

PUBLIC NOTICE
THE MAXWELL CITY COUNCIL WILL HOLD A SPECIAL
MEETING ON WEDNESDAY, JULY 24, 2024 AT 6:00 PM AT
MAXWELL CITY HALL, 107 MAIN STREET, MAXWELL,
IA

The City of Maxwell invites residents to join this city council meeting via a conference call. If you would like to participate, you must call 844-855-4444 and enter this access code: 843508 no earlier than 5 minutes prior to the meeting.

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF AGENDA
4. CITIZENS FORUM
5. DISCUSSION AND ACTION ON OLD SETTLERS ALCOHOL PERMIT
6. DISCUSSION AND ACTION ON OLD SETTLERS FIREWORKS PERMIT
7. DISCUSSION AND ACTION ON HIRING ROOF, GERDES ERLBACHER, PLC FOR 2024 STATE AUDIT
8. DISCUSSION AND ACTION ON STORAGE UNIT.
9. DISCUSSION AND ACTION ON TREE REMOVAL
10. ADJOURN

New Application (App-205426)

License or Permit Type

License or Permit Type	Length of License Requested
Special Class C Retail Alcohol License	5 Day

Tentative Effective Date	Tentative Expiration Date
2024-08-01	2024-08-05

Privileges / Sub-Permits Information

Privileges

Outdoor Service

Sub-Permits

Please provide a description of the area you intend to use for the Outdoor Service Privilege and explain its relationship to the currently-licensed premises

Fenced in concrete area by bandstand

Premises Information

Business Information

*** (required) Name of Legal Entity (The name of the individual, partnership, corporation or other similar legal entity that is receiving the income from the alcoholic beverages sold)**

OLD SETTLERS STEERING COMMITTEE

*** (required) Name of Business (D/B/A)**

Old Settlers Steering Committee

Indicate how the business will be operated

Nonprofit entity which has a principal office in the

*** (required) Federal Employer ID #**

26-2805657

*** (required) Business Number of Secretary of State**

364445

Tentative Expiration Date

08/05/2024



Premises Information

Please select here if your location is in an unincorporated town

Address of Premises:

You must use the Address or location field below to search for your operating location. If your event does not populate, please find the closest applicable address and then modify your premises street field to better identify the address of your event.

Address or location

100 Army Post Road,Maxwell,Iowa,Story

Search by a location name or address to automatically populate the address fields below (optional)

*** (required) Premises Street**

100 Army Post Road

Premises Suite/Apt Number

*** (required) Premises City**

Maxwell

Premises State

Iowa

*** (required) Premises Zip/Postal Code**

50161

Premises County

Story

*** (required) Local Authority (Select the Local Authority which has jurisdiction over the premises where operations will be conducted)**

City of Maxwell

Control of Premises

Own

Is the capacity of your establishment over 200?

Yes

Equipped with tables and seats to accommodate a minimum of 25?

Yes

*** (required) # of Floors:**

0

Is your premises equipped with at least one adequate, conveniently located indoor or outdoor toilet facility for use by patrons?

Yes

Premises Type

Special Event

Does your premises conform to all local and state health, fire and building laws and regulation?

Yes

Contact Information

*** (required) Contact Name**

Becky Pointer

(required) Extension

ion

*** (required) Business**

Phone

(515) 387-1444

*** (required) Email Address**

rbjgp@iowatelecom.net

(required) Extension

ion

*** (required) Phone**

(515) 490-6804

Same as Premises Address

Mailing Address:

You must use the Address or location field below to search for your operating location. If your event does not populate, please find the closest applicable address and then modify your premises street field to better identify the address of your event.

Address or location

100 Army Post Road,Maxwell,Iowa,Story

Search by a location name or address to automatically populate the address fields below (optional)

Mailing Street

100 Army Post Road

Mailing Suite/Apt Number

Mailing City

Maxwell

Mailing State

Iowa

Mailing Zip/Postal Code

50161

Mailing County

Story

Ownership

Becky Pointer

Position: Treasurer

SSN: XXX-XX-5382

US Citizen: Yes

Ownership: 0%

DOB: 06/18/1966

Criminal History Information

Has anyone listed on the Ownership page been charged or convicted of a felony offense in Iowa or any other state of the United States?

No

Has anyone listed on the Ownership page been convicted of any violation of any state, county, city, federal or foreign law (not including traffic violations, except those that are alcohol related)?

No

Dramshop Verification Information

Dram Shop

Document Upload Information

DOCUMENT NAME

Proof of Control of Property (Deed / Final Sales Contract / Lease / Written Agreement)

**Purchase agreements not accepted

UPLOADED DOCUMENTS

17214230644527274048696488647569

ADDITIONAL COMMENTS

Location is a City Park being a Public park

DOCUMENT NAME

Sketch

UPLOADED DOCUMENTS

17214226263636701092349085659465

ADDITIONAL COMMENTS

It is approximately a 50x50 fenced in area

New Application (App-205426)

License or Permit Type

License or Permit Type

Length of License Requested

Special Class C Retail Alcohol License

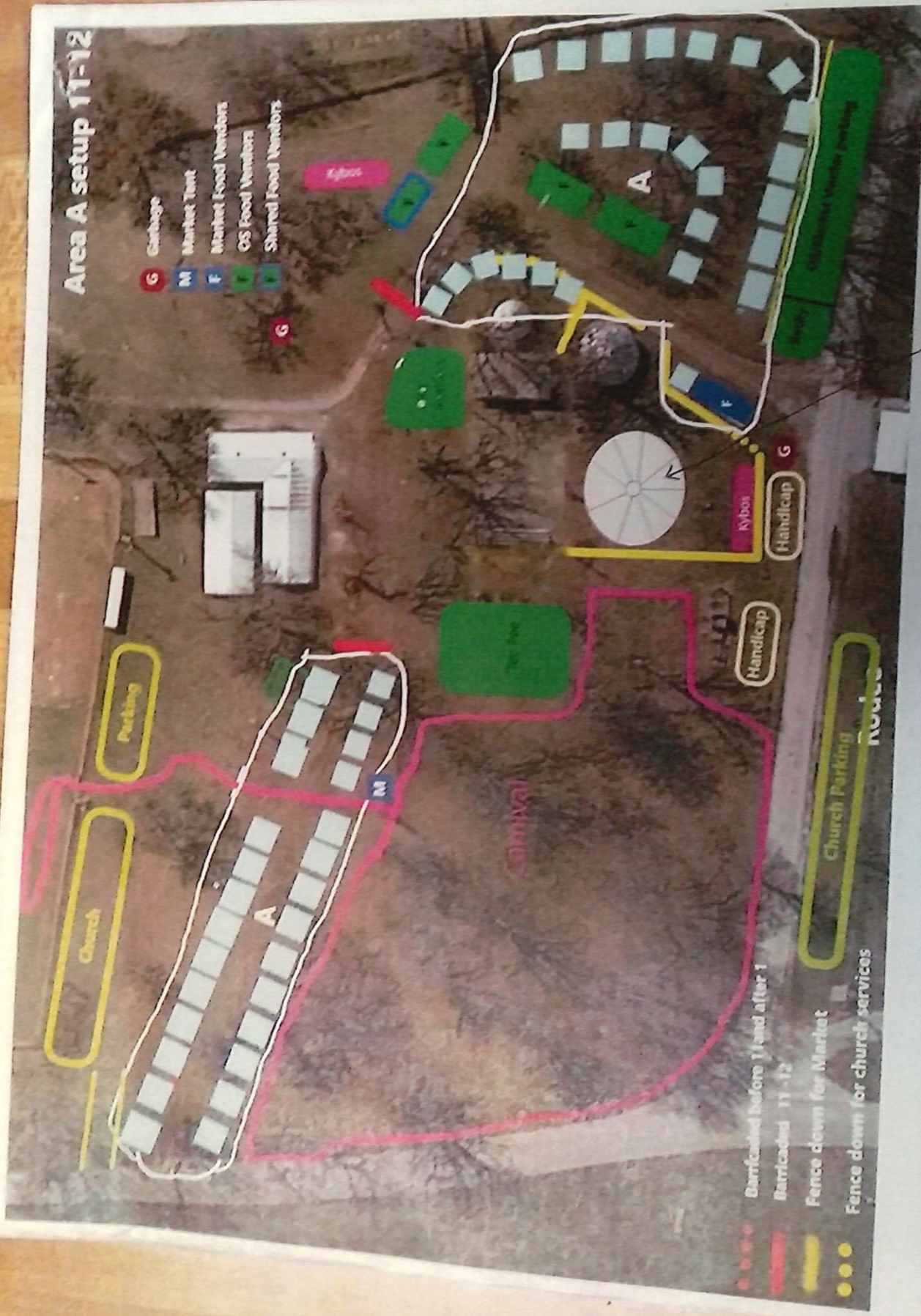
5 Day

Tentative Effective Date

Tentative Expiration Date

Area A setup 11-12

- G Garbage
- M Market Tent
- F Market Food Vendors
- V OS Food Vendors
- V Shared Food Vendors



Picnic Tables Under Roof
in Grassy Area

- - - - Barricaded before 11 and after 1
- Barricaded 11-12
- - - - Fence down for Market
- Fence down for church services



DISPLAY INFORMATION

Please complete the following information printed in **RED**:

Display Date: August 3rd, 2024 Rain Date: TBD

Time of Display: 9:30PM

Name of **Organization Purchasing** Display: Maxwell Old Settlers Steering Committee

Billing Address: PO Box 108

City, State, Zip: Maxwell, IA 50161

Telephone: 515-490-6804 Cell: E-mail: cityofmaxwell@hotmail.com

Name of **Contact Person**: Becky Pointer

Contact Address: 72 Main St

City, State, Zip: Maxwell, IA 50161

Telephone: 515-490-6804 Cell: 515-357-1444 E-mail: rbjgp@windstream.net

Send **Invoice** to: Maxwell Old Settlers Steering Committee

Billing Address: PO Box 108

City, State, Zip: Maxwell, IA 50161

Telephone: 515-490-6804 Cell: E-mail: cityofmaxwell@hotmail.com

FOR SALES REPRESENTATIVE

J&M Fired 1.4G 1.3G PROXIMATE HAND FIRE (July 1st - 6th Only) FLAME

Sales Representative: J&M Insurance Extension: YES or NO

On-Site Contact for Tech: Telephone:

Delivery Information: Customer Pick Up At: On-Site Delivery:

Driver Name: Telephone:

Delivery Address to Shoot Site:

Delivery to Bunker: Location:

Lead Tech: Telephone:

NOTES:

Proposal # 27506 Final Show \$: 5,000.00 Mileage: (by air miles)

OFFICE USE ONLY O# C# 10654 Customer PO#

tax exempt certificate received Agreement received Full payment Down payment
 permit received IQ received \$ Date Check# \$ Date Check#
 ATF permit Exp. S/P Date Check# Date Check#



FIREWORKS LIABILITY EXTENSION QUESTIONNAIRE

RETURN TO: dianah@jandmdisplays.com, kathys@jandmdisplays.com
Fax: 267-392-3890 or mail to J&M Displays, Inc.
18064 170th Avenue, Yarmouth, IA 52660

- Show Work Comp
- Special Instructions

CERTIFICATE HOLDER (NAMED INSURED): Maxwell Old Settlers Steering Committee

ADDRESS: 72 Main St.

CITY: Maxwell STATE: IA ZIP: 50161

PHONE: 515-490-6804 FAX: _____

EMAIL: rbjgp@windstream.net

EFFECTIVE DATE(S): August 3rd, 2024 RAIN DATE: _____

ADDITIONAL NAMED INSURED:

1. NAME / ADDRESS / E-MAIL: Maxwell Old Settlers Steering Committee

INTEREST IN EVENT: sponsor

2. NAME / ADDRESS / E-MAIL: City of Maxwell

INTEREST IN EVENT: city of event

3. NAME / ADDRESS / E-MAIL: _____

INTEREST IN EVENT: _____

4. NAME / ADDRESS / E-MAIL: _____

INTEREST IN EVENT: _____

TYPE OF SHOW: (Check all that apply) INDOOR PROXIMATE FLAME OUTDOOR 1.4G CONSUMER 1.3G DISPLAY 1.1G DISPLAY (12" & 16")

LOCATION OF EVENT: _____

DRAW A DIAGRAM of the shooting area using Google Earth Software and attach showing:

1) mortar placement; 2) planned direction of shooting; 3) distances. (REQUIRED)

Center of Display Site Coordinates in Decimals: Latitude: 41.887776° Longitude: -93.405480°

Distance to nearest exposure 220 ft. Distance to spectators 220 ft.

Distance to nearest vehicle 220 ft.

Are there fallout spotters? YES NO Size of largest shell being shot: 3 inches

Name of designated Pyrotechnician: _____

FIREWORKS WARRANTY:

1. Fireworks will be displayed not less than required by NFPA standards away from spectators, vehicles and other exposures with a minimum radius of 70 ft per inch of shell diameter for 1.3G shows.
2. All displays will be aimed away from spectators.
3. Fireworks that have been wet at any time prior to display will not be used.
4. All fireworks have been purchased only from J & M Displays, Inc. Merchandise from other companies and/or home-made products are not covered under this liability extension.
5. Firing area will be policed for all debris upon completion of firing display and inspected by the shoot team.
6. Firing area will be inspected by the sponsoring organization at first light the following day.
7. Pyrotechnicians are specifically excluded from all liability coverage.
8. Any claims must be reported to the Yarmouth, Iowa office in writing within 24 hours of the incident.



INSTRUCTIONS ON HOW TO COMPLETE THE FIREWORKS LIABILITY EXTENSION QUESTIONNAIRE

- 1 Certificate Holder (named insured).** This should be the organization/person to whom the certificate of insurance should be mailed to. Usually will be the same as the organization/person who is purchasing the display.
 - 2 Address, City, State, Zip.** This should be the address of the Certificate Holder.
 - 3 Phone, Fax.** This should be numbers of the person completing this form so contact can be made if any questions.
 - 4 Effective Date(s).** This is the date(s) of your fireworks display.
 - 5 Rain Date.** This is the date that your fireworks display will be rescheduled to in the case of inclement weather.
 - 6 Additional Named Insured.** Additional insured are usually the certificate holder as well as any land owners from which the display will be fired. Sometimes cities or counties have special requirements as to who they must have listed in order to obtain a permit. Include addresses and what their interest in your event is. Example: land owner.
 - 7 Type of show.** Circle all that apply.
 - 8 Location of Event.** Example: Kossuth Park, Mediapolis, Iowa.
 - 9 Diagram.** Draw a diagram of the firing area indicating mortar placement, planned directions of shooting, any buildings or obstacles
- (exposures), and where the audience will be located. Measurements are required. They are necessary to make sure that NFPA safe distance requirements are met. If J & M Displays is firing the show for you, speak with your sales representative for help with this section.
- 10 Fall Out Spotters.** If you are firing your own show, will you have people whose only job is to watch where the fall out is landing? If this is a J & M fired display, there will always be fall out spotters.
 - 11 Largest Shell.** You can find the size of the largest shell being fired in your show by looking in your proposal, catalog assortment or ask your J & M sales representative.
 - 12 Name of Designated Pyrotechnicians.** Name of the person in charge of firing this display.
 - 13 Read the Fireworks Warranty and then sign and date at the bottom of the page.**
 - 14 Use Google Earth to Draw Diagram**

EXAMPLE SITE DIAGRAM





FIREWORKS DISPLAY AGREEMENT

THIS AGREEMENT is made and entered into this 15 day of July, 2024, by and between J&M Displays, Inc., an Iowa corporation, having its principal place of business at Yarmouth, Iowa, including its employees, owners, and agents, hereinafter referred to as "Seller", and Maxwell Old Settlers Steering Committee, hereinafter referred to as "Buyer".

Seller shall furnish to Buyer one (1) fireworks display, as per the \$ 5,000.00 program (the "Fireworks Program") submitted to and accepted by the Buyer, and which by reference is made a part hereof as Exhibit A. The display is to take place on the evening of August 3rd, 2024 at approximately 9:30 p.m., weather permitting.

IT IS FURTHER UNDERSTOOD AND AGREED BETWEEN THE PARTIES AS FOLLOWS:

I. FIRING OF DISPLAY

- a. Seller agrees to furnish all necessary fireworks display materials and personnel for a professional fireworks display in accordance with the Fireworks Program approved by the Parties. Seller agrees to comply with all local, state, and federal regulations and guidelines pertaining to the storing and displaying of fireworks. Seller, with Buyer's assistance, shall obtain any necessary permits for the fireworks display.
- b. Buyer Agrees to provide:
 - i. Sufficient area for the display, including a minimum spectator set back as determined by Seller;
 - ii. Protection of the display area by roping off or similar facility;
 - iii. Adequate police or security protection to prevent spectators from entering the display area; and
 - iv. Persons to assist in the inspection and cleanup of fireworks debris in the fallout zone of the shoot site at first light in the morning following the display;
- c. The cost and acquisition of any site-specific materials or display restrictions (such as sand or the use of a barge) shall be discussed prior to adoption of this Agreement, and the Party responsible for any such acquisition and cost shall be specifically laid out in the Fireworks Program (Exhibit A).
- d. Buyer understands that its failure to provide an appropriate area for the fireworks display, with requirement minimum setbacks and security, may result in a change to Buyer's display (such as a restriction on the type(s) of products which can be utilized) or a cancellation of the display for safety reasons, at Seller's sole discretion. In such event, if Buyer cannot immediately remedy the setback or security concern prior to the Display time noted above, Buyer remains responsible for the entire purchase price of the display regardless of any limitation or cancellation of the display.

II. PAYMENT. The Buyer shall pay to the Seller (check one of the below options):

- The sum of \$ 5,000.00 as a down payment upon execution of this Agreement. The balance of \$ _____ shall be due and payable within fifteen (15) days after the date of the fireworks display. A service charge of one and one-half percent (1 ½ %) per month shall be added to the unpaid balance if the account is not paid in full with the fifteen (15) days from the date of the display. If this account remains unpaid and is turned over to a collection agency for non-payment, all fees incurred in collecting the balance will be at the Buyer's expense. All returned checks will be assessed a \$30.00 fee.
- \$ _____ in full by _____ (70 days prior to the display date). The Buyer will receive 8% prepayment bonus product in this fireworks display.
- \$ 5,000.00 in full by July 3rd, 2024 (30 days prior to the display date). The Buyer will receive 5% prepayment bonus product in this fireworks display.

III. LOYALTY PROGRAM

- a. Seller has in place a bonus system for Buyer's who purchase their fireworks displays exclusively from Seller year-to-year. The full terms of Seller's loyalty program have been provided to Buyer with the Program and are available on J&M's website.
- b. Pursuant to Buyer's status in the loyalty program, Buyer will receive an additional 5% 10% 15% (check one) bonus product for this display.

IV. POSTPONEMENT/CANCELLATION

- a. Rain Date: Should inclement weather prevent the firing of the display on the date intended, the Parties agree to a mutually convenient rain date of _____ or another date as agreed to by both Parties. Once display set-up has begun, the determination to cancel the fireworks display because of inclement weather or unsafe weather conditions shall rest within the sole discretion of the Seller, the Authority Having Jurisdiction, and the Seller's lead pyrotechnician.
- b. Except as specifically provided for elsewhere in this Agreement, neither Party will be liable for any failure or delay in performing an obligation under this Agreement that is due to any of the following causes (hereinafter referred to as "Force Majeure"), to the extent beyond the Party's reasonable control: acts of God, accident, riots, public disturbances including but not limited to an active-shooter situation, war, terrorist act, epidemic, pandemic, quarantine, civil commotion, breakdown of communication facilities, natural catastrophes, governmental acts or omissions, changes in laws or regulations, national strikes, fire, explosion, or generalized lack of availability of raw materials or energy.
- c. Disruption of Services due to Covid-19, supply chain disruptions, and public health. Fireworks displays and related events are prone to cancellation due to the ongoing and unforeseeable nature of the Covid-19 pandemic and related health issues, government intervention (such as stay-at-home orders or restrictions on gatherings), and unavailability of supplies and personnel. As such, Seller will work with all customers to ensure a timely and safe display, but due to circumstances outside Seller's and Buyer's control, certain fireworks displays may have to be cancelled or rescheduled with limited notice. Each Party's obligations to perform hereunder will be excused in the case of a Force Majeure Event, which is defined to include (but is not limited to) supply chain disruptions which prevent Seller from obtaining the necessary materials to perform the Display; medical conditions which result in quarantine or similar limitations, or restrictions on travel or congregation in the metropolitan area where the Display is scheduled to be held; and death, serious illness or incapacity of one or more of the display Shoot Team member(s) which renders it impossible, unsafe, or not reasonably practical for the Shoot Team to perform the display.

A governmental or municipal Buyer, who in its discretion and control, acts or adopts a restriction on public gatherings shall not be relieved of its obligations under the Force Majeure provisions of this Agreement. A Buyer who anticipates any such restriction or potential cancellation shall immediately notify and contact Seller to discuss alternative arrangements.

- d. Unless specified above: Displays postponed to an alternate date will be charged and additional 15% of the total contract price for additional expenses incurred in presenting the display on an alternate date; for Displays canceled and not rescheduled within the same calendar year, Seller shall be entitled to 20% of the contract price for out-of-pocket expenses incurred in preparation for the display.

V. INSURANCE and LIMITATIONS OF LIABILITY

- a. Seller agrees to provide, at its expense, general liability insurance coverage in an amount not less than \$10,000,000, and within two (2) weeks prior to the date of the fireworks display, shall submit to Buyer, if requested in writing, a certificate of insurance. All entities listed on the certificate of insurance will be deemed an additional insured. In the event of a claim by Buyer, the applicable deductible shall be paid by the Seller.

The Seller agrees to defend, indemnify, and hold harmless the Buyer and its agents and employees from and against all claims, costs, judgments, damages and expenses, including reasonable attorney's fees that

may or shall arise out of any negligent or wrongful act or omission by the Seller related to the performance of the fireworks for the Buyer. The Buyer agrees to give the Seller prompt notice of any claims or demands and to cooperate with the Seller or its successors in interest or assigns, if any, in the defense of any such claims and/or demands.

- b. Separate from, and in addition to Seller's insurance of the fireworks, Buyer agrees to provide, at its expense, a general liability policy or "special event" insurance coverage, in an amount sufficient to meet or exceed municipality or industry standards and all applicable requirements of local, state, and federal law. For any injury or property claims that may arise during the course of Buyer's event, not arising out of Seller's acts or the performance of the fireworks, Buyer's insurance shall be primary. Buyer agrees to defend, indemnify, and hold harmless the Seller and its agents and employees from and against all such claims, costs, judgments, damages and expenses, including reasonable attorney's fees that may or shall arise out of any negligent or wrongful act or omission by the Buyer or third-parties occurring during the course of Buyer's event.
- c. In no event shall Seller's liability to Buyer arising out of or related to this Agreement, whether arising out of or related to breach of contract, tort (including negligence), or otherwise, exceed the aggregate amount of insurance coverage as described in this section. Notwithstanding any provisions to the contrary, in no event shall either Party be liable to the other, or to any third party, for any loss of use, revenue or profit, or for any consequential, incidental, indirect, exemplary, special, or punitive damages whether arising out of breach of contract, tort (including negligence), or otherwise, regardless of whether such damage was foreseeable and whether or not such party has been advised of the possibility of such damages.

VI. Each Party has read all of the provisions of this Agreement, they understand all of its provisions, and agree to be bound by them. This written contract, and its Exhibits, contains the entire agreement of the Parties and modifies and supersedes all prior agreements or negotiations, all of which are merged into and incorporated into this Agreement. If any provision of this Agreement is held invalid or unenforceable, such invalidity or unenforceability shall not affect the other provisions of this agreement.

VII. Choice of Law, Jurisdiction, and Venue. This Agreement shall be governed by and construed in accordance with the laws of the State of Iowa without regard to conflict-of-law principles, except as otherwise specifically required for the storing and displaying of fireworks as set forth by State and Federal law. Notwithstanding, the Parties must bring any legal or equitable action or proceeding arising under or related to this Agreement exclusively in the Iowa District Court in and for Des Moines County, Iowa. The Iowa District Court in and for Des Moines County, Iowa shall have exclusive jurisdiction to decide any disputes arising out of or related to this Agreement. Each party knowingly and voluntarily consents to and expressly waives any objection or defense to personal jurisdiction, improper or inconvenient venue, or inconvenient forum in the Iowa District Court in and for Des Moines County, Iowa.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement the day and year first written above.

SELLER

BUYER

BY: _____

BY: Becy Pointer

ROLE: _____

ROLE: Treasurer

J&M Displays, Inc.

ENTITY: Old Settlers Steering Committee

Please include the **DISPLAY INFORMATION FORM** with this Agreement so your order is processed accurately.

Fireworks

Diana Holsteen <dianah@jandmdisplays.com>

Mon 7/22/2024 2:36 PM

To:cityofmaxwell@hotmail.com <cityofmaxwell@hotmail.com>

Cc:Schulte-Strawhacker, Kathy <kathys@jandmdisplays.com>;Nina Covert <Nina@jandmdisplays.com>

I spoke with Becky Pointer and she asked that I clarify that the safe fallout zone for your show would be a minimum of 300'. If you have any questions on this, do not hesitate to contact us.

Diana

Diana Holsteen

J & M Displays, Inc.
18064 170th Avenue
Yarmouth, IA 52660

office 800-648-3890
direct line 319-394-2654
fax 267-392-3890

www.jandmdisplays.com

Visit us on FaceBook!





ROOF, GERDES, ERLBACHER, PLC

CERTIFIED PUBLIC ACCOUNTANTS

City of Maxwell
P.O. Box 215
107 Main St.
Maxwell, IA 50161

To the Honorable Mayor, Members of
the City Council and City Clerk:

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for the City of Maxwell (City) for the period from July 1, 2023 through June 30, 2024. We will perform certain procedures agreed to by the City of Maxwell for the period identified.

Agreed-upon Procedures Objective

The objective of our agreed-upon procedures is to perform an examination pursuant to Chapter 11.6 of the Code of Iowa. The examination is designed to focus on the financial processes of the City and compliance with certain Code of Iowa requirements to help ensure accountability and compliance and minimize the opportunity for fraud. We will review selected City records for propriety and determine whether adequate records are maintained by the City. You will agree to the procedures as included in the City Examination Agreed-Upon Procedures Program Guide located on the Iowa State Auditor website at <https://auditor.iowa.gov/other-resources/audit-practice-aids> and will acknowledge the procedures to be performed are appropriate for the intended purpose of the engagement as described above. Our engagement to apply agreed-upon procedures will be conducted in accordance with the attestation standards for agreed-upon procedures engagements issued by the American Institute of Certified Public Accountants, the standards for attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the agreed-upon procedures program guide prepared by the Office of the Auditor of State. Those standards require we obtain your written agreement to the procedures to be applied and your acknowledgment those procedures are appropriate for the intended purpose of the engagement, as described in this letter. The agreement and acknowledgment are contained with this letter. A refusal to provide such agreement and acknowledgment will result in our withdrawal from the engagement. We make no representation the procedures we will perform are appropriate for the intended purpose of the engagement or for any other purpose. If for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

Because the agreed upon procedures do not constitute an examination or review, we will not express an opinion or conclusion. In addition, we have no obligation to perform any procedures beyond those to which you agree.

We will also provide a written report upon completion of our engagement which lists the procedures performed and our findings, if any. Our report will be addressed to the City. If we encounter restrictions in performing our procedures, we will discuss the matter with you. If we determine the restrictions are appropriate, we will disclose the restrictions in our report. The report, which will not include opinions on financial statements, will include a statement the purpose of the report is to report, in accordance with Chapter 11.6 of the Code of Iowa, certain agreed-upon procedures and the resulting recommendations pertaining to selected accounting records and related information of the City, including the City's compliance with certain Code of Iowa requirements, and the report is not suitable for any other purpose. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. If we become aware the City of Maxwell is subject to an audit requirement not encompassed in the terms of this engagement letter, we will communicate to appropriate City officials the procedures we performed may not satisfy the relevant legal, regulatory or contractual requirements the City is subject to.

There may exist circumstances that, in our professional judgment, will require we withdraw from this engagement. If circumstances occur relating to the condition of your records, the availability of evidence, or the existence of significant risk of material misstatement of the subject matter caused by error or fraud, which in our professional judgment prevent us from completing the engagement or reporting findings, we retain the right to take any course of action permitted by professional standards, including declining to report findings or issue a report, or withdrawing from this engagement. Such circumstances include the following:

- You refuse to provide written agreement to the procedures and acknowledge they are appropriate for the intended purpose of the engagement.
- You fail to provide requested written representation, or we conclude there is sufficient doubt about the competence, integrity, ethical values or diligence of those providing the written representations, or we conclude the written representation provided are otherwise not reliable.
- We determine the description of the procedures performed or the corresponding findings are misleading in the circumstances of the engagement.
- We determine restriction on the performance of procedures are not appropriate.

Agreed-upon Procedures—General

This agreed-upon procedures engagement includes examining, on a test basis, City records and transactions for propriety. Therefore, our procedures will involve judgment about the number of transactions to be examined and the areas to be reviewed.

Because of the inherent limitations of the engagement, combined with the inherent limitations of internal control and because we will not perform a detailed examination of all transactions, there is an unavoidable risk material misstatements may exist and not be detected by us, even though the engagement is properly planned and performed in accordance with the attestation standards for agreed-upon procedures engagements issued by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting or misappropriation of assets which come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as independent accountants is limited to the period covered by our procedures and does not extend to any later periods for which we are not engaged.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from you about your responsibilities.

Agreed-upon Procedures—Internal Control

Our procedures will include obtaining an understanding of the City of Maxwell and its environment, including internal control. 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.

Our procedures are not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, we will communicate to management and those charged with governance any matters involving internal control and its operation required to be communicated under the attestation standards for agreed-upon procedures engagements issued by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards.

Agreed-upon Procedures—Compliance

As part of our procedures, we will perform tests of the City of Maxwell's compliance with provisions of applicable laws, regulations, contracts, agreements and grants. An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, should any such matters come to our attention, we will communicate them in accordance with professional standards and applicable law. In addition, if, in connection with this engagement, matters come to our attention which contradict the procedures, we will communicate such matters to you. We will inform you of any violations of laws or governmental regulations that come to our attention during our procedures, unless clearly inconsequential. However, the objective of our procedures is not to provide an opinion on overall compliance and we will not express such an opinion in our report.

Management Responsibilities

You agree to the procedures to be performed and acknowledge they are appropriate for the intended purpose of the engagement.

Management is responsible for designing, implementing, establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities to help ensure appropriate goals and objectives are met, following laws and regulations and ensuring management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contract and grant agreements. You are also responsible for the selection and application of accounting principles.

Management is also responsible for maintaining adequate financial records, making all financial records and related information available to us and for the accuracy and completeness of the information. You are also responsible for providing us with access to all information of which you are aware is relevant to the engagement, including identification of all related parties and all related-party relationships and transactions, and providing us with unrestricted access to persons within the City from whom we determine it is necessary to obtain information and/or documentation.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud and for informing us about all known or suspected fraud affecting the City involving (a) management, (b) employees who have significant roles in internal control and (c) others where the fraud could have a material effect on the financial data. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the City received in

communications from employees, former employees, grantors, regulators or others. In addition, you are responsible for identifying and ensuring the City complies with applicable laws, regulations, contracts, agreements and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements we may report.

Management is responsible for establishing and maintaining a process for tracking the status of findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, previous agreed-upon procedures, previous performance audits or other engagements or studies related to the objectives discussed in the Agreed-upon Procedures Objective section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, agreed-upon procedures, performance audits or other engagements or studies.

Engagement Administration, Fees and Other

We will provide paper copies and an electronic copy of our report to the City, however, management is responsible for distribution of the report. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our report are to be made available for public inspection.

The attest documentation for this engagement is the property of Roof, Gerdes, Erlbacher, PLC and constitutes confidential information. However, we may be requested to make certain attest documentation available to a federal or state agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office pursuant to authority given to it by law or regulation. If requested, access to such attest documentation will be provided under the supervision of Roof, Gerdes, Erlbacher, PLC personnel. Furthermore, upon request, we may provide copies of selected attest documentation to the aforementioned parties. These aforementioned parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The documentation for the examination will be retained for a minimum of six years after the report release date or for any additional period requested by regulators. If we are aware a federal awarding agency or entity is contesting a finding, we will contact the party(ies) contesting the findings for guidance prior to destroying the documentation.

Government Auditing Standards require we make available a copy of our most recent external peer review report and any letter of comment, as well as any subsequent peer review reports and letters of comment received while we are performing procedures for the City. Our peer review report is attached to the end of this letter.

Ryan Roof is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees to perform the annual examination of the City of Maxwell are based on the time necessary to perform the annual examination(s) at hourly rates for individual staff levels, but not to exceed \$5,800. The time necessary to perform the procedures at the City depends significantly on the activities conducted by the City, the internal controls the City has established over its activities, the condition of the City's records, timely responses to our inquiries and timely completion and delivery of client assistance requests. As long as the City's activities and its internal controls do not change significantly from year to year, and we do not encounter unexpected circumstances which impact the time necessary to conduct the agreed-upon procedures (i.e. unreconciled book and bank balances, unreconciled TIF obligations, records not maintained in current condition, etc.), we would not expect the cost to perform requested annual examination to change. Due to these circumstances, if our anticipated costs are expected to increase, we will discuss the reasons for the anticipated increase with you.

You may request we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We appreciate the opportunity to be of service to the City of Maxwell and believe this letter accurately summarizes the significant terms of our engagement to perform the City's agreed-upon procedures. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Regards,

ROOF, GERDES, ERLBACHER, PLC



Ryan Roof, CPA
Shareholder

RESPONSE:

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

	<u>Those charged with Governance</u>	<u>City Management</u>
By:	_____	_____
Title:	<u>Mayor</u>	<u>City Clerk</u>
Date:	_____	_____

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

November 12, 2021

To the Partners of Faller, Kincheloe & Co PLC
and the Peer Review Alliance

We have reviewed the system of quality control for the accounting and auditing practice of Faller, Kincheloe & Co PLC (the firm) in effect for the year ended May 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Faller, Kincheloe & Co PLC in effect for the year ended May 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Faller, Kincheloe & Co PLC has received a peer review rating of *pass*.

FRANKEL ZACHARIA LLC

Frankel Zacharia, LLC

R Mini Storage LLC

28266 650th Ave.
Maxwell, IA 50161


JUL 16 2024

Invoice

Date	Invoice #
7/9/2024	7233

Bill To
City of Maxwell 107 Main St, PO Box 215 Maxwell, Iowa 50161

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
12	Annual Monthly Rent (04/01/2024-03/31/2025)	80.00	960.00
			
Total			\$960.00

Trees -

1 - 510 ? 2nd St. - By Methodist garden (EAST END)

33 - Maxwell City Park = 6 to be removed by tree company that dumped trees in burn area

2 - Legion Park

16 - Scout Park

(4) 8 - City Cemetery - 4 of which Tony said he could get. Maple on 7th St. by electric pole. All trees on 7th St side need trimmed and thinned out.

I also would add to the contract that the trees that overhang the streets be trimmed to the height required by ordinance 151.03 of 15 feet above street level