&T MOBILITY	WIRELESS	1319.82
AUREON COMMUNICATIONS	PHONE, INTERNET, CIRCUIT	1213.03
AXA EQUI-VEST PROCESSING	DEF. COMP PRETAX	200.00
BAKER & TAYLOR	BOOKS	364.66
BLUE CROSS/BLUE SHIELD	BCBS HEALTH INSURANCE	34951.72
BOUND TREE MEDICAL LLC	MEDICAL SUPPLIES	705.92
CEDAR COUNTY COOP	260.66 GL FUEL & OIL	1427.62
CEDAR COUNTY ENGINEER	DSL FUEL	1874.66
CEDAR COUNTY REPAIR INC	OPERATING SUPPLIES	356.98
CHAD WOLLUM	REF ADULT BB	60.00
CINTAS	UNIFORMS	883.29
CITY OF TIPTON	MISC. EMPLOYEE REIMBURSEMENTS	250.00
CITY OF TIPTON FUNDS	ADMIN SERVICES	300268.19
CITY PETTY CASH	CITY PETTY CASH	68.06
CITY UTILITIES	CITY UTILITIES	1088.00
COLLECTION SERVICES CENTER	CHILD SUPPORT	59.52
COPY SYSTEMS	BASE & COPIES	117.33
CRESCENT ELECTRIC SUPPLY	UNDERGROUND SUPPLIES	497.28
EASTERN IOWA LIGHT & POWER	UTILITIES	1210.61
FLETCHER-REINHARDT	OVERHEAD SUPPLIES	356.85
GRASSHOPPER LAWN CARE	CONTRACT PAY 0316-0415	3583.33
I.R.S.	FEDERAL WITHHOLDING	25489.62
IPERS	IPERS WITHHOLDING	16674.25



JOHNSON COUNTY AMBULANCE	ALS SERVICE	200.00
KAY PARK RECREATION	OPERATING SUPPLIES	79.50
KIRKWOOD COMMUNITY COLLEGE	TRAINING	9.00
LISBON-MT VERNON AMBULANCE	PARAMEDIC INTERCEPTS	400.00
LYNCH DALLAS PC	LEGAL SERVICES	5318.70
LYNCH FORD CHEVROLET	REPAIR PARTS #54	3448.92
MEEKS CONSTRUCTION	ROOF PROJECT	22802.52
MELISSA ARMSTRONG	MILEAGE IMFOA	226.80
MICHEL'S TREE SERVICE	BUCKET TRUCK RENTAL	3150.00
MIDWEST BREATHING AIR LLC	QUARTERLY AIR TEST	194.00
MISC. VENDOR	MISC VENDORS	1138.00
NAPA AUTO PARTS	PARTS	636.76
NFP PROPERTY & CASUALTY	MEDICAL DIRECTOR INSURANCE	3998.61
PCC	JANUARY BILLING	1131.81
POWER LINE SUPPLY	OVERHEAD SUPPLIES	368.06
PRINCIPAL	GTL_VTL INSURANCE	888.14
REPUBLIC SERVICES OF IOWA	RECYCLING SORT FEES	846.52
SCHUMACHER ELEVATOR CO	MONTHLY MAINTENANCE	262.15
SHOTTENKIRK	REPAIR PARTS #54	72.34
SPAHN & ROSE LUMBER CO	OPERATING SUPPLIES	42.19
STATE HYGIENIC LABORATORY	TESTING	58.00
T & M CLOTHING	SUMMER BALL SUPPLIES	2241.00
TEST INC	WASTEWATER TESTING	2267.00
TIPTON PHARMACY	PHARMACEUTICALS	563.34
TREASURER, STATE OF IOWA	STATE WITHHOLDING	2874.63
UNUM LIFE INSURANCE	LONG TERM DISABILITY PAYROLL	506.97
USA BLUE BOOK	CHEMICALS	190.94
VERIZON	CELL & DATA	52.71
VESTIS	MATS	189.17
WINDSTREAM	MONTHLY SERVICES	97.75
** TOTAL **		448837.93
FUND TOTALS		
001 GENERAL GOVERNMENT		89058.75
110 ROAD USE TAX FUND		4229.46
112 TRUST AND AGENCY FUND		50232.00
121 LOCAL OPTION TAX		21717.00
125 TIF SPECIAL REVENUE FUND		18149.00
160 ECONOMIC/INDUSTRIAL DEV		131.00
192 FIRE ENTERPRISE TRUST		4998.00
600 WATER OPERATING		14117.19
610 WASTEWATER/AKA SEWER REV		61334.18
630 ELECTRIC OPERATING		84362.81
640 GAS OPERATING		27264.88

660	AIRPORT OPERATING	433.34
670	GARBAGE COLLECTION	16757.88
740	STORM WATER	6117.83
810	CENTRAL GARAGE	10217.08
835	ADMINISTRATIVE SERVICES	8684.07
860	PAYROLL ACCOUNT	31033.46
	GRAND TOTAL	448,837.93

**CITY CREDIT CARD STATEMENT**  
**City Card**

Card Ttl	<b>6,614.49</b>
----------	-----------------

Op Equip Maint & Repair	Radwell	303.60	
Repair Parts	Cove Equipment	111.72	
			<b>415.32</b>

**Finance Director**

Telecommunications	GoTo Technologies	222.35	
Miscellaneous	Adobe	305.15	
			<b>527.50</b>

**Economic Development**

Training	Iowa Creative Places Exchange	60.00	
			<b>60.00</b>

**Library**

Materials	Amazon, Walmart	705.64	
Office Supplies	Walmart, Amazon	147.85	
Postage/Shipping	USPS	151.11	
Miscellaneous	Walmart	6.84	
Programming	Amazon, Walmart, Oriental Trading	408.82	
			<b>1,420.26</b>

**Ambulance**

Dues/Fees	Iowa DPH, NREMT	57.00	
Op Equip Maint & Repair	OSI Batteries, Radwell, Ebay	620.16	
Telecommunications	JAMF	12.00	
		32.00	
		12.00	
		4.00	
Office Supplies	Ebay	37.36	
Office Supplies	Ebay	84.09	
			<b>858.61</b>

**Fire**

Office Equip Maint & Repair	Amazon	649.99	
			<b>649.99</b>

**Police**

Advertising	Card Maker	15.00
Postage/Shipping	USPS	18.65

Miscellaneous	Amazon	10.69	
			<b>44.34</b>
<b>Gas</b>			
Travel Training -	Fareway, Subway, Kirby's Café, DQ, SumHing, Pizza Ranch, Kirby's Café, RDS, Brookstone Lodge & Suites	397.66	
			<b>397.66</b>
<b>Electric</b>			
Training -	IAMU	500.00	
Travel Training -	Pancheros, Buffalo Wild Wings, Outback, Panda Express, Holiday Inn	357.08	
Operational Equip & Repair	Northern Tool Supply	246.09	
Miscellaneous	Amazon	109.08	
			<b>1,212.25</b>
<b>Public Works</b>			
Commercial Eqpt Rental		180.59	
Operating Supplies		590.05	
			<b>770.64</b>
<b>REC / Aquatic Center</b>			
Dues/Fees	IA Dept. of Inspections & Appeals	175.00	
Advertising	Canva	12.99	
Operating Supplies	Walmart, Amazon	69.93	
			<b>257.92</b>
<b>Statement Total</b>			<b>6,614.49</b>

### City Business

1. Resolution No. 042125A: Resolution authorizing the City of Tipton's Community Project Funding (CPF) request for a congressionally directed grant for the Montgomery Drive Improvement Project in Tipton, Iowa  
Motion by Helm, second by Welker to approve Resolution No. 042125A, the resolution authorizing the City of Tipton's Community Project Funding (CPF) request for a congressionally directed grant for the Montgomery Drive Improvement Project in Tipton, Iowa. Following the roll call vote the motion passed unanimously.
2. Resolution No. 042125B: Resolution setting the time and place for a public hearing for the purpose of soliciting written and oral comments on the city's proposed Fiscal Year 2024-2025 Budget Amendment  
Motion by Helm, second by Welker to approve Resolution No. 042125B, the resolution setting Monday, May 19<sup>th</sup>, 5:30 p.m., for a public hearing for the purpose of soliciting written and oral comments on the city's proposed Fiscal Year 2024-2025 Budget Amendment. Following the roll call vote the motion passed unanimously.
3. Solar array proposals by Custom Builders and Tri-City Electric, the selection of a company to construct the solar array and authorizing the city attorney and city staff to finalize a Tipton Solar Array Agreement  
Motion by Helm, second by Paustian to approve Custom Builders solar proposal. The motion passed with the following roll call vote:  
Ayes: Helm, Cummins, Johnston, Paustian  
Nays: Welker
4. Authorize Tipton Rotary to make purchases of approximately \$37,000, listed by Spahn & Rose on the city's behalf for the new park shelter with those costs being reimbursed to the city.

Motion by Welker, second by Johnston to approve authorizing Tipton Rotary to make purchases of approximately \$37,000, listed by Spahn & Rose on the city's behalf for the new park shelter with those costs being reimbursed to the city. Following the roll call vote the motion passed unanimously.

5. Current partnership with CCEDCO

Motion by Welker, second by Johnston to approve the current partnership with CCEDCO. Following the roll call vote the motion passed unanimously.

6. Closed Session pursuant to Iowa Code Section 21.5(1)(c) to discuss strategy with counsel in matters that are presently in litigation or where litigation is imminent where its disclosure would be likely to prejudice or disadvantage the position of the governmental body in that litigation. Motion by Welker, second by Johnston to adjourn from regular session to closed session at 6:16 p.m. Following the roll call vote the motion passed unanimously.

**Roll call to return to regular session:**

The council reconvened to regular session from closed session at 6:50 p.m. with the following named council member's present: Cummins, Paustian, Helm, Welker and Johnston. Motion by Welker, second by Paustian to reconvene to regular session from closed session. Following the roll call vote the motion passed unanimously.

7. Potential action following closed session to direct staff to proceed as directed in closed session.

Motion by Johnston, second by Welker to authorize course of action resulting from the previous closed session. Following the roll call vote the motion passed unanimously.

**Adjourn:**

With no further business to come before the council a motion to adjourn was made by Welker, second by Helm. Following the roll call vote the motion passed unanimously.

Meeting adjourned at 6:58 p.m.

Mayor\_\_\_\_\_

Attest:\_\_\_\_\_  
City Clerk

## Amy Lenz

---

**From:** noreply@salesforce.com on behalf of IOWA ABD Licensing Support  
<licensingnotification@iowaabd.com>  
**Sent:** Friday, April 25, 2025 9:17 AM  
**To:** Amy Lenz  
**Subject:** Iowa ABD | LE0003236 Successfully Renewed Through Automatic Renewal Program  
**Attachments:** License.pdf

Hi City of Tipton,

The following license has been successfully renewed by Iowa ABD through the Automatic Renewal Program.

Enrollment Date: 4/25/2025  
License Type: Class E Retail Alcohol License (LE)  
Corp Name: CASEY'S MARKETING COMPANY  
DBA: CASEY'S GENERAL STORE #72  
License Number: LE0003236  
Application Number: App-220073  
Effective Date: 6/15/2025

Please see the attached licensing document for your records.

If you need any assistance, please visit <https://iowaabd.my.site.com/s>





April 9, 2025

### ***Statement of Work - Audit Services***

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated May 30, 2023, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and City of Tipton ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended June 30, 2025.

Adam M. Pulley is responsible for the performance of the audit engagement.

#### **Scope of audit services**

We will audit the cash basis financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of City of Tipton, and the related notes to the financial statements as of and for the year ended June 30, 2025.

We will also evaluate and report on the presentation of the supplementary information accompanying the financial statements in relation to the financial statements as a whole.

#### **Nonaudit services**

We will also provide the following nonaudit services:

- Preparation of your financial statements and the related notes.
- Preparation of the supplementary information.
- Preparation of adjusting journal entries, if necessary

#### **Audit objectives**

The objectives of our audit are to obtain reasonable assurance about whether the basic financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions about whether your basic financial statements are fairly presented, in all material respects, in conformity with the cash basis of accounting (a special purpose framework), which is a basis of accounting other than accounting principles generally accepted in the United States of America (U.S. GAAP). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the

United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Our audit will be conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records and other procedures we consider necessary to enable us to express such an opinion.

We will issue a written report upon completion of our audit of your financial statements.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue a report, or withdrawing from the engagement.

We will also provide a report (which does not include an opinion) on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*. The report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the 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 entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the entity is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

As part of our audit, we will also perform the procedures for testing compliance guidelines in the City per the compliance guide published by the Iowa Auditor of State.

#### **Auditor responsibilities, procedures, and limitations**

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in

## Government Auditing Standards.

Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any



material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

### **Management responsibilities**

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting. Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.



You are responsible for including all informative disclosures that are appropriate for the cash basis of accounting. Those disclosures will include (a) a description of the cash basis of accounting, including a summary of significant accounting policies, and how the cash basis of accounting differs from U.S. GAAP; (b) informative disclosures similar to those required by U.S. GAAP; and (c) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

You are responsible for the design, implementation, and maintenance of effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met. You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered. You are responsible for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we may report.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers); (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for the preparation of the supplementary information in accordance with the cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made

by you and your staff to us in connection with the audit. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's operations, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

#### **Responsibilities and limitations related to nonaudit services**

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

#### **Use of financial statements**

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.



If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

#### **Engagement administration and other matters**

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the sole and exclusive property of CLA and constitutes confidential and proprietary information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a Regulator, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CLA personnel. Furthermore, upon request, we may provide copies or electronic versions of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by a Regulator. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at [www.CLAconnect.com/Aboutus/](http://www.CLAconnect.com/Aboutus/).

#### **Fees**

Our professional fee is \$37,200.00. We will also bill for a technology and client support fee of five percent (5%) of all professional fees billed. This estimate is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

#### **Unexpected circumstances**

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

#### **Changes in accounting and audit standards**

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

#### **Agreement**

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

**CliftonLarsonAllen LLP**

#### **Response:**

This letter correctly sets forth the understanding of City of Tipton.



CLA  
CLA

*Adam M. Pulley*

Adam M. Pulley, Principal

SIGNED 4/23/2025, 12:42:05 PM CDT

**Client**  
City of Tipton

SIGN:

Melissa Armstrong

DATE:

## Amy Lenz

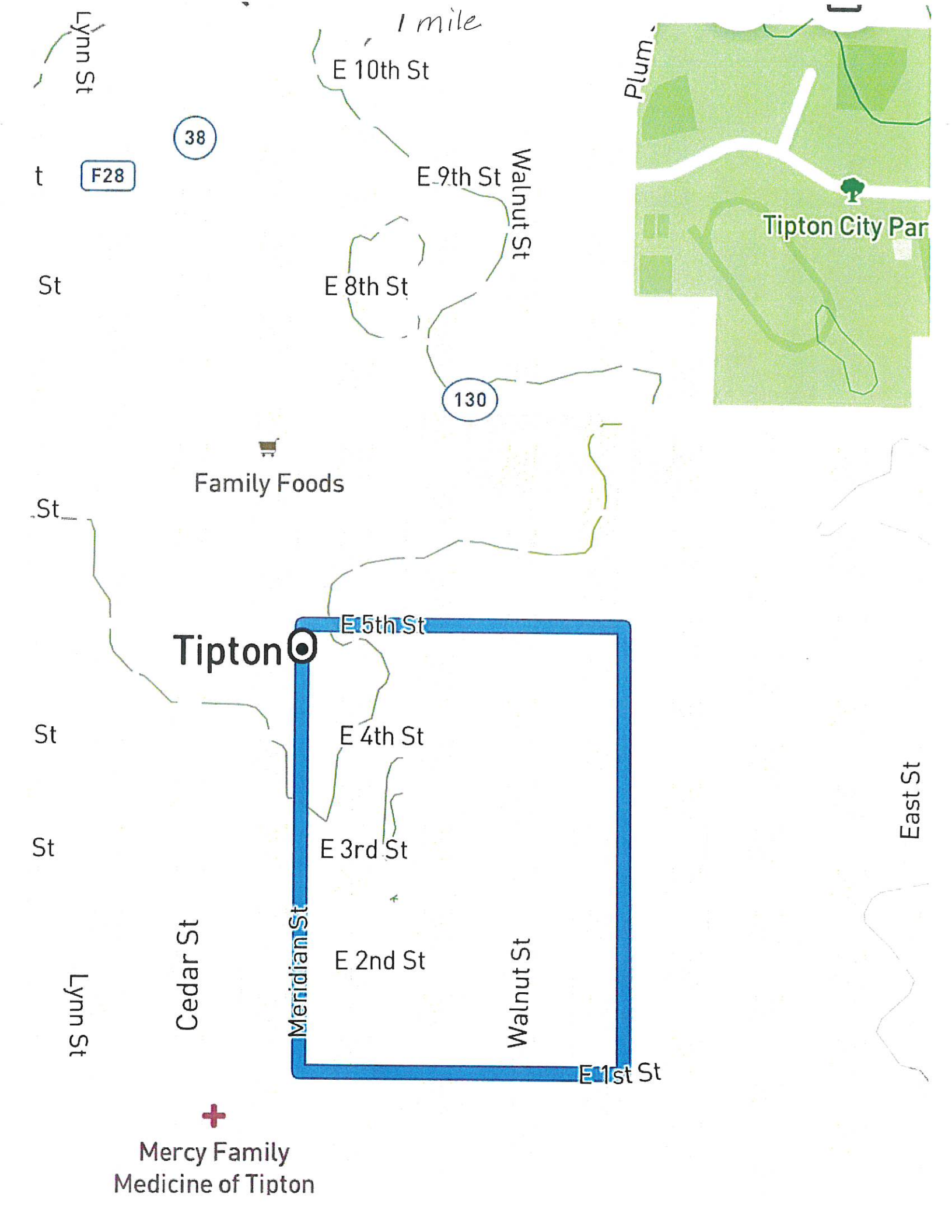
---

**From:** Relissa Milligan  
**Sent:** Friday, May 2, 2025 11:41 AM  
**To:** Amy Lenz  
**Subject:** New Body Fitness 5k & 1Mile  
**Attachments:** 485377835\_592845340403749\_49940624316300815\_n.jpg; 485982905\_592845050403778\_863027970100652068\_n.jpg

I am submitting a request for approval for the routes for New Body Fitness 5k and 1 mile for June 13th 2025 during the Kick off to Summer event downtown.

The 5k will be a double route. The 5k and 1 mile will start and end in front of Niles Chiropractic. We will have volunteers stationed on the intersections along the course to guide the runners. Packet Pickup starts at 3pm that evening near the starting line and the one mile will be at 5:30pm and the 5k at 6pm.

Thank you  
Relissa



1 mile

E 10th St

E 9th St

E 8th St

130

Family Foods

Tipton

E 5th St

E 4th St

E 3rd St

E 2nd St

E 1st St

Walnut St

Meridian St

Cedar St

Lynn St

East St

Tipton City Park

Plum St



Mercy Family  
Medicine of Tipton

F28

38



3.21 mi



28

E 9th St  
Walnut St

E 8th St

130

Tipton City Park

Family Foods

Tipton

E 5th St

3

E 4th St

E 3rd St

E 2nd St

Cedar St

Meridian St

Walnut St

East St

E 1st St

2

E South St

36

Y52



MECHANICAL SALES IOWA, INC  
dba MECHANICAL SALES  
P.O. Box 27977  
Ralston, NE 68127-0977

## INVOICE

Invoice No.  
33573

Bill To: CITY OF TIPTON  
407 LYNN STREET  
TIPTON, IA 52772

Ship To: CITY OF TIPTON-TIPTON AQUATIC  
TIPTON, IA

Date	Salesperson	Purchase Order No.	Job No.			
12-31-2024	DBV	SIGNED BY MAYOR	X22INN0401-DBV			
Shipped	U/M	Description	Stock No.	Unit	Price	Amount
		SCCR Rating				5,770.00
		Service and Maintenance				12,700.00

\*Terms are Net 30. If not paid within terms, late payment fees, interest charges, cost of collections and attorney fees can be imposed on the unpaid balance based on the maximum amount allowed by state and local law.

\*\*It is your responsibility to provide valid tax-exempt forms at the time of order. If we have not received valid forms by the time of billing that confirms your legal entity and/or job is exempt from sales tax, we are legally required to charge sales tax and remit to the taxing authority. As a result, you are responsible and expected to pay us the amount of sales tax shown on the invoice.

Payment Due by	12-31-2024	Subtotal	18,470.00
BILLING QUESTIONS TO APINVOICE@MECHSALES.COM		Tax	
		Total Amount Due	18,470.00

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
POLICE DEPARTMENT	GENERAL GOVERNMENT	I.R.S.	FICA WITHHOLDING	1,494.33
			MEDICARE WITHHOLDING	264.31
			MEDICARE WITHHOLDING	9.37
			MEDICARE WITHHOLDING	14.72
			MEDICARE WITHHOLDING	3.90
			MEDICARE WITHHOLDING	55.22
			MEDICARE WITHHOLDING	1.96
		IPERS	IPERS REGULAR EMPLOYEES	5.88
			IPERS WITHHOLDING POLICE	2,305.93
		OFFICE MACHINE CONSULTANTS INC	MANAGEMENT SERVICES	620.00
		PRINCIPAL	PRINCIPAL DENTAL POLICY	256.20
		CITY UTILITIES	City Hall	41.88
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	3,016.32
		BLUE CROSS/BLUE SHIELD	RENEWAL ADJUSTMENT	615.22
			TOTAL:	8,705.24
FIRE DEPARTMENT	GENERAL GOVERNMENT	AAA MECHANICAL INC	ANNUAL HVAC MAINT VISIT	861.00
		I.R.S.	FICA WITHHOLDING	78.66
			MEDICARE WITHHOLDING	18.41
		GRASSHOPPER LAWN CARE	WEED CONTROL	105.00
		IPERS	IPERS WITHHOLDING, FIRE	56.70
			IPERS REGULAR EMPLOYEES	52.86
		OFFICE MACHINE CONSULTANTS INC	MANAGEMENT SERVICES	105.00
		CITY UTILITIES	CITY UTILITIES	575.60
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	1,117.60
			TOTAL:	1,243.63
				4,214.46
AMBULANCE	GENERAL GOVERNMENT	I.R.S.	FICA WITHHOLDING	640.83
			MEDICARE WITHHOLDING	90.17
			MEDICARE WITHHOLDING	54.03
			MEDICARE WITHHOLDING	5.68
		BOUND TREE MEDICAL LLC	MEDICAL SUPPLIES	195.99
		CLARENCE COMMUNITY AMBULANCE	PARAMEDIC INTERCEPT TIER	175.00
		EMSLRC	TRAINING	23.00
		IPERS	IPERS WITHHOLDING EMT	976.46
		JOHNSON COUNTY AMBULANCE SERVICE	ALS SERVICE	200.00
		KIRKWOOD COMMUNITY COLLEGE	TRAINING	18.00
		OFFICE MACHINE CONSULTANTS INC	MANAGEMENT SERVICES	70.00
		PROGRESSIVE REHABILITATION ASSOCIATES	PRE WORK SCREEN	78.00
		PRINCIPAL	PRINCIPAL DENTAL POLICY	73.20
		SHIELD TECHNOLOGY CORPORATION	MOBILE CLIENT ANNUAL FEE	400.00
		WING PC	MEDICAL DIRECTOR	500.00
		CITY UTILITIES	CITY UTILITIES	202.42
			CITY UTILITIES	182.60
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	1,696.49
		BLUE CROSS/BLUE SHIELD	RENEWAL ADJUSTMENT	24.14
			TOTAL:	5,606.01
STREET DEPARTMENT	GENERAL GOVERNMENT	I.R.S.	FICA WITHHOLDING	197.92
			MEDICARE WITHHOLDING	32.16
			MEDICARE WITHHOLDING	0.29
			MEDICARE WITHHOLDING	1.47
			MEDICARE WITHHOLDING	1.92
			MEDICARE WITHHOLDING	7.72
			MEDICARE WITHHOLDING	2.73

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
TREES	GENERAL GOVERNMENT	CINTAS	UNIFORMS	109.28
		IPERS	UNIFORMS	51.68
		PRINCIPAL	IPERS REGULAR EMPLOYEES	319.02
		WENDLING QUARRIES INC	PRINCIPAL DENTAL POLICY	51.83
		CITY UTILITIES	198.11 TN ROCK/54.37 TN AG	2,872.62
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	8.94 TN WASHED CHIPS	167.63
		BLUE CROSS/BLUE SHIELD	CITY UTILITIES	15.00
			vehicle/equipment charges	3,398.10
			RENEWAL ADJUSTMENT	430.41
			TOTAL:	7,659.78
CEMETERY	GENERAL GOVERNMENT	KELLY TREE FARM LLC	TREES & PLANTING SUPPLIES	9,980.00
			TREES & PLANTING SUPPLIES	612.00
			TREES & PLANTING SUPPLIES	494.00
			TOTAL:	11,086.00
GENERAL ADMINISTRATION	GENERAL GOVERNMENT	ERIC STORJOHANN	1 BURIAL	600.00
			TOTAL:	600.00
		I.R.S.	FICA WITHHOLDING	167.58
			MEDICARE WITHHOLDING	38.04
			MEDICARE WITHHOLDING	0.04
			MEDICARE WITHHOLDING	0.19
			MEDICARE WITHHOLDING	0.28
			MEDICARE WITHHOLDING	0.63
			4 SPECIMENS	55.00
			UNIFORMS	93.28
LIBRARY	GENERAL GOVERNMENT		UNIFORMS	21.99
			IPERS REGULAR EMPLOYEES	261.65
			4 DRUG SCREENS	25.00
			MANAGEMENT SERVICES	210.00
			PRINCIPAL DENTAL POLICY	33.70
			vehicle/equipment charges	1,387.95
			TOTAL:	2,295.33
		I.R.S.	FICA WITHHOLDING	284.23
			MEDICARE WITHHOLDING	47.48
			MEDICARE WITHHOLDING	19.00
PARK	GENERAL GOVERNMENT	BAKER & TAYLOR	BOOKS	170.47
			BOOKS	223.61
			BOOKS	179.28
			LEASE	105.60
			BASE & COPIES	122.13
			IPERS REGULAR EMPLOYEES	436.54
			TECH SERVICE	30.00
			TECH SERVICE	32.50
			MANAGEMENT SERVICES	180.00
			PRINCIPAL DENTAL POLICY	36.60
GENERAL GOVERNMENT	GENERAL GOVERNMENT		OFFICE SUPPLIES	66.78
			MONTHLY SERVICES	181.90
			RENEWAL ADJUSTMENT	48.91
			TOTAL:	2,165.03
		I.R.S.	FICA WITHHOLDING	46.73
			MEDICARE WITHHOLDING	2.29
			MEDICARE WITHHOLDING	8.64

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
RECREATION DEPARTMENT	GENERAL GOVERNMENT I.R.S.	IPERS	IPERS REGULAR EMPLOYEES	15.16
		PRINCIPAL	PRINCIPAL DENTAL POLICY	1.83
		WENDLING QUARRIES INC	198.11 TN ROCK/54.37 TN AG	244.68
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	107.52
			TOTAL:	426.85
RECREATION DEPARTMENT	GENERAL GOVERNMENT I.R.S.		FICA WITHHOLDING	72.17
			MEDICARE WITHHOLDING	16.88
		ACCESS SYSTEMS LEASING	COPIER AGREEMENT	203.09
		IPERS	IPERS REGULAR EMPLOYEES	116.23
		PRINCIPAL	PRINCIPAL DENTAL POLICY	18.30
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	111.92
		BLUE CROSS/BLUE SHIELD	RENEWAL ADJUSTMENT	80.80
			TOTAL:	619.39
SUMMER BALL PROGRAMS	GENERAL GOVERNMENT MISC. VENDOR	REBECCA TURNER	REBECCA TURNER:TBALL REFUN	30.00
			TOTAL:	30.00
YOUTH RECREATION	GENERAL GOVERNMENT MISC. VENDOR	AVERIE BOLGER	AVERIE BOLGER:REF SOCCER	66.00
		MADISYNN WAGNER	MADISYNN WAGNER:REF SOCCER	66.00
		STORM SNYDER	STORM SNYDER:REF SOCCER	66.00
		SCARLETT WINEGEART	SCARLETT WINEGEART:REF SOC	66.00
		ISAAC SPANGLER	ISAAC SPANGLER:REF SOCCER	66.00
		JACOB BARTON	JACOB BARTON:REF SOCCER	66.00
		OAKLEY KRUSE	OAKLEY KRUSE:REF SOCCER	66.00
		WYATT HAM	WYATT HAM:REF SOCCER	66.00
			270 SOCCER MEDALS	688.19
			TOTAL:	1,216.19
FAMILY AQUATIC CENTER	GENERAL GOVERNMENT I.R.S.		FICA WITHHOLDING	325.23
			MEDICARE WITHHOLDING	36.76
			MEDICARE WITHHOLDING	39.30
			COPIER AGREEMENT	203.08
		ACCESS SYSTEMS LEASING	4 SPECIMENS	55.00
		CJ COOPER & ASSOCIATES INC	IPERS REGULAR EMPLOYEES	335.06
		IPERS	4 DRUG SCREENS	25.00
		NILES CHIROPRACTIC	MANAGEMENT SERVICES	210.00
		OFFICE MACHINE CONSULTANTS INC	PRINCIPAL DENTAL POLICY	18.30
		PRINCIPAL	vehicle/equipment charges	111.92
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	TOTAL:	1,359.65
ECONOMIC DEVELOPMENT	GENERAL GOVERNMENT I.R.S.		FICA WITHHOLDING	147.99
			MEDICARE WITHHOLDING	34.61
		IPERS	IPERS REGULAR EMPLOYEES	235.78
		MARCIA MEYERS	MAY RENT	600.00
		OFFICE MACHINE CONSULTANTS INC	MANAGEMENT SERVICES	70.00
		PRINCIPAL	PRINCIPAL DENTAL POLICY	36.60
		SPINUTECH INC	EMAIL MARKETING	25.00
		BLUE CROSS/BLUE SHIELD	RENEWAL ADJUSTMENT	46.71
			TOTAL:	1,196.69
FINANCE & ADMINISTRATI	GENERAL GOVERNMENT I.R.S.		FICA WITHHOLDING	23.89
			MEDICARE WITHHOLDING	5.04
			MEDICARE WITHHOLDING	0.05
			MEDICARE WITHHOLDING	0.49
		GOERDT INSPECTION AND CONSULTATION SER	CONTRACT PAY MAY	1,902.06



DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
BUILDING MAINTENANCE	GENERAL GOVERNMENT	IPERS J & M DISPLAYS INC OFFICE MACHINE CONSULTANTS INC PRINCIPAL CITY UTILITIES	IPERS REGULAR EMPLOYEES	38.04
			FIREWORKS	18,000.00
			MANAGEMENT SERVICES	0.00
			PRINCIPAL DENTAL POLICY	4.39
			City Hall	265.74
		BLUE CROSS/BLUE SHIELD	City Hall	76.76
			CITY UTILITIES	2,155.77
			RENEWAL ADJUSTMENT	306.79
			TOTAL:	22,779.02
STREET DEPARTMENT	ROAD USE TAX FUND	VESTIS CINTAS CORPORATION GRASSHOPPER LAWN CARE IPERS CAPITAL ONE	FICA WITHHOLDING	20.12
			MEDICARE WITHHOLDING	4.71
			MATS	189.17
			FIRST AID SUPPLIES	78.82
			WEED CONTROL	50.00
		GARDEN & ASSOCIATES INC CITY OF TIPTON-REVOLVING CENTRAL GARAG	IPERS REGULAR EMPLOYEES	30.63
			MISC SUPPLIES	92.27
			TOTAL:	465.72
			SPRUCE ST RECONSTRUCTION	10,820.00
TRAFFIC SERVICE MAINT.	ROAD USE TAX FUND	I.R.S.	vehicle/equipment charges	2,626.86
			TOTAL:	13,446.86
			FICA WITHHOLDING	4.80
			MEDICARE WITHHOLDING	1.02
		IPERS PRINCIPAL CITY UTILITIES	MEDICARE WITHHOLDING	0.10
			IPERS REGULAR EMPLOYEES	7.65
			PRINCIPAL DENTAL POLICY	1.10
			CITY UTILITIES	46.37
			TOTAL:	61.04
SNOW AND ICE REMOVAL	ROAD USE TAX FUND	I.R.S.	FICA WITHHOLDING	61.23
			MEDICARE WITHHOLDING	11.88
			MEDICARE WITHHOLDING	0.10
			MEDICARE WITHHOLDING	0.49
			MEDICARE WITHHOLDING	0.60
		IPERS PRINCIPAL CITY OF TIPTON-REVOLVING CENTRAL GARAG	MEDICARE WITHHOLDING	1.25
			IPERS REGULAR EMPLOYEES	98.76
			PRINCIPAL DENTAL POLICY	15.96
			vehicle/equipment charges	1,542.76
			TOTAL:	1,733.03
STREET CLEANING	ROAD USE TAX FUND	CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	825.42
			TOTAL:	825.42
			REIMBURSE FOR PROGRAM SUPP	50.98
			TOTAL:	50.98
		I.R.S.	FICA WITHHOLDING	321.52
			MEDICARE WITHHOLDING	66.15
			MEDICARE WITHHOLDING	0.29
			MEDICARE WITHHOLDING	1.54
			MEDICARE WITHHOLDING	4.04
WATER DISTRIBUTION	WATER OPERATING	CJ COOPER & ASSOCIATES INC CINTAS	MEDICARE WITHHOLDING	3.17
			4 SPECIMENS	55.00
			UNIFORMS	0.00
		LIBRARY TRUST FUND DENISE SMITH		
LIBRARY	LIBRARY TRUST FUND DENISE SMITH	CITY OF TIPTON-REVOLVING CENTRAL GARAG		
		CITY OF TIPTON-REVOLVING CENTRAL GARAG		

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
WATER BILL/COLLECT	WATER OPERATING	IPERS	UNIFORMS	0.00
		MUNICIPAL SUPPLY INC	IPERS REGULAR EMPLOYEES	519.07
		NILES CHIROPRACTIC	METER SUPPLIES	435.00
		OFFICE MACHINE CONSULTANTS INC	4 DRUG SCREENS	25.00
		PRINCIPAL	MANAGEMENT SERVICES	35.00
		RODNEY'S YARD MOWING	PRINCIPAL DENTAL POLICY	66.95
		SHERWIN- WILLIAMS CO	MOWING	60.00
		CITY UTILITIES	FIRE HYDRANT PAINT	1,130.08
			City Hall	41.88
			CITY UTILITIES	595.41
			CITY UTILITIES	571.16
			CITY UTILITIES	1,104.91
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	269.19
		BLUE CROSS/BLUE SHIELD	RENEWAL ADJUSTMENT	143.80
			TOTAL:	5,449.16
WATER BILL/COLLECT	WATER OPERATING	I.R.S.	FICA WITHHOLDING	58.78
			MEDICARE WITHHOLDING	13.75
		IPERS	IPERS REGULAR EMPLOYEES	96.70
		PRINCIPAL	PRINCIPAL DENTAL POLICY	18.30
		BLUE CROSS/BLUE SHIELD	RENEWAL ADJUSTMENT	174.91
			TOTAL:	362.44
WASTEWATER/AKA SEWER	WASTEWATER/AKA SEW	I.R.S.	FICA WITHHOLDING	334.64
			MEDICARE WITHHOLDING	71.85
			MEDICARE WITHHOLDING	0.15
			MEDICARE WITHHOLDING	0.80
			MEDICARE WITHHOLDING	3.32
			MEDICARE WITHHOLDING	2.13
		IPERS	IPERS REGULAR EMPLOYEES	539.06
		OFFICE MACHINE CONSULTANTS INC	MANAGEMENT SERVICES	35.00
		PRINCIPAL	PRINCIPAL DENTAL POLICY	69.39
		CITY UTILITIES	City Hall	41.88
			CITY UTILITIES	4,823.08
		CITY OF TIPTON-REVOLVING CENTRAL GARAG	vehicle/equipment charges	856.92
			TOTAL:	6,778.22
ELECTRIC DISTRIBUTION	ELECTRIC OPERATING	I.R.S.	FICA WITHHOLDING	968.84
			MEDICARE WITHHOLDING	188.72
			MEDICARE WITHHOLDING	2.05
			MEDICARE WITHHOLDING	1.58
			MEDICARE WITHHOLDING	21.69
			MEDICARE WITHHOLDING	12.15
			MEDICARE WITHHOLDING	0.40
		CJ COOPER & ASSOCIATES INC	4 SPECIMENS	55.00
		CINTAS	UNIFORMS, SHOP TOWELS, MAT	85.06
			UNIFORMS, SHOP TOWELS, MAT	69.06
			UNIFORMS, SHOP TOWELS, MAT	82.39
			UNIFORMS, SHOP TOWELS, MAT	69.06
			FIRST AID SUPPLIES	86.90
		MAY RENT	MAY RENT	575.00
		DR DARLENE A EHLERS	OVERHEAD SUPPLIES	1,519.52
		FLETCHER-REINHARDT CO.	MOTEL METER	137.41
		GRASSHOPPER LAWN CARE	WEED CONTROL	50.00
IPERS	MUNICIPAL SUPPLY INC		IPERS REGULAR EMPLOYEES	1,545.14
			METER SUPPLIES	13,721.00

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
ELECTRIC POWER PLANT	ELECTRIC OPERATING	NILES CHIROPRACTIC OFFICE MACHINE CONSULTANTS INC PRINCIPAL STUART C IRBY CO CAPITAL ONE CITY UTILITIES	4 DRUG SCREENS	25.00
			MANAGEMENT SERVICES	420.00
			PRINCIPAL DENTAL POLICY	187.40
			UNDERGROUND SUPPLIES	2,600.10
			MISC SUPPLIES	41.49
		CITY OF TIPTON-REVOLVING CENTRAL GARAG BLUE CROSS/BLUE SHIELD	City Hall	52.35
			CITY UTILITIES	622.78
			vehicle/equipment charges	3,330.57
		ELECTRIC OPERATING I.R.S.	RENEWAL ADJUSTMENT	361.49
			TOTAL:	26,832.15
		CINTAS CORPORATION IPERS PRINCIPAL CITY UTILITIES	FICA WITHHOLDING	34.46
			MEDICARE WITHHOLDING	7.62
			MEDICARE WITHHOLDING	0.04
			MEDICARE WITHHOLDING	0.20
			MEDICARE WITHHOLDING	0.20
ELECTRIC BILL/COLLECT	ELECTRIC OPERATING	CITY OF TIPTON-REVOLVING CENTRAL GARAG BLUE CROSS/BLUE SHIELD	FIRST AID SUPPLIES	17.05
			IPERS REGULAR EMPLOYEES	55.74
			PRINCIPAL DENTAL POLICY	6.44
			CITY UTILITIES	1,429.43
			CITY UTILITIES	1,478.28
		ELECTRIC OPERATING I.R.S.	CITY UTILITIES	1,468.91
			CITY UTILITIES	206.04
			vehicle/equipment charges	401.27
		ELECTRIC OPERATING I.R.S.	RENEWAL ADJUSTMENT	174.92
			TOTAL:	5,280.60
		IPERS PRINCIPAL CITY OF TIPTON-REVOLVING CENTRAL GARAG	FICA WITHHOLDING	132.69
			MEDICARE WITHHOLDING	30.23
			MEDICARE WITHHOLDING	0.13
			MEDICARE WITHHOLDING	0.08
			MEDICARE WITHHOLDING	0.30
LOUISA GENERATING STAT	ELECTRIC OPERATING	ELECTRIC OPERATING MIDAMERICAN ENERGY COMPANY	MEDICARE WITHHOLDING	0.30
			IPERS REGULAR EMPLOYEES	215.09
			PRINCIPAL DENTAL POLICY	33.23
		LOUISA GENERATING STAT	vehicle/equipment charges	280.89
			TOTAL:	692.94
		LOUISA GENERATING STAT	Est cash request	22,750.00
			Est cash request	37,700.00
			Est cash request	650.00
			Est cash request	3,900.00
		LOUISA GENERATING STAT	TOTAL:	65,000.00
GAS DISTRIBUTION	GAS OPERATING	I.R.S.	FICA WITHHOLDING	484.14
			MEDICARE WITHHOLDING	93.50
			MEDICARE WITHHOLDING	2.30
			MEDICARE WITHHOLDING	2.41
			MEDICARE WITHHOLDING	2.23
		CINTAS	MEDICARE WITHHOLDING	11.14
			MEDICARE WITHHOLDING	1.63
			UNIFORMS, SHOP TOWELS, MAT	54.54
		IPERS OFFICE MACHINE CONSULTANTS INC PRINCIPAL	UNIFORMS, SHOP TOWELS, MAT	54.54
			IPERS REGULAR EMPLOYEES	772.18
			MANAGEMENT SERVICES	210.00
		GAS OPERATING	PRINCIPAL DENTAL POLICY	95.94



DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
GAS BILL/COLLECT	GAS OPERATING	CITY UTILITIES	City Hall	52.35
			CITY UTILITIES	207.60
			vehicle/equipment charges	544.77
			TOTAL:	2,589.27
GAS BILL/COLLECT	GAS OPERATING	I. R. S.	FICA WITHHOLDING	76.00
			MEDICARE WITHHOLDING	17.56
			MEDICARE WITHHOLDING	0.02
			MEDICARE WITHHOLDING	0.10
			MEDICARE WITHHOLDING	0.09
		IPERS PRINCIPAL BLUE CROSS/BLUE SHIELD	IPERS REGULAR EMPLOYEES	124.57
			PRINCIPAL DENTAL POLICY	21.51
			RENEWAL ADJUSTMENT	172.46
			TOTAL:	412.31
			TOTAL:	83.93
AIRPORT	AIRPORT OPERATING	IOWA DEPT OF AGRICULTURE OFFICE MACHINE CONSULTANTS INC WRIGHT LAWN CARE CITY UTILITIES CITY OF TIPTON-REVOLVING CENTRAL GARAG	CITY UTILITIES	83.93
			TOTAL:	83.93
			FUEL METER LICENSE	4.50
			MANAGEMENT SERVICES	0.00
GARBAGE COLLECTION	GARBAGE COLLECTION	I. R. S.	CONTRACT PAY MAY 2025	358.33
			CITY UTILITIES	167.39
			vehicle/equipment charges	136.50
			TOTAL:	666.72
		CINTAS	FICA WITHHOLDING	215.43
			MEDICARE WITHHOLDING	46.26
			MEDICARE WITHHOLDING	0.05
			MEDICARE WITHHOLDING	0.31
			MEDICARE WITHHOLDING	3.23
GARBAGE COLLECTION	GARBAGE COLLECTION	IPERS PRINCIPAL CITY UTILITIES CITY OF TIPTON-REVOLVING CENTRAL GARAG BLUE CROSS/BLUE SHIELD	MEDICARE WITHHOLDING	0.54
			UNIFORMS	19.48
			UNIFORMS	19.48
			IPERS REGULAR EMPLOYEES	346.32
			PRINCIPAL DENTAL POLICY	48.79
		CITY OF TIPTON-REVOLVING CENTRAL GARAG BLUE CROSS/BLUE SHIELD	City Hall	41.88
			vehicle/equipment charges	1,821.73
			RENEWAL ADJUSTMENT	105.15
			TOTAL:	2,668.65
			TOTAL:	2,668.65
RECYCLING	GARBAGE COLLECTION	I. R. S.	FICA WITHHOLDING	77.46
			MEDICARE WITHHOLDING	10.76
			MEDICARE WITHHOLDING	6.63
			MEDICARE WITHHOLDING	0.72
			IPERS REGULAR EMPLOYEES	79.40
		IPERS PRINCIPAL CITY UTILITIES CITY OF TIPTON-REVOLVING CENTRAL GARAG	PRINCIPAL DENTAL POLICY	14.65
			CITY UTILITIES	53.21
			vehicle/equipment charges	1,214.48
			TOTAL:	1,457.31
			TOTAL:	1,457.31
STORM WATER	STORM WATER	I. R. S.	FICA WITHHOLDING	23.57
			MEDICARE WITHHOLDING	4.33
			MEDICARE WITHHOLDING	0.06
			MEDICARE WITHHOLDING	0.28
			MEDICARE WITHHOLDING	0.39
STORM WATER	STORM WATER	I. R. S.	MEDICARE WITHHOLDING	0.47
			MEDICARE WITHHOLDING	0.47
			MEDICARE WITHHOLDING	0.47
			MEDICARE WITHHOLDING	0.47
			MEDICARE WITHHOLDING	0.47



DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		PRINCIPAL	PRINCIPAL DENTAL POLICY	1,163.83
		TREASURER, STATE OF IOWA	STATE WITHOLDING	2,708.43
			TOTAL:	28,475.26
===== FUND TOTALS =====				
001		GENERAL GOVERNMENT	70,425.36	
110		ROAD USE TAX FUND	16,066.35	
189		LIBRARY TRUST FUND	50.98	
600		WATER OPERATING	5,811.60	
610		WASTEWATER/AKA SEWER REVE	6,778.22	
630		ELECTRIC OPERATING	97,805.69	
640		GAS OPERATING	3,085.51	
660		AIRPORT OPERATING	666.72	
670		GARBAGE COLLECTION	4,125.96	
740		STORM WATER	159.09	
810		CENTRAL GARAGE	3,253.73	
835		ADMINISTRATIVE SERVICES	8,300.66	
860		PAYROLL ACCOUNT	28,475.26	
		GRAND TOTAL:	245,005.13	



RESOLUTION NO. 050525C

RESOLUTION APPROVING ACCEPTANCE OF DEED TO TIPTON ECONOMIC  
DEVELOPMENT CORP. ("TEDCO") OWNED PROPERTY, AND THE RECEIPT OTHER  
ASSETS OF TEDCO

**WHEREAS**, TEDCO is the owner of property located within the City limits of the City of Tipton, Iowa, described by the following parcel numbers, to wit:

1. Parcel No. 048011063000090, Detention Basin, 2.47 acres
2. Parcel No. 048011063000273, Commerce Boulevard to Old Muscatine Road, 19.72 acres
3. Parcel No. 047011063000270, Frontage Lot on Hwy 38, 15.98 acres

and

**WHEREAS**, is the Mortgagor of a mortgage, or mortgages, granted to the City of Tipton, as Mortgagee, said Mortgage granted to the City to secure loans given by the City of Tipton to TEDCO, secured by a Loan Agreement and/or Promissory Notes, and

**WHEREAS**, TEDCO has determined it appropriate to dissolve, and as part of the dissolution planning process, proposes to transfer all TEDCO real estate, described above, and all other assets, including all funds of TEDCO, to the City of Tipton, in return for the City of Tipton agreeing to release any and all existing Mortgages, and/or forgive any and all remaining indebtedness, owed by TEDCO to the City of Tipton, and

**WHEREAS**, the City Council finds that the proposal of TEDCO to transfer all TEDCO real property, and all funds, to the City in return for the City releasing pending mortgages granted by TEDCO to the City and forgiving any and all remaining indebtedness owned by TEDCO to City, is appropriate and in the best interest of the City.

**NOW, THEREFORE**, Be It Resolved, the City Council of the City of Tipton hereby approves of the receipt of a Deed from TEDCO to the City of Tipton wherein TEDCO will transfer all real property owned by TEDCO to the City of Tipton, and further agrees to accept the transfer of all TEDCO funds, with the transfer of said real estate and funds to be the consideration for the City agreement to release all mortgages granted by TEDCO to the City, the City Manager and assigned City Staff, being hereby authorized to accept a deed(s) transferring said property and to receive funds from TEDCO as described above, to deposit said funds in an appropriate account and/or fund, and to take such other and further action deemed necessary and appropriate to bring about the complete and total transfer of said TEDCO assets to the City of Tipton, without further approval of the City Council.

PASSED AND APPROVED this 5<sup>th</sup> day of May 2025.

\_\_\_\_\_  
Tammi Goerdts, Mayor

ATTEST:

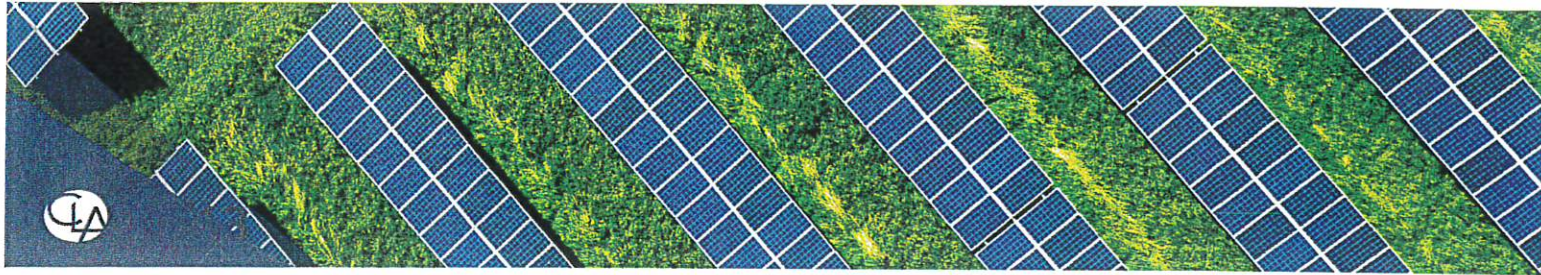
\_\_\_\_\_  
Amy Lenz, City Clerk

# CERTIFICATION

I, Amy Lenz, City Clerk, do hereby certify the above is a true and correct copy of Resolution No. 050525C which was passed by the Tipton City Council this 5<sup>th</sup> day of May 2025.

---

Amy Lenz, City Clerk



## *Proposal for Inflation Reduction Act tax credit services*

### **City of Tipton, Iowa**

#### **Our renewable energy tax practice**

Our renewable energy tax practice serves private and public sector clients of all sizes in structuring their renewable energy projects and advising on various tax credits and incentives. With passage of the landmark Inflation Reduction Act, organizations have more optionality than ever for monetizing their clean energy credits, and our team is here to help navigate this new and complex landscape.



#### **End-to-end renewable energy tax solutions**

---

**IRA direct pay credits.** Assisting with credit monetization under IRC Section 6417 direct pay, including project cost segregation, credit computations, and Form 990-T filings.

---

**Tax credit transferability.** Assisting with tax credit sourcing and placement under IRC Section 6418, including due diligence, structuring, financial modeling, sourcing potential investors and/or tax syndicators, and tax return reporting.

---

**Project finance guidance.** Optimizing project capital structure through efficient combination of “true” equity, tax equity, and debt financing.

---

**Credit due diligence and project eligibility.** Providing due diligence for investment and production tax credits and delivering eligibility memoranda with respect to applicable credits for project investment and technical substantiation purposes.

---

**Valuation services.** Providing valuation calculations to help understand project modeling and quantify tax credit benefits using multiple scenarios and cash flow forecasts.

---

**Real-time guidance on evolving legislation.** Providing real-time updates on changes in tax law and guidance under the Inflation Reduction Act.

---



## Proposed Fees

CLA understands the importance of providing our clients with value-added strategies. We propose to provide routine, proactive meetings — as part of our fee — that will allow us to review and discuss with you the impact of new guidance on the Inflation Reduction Act, as well as any other business issues you are facing and how they should be handled. This level and frequency of interaction will enable CLA to help you tackle challenges as they come up and take full advantage of every opportunity that presents itself.

## Proposed Services

Evaluation of the detailed technical analysis and cost segregation that identifies eligible investment tax credit basis for the solar project

Tax exempt bond / grant funding assessment on tax credit eligibility

Bonus credit (e.g., energy community, domestic content adder) eligibility analysis

Evaluation of the detailed calculations of your investment tax credit

Assistance, as needed, with the direct pay credit refund process

Preparation of your Form 990-T and applicable credit forms

We propose a fee of \$25,000 for the above services. Please note that CLA charges a 5% technology fee on all professional services billed.

**RESOLUTION NO. 050525A**

**RESOLUTION TO ASSESS UTILITY CHARGES DUE  
TO NON-PAYMENT BY PROPERTY OWNER:**

**WHEREAS**, the City of Tipton, Iowa has provided utility services for properties within the City of Tipton, and

**WHEREAS**, the Utility Billing Clerks billed the subject property owner and the City was never paid, and

**WHEREAS**, the City Clerk has presented the City Council with a list of costs for services that have not been paid by the subject property owner.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Tipton, Iowa, that the following property owner and costs have hereby been reviewed and approved by this Council and that the City Clerk is hereby directed to file this resolution with the Cedar County Treasurer and to request these costs be collected with and in the same manner as the property taxes paid by the property owner as provided in Section 384.2 Code of Iowa:

<u>Owner/Property</u>	<u>PIN</u>	<u>Legal Description</u>	<u>For</u>	<u>Costs</u>
Opal Boyd	0480-11-06-180-002-0	Tipton Lot 10 & S ½ Lot 11 Blk 41	Unpaid Utility Bills	1,338.49

**PASSED AND APPROVED** this 5th day of May 2025.

\_\_\_\_\_  
Tammi Goerdts, Mayor

ATTEST: \_\_\_\_\_  
Amy Lenz, City Clerk

**CERTIFICATION**

I, Amy Lenz, City Clerk, do hereby certify the above is a true and correct copy of Resolution No. 050525A which was passed by the Tipton City Council this 5th day of May 2025.

\_\_\_\_\_  
Amy Lenz, City Clerk

**RESOLUTION NO. 050525B**

**RESOLUTION TO ASSESS UTILITY CHARGES DUE  
TO NON-PAYMENT BY PROPERTY OWNER:**

**WHEREAS**, the City of Tipton, Iowa has provided utility services for properties within the City of Tipton, and

**WHEREAS**, the Utility Billing Clerks billed the subject property owner and the City was never paid, and

**WHEREAS**, the City Clerk has presented the City Council with a list of costs for services that have not been paid by the subject property owner.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Tipton, Iowa, that the following property owner and costs have hereby been reviewed and approved by this Council and that the City Clerk is hereby directed to file this resolution with the Cedar County Treasurer and to request these costs be collected with and in the same manner as the property taxes paid by the property owner as provided in Section 384.2 Code of Iowa:

<u>Owner/Property</u>	<u>PIN</u>	<u>Legal Description</u>	<u>For</u>	<u>Costs</u>
Sandra K Dennis	0480-06-36-483-004-0	Moore & Culs Add N ½ Lot 9 BLK 3	Unpaid Utility Bills	451.26

**PASSED AND APPROVED** this 5th day of May 2025.

\_\_\_\_\_  
Tammi Goerdts, Mayor

ATTEST: \_\_\_\_\_  
Amy Lenz, City Clerk

**CERTIFICATION**

I, Amy Lenz, City Clerk, do hereby certify the above is a true and correct copy of Resolution No. 050525B which was passed by the Tipton City Council this 5th day of May 2025.

\_\_\_\_\_  
Amy Lenz, City Clerk