

PUBLIC NOTICE IS HEREBY GIVEN that the following governmental body will meet at the date, time, and place herein set out. The tentative agenda for said meeting is as follows:

TENTATIVE AGENDA  
ATKINS CITY COUNCIL  
CITY HALL – 480 3RD AVENUE  
**SPECIAL MEETING**  
THURSDAY, APRIL 23, 2026  
6:00 P.M.

1. Call to Order and Pledge of Allegiance led by Mayor Brian Cruise
2. Roll call by the City Clerk
3. Approval of the Agenda by City Council
4. Consent Agenda:
  - **Ordinance #240** “An Ordinance amending the Code of Ordinances of the City of Atkins, Iowa, by Adding Provisions Pertaining to Water Meters” by City Council. (2<sup>nd</sup> reading)
  - Approval of the April 14, 2026 Council Meeting Minutes
  - Approval of Retail Tobacco License (renewal) for The Depot (188 Park Ridge Road) for FY 27
  - Approval of “Engagement Letter” with Bohnsack & Frommelt for FY 26 City Audit
  - **Resolution #2026-04-05**, “A Resolution approving a Utility Services Privacy Policy”.
5. Fiscal Year 2027 Proposed Municipal Budget:
  - Review of proposal by Scott L. Flory, City Administrator
  - Open Public Hearing, Mayor Cruise
  - **Motion** to close public hearing the City Council
  - Discussion and consideration of **Motion** by City Council.
  - Voice vote by Mayor Cruise
  - **Motion** to approve **Resolution #2026-04-01**, “A Resolution Adopting the FY 27 Budget for the City of Atkins, Iowa”, by City Council
  - Discussion and consideration of **Motion** by City Council
  - Roll Call vote by City Clerk
6. Adjournment

This Notice is given pursuant to Chapter 21.4(1) of the Code of Iowa and the local rules of said governmental body.

*Note: Some members may participate by telephone, per Section 21.8 of the Code of Iowa*

NEXT REGULAR MEETING – APRIL 28, 2026 at 6:00 P.M.

ORDINANCE NO. 240

AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF ATKINS, IOWA,  
BY ADDING PROVISIONS PERTAINING TO WATER METERS

BE IT ENACTED by the City Council of the City of ATKINS Iowa:

SECTION 1. NEW SECTION. Section 91.10 of the Code of Ordinances of the City of ATKINS, Iowa, is repealed and the following adopted in lieu thereof:

91.10 Irrigation Meters. An irrigation meter may be installed to measure water that is not disposed of through the public sanitary sewer system. The water measured by an irrigation meter may include water for swimming pools, watering yards, watering gardens, or other similar uses. The following regulations apply to irrigation meters:

1. Option 1 - Permanently Plumbed Irrigation Meters.
  - A. Irrigation meters shall be installed not more than four feet from the main meter and shall be installed parallel to the main meter.
  - B. The irrigation meter must be installed horizontal to the floor with the arrow of the meter being in the direction of the flow of water to the outside.
  - C. The City will furnish the irrigation meter after the required plumbing is provided by a licensed plumber. The full cost of the meter and the cost of installation shall be paid by the customer or property owner prior to the installation of any such meter.
  - D. Sewer service charges shall not apply to the water measured by the irrigation meter.
2. Option 2 - Portable Irrigation Meters. The City may rent out a water meter that can be hooked to a garden hose for the sole purpose of outside uses for a fee of \$25. A customer may pick up a meter at City Hall, upon placing a \$150.00 deposit on file with the Clerk. This meter may be loaned out for no more than four days. Upon returning the meter, the Clerk will calculate the water that has been consumed at the residential rate; customer will pay for the water at this time. A record will be kept on the gallons used so that amount may be adjusted on the next monthly bill.

SECTION 2. SEVERABILITY CLAUSE. If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or part thereof not adjudged invalid or unconstitutional.

SECTION 3. REPEALER. All Ordinances or parts of Ordinances in conflict with the provisions of this Ordinance are hereby repealed.

SECTION 4. WHEN EFFECTIVE. This ordinance shall be in effect from and after its final passage, approval, and publication as provided by law.

PASSED and APPROVED this \_\_\_\_\_ of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Brian Cruise, Mayor

Attest:

\_\_\_\_\_  
Shelley Annis, City Clerk/Treasurer

1<sup>st</sup> Reading:            April 14, 2026  
2<sup>nd</sup> Reading:           April 23, 2026  
Final Reading:        April 28, 2026

I certify that the foregoing was published as Ordinance No. 240 on the \_\_\_\_\_ of May, 2026.

\_\_\_\_\_  
Shelley Annis, City Clerk

City of Atkins, Iowa  
April 14, 2026 Council Meeting Minutes

Mayor Brian Cruise called the meeting to order at 6:00 p.m. with the Pledge of Allegiance. Council members Kevin DeMeulenaere, Dave Fisher, Jeremy Rolando, and Bob Stolen answered roll call. Council member Trevor Dursky was absent. City Administrator Scott Flory and City Clerk Shelley Annis were also present.

Motion Stolen, 2<sup>nd</sup> DeMeulenaere to approve the agenda as amended by moving the Proclamation honoring and welcoming the two Iowa National Guard members back from deployment to item 6A – all aye.

Dan Wirtanen, 7075 32<sup>nd</sup> Ave, Atkins addressed the Council regarding the delinquent balance left by a previous tenant at property owned by Wirtanen at 90 Main Ave, Atkins. Alexa Wilcox and Ryan Madison, Managers of the Tap House requested that consideration be given to moving the Watermelon Days band to Mainstreet. Brad Tischer, owner of Bobby T's agreed the move would be beneficial.

Mayor Cruise directed City Clerk Annis to read the Proclamation honoring and welcoming the two Iowa National Guard members back from deployment.

City Administrator Flory reported that the Public Hearing Notice sent to the Gazette to be published on April 1<sup>st</sup> was not published, therefore the Council may not hold the hearing on the FY27 Proposed Budget. Flory gave the Council the option to hold a special meeting on April 23<sup>rd</sup> to hold the public hearing or wait until the regular meeting on April 28<sup>th</sup>. Motion Stolen, 2<sup>nd</sup> Fisher to set a special meeting for 6:00 p.m. on April 23, 2026 and set the public hearing for the same on the City of Atkins' proposed FY27 Budget – all aye.

Mayor Cruise opened a public hearing at 6:18 p.m. on a minor boundary change for Stoneridge 5<sup>th</sup> Addition – Lot 16. City Administrator Flory explained that at their April 9<sup>th</sup> meeting, the Atkins Planning & Zoning Commission reviewed the boundary change and recommends approval by the City Council. Motion Fisher, 2<sup>nd</sup> Stolen to close the public hearing at 6:19 p.m. – all aye.

Motion Stolen, 2<sup>nd</sup> DeMeulenaere to approve Resolution 2026-04-02 approving a minor boundary change for Stoneridge 5<sup>th</sup> Addition – Lot 16. Fisher, Rolando, Stolen, DeMeulenaere – aye.

Motion Fisher, 2<sup>nd</sup> Stolen to approve the 1<sup>st</sup> Reading of Ordinance 240 amending the Code of Ordinances of the City of Atkins, Iowa by adding provisions pertaining to water meters. Fisher, Rolando, Stolen, DeMeulenaere – aye.

Dick Lange, 81 4<sup>th</sup> Ave, Atkins, and Secretary of the Atkins Community Club reviewed the layout of events and organizing of Watermelon Days. Lange explained moving the event would take a lot of adjusting and the Club feels the best location(s) are as previously set. Council members expressed safety and liability concerns with the location of the beer tent on city

property and the tent's close proximity to the new fire station. Motion DeMeulenaere, 2<sup>nd</sup> Stolen to table Resolution 2026-04-03 until the April 28<sup>th</sup> Council meeting with a request that more information be communicated to the Council by the Community Club – all aye.

City Administrator Flory and Mayor Cruise gave their reports.

Mayor Cruise directed City Clerk Annis to read the Proclamation designating April 25, 2026 as Atkins Community Open House Day”.

Motion Stolen, 2<sup>nd</sup> Rolando to approve the consent agenda items consisting of: the claims for payment, the March 24, 2024 regular and special City Council minutes, the March financial reports, renewal of a retail tobacco license for the Dollar General Store, 402 Stonebrook Dr, Atkins, Resolution 2024-04-04 establishing salaries and wages for various employees, and setting a public hearing at 6:00 p.m. on April 28, 2026 on the City of Atkins fiscal year 2026 Budget Amendment #2. Stolen, DeMeulenaere, Fisher, Rolando – aye.

Jane Scheer, 3388 73<sup>rd</sup> St, Fairfax (Benton County resident) with the Save Morgan Valley group reported on several concerns of the proposed Alliant Energy gas power plant, and efforts to educate residents of the plant location and concerns. Scheer asked the Council to consider sending a letter of opposition to the Iowa Utilities Commission, allowing material to be posted on the City website, and reaching out to other elected officials voicing opposition. City Administrator Flory will submit a letter to the Iowa Utilities Commission on behalf of the City.

Motion Fisher, 2<sup>nd</sup> DeMeulenaere to adjourn the meeting at 7:07 p.m. – all aye.



< CITY OF ATKINS

## Retail Tobacco License Review

CITY OF ATKINS

1209373800



Application Information

### Legal Ownership Information

Name of sole proprietor, partnership, corporation, LLC, or LLP	: SCHEETZ HOLDINGS INC
Type of ownership	: Corporation
Primary office address	: 221 W MARENGO RD TIFFIN IA 52340-9402
Legal Ownership Phone	: 319-545-9514
Legal Ownership Email	: info@thedepotexpress.com

### Application Information

Sales and Use Permit Number	: 304402626
Location Name	: THE DEPOT ATKINS
Location Phone Number	: 319-446-7117
Location Address	: 188 PARK RIDGE RD ATKINS IA 52206-9757
Location Mailing Address	: 221 W MARENGO RD TIFFIN IA 52340-9402
Renewal	: Yes
Start Date	: 01-Jul-2026

End Date : 30-Jun-2027

License Fee : 75.00

Types of Sales : Over the Counter

Type of Establishment : Convenience store/gas station

Types of Products Sold : Cigarettes, Tobacco, Vapor Products, Alternative Nicotine Products

Do you intend to make retail sales to ultimate consumers? : Yes

Do you have other permits issued under Iowa Code chapter 453A at this retail location? If yes, provide permit number(s) in the next step : No

## Ownership Details

Owner	Position	Single Line Address
SCHEETZ, MATTHEW	Officer	
SCHEETZ, THOMAS	Officer	
SCHEETZ, LYNETTE	Officer	
SCHEETZ, DAVID	CFO	221 W MARENGO RD TIFFIN IA

## Suppliers List

A list of suppliers for cigarettes, tobacco, alternative nicotine, and vapor products must be included with all retail tobacco permit applications. Applicants may submit this information in text form or as a PDF upload. Local authorities may review this information during the application review process.

Core-Mark

## Decision



RECEIVED  
APR 16 2026  
BY: MS

Bohnsack & Frommelt LLP  
Certified Public Accountants  
575 12th Avenue  
East Moline, Illinois 61244

April 15, 2026

To the Honorable Mayor and  
Members of City Council  
City of Atkins, Iowa

Attention: Scott Flory, City Administrator

We are pleased to confirm our understanding of the services we are to provide for City of Atkins, Iowa for the year ending June 30, 2026.

**Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the City of Atkins, Iowa as of and for the year ending June 30, 2026. We understand the basic financial statements will be on a cash basis of accounting.

We have also been engaged to report on supplementary information that accompanies City of Atkins, Iowa's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole.

- 1) Combining nonmajor fund statements and other schedules
- 2) Schedule of receipts by source and disbursements by function-all governmental funds

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- 1) Introductory section
- 2) Management's discussion and analysis
- 3) Budgetary comparison schedule of receipts, disbursements and changes in balances – budget and actual
- 4) Iowa Public Employee's Retirement System schedule of the City's proportionate share of the net pension liability and schedule of City contributions

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with the cash basis of accounting, and report on the fairness of the supplementary information referred to above when considered in relation to the financial statements as whole.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. 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 judgement of a reasonable user made based on the financial statements. The objectives also include reporting on—

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS, the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and will include tests of accounting records, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and Government Auditing Standards, we exercise professional judgement and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation under the cash basis of accounting. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, 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 government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, Government Auditing Standards do not expect 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.

Because of the inherent limitations of an audit, 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 that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and Government Auditing Standards. 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 of any material errors, any fraudulent financial reporting, or misappropriation of assets that 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 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.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning.

- Revenue recognition
- Management override of controls

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

#### **Audit Procedures-Internal Control**

We will obtain an understanding of the government and its environment including the system of internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and 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 significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and Government Auditing Standards.

#### **Audit Procedures-Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of City of Atkins, Iowa's compliance with provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of those procedures 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.

You have informed us the City has expended less than \$1,000,000 in federal awards for the fiscal year ending June 30, 2026, and therefore is not subject to the Uniform Guidance and Single Audit Act of 1996 as amended.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, and all accompanying information in conformity the cash basis of accounting, and for compliance with applicable laws and regulations including federal statutes, rules, and the provisions of contracts and grant agreements including award agreements. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for including all informative disclosures that are appropriate for the cash basis of accounting. Those disclosures will include (1) a description of the cash basis of accounting, including a summary of significant accounting policies, and how the cash basis of accounting differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, all financial records, and related information available to us and for accuracy and completeness of that information including information from outside of the general and subsidiary ledger. You are also 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include 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 of each opinion unit taken as a whole.

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 government 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 government received in

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

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity 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. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period or, if they have changed, the reasons for such changes; and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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 of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and 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 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.

The City agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, the City agrees to contact us before it includes our reports or otherwise makes reference to us in any public or private securities offering. We may conclude that we are not otherwise associated with the proposed offering and that our association with the proposed offering is not necessary, providing the City agrees to clearly indicate that we are not associated with the contents of the official statement. The City agrees that the following disclosure will be prominently displayed in the official statement: Bohnsack & Frommelt 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. Bohnsack & Frommelt LLP also has not performed any procedures relating to this official statement.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

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

### **Other Services**

We will also assist in preparing the financial statements and related notes of City of Atkins, Iowa in conformity with the cash basis of accounting based on information provided by you. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, debt or other confirmations we request and will locate any documents selected by us for testing.

The Dropbox for Business portal is used solely as a method of exchanging information and is not intended to store City of Atkins's information. Upon completion of the engagement, data and other content will either be removed from the portal or become unavailable.

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

The audit documentation for this engagement is the property of Bohnsack & Frommelt LLP and constitutes confidential 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 any cognizant or oversight agency 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 Bohnsack & Frommelt LLP personnel. Furthermore, upon request, we may provide copies 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 five years after the report release or for any additional period requested by a cognizant agency or oversight agency or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

Sarah Bohnsack is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for these services are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon submission. Our fee for the services described in this letter will not

exceed \$27,000 for the audit of the cash basis basic financial statements unless the scope of the engagement is changed, the assistance the City has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment.

In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

### **Reporting**

Our reports will be addressed to the governing board of City of Atkins, Iowa. 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 a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

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 an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue reports, or withdrawing from the engagement.

The Government Auditing Standards report on internal control over financial reporting and on compliance and other matters will state the (1) the purpose of the report is solely to describe the scope of 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) 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 report will state the report is not suitable for any other purpose.

Government Auditing Standards require audit organizations to provide a copy of their most recent external peer review report. Accordingly, our 2024 peer review report accompanies this letter.

We appreciate the opportunity to be of service to City of Atkins, Iowa and believe this letter accurately summarizes the significant terms of our engagement.

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.

Very truly yours,

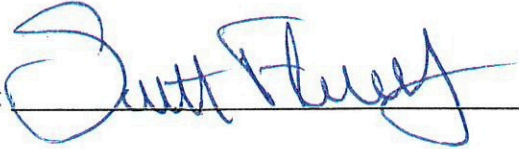


Sarah Bohnsack, Partner

Bohnsack & Frommelt LLP

RESPONSE:

This letter correctly sets forth the understanding of City of Atkins, Iowa.

Management signature: 

Title: City Administrator

Date: 4-17-26

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**RESOLUTION #2026-04-05**

**A RESOLUTION APPROVING A UTILITY SERVICES PRIVACY POLICY**

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Atkins, Iowa, that the City hereby adopts the following Policy pertaining to the confidentiality of utility services, including social security numbers:

Iowa Code Section 388.9A Customer records:

Notwithstanding section 22.2, subsection 1, public records of a city utility or combined utility system, or a city enterprise or combined city enterprise as defined in section 384.80, which shall not be examined or copied as of right, include private customer information. Except as required pursuant to chapter 476, "private customer information" includes information identifying a specific customer and any record of a customer account, including internet-based customer account information.

Iowa Code Section 384.80 Combined Service Utility Account:

"Combined utility system" means two or more city utilities owned by a single city and combined and operated as a single system.

City of Atkins use of SSN:

Personal information, including a SSN, is requested when utility services are initiated. SSNs are maintained in a secure environment by the utility billing department. The SSN is used as a means of identification, internal verification, or other administrative purposes, and debt collection. The SSN is confidential and available only to those city employees requiring access to perform their duties.

Disposition of Records:

City records are disposed of in accordance with the state law and administrative procedures adopted by the City Council.

PASSED and APPROVED this 22<sup>nd</sup> day of April, 2026.

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Brian Cruise, Mayor

Attest:

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Shelley Annis, City Clerk

RESOLUTION NO. 2026-04-01

RESOLUTION ADOPTING THE FY 2026-27 BUDGET FOR THE CITY OF ATKINS, IOWA

WHEREAS, the City Council of Atkins, Iowa, has prepared a detailed budget for the fiscal year 2026-27; and

WHEREAS, the City Council has published notice in the newspaper and held a public hearing to review said budget and to receive written and oral comments or objections from the public to said budget, and

WHEREAS, the City Council, pursuant to Chapter 384.16(5) of the Code, desires to adopt said budget.

NOW, THEREFORE, BE IT RESOLVED by the City Council of Atkins, Iowa, that the budget for the 2026-27 fiscal year is hereby adopted.

PASSED AND APPROVED this 23<sup>rd</sup> day of April, 2026.

\_\_\_\_\_  
Brian Cruise, Mayor

Attest:

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Shelley Annis, City Clerk/Treasurer

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET  
Fiscal Year July 1, 2026 - June 30, 2027

City of: ATKINS

The City Council will conduct a public hearing on the proposed Budget at: Atkins City Hall Council Room, 480 3rd Ave Meeting Date: 4/14/2026  
Meeting Time: 06:00 PM

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-budget-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.				
The estimated Total tax levy rate per \$1000 valuation on regular property				11.99219
The estimated tax levy rate per \$1000 valuation on Agricultural property is				3.00375
At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.				
Phone Number (319) 446-7870		City Clerk/Finance Officer's NAME Scott Flory		
		Budget FY 2027	Re-estimated FY 2026	Actual FY 2025
<b>Revenues &amp; Other Financing Sources</b>				
Taxes Levied on Property	1	950,443	1,033,140	1,039,109
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
<b>Net Current Property Taxes</b>	<b>3</b>	<b>950,443</b>	<b>1,033,140</b>	<b>1,039,109</b>
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	856,457	574,582	537,061
Other City Taxes	6	231,605	203,637	199,677
Licenses & Permits	7	18,900	18,350	10,861
Use of Money and Property	8	8,550	38,600	57,069
Intergovernmental	9	382,115	896,828	1,691,639
Charges for Fees & Service	10	1,593,000	1,676,216	1,621,257
Special Assessments	11	0	0	0
Miscellaneous	12	400	2,000	15,588
Other Financing Sources	13	0	0	3,045,670
Transfers In	14	1,871,900	1,373,830	671,733
<b>Total Revenues and Other Sources</b>	<b>15</b>	<b>5,913,370</b>	<b>5,817,183</b>	<b>8,889,664</b>
<b>Expenditures &amp; Other Financing Uses</b>				
Public Safety	16	140,800	154,159	110,676
Public Works	17	729,984	862,560	583,205
Health and Social Services	18	0	0	0
Culture and Recreation	19	322,922	340,562	328,814
Community and Economic Development	20	205,500	224,538	165,123
General Government	21	737,093	638,949	619,906
Debt Service	22	525,021	681,896	729,858
Capital Projects	23	350,000	1,500,000	1,666,898
<b>Total Government Activities Expenditures</b>	<b>24</b>	<b>3,011,320</b>	<b>4,402,664</b>	<b>4,204,480</b>
Business Type / Enterprises	25	1,352,944	1,299,554	1,194,194
<b>Total ALL Expenditures</b>	<b>26</b>	<b>4,364,264</b>	<b>5,702,218</b>	<b>5,398,674</b>
Transfers Out	27	1,871,900	1,373,830	671,733
<b>Total ALL Expenditures/Transfers Out</b>	<b>28</b>	<b>6,236,164</b>	<b>7,076,048</b>	<b>6,070,407</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b>	<b>-322,794</b>	<b>-1,258,865</b>	<b>2,819,257</b>
Beginning Fund Balance July 1	30	4,536,940	5,795,805	2,976,548
<b>Ending Fund Balance June 30</b>	<b>31</b>	<b>4,214,146</b>	<b>4,536,940</b>	<b>5,795,805</b>

Print: 4-18-26

Hearing: 4-23-26