

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Town Council of the Town of Iowa:

We have performed the procedures enumerated below, which were agreed to by the Town of Iowa on the fixed asset listings of the Town for the six-month period of July 1, 2018 through December 31, 2018. The Town of Iowa's management is responsible for the fixed asset listings. The sufficiency of these procedures is solely the responsibility of the Town of Iowa. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

1. **Procedure:** Roll forward the fixed asset listings and add any assets that meet the capitalization threshold acquired between July 1, 2018 and December 31, 2018.

Findings: See results of the asset capitalization procedures performed for the period of July 1, 2018 through December 31, 2018 on Exhibit 1a (attached). The assets identified through this procedure were added to the fixed asset listings in Procedure 2.

2. **Procedure:** Physically observe all assets on the listings (excluding road, drainage, and other infrastructure items), including any assets added through the above procedure. A listing of all unlocated assets will be provided to management for determination of treatment.

Findings: See results of the observation of governmental fund assets on Exhibit 2a (attached). See results of the observation of proprietary fund assets on Exhibit 2b (attached). See Exhibit 2c (attached) for a separate listing of all unlocated assets. Department heads indicated that these assets were no longer owned by the Town. Management is in the process of determining and quantifying disposition of these assets.

- 3. Procedure:** During the course of procedures at the following locations, observe and note any capital assets not on the asset listings. We will note items that appear to be in excess of the \$1,500 capitalization threshold, as well as sensitive items as determined by management (specifically police weapons and police radios). We will provide this listing to management for determination of treatment. Locations include City Hall, Police Department, Community Center, and the Water Tower/Maintenance Yard.

Findings: See Exhibit 3a (attached) for a listing of all items noted during procedures at City Hall, Police Department, Community Center, and the Water Tower/Maintenance Yard that did not appear to be on the existing fixed asset listings. The only items considered for this listing were those that could possibly meet the \$1,500 capitalization threshold. See Exhibit 3b (attached) for a listing of police weapons. We were unable to determine which specific weapons were on the existing fixed asset listings. At the direction of management, we generated a complete listing of all weapons observed at the Iowa Police Department. We did not note any police radios that were not already included on the existing fixed asset listings, therefore, they are not included in any listing as a result of Procedure 3.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the fixed asset listings. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Town of Iowa and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

M. Elroy Quirk - Bush

Lake Charles, Louisiana
June 21, 2019

Town of Iowa
 Listing of Identified Capital Outlay
 July 1, 2018 - December 31, 2018
 Exhibit 1a

Date of Purchase	Description	Function	Class	Amount
11/16/2018	SAM Trailer Serial #10322 (police)	Public Safety	Vehicle	7,771.00
7/31/2018	1998 Ferrara Aerial 75ft ladder truck (fire)	Public Safety	Vehicle	20,000.00
7/12/2018	1 2x10 USG SS Body Octave Meter	Utility	Equipment	2,094.00
7/31/2018	3 2x10 USG SS Body Octave Meter	Utility	Equipment	5,460.00
9/25/2018	1 6x18 USG SS Body Octave Meter	Utility	Equipment	5,950.00
8/22/2018	Diesel Pump Model #4GSTAP; S/N 1881507	Utility	Equipment	28,750.00
8/16/2018	1 2x10 USG SS Body Octave Meter	Utility	Equipment	1,820.00
8/16/2018	Kincade Rec Merry-Go-Round	Culture/Rec	Equipment	6,957.46
10/31/2018	Town Hall Upgrades	General Govt	Building	67,018.50
12/13/2018	New drainage pipe on E Miller & Ash St	Drainage	Infrastructure	6,045.00

Town of Iowa
 Fixed Asset Listing- Governmental Funds
 As of December 31, 2018
 Exhibit 2a

Date	Description	Function	Class	Amount	Asset Identified & Located by MQB During Observation	Location
1/1/1967	Building	GG	Building	28,000.00	Yes	City Hall
1/1/1980	Radio	PS	Furn & Equip	1,500.00	No	-
1/1/1980	TV & VCR	PS	Furn & Equip	741.00	No	-
1/1/1990	Typewriter	PS	Furn & Equip	1,157.28	No	-
1/1/1980	2 Dash Mounted Cameras	PS	Furn & Equip	3,380.00	No	-
1/1/1980	Park Facilities	CR	Improvements	8,617.46	No	-
1/1/1981	KUBOTA TRACTOR AND MOWER	GG	Furn & Equip	6,715.60	No	-
1/1/1987	Improvements	CR	Improvements	1,027.00	No	-
1/1/1990	Conference Table	GG	Furn & Equip	2,000.00	Yes	City Hall
1/1/1990	Mayors Desk and Chair	GG	Furn & Equip	400.00	Yes	City Hall
1/1/1990	Fire Testing Kit	PS	Furn & Equip	788.65	Yes	Fire Station
1/1/1990	Tables	GG	Furn & Equip	200.00	No	-
1/1/1990	Side Chairs (2)	GG	Furn & Equip	150.00	No	-
1/1/1990	Filing Cabinet	GG	Furn & Equip	2,836.13	No	-
1/1/1990	File Cabinets	GG	Furn & Equip	500.00	No	-
1/1/1990	Furniture	GG	Furn & Equip	11,385.43	No	-
1/1/1990	Side Chairs (2)	GG	Furn & Equip	100.00	No	-
1/1/1990	Filing Cabinet	GG	Furn & Equip	100.00	No	-
1/1/1990	Table	GG	Furn & Equip	75.00	No	-
1/1/1990	Copy Machine	GG	Furn & Equip	300.00	No	-
1/1/1990	Telephone System	GG	Furn & Equip	258.77	No	-
1/1/1990	Copy Machine	GG	Furn & Equip	5,259.00	No	-
1/1/1990	3 Desks and Chairs	PS	Furn & Equip	350.00	No	-
1/1/1990	Telephone	PS	Furn & Equip	100.00	No	-
1/1/1990	Code a phone	PS	Furn & Equip	100.00	No	-
1/1/1990	Filing cabinets	PS	Furn & Equip	100.00	No	-
1/1/1990	Radio and Base Station	PS	Furn & Equip	10,717.05	No	-
1/1/1990	2 Portable radios	PS	Furn & Equip	3,000.00	No	-
1/1/1992	Baseball Fields	CR	Improvements	18,670.08	Yes	Park
1/1/1993	Building on N. Kenney Ave	GG	Building	18,000.00	Yes	Yard
1/1/1993	FD Buildings Opening Balance	PS	Buildings	194,723.00	Yes	Fire Station
1/1/1993	Pressure Washer	GG	Furn & Equip	632.08	Yes	Yard
1/1/1993	TRIM MOWER	HS	Furn & Equip	469.00	Yes	Yard
1/1/1993	SIREN	PS	Furn & Equip	1,483.37	Yes	Fire Station
1/1/1993	P.A. SYSTEM(GF 263 25, ST-P&S 319 97)	CR	Furn & Equip	319.97	No	-
1/1/1993	P.A. SYSTEM(GF 263 25, ST-P&S 319 97)	GG	Furn & Equip	263.25	No	-
1/1/1993	DIESEL GENERATOR(GF 4,359, WUF 4,359)	GG	Furn & Equip	4,359.00	No	-
1/1/1993	Equipment	PS	Furn & Equip	73,229.15	No	-
1/1/1993	2 radar units	PS	Furn & Equip	4,800.00	No	-
1/1/1993	Video Camera	PS	Furn & Equip	1,690.00	No	-
1/1/1993	Surveillance Camera	PS	Furn & Equip	1,670.00	No	-
1/1/1993	FD Vehicles Open Balances	PS	Vehicles	95,879.04	No	-
1/1/1994	Building - CH	GG	Building	6,241.72	Yes	City Hall
1/1/1994	Building City Hall	GG	Building	19,380.62	Yes	City Hall
1/1/1994	Building City Hall	GG	Building	266,904.40	Yes	City Hall
1/1/1994	Microphone	GG	Furn & Equip	3,518.75	No	-
1/1/1994	Mikroblinds	GG	Furn & Equip	1,589.80	No	-
1/1/1994	Cabinets	GG	Furn & Equip	2,286.00	No	-
1/1/1994	3 Chairs	GG	Furn & Equip	1,233.01	No	-
1/1/1994	Various Furniture	GG	Furn & Equip	3,075.92	No	-
1/1/1994	Chairs	GG	Furn & Equip	1,730.00	No	-
1/1/1994	Furniture	GG	Furn & Equip	2,497.76	No	-
1/1/1994	Protective Clothing	PS	Furn & Equip	3,932.00	No	-
1/1/1994	Various Equipment	PS	Furn & Equip	879.16	No	-
1/1/1994	Furniture	PS	Furn & Equip	1,338.82	No	-
1/1/1994	Backstop	CR	Improvements	3,340.43	No	-
1/1/1994	Flatbed	GG	Vehicle	16,894.00	No	-
1/1/1995	Concess on Stand	CR	Building	28,060.62	Yes	Park
1/1/1995	Various Hoses & Breathing App	PS	Furn & Equip	4,826.00	Yes	Fire Station
1/1/1995	1995 Fire Truck	PS	Vehicles	142,766.00	Yes	Fire Station
1/1/1995	LASER ALIGNMENT TOOL (1/3 -GF,ST-II,WUF)	GG	Furn & Equip	2,400.00	No	-
1/1/1995	Laser Beacon 5000	HS	Furn & Equip	1,776.00	No	-
1/1/1995	SCBA Gear	PS	Furn & Equip	4,170.00	No	-
1/1/1995	Multiple Fire Extinguishers	PS	Furn & Equip	1,078.60	No	-
1/1/1995	Printer	PS	Furn & Equip	492.00	No	-
1/1/1995	Video Equip	PS	Furn & Equip	4,718.00	No	-
1/1/1995	Bleacher improvements	CR	Improvements	3,278.00	No	-
1/1/1996	Park Pavillion	CR	Building	146,578.71	Yes	Park

Town of Iowa
 Fixed Asset Listing- Governmental Funds
 As of December 31, 2018
 Exhibit 2a

Date	Description	Function	Class	Amount	Asset Identified & Located by MQB During Observation	Location
1/1/1996	Park Pavilion- Wiring	CR	Bu d ing	5,365.00	Yes	Park
1/1/1996	Concession Stand	CR	Bu d ing	1,656.71	No	-
1/1/1996	Med um Duty Tractor	CR	Furn & Equip	1,500.00	No	-
1/1/1996	COMPII TER EQ UIPMENT	GG	Furn & Equip	3,937.51	No	-
1/1/1996	Various Equipment	PS	Furn & Equip	8,682.48	No	-
1/1/1996	New Lights - Ballfield	CR	Improvements	5,170.78	No	-
1/1/1996	Bleacher Improvements	CR	Improvements	4,232.00	No	-
1/1/1997	PORTABLE BUILDING	CR	Furn & Equip	1,462.00	Yes	Park
1/1/1997	Computer	PS	Furn & Equip	4,994.67	No	-
1/1/1997	Various Equipment	PS	Furn & Equip	8,266.12	No	-
1/1/1997	Various Equipment	PS	Vehicles	23,875.00	No	-
1/1/1998	Various Equipment	PS	Furn & Equip	7,029.85	No	-
1/1/1998	Police Radios	PS	Furn & Equip	35,529.63	No	-
1/1/1998	New Lights - Ballfield	CR	Improvements	4,402.03	No	-
1/1/1999	Cascade System	PS	Furn & Equip	11,008.75	Yes	Fire Station
1/1/1999	Jaws of Life	PS	Furn & Equip	10,447.00	Yes	Fire Station
1/1/1999	Bicycles	PS	Furn & Equip	708.90	Yes	Storage Shed
1/1/1999	Ball Field Lights	CR	Improvements	4,000.00	Yes	Park
1/1/1999	Fencing	CR	Improvements	7,136.00	Yes	Park
1/1/1999	Sony VCR	GG	Furn & Equip	1,215.90	No	-
1/1/1999	Various Equipment	PS	Furn & Equip	16,713.55	No	-
1/1/1999	PC Upgrades	PS	Furn & Equip	5,954.00	No	-
1/1/1999	Awn ng	CR	Improvements	15,470.00	No	-
1/1/2000	Playground Equipment	CR	Furn & Equip	24,869.84	Yes	Park
1/1/2000	20 FT. Texas Bragg Trailer	HS	Furn & Equip	2,250.00	Yes	Yard
1/1/2000	Firehouse Software	PS	Furn & Equip	2,755.00	Yes	Fire Station
1/1/2000	Radio Dispatch	PS	Furn & Equip	2,550.00	Yes	PD
1/1/2000	Pisto s	PS	Furn & Equip	3,258.00	Yes	PD
1/1/2000	Pisto s	PS	Furn & Equip	362.00	Yes	PD
1/1/2000	Pepper Guns	PS	Furn & Equip	2,025.00	Yes	PD
1/1/2000	Ball Field Lights	CR	Improvements	21,368.46	Yes	Park
1/1/2000	Red Max Trimmer	CR	Furn & Equip	649.00	No	-
1/1/2000	Backpack Blower	CR	Furn & Equip	333.00	No	-
1/1/2000	Hand held edger	CR	Furn & Equip	313.00	No	-
1/1/2000	Kubota tractor	CR	Furn & Equip	8,323.00	No	-
1/1/2000	Pranter	GG	Furn & Equip	1,502.00	No	-
1/1/2000	Computer Upgrade	GG	Furn & Equip	598.86	No	-
1/1/2000	Surveillance Monitor	GG	Furn & Equip	428.00	No	-
1/1/2000	Phone System	GG	Furn & Equip	5,430.78	No	-
1/1/2000	Fax Machine	GG	Furn & Equip	201.97	No	-
1/1/2000	Office Equipment	GG	Furn & Equip	950.92	No	-
1/1/2000	Copier	GG	Furn & Equip	5,195.00	No	-
1/1/2000	Dell computers	GG	Furn & Equip	3,424.00	No	-
1/1/2000	Dell Poweredge Server	GG	Furn & Equip	4,033.00	No	-
1/1/2000	Homelite saw	HS	Furn & Equip	615.53	No	-
1/1/2000	Computer	PS	Furn & Equip	1,260.00	No	-
1/1/2000	Toolset	PS	Furn & Equip	2,582.22	No	-
1/1/2000	Hose Mounting Plate	PS	Furn & Equip	2,336.00	No	-
1/1/2000	PC Upgrades	PS	Furn & Equip	1,366.12	No	-
1/1/2000	Bullet Proof Vests	PS	Furn & Equip	2,669.83	No	-
1/1/2000	Radar machines	PS	Furn & Equip	75.00	No	-
1/1/2000	Camcorder	PS	Furn & Equip	100.00	No	-
1/1/2000	Cameras	PS	Furn & Equip	692.33	No	-
1/1/2000	Police Radios	PS	Furn & Equip	2,775.00	No	-
1/1/2000	3 computers	PS	Furn & Equip	3,424.00	No	-
1/1/2000	Power Server	PS	Furn & Equip	4,033.00	No	-
1/1/2000	TV Camera and Monitor	PS	Furn & Equip	1,094.00	No	-
1/1/2000	Evidence box	PS	Furn & Equip	1,456.00	No	-
1/1/2000	Patrol Car Video Eq	PS	Furn & Equip	1,924.00	No	-
1/1/2001	Fireproof Cab nets	GG	Furn & Equip	2,599.90	Yes	City Hall
1/1/2001	in-focus Projector	GG	Furn & Equip	2,222.51	Yes	City Hall
1/1/2001	Scotsman Hose	PS	Furn & Equip	1,297.50	Yes	Fire Station
1/1/2001	Rifle	PS	Furn & Equip	1,847.90	Yes	PD
1/1/2001	Ball Field Lights	CR	Improvements	8,410.00	Yes	Park
1/1/2001	Clerks Office Furn	GG	Furn & Equip	1,771.84	No	-
1/1/2001	Toshiba Laptop	GG	Furn & Equip	1,250.00	No	-
1/1/2001	Dell computers	GG	Furn & Equip	1,006.60	No	-
1/1/2001	Dell computers	GG	Furn & Equip	1,032.70	No	-

Town of Iowa
 Fixed Asset Listing - Governmental Funds
 As of December 31, 2018
 Exhibit 2a

Date	Description	Function	Class	Amount	Asset Identified & Located by	
					MQB During Observation	Location
1/1/2001	Multiple Airpaks (5)	PS	Furn & Equip	9,685.84	No	-
1/1/2001	Software	PS	Furn & Equip	923.32	No	-
1/1/2001	Stainless Steel Tester	PS	Furn & Equip	3,740.85	No	-
1/1/2001	In-Focus Projector	PS	Furn & Equip	2,222.49	No	-
1/1/2001	Remodeling	PS	Furn & Equip	5,320.25	No	-
1/1/2001	Police Flashlight	PS	Furn & Equip	391.85	No	-
1/1/2001	K-9 Unit	PS	Furn & Equip	6,500.00	No	-
1/1/2001	Dispatch System	PS	Furn & Equip	3,938.31	No	-
1/1/2002	Playground Equipment	CR	Furn & Equip	5,292.40	Yes	Park
1/1/2002	Laserfiche System	GG	Furn & Equip	12,366.00	Yes	City Hall
1/1/2002	Paper Shredder	GG	Furn & Equip	1,119.00	Yes	City Hall
1/1/2002	Computerized Time Clock	CR	Furn & Equip	1,287.50	No	-
1/1/2002	Ice Maker	GG	Furn & Equip	1,146.00	No	-
1/1/2002	Dell Poweredge Server	GG	Furn & Equip	6,421.84	No	-
1/1/2002	Fujitsu Scanner	GG	Furn & Equip	4,846.75	No	-
1/1/2002	Digital Copier	GG	Furn & Equip	7,045.00	No	-
1/1/2002	Windows Server Software	GG	Furn & Equip	2,615.00	No	-
1/1/2002	Computerized Time Clock	HS	Furn & Equip	1,287.50	No	-
1/1/2002	Computer	PS	Furn & Equip	2,475.00	No	-
1/1/2002	Monitor	PS	Furn & Equip	1,693.43	No	-
1/1/2002	AED Unit	PS	Furn & Equip	3,200.00	No	-
1/1/2002	Video System	PS	Furn & Equip	3,040.00	No	-
1/1/2002	Police Transmitter	PS	Furn & Equip	1,315.00	No	-
1/1/2003	Scaffold	CR	Furn & Equip	1,003.10	Yes	Yard
1/1/2003	Playground Equipment	CR	Furn & Equip	14,518.78	Yes	Park
1/1/2003	Titan Power Diesel Generator 5530	GG	Furn & Equip	2,120.00	Yes	Yard
1/1/2003	Caselle Software	HS	Furn & Equip	6,726.57	Yes	Yard
1/1/2003	Multiple Saberjet Nozzles (2)	PS	Furn & Equip	959.11	Yes	Fire Station
1/1/2003	Multiple Manequins (2)	PS	Furn & Equip	4,636.16	Yes	Fire Station
1/1/2003	Ball Field Lights	CR	Improvements	5,653.00	Yes	Park
1/1/2003	4 Flat Panel Monitors	GG	Furn & Equip	1,346.30	No	-
1/1/2003	Bob's laptop	GG	Furn & Equip	3,019.62	No	-
1/1/2003	Software Installation/Training	GG	Furn & Equip	2,841.94	No	-
1/1/2003	Dell computer	GG	Furn & Equip	3,480.00	No	-
1/1/2003	Chart Recorder	HS	Furn & Equip	1,500.79	No	-
1/1/2003	PH AED G3 Cardiac Science	PS	Furn & Equip	2,218.95	No	-
1/1/2003	Printer	PS	Furn & Equip	344.99	No	-
1/1/2003	Air Compressor	PS	Furn & Equip	478.69	No	-
1/1/2003	Cardiac Science AED	PS	Furn & Equip	2,220.00	No	-
1/1/2003	Memorial	CR	Improvements	7,123.96	No	-
1/1/2003	Marquee	CR	Improvements	2,405.90	No	-
1/1/2004	Caselle Software (Kel Ar Consulting)	HS	Furn & Equip	2,620.00	Yes	Yard
1/1/2004	Fire Suit	PS	Furn & Equip	2,593.38	Yes	Fire Station
1/1/2004	Third Street Drainage	DR	Infrastructure	259,869.07	Infrastructure excluded	-
1/1/2004	Space Whirl with Brake	CR	Furn & Equip	5,174.83	No	-
1/1/2004	Air Pak	PS	Furn & Equip	6,478.22	No	-
1/1/2004	Auto Intel Equip	PS	Furn & Equip	3,745.00	No	-
1/1/2004	Weatherproof Tact Repeater	PS	Furn & Equip	3,027.00	No	-
1/1/2005	Refrigerator	GG	Building	1,490.00	Yes	Community Center
1/1/2005	Freezer	GG	Building	1,850.00	Yes	Community Center
1/1/2005	Multi Purpose	GG	Building	568,540.45	Yes	Community Center
1/1/2005	MPC-2004 CIP	GG	Building	149,188.90	Yes	Community Center
1/1/2005	City Hall Renovations	PS	Building	363,654.19	Yes	City Hall
1/1/2005	Batting Cages	CR	Furn & Equip	10,975.00	Yes	Park
1/1/2005	Boom Flail Mower	CR	Furn & Equip	2,732.83	Yes	Yard
1/1/2005	Boom Flail Mower	DR	Furn & Equip	13,671.79	Yes	Yard
1/1/2005	Boom Flail Mower	HS	Furn & Equip	2,732.83	Yes	Yard
1/1/2005	Flag Pole	PS	Furn & Equip	1,029.00	Yes	City Hall
1/1/2005	Crib Kit	PS	Furn & Equip	7,738.52	Yes	Fire Station
1/1/2005	Pump Lift Stations	DR	Furn & Equip	2,300.00	Infrastructure excluded	-
1/1/2005	Lift Pumps	DR	Furn & Equip	11,661.67	Infrastructure excluded	-
1/1/2005	Asphalt St Overlay	HS	Infrastructure	53,310.00	Infrastructure excluded	-
1/1/2005	Sidewalk Project	HS	Infrastructure	173,778.80	Infrastructure excluded	-
1/1/2005	Griddle	GG	Building	2,686.00	No	-
1/1/2005	Ice Maker	GG	Building	1,990.00	No	-
1/1/2005	Substation Sit Work	PS	Building	19,975.00	No	-
1/1/2005	Dell computer Filter	GG	Furn & Equip	3,324.54	No	-
1/1/2005	Mayor's Dell PC	GG	Furn & Equip	1,689.74	No	-

Town of Iowa
 Fixed Asset Listing- Governmental Funds
 As of December 31, 2018
 Exhibit 2a

Date	Description	Function	Class	Amount	Asset Identified & Located by	
					MQB During Observation	Location
1/1/2005	Dell Server Upgrade	GG	Furn & Equip	2,496.00	No	-
1/1/2005	Key System Installation	PS	Furn & Equip	2,032.39	No	-
1/1/2005	Surveillance System	PS	Furn & Equip	9,979.00	No	-
1/1/2005	Plasma TV	PS	Furn & Equip	2,039.92	No	-
1/1/2006	Komatsu Backhoe	CR	Furn & Equip	26,075.38	Yes	Yard
1/1/2006	Towable Generator	GG	Furn & Equip	22,500.00	Yes	Yard
1/1/2006	Phone System	GG	Furn & Equip	1,649.07	Yes	City Hall
1/1/2006	Ferris Mower	HS	Furn & Equip	2,595.00	Yes	Yard
1/1/2006	Grapple Bucket	HS	Furn & Equip	2,800.00	Yes	Yard
1/1/2006	Komatsu Backhoe	HS	Furn & Equip	26,075.39	Yes	Yard
1/1/2006	2006 Ford Explorer	HS	Vehicle	21,204.50	Yes	Fire Station
1/1/2006	Park Drainage Impr	CR	Infrastructure	206,208.90	Infrastructure excluded	-
1/1/2006	Towable Generator	PS	Furn & Equip	22,500.00	No	-
1/1/2006	Phone System	PS	Furn & Equip	1,649.07	No	-
1/1/2006	Police Radio Equip	PS	Furn & Equip	8,917.60	No	-
1/1/2006	Software	PS	Furn & Equip	1,875.00	No	-
1/1/2006	Police Video Equip	PS	Furn & Equip	6,512.60	No	-
1/1/2006	2006 Ford Crown Victoria	PS	Vehicle	19,954.67	No	-
1/1/2006	2006 Ford Crown Victoria	PS	Vehicle	19,954.67	No	-
1/1/2007	XTS 5000 Radio	PS	Furn & Equip	2,864.00	Yes	PD
1/1/2007	Portable XTS 2500	PS	Furn & Equip	1,957.75	Yes	PD
1/1/2007	7 XTS 2500 Radios	PS	Furn & Equip	13,704.25	Yes	PD
1/1/2007	XLT 5000 Car Radio	PS	Furn & Equip	3,092.80	Yes	PD
1/1/2007	Metal Roof for Generator	CR	Improvements	4,461.60	Yes	Park
1/1/2007	Park Drainage Impr	CR	Infrastructure	21,480.09	Infrastructure excluded	-
1/1/2007	3rd Street Drainage	DR	Infrastructure	66,201.50	Infrastructure excluded	-
1/1/2007	3rd Street Drainage	DR	Infrastructure	92,201.24	Infrastructure excluded	-
1/1/2007	Sidewalks Engineering	HS	Infrastructure	7,526.65	Infrastructure excluded	-
1/1/2007	High Back Chair	PS	Furn & Equip	1,905.75	No	-
1/1/2007	Video Camera for Car	PS	Furn & Equip	4,950.00	No	-
1/1/2007	(2) 2007 Ford Explorers XLT	PS	Vehicle	45,819.00	No	-
1/1/2008	XLT 2500 Base control	PS	Furn & Equip	3,704.40	Yes	PD
1/1/2008	Camera with GPS	PS	Furn & Equip	9,935.00	Yes	PD
1/1/2008	Copier W6030	GG	Furn & Equip	7,246.00	No	-
1/1/2008	Poweredge and Dell	PS	Furn & Equip	6,251.19	No	-
1/1/2008	06 Ford Crown Victoria Sedan	PS	Vehicle	16,386.03	No	-
9/8/2008	Transfer switches	GG	Furn & Equip	19,987.72	No	-
9/17/2008	Bushhog	HS	Furn & Equip	2,510.00	Yes	Yard
12/2/2008	LED display in front of city hall	GG	Furn & Equip	8,771.50	Yes	City Hall
12/18/2008	(2) 24 KW Diesel generators	GG	Furn & Equip	14,780.00	Yes	Yard
1/23/2009	Computer	GG	Furn & Equip	1,550.00	No	-
3/25/2009	Video equipment for police car	PS	Furn & Equip	5,320.00	No	-
4/6/2009	'07 Ford Explorers XLT	PS	Vehicle	8,151.32	No	-
4/17/2009	2 5 Row Bleachers	CR	Furn & Equip	7,695.18	Yes	Park
4/23/2009	Mower Tractor 42" Husq	PS	Furn & Equip	1,599.00	Yes	Fire Station
4/24/2009	Ferris Mower	HS	Furn & Equip	6,199.00	Yes	Yard
4/29/2009	Tractor	HS	Furn & Equip	35,157.24	Yes	Yard
5/7/2009	2009 Kawasaki	HS	Furn & Equip	9,083.50	Yes	Yard
5/15/2009	Flail Mower	HS	Furn & Equip	36,854.30	No	-
6/16/2009	{5} Generators	HS	Furn & Equip	61,606.26	Yes	Yard
6/19/2009	Computer	GG	Furn & Equip	1,543.44	No	-
6/29/2009	2009 Ford Ranger	HS	Vehicle	8,396.50	Yes	Yard
39997	08 Crown Vic	PS	Vehicle	19,811.00	No	-
7/7/2009	Electronic Message Sign	CR	Furn & Equip	17,259.00	Yes	Yard
9/18/2009	Park Ride X-Wave	CR	Furn & Equip	5,700.00	Yes	Park
9/18/2009	Park Ride Gravitron	CR	Furn & Equip	2,999.00	Yes	Park
12/14/2009	(1) 2010 Crown Vic VIN14630	PS	Vehicle	21,378.00	Yes	PD
12/14/2009	(2) 2010 Crown Vics	PS	Vehicle	42,758.00	No	-
1/26/2010	2010 Ford Ranger	HS	Vehicle	16,700.00	Yes	Yard
2/11/2010	Fence around park	CR	Furn & Equip	5,000.00	Yes	Park
3/23/2010	Pavilion	CR	Building	38,569.67	Yes	Park
7/1/2010	Storage Building	CR	Building	48,451.50	Yes	Park
8/4/2010	DV-1C, Overhead Console, GPS, 3rd Generation, Warranty and	PS	Vehicle	5,285.00	Yes	PD
8/4/2010	Intox 5000, 100V, 68/3, Channel	PS	Vehicle	5,420.00	Yes	PD
8/16/2010	Playground Surfacing	CR	Furn & Equip	5,800.00	Yes	Park
10/14/2010	Filing Cabinets	CR	Equipment	6,387.50	No	-
12/2/2010	Playground Equipment	CR	Furn & Equip	1,700.00	No	-
12/7/2010	Stage	CR	Furn & Equip	7,000.00	Yes	Park

Town of Iowa
Fixed Asset Listing - Governmental Funds
As of December 31, 2018
Exhibit 2a

Date	Description	Function	Class	Amount	Asset Identified & Located by	
					MQB During Observation	Location
12/23/2010	Zero turn mower	CR	Furn & Equip	9,600.00	Yes	Yard
12/23/2010	Sidewalks	HS	Infrastructure	6,875.00	Infrastructure excluded	-
12/23/2010	Culverts	HS	Infrastructure	3,349.00	Infrastructure excluded	-
12/23/2010	Culverts	HS	Infrastructure	4,076.00	Infrastructure excluded	-
1/14/2011	Ferrara Fire Truck/Mounted Pumper Serial #4468	PS	Vehicle	249,997.00	Yes	Fire Station
2/9/2011	Drainage Improvements	DR	Infrastructure	143,860.00	Infrastructure excluded	-
3/22/2011	Sidewalks	HS	Infrastructure	8,580.00	Infrastructure excluded	-
4/27/2011	8 SCBA Package-Pack/Mask/Cylinder	PS	Furn & Equip	38,674.96	Yes	Fire Station
4/27/2011	16 DS Gear Set PBI	PS	Furn & Equip	24,924.16	No	-
4/28/2011	Park Benches	CR	Furn & Equip	2,700.32	Yes	Park
5/23/2011	Bundled System	PS	Furn & Equip	2,695.00	No	-
5/24/2011	Air Breathing Air Compressor	PS	Furn & Equip	25,950.00	Yes	Fire Station
5/24/2011	Kit pak 2 with case	PS	Furn & Equip	2,385.00	No	-
6/1/2011	Canopy and Flag Poles	CR	Equipment	6,900.00	Yes	Park
6/3/2011	Park Swings	CR	Equipment	11,014.70	Yes	Park
6/29/2011	Kitchen Hood	GG	Furn & Equip	2,858.00	Yes	City Hall
6/30/2011	BBQ Pits	CR	Equipment	13,937.00	Yes	Park
7/13/2011	2011 F150 Van #1FTEW1C6BFA11223	PS	Vehicle	23,987.00	Yes	PD
8/5/2011	Kubota Utility Vehicle	HS	Vehicle	9,740.16	Yes	Yard
8/8/2011	City Hall Driveway	HS	Infrastructure	9,625.00	Infrastructure excluded	-
9/12/2011	Rad os	PS	Furn & Equip	20,700.00	Yes	PD
9/27/2011	De I server & computers	GG	Furn & Equip	14,630.83	No	-
10/3/2011	Culverts-Stockwell	HS	Infrastructure	1,923.20	Infrastructure excluded	-
10/10/2011	Drainage-Stockwell	DR	Infrastructure	5,698.00	Infrastructure excluded	-
10/14/2011	70 HDTV	GG	Furn & Equip	3,400.00	Yes	City Hall
10/14/2011	Infrastructure and initial HotSpot for Police Dept; Fulair Networ	PS	Furn & Equip	14,775.00	No	-
11/4/2011	Dugouts	CR	Improvements	33,800.00	Yes	Park
12/2/2011	Mower Leaf Vacuum	HS	Furn & Equip	2,025.00	Yes	Yard
12/12/2011	7 mobile radios	PS	Furn & Equip	10,738.00	Yes	PD
1/9/2012	Kitchen refrigerator	GG	Furn & Equip	2,509.00	No	-
2/28/2012	City Hall Pkg Lot	HS	Infrastructure	28,365.00	Infrastructure excluded	-
3/1/2012	F-150 4x4	HS	Vehicle	13,490.00	Yes	Yard
3/13/2012	Striper & Buffer	HS	Furn & Equip	1,881.20	Yes	Community Center
3/22/2012	Merry-go-round	CR	Furn & Equip	7,933.84	Yes	Park
5/3/2012	Park Surfacing	CR	Furn & Equip	9,988.00	Yes	Park
6/5/2012	Drainage Improvements	DR	Infrastructure	17,523.28	Infrastructure excluded	-
7/3/2012	2013 Ford Interceptor VIN88859	PS	Vehicle	28,203.88	Yes	PD
7/24/2012	2013 Ford Explorer 1FMSK7B80D84601	PS	Vehicle	22,903.00	No	-
8/31/2012	New Employee timecard log system	GG	Equipment	4,300.00	No	-
12/7/2012	Dell PowerEdge T620	GG	Equipment	8,104.97	No	-
1/11/2013	Lambert St Paving	HS	Infrastructure	130,525.26	Infrastructure excluded	-
1/17/2013	Barkley St	DR	Improvements	31,145.40	Infrastructure excluded	-
2/4/2013	2013 Ford F-150 XLT 1FTFW1EF0DKD19887	PS	Vehicle	29,995.00	No	-
4/2/2013	Thompson St	DR	Improvements	217,228.82	Infrastructure excluded	-
4/5/2013	Helen St Culverts	HS	Infrastructure	3,162.39	Infrastructure excluded	-
4/5/2013	Marrion St Culverts	HS	Infrastructure	7,109.08	Infrastructure excluded	-
4/5/2013	Omnicon Telecorder	PS	Equipment	2,296.67	No	-
5/30/2013	Motorola Radio APX6500	PS	Equipment	4,305.00	Yes	PD
6/11/2013	Photo identification security system with reconditioned P3000	PS	Equipment	1,929.85	No	-
7/16/2013	2 2014 Ford Interceptors VINS 00829 & 00830	PS	Vehicle	46,966.00	Yes	PD
8/6/2013	Blue lights	PS	Vehicle	1,949.00	Yes	PD
8/15/2013	Dell Mobile Precision M4700	GG	Equipment	2,269.62	No	-
8/15/2013	PowerEdge T620	GG	Equipment	10,950.84	No	-
11/27/2013	Ice machine	GG	Equipment	3,114.64	No	-
12/12/2013	20kw Generac Generator and installation	PS	Equipment	7,390.00	Yes	Fire Station
12/17/2013	Electrical improvement to Town Hall	GG	Improvements	4,341.25	Infrastructure excluded	-
1/15/2014	Manitowoc Ice Machine	PS	Equipment	3,400.00	Yes	City Hall
1/15/2014	Copier 20 PPM Digital BW MFP	PS	Equipment	2,147.00	No	-
1/23/2014	Truck for fire dept.	PS	Equipment	2,500.00	Yes	Fire Station
3/17/2014	Dell computer	PS	Equipment	1,715.56	No	-
5/20/2014	Bleacher improvements	CR	Improvements	10,648.70	Yes	Park
6/20/2014	New concrete in Park/City Hall	CR	Infrastructure	13,114.27	Infrastructure excluded	-
7/31/2014	Ferris Mower	CR	Equipment	10,699.00	Yes	Yard
8/18/2014	Pipe and concrete - Larry St., Ruth St., South Lightner	DR	Infrastructure	18,126.53	Infrastructure excluded	-
8/26/2014	Locker bench	CR	Equipment	2,454.78	No	-
9/9/2014	2 computers (Dell Precision M4800 BTX Base)	GG	Equipment	4,279.42	Yes	City Hall
9/9/2014	4 computers (Dell Precision T3610 CTO Base)	GG	Equipment	7,082.32	No	-
9/9/2014	2 of 2 2015 Police Interceptor Sedan	PS	Vehicle	23,368.00	No	-

Town of Iowa
 Fixed Asset Listing - Governmental Funds
 As of December 31, 2018
 Exhibit 2a

Date	Description	Function	Class	Amount	Asset Identified & Located by MQB During Observation	Location
9/19/2014	1 of 2 2015 Police Interceptor Sedan VIN12123	PS	Vehicle	23,367.00	Yes	PD
9/22/2014	Drainage Improvements lateral 14B-2	DR	Improvements	155,251.57	Infrastructure excluded	-
9/23/2014	Pipe and concrete West Miller and Broussard	DR	Infrastructure	9,548.21	Infrastructure excluded	-
9/24/2014	Pipe, concrete, and gate Dav's St.	DR	Infrastructure	24,214.66	Infrastructure excluded	-
10/2/2014	2 police cameras	PS	Equipment	5,775.00	Yes	PD
12/19/2014	Pipe and concrete - Hwy 383 and Scott St.	DR	Infrastructure	19,226.29	Infrastructure excluded	-
1/2/2015	CAD Software	PS	Equipment	30,000.00	Yes	PD
2/5/2015	6" self priming pump	DR	Infrastructure	9,790.00	Infrastructure excluded	-
2/10/2015	Municipal wastewater pipeline, crossing of railroad at mile post	DR	Infrastructure	3,100.00	Infrastructure excluded	-
2/24/2015	2 police car lights and other equipment	PS	Equipment	6,789.20	Yes	PD
4/9/2015	Fire Substation	PS	Building	315,583.20	Yes	Fire Station
8/6/2015	2 Thermal Imager Cameras	PS	Equipment	9,200.00	Yes	Fire Station
8/13/2015	Blitzfire Oscillating Monitor	PS	Equipment	3,345.00	Yes	Fire Station
9/24/2015	2 Office Cameras	GG	Equipment	3,950.00	Yes	City Hall
10/5/2015	22kw Generac Generator #9687407	PS	Equipment	8,158.00	Yes	Fire Station
11/27/2015	2 Office Cameras	GG	Equipment	5,013.00	Yes	City Hall
12/4/2015	John Deere Generator for City Hall	GG	Equipment	11,215.19	Yes	City Hall
2/3/2016	American Range Stovetop, Oven	GG	Equipment	3,800.00	Yes	Community Center
3/4/2016	Samsung NVR camera and equipment	GG	Equipment	8,915.00	Yes	City Hall
3/29/2016	2016 Police Interceptor	PS	Vehicle	23,264.00	No	-
3/31/2016	Canon Copier	GG	Equipment	5,893.00	Yes	City Hall
5/3/2016	LifeLine AED mobile responder defibrillator	GG	Equipment	1,531.00	Yes	City Hall
5/13/2016	1 HD DVR with equipment	GG	Equipment	4,820.00	Yes	PD
6/8/2016	2016 Ferris Mower	HS	Equipment	10,399.00	Yes	Yard
6/16/2016	16 Ford F-150 VIN99168	PS	Vehicle	31,296.45	Yes	PD
6/17/2016	Whelen Liberty II Solo Light Bar for Patrol Car	PS	Vehicle	1,949.00	No	-
6/28/2016	7 HD DVR with equipment	GG	Equipment	35,140.00	Yes	PD
7/7/2016	Bushhog 3308 BR Heavy duty 3pt 8' cut	HS	Equipment	5,438.40	Yes	Yard
7/29/2016	Door Access Keypad to the North Door	GG	Equipment	5,697.96	Yes	City Hall
9/20/2016	2016 Mustang V6 Coupe VIN59343	PS	Vehicle	24,985.00	Yes	PD
9/26/2016	2017 Ford Police Interceptor VIN26067	PS	Vehicle	26,275.69	Yes	PD
9/29/2016	Dell Optiplex 3040 Computer	PS	Equipment	2,100.00	Yes	PD
11/30/2016	CO-01 conflict box	HS	Equipment	6,648.58	Infrastructure excluded	-
1/19/2017	Replace Backstop	CR	Improvements	6,254.59	Yes	Park
2/3/2017	Sherman & 2nd Street Sidewalks	HS	Infrastructure	2,051.00	Infrastructure excluded	-
2/7/2017	Synology 12B Rackstation Diskless	GG	Equipment	2,639.28	Yes	City Hall
2/8/2017	2017 F-150 Crewcab 4x4 (VIN #1FTEW1EF7HFA12954)	PS	Vehicle	31,336.00	Yes	Fire Station
2/14/2017	Helen, Marion S. Welty Street Paving	HS	Infrastructure	5,428.29	Infrastructure excluded	-
2/25/2017	Dell PowerEdge R730	GG	Equipment	17,865.10	Yes	City Hall
2/28/2017	Dell APC Smart-UPS RT 3000VA RM 120V	GG	Equipment	2,120.70	Yes	City Hall
2/28/2017	Dell PowerEdge R630 Server	GG	Equipment	5,224.45	Yes	City Hall
3/8/2017	Dell Server Interface Equipment	GG	Equipment	4,862.70	Yes	City Hall
3/9/2017	Dell Digital KVM Switch DMPU2016	GG	Equipment	2,353.88	Yes	City Hall
3/20/2017	2010 Club Car	PS	Vehicle	6,420.00	Yes	PD
3/22/2017	(2) Extraction Equipment (laws of life)	PS	Equipment	30,198.00	Yes	Fire Station
3/27/2017	Playground Surfacing	CR	Equipment	3,860.00	Yes	Park
4/7/2017	S Thompson Street Paving	HS	Infrastructure	7,624.10	Infrastructure excluded	-
4/17/2017	2006 American LA France fire truck (VIN # 0785)	PS	Vehicle	99,995.00	Yes	Fire Station
4/25/2017	North Kinny Avenue Drainage Improvements	DR	Infrastructure	308,110.78	Infrastructure excluded	-
5/1/2017	West Miller Avenue Sidewalks	HS	Infrastructure	79,364.41	Infrastructure excluded	-
5/1/2017	3rd Street Sidewalks	HS	Infrastructure	103,507.92	Infrastructure excluded	-
5/19/2017	2017 Ford (VIN #1FM5K7881HGC4495)	PS	Vehicle	27,380.00	Yes	PD
5/27/2017	(2) APX1500 7/800 Mobile	GG	Equipment	3,769.70	Yes	City Hall
5/27/2017	(4) APX8000 All Band Portable Model 2	GG	Equipment	25,656.00	Yes	Various - CH, Fire, PD
5/31/2017	2017 F-150 Crewcab 4x4 (VIN #1FTEW1EP0HKD56707)	PS	Vehicle	35,498.00	Yes	PD
7/3/2017	2017 Police Interceptor (Bill Hood) VIN136807	PS	Vehicle	30,531.38	Yes	PD
7/20/2017	South Thompson new catch basin	DR	Infrastructure	4,900.00	Infrastructure excluded	-
8/8/2017	2017 Police Interceptor VIN129965	PS	Vehicle	25,436.50	Yes	PD
8/8/2017	2018 Police Interceptor VIN129964	PS	Vehicle	25,436.50	Yes	PD
8/14/2017	Rock wall	CR	Equipment	5,629.50	Yes	Park
8/21/2017	PD- 2 standard DVR cameras	PS	Equipment	9,840.00	Yes	PD
8/23/2017	Ash St- New 36 drain pipe	DR	Infrastructure	2,633.00	Infrastructure excluded	-
8/29/2017	New fire server/ installation	PS	Equipment	6,800.00	Yes	Fire Station
9/27/2017	W Reed & N Knapp- new drainage	DR	Infrastructure	19,736.60	Infrastructure excluded	-
10/4/2017	Bowers St- new 18 pipe	DR	Infrastructure	3,789.83	Infrastructure excluded	-
10/31/2017	2nd & Stockwell- new drainage pipe	DR	Infrastructure	7,349.48	Infrastructure excluded	-
11/30/2017	S Bowers & W 1st- new 54 pipe	DR	Infrastructure	12,297.00	Infrastructure excluded	-
12/6/2017	Kubota KX040R1A VIN 28443	HS	Equipment	49,696.00	Yes	Yard

Town of Iowa
 Fixed Asset Listing- Governmental Funds
 As of December 31, 2018
 Exhibit 2a

Date	Description	Function	Class	Amount	Asset Identified & Located by MQB During Observation	Location
12/6/2017	Used Kubota K7910A	HS	Equipment	2,375.00	Yes	Yard
12/8/2017	W Miller- new drain pipe	DR	Infrastructure	8,041.00	Infrastructure excluded	-
12/21/2017	New firewall/installation	GG	Equipment	7,730.86	Yes	City Hall
1/3/2018	PD- 2 new radios/install	PS	Equipment	23,980.82	Yes	PD
2/26/2018	New sidewalk- N Thompson/Hwy 383	HS	Infrastructure	10,877.64	Infrastructure excluded	-
3/12/2018	Park Restrooms	CR	Building	234,556.00	Yes	Park
3/19/2018	6th St- new pipe and catch basin	DR	Infrastructure	5,613.00	Infrastructure excluded	-
4/1/2018	Park restroom cameras	CR	Equipment	20,349.41	Yes	Park
4/4/2018	2006 Int'l Dump Truck VIN33848	HS	Equipment	29,000.00	Yes	Yard
4/30/2018	N Thompson Ave- new pipe, basin & sidewalk	DR	Infrastructure	28,633.38	Infrastructure excluded	-
5/23/2018	Main boom- slope mower	HS	Equipment	3,418.81	Yes	Yard
6/7/2018	Middle boom- slope mower	HS	Equipment	3,368.59	Yes	Yard
6/30/2018	Walking Path/Veteran's Memorial	CR	Infrastructure	429,533.67	Infrastructure excluded	-
7/31/2018	1998 Ferrara Aerial 75ft ladder truck (fire)	PS	Vehicle	20,000.00	Yes	Fire Station
8/16/2018	Kincadee Rec Merry-Go-Round	CR	Equipment	6,957.46	Yes	Park
10/31/2018	Town Hall Upgrades	GG	Building	67,018.50	Yes	City Hall
11/16/2018	SAM Trailer Serial #10322 (police)	PS	Vehicle	7,771.00	Yes	PD
12/13/2018	New drainage pipe on E Miller & Ash St	DR	Infrastructure	6,045.00	Infrastructure excluded	-

Town of Iowa
Fixed Asset Listing- Proprietary
As of December 31, 2018
Exhibit 2b

Date	Description	Function	Class	Amount	Asset Identified & Located by	
					MQB During Observation	Location
7/1/1963	Additions	Water	Plant & Equipment	4,603.65	No	-
4/1/1964	Plant & equipment	Water	Plant & Equipment	94,000.00	No	-
7/1/1964	Additions	Water	Plant & Equipment	1,822.00	No	-
9/1/1964	Little Giant pipe	Water	Plant & Equipment	68.26	No	-
6/1/1967	Machinery & equipment	Water	Machinery	1,602.70	No	-
3/15/1968	Chairs/cabinets	Water	Furniture	701.76	No	-
6/1/1968	Machinery & equipment	Water	Machinery	3,314.91	No	-
6/1/1968	Filter plant	Water	Plant & Equipment	50,582.05	No	-
6/1/1968	Shed	Water	Plant & Equipment	2,119.93	No	-
6/1/1968	Office furniture	Water	Furniture	1,033.81	No	-
6/1/1969	Machinery & equipment	Water	Machinery	3,693.97	No	-
6/1/1970	Machinery & equipment	Water	Machinery	4,677.94	No	-
6/1/1973	Machinery & equipment	Water	Machinery	198.00	No	-
6/1/1973	Air blower	Water	Machinery	502.31	No	-
6/1/1973	New water well	Water	Plant & Equipment	28,402.85	No	-
6/1/1973	Additions	Water	Plant & Equipment	1,886.15	No	-
9/1/1973	Pump	Water	Plant & Equipment	378.00	No	-
7/1/1974	Additions	Water	Plant & Equipment	203.15	No	-
6/1/1975	Tin building	Water	Plant & Equipment	5,111.77	Yes	Yard
6/1/1975	New lines	Water	Plant & Equipment	4,498.20	Infrastructure excluded	-
7/1/1975	Additions	Water	Plant & Equipment	3,932.47	Infrastructure excluded	-
7/1/1976	Additions	Water	Plant & Equipment	1,543.55	Infrastructure excluded	-
7/1/1977	Additions	Water	Plant & Equipment	3,399.00	Infrastructure excluded	-
7/1/1978	Additions	Water	Plant & Equipment	6,892.20	Infrastructure excluded	-
8/1/1978	V - 50 Chlorinator	Water	Plant & Equipment	1,277.41	No	-
12/1/1978	Backhoe	Water	Machinery	19,463.60	No	-
6/1/1981	New lines	Water	Plant & Equipment	25,793.09	Infrastructure excluded	-
6/1/1981	New lines	Water	Plant & Equipment	120,628.69	Infrastructure excluded	-
8/1/1981	Boring machine	Water	Machinery	1,350.00	No	-
4/19/1983	New lines	Water	Plant & Equipment	32,341.24	Infrastructure excluded	-
5/1/1983	New lines	Water	Plant & Equipment	44,138.38	Infrastructure excluded	-
8/1/1983	New lines	Water	Plant & Equipment	32,986.11	Infrastructure excluded	-
11/1/1983	New lines	Water	Plant & Equipment	12,832.07	Infrastructure excluded	-
6/1/1987	New water well	Water	Plant & Equipment	51,285.16	No	-
12/6/1987	Chairs - 9	Water	Furniture	924.65	No	-
1/1/1989	New water lines (CDBG)	Water	Plant & Equipment	18,652.88	Infrastructure excluded	-
4/1/1989	New lines	Water	Plant & Equipment	14,869.94	Infrastructure excluded	-
2/1/1990	Water tower	Water	Plant & Equipment	97,838.24	Yes	Yard
2/1/1990	Water tower - (CDBG)	Water	Plant & Equipment	525,000.00	Yes	Yard
12/1/1990	Diesel tractor	Water	Machinery	1,420.39	No	-
9/30/1991	Case 580SK extendahoe(1/2)	Water	Machinery	10,460.83	No	-
6/1/1992	Waterline extension - STWI	Water	Plant & Equipment	99,343.56	Infrastructure excluded	-
6/1/1992	Waterline extension to VF	Water	Plant & Equipment	4,000.20	Infrastructure excluded	-
6/1/1992	Waterline extension to VF	Water	Plant & Equipment	1,408.00	Infrastructure excluded	-
3/9/1993	Diesel generator	Water	Machinery	4,359.00	Yes	Yard
3/9/1993	Pipe cutter	Water	Plant & Equipment	429.28	No	-
3/9/1993	Fishe pipe locator	Water	Plant & Equipment	431.22	No	-
6/1/1993	Town siren(1/2)	Water	Plant & Equipment	5,187.02	Yes	Yard
6/1/1993	Waterline extensions - STWI	Water	Plant & Equipment	205,287.88	Infrastructure excluded	-
6/15/1993	Air pack & cyl valve assbly	Water	Plant & Equipment	2,082.38	No	-
2/15/1994	Dayton 4000 watt generator	Water	Plant & Equipment	879.00	No	-
6/1/1994	Waterline extensions - STWI	Water	Plant & Equipment	38,573.55	Infrastructure excluded	-
3/1/1995	Flowmeter, recorder & housing	Water	Plant & Equipment	3,200.00	No	-
4/1/1995	Laser alignment tool (1/3)	Water	Plant & Equipment	1,200.00	No	-
6/1/1995	Waterline extensions - STWI	Water	Plant & Equipment	242,011.92	Infrastructure excluded	-
8/15/1995	Laser (1/3)	Water	Machinery	888.00	No	-
1/2/1997	City Hall Computer Server (40%) STWI	Water	Furniture	3,699.67	No	-
6/1/1997	Waterline extensions - STWI	Water	Plant & Equipment	294,796.90	Infrastructure excluded	-
2/1/1998	Chlorinator	Water	Plant & Equipment	2,000.00	Infrastructure excluded	-
6/1/1998	Waterline extensions - STWI	Water	Plant & Equipment	74,235.81	Infrastructure excluded	-
6/1/1999	Waterline extensions - STWI	Water	Plant & Equipment	114,198.54	Infrastructure excluded	-
6/1/1999	Waterline extensions - STWI	Water	Plant & Equipment	8,485.49	Infrastructure excluded	-
12/1/1999	1-10 Water Line Extensions (CDBG)	Water	Plant & Equipment	284,132.00	Infrastructure excluded	-
12/1/1999	Water plant improvements - STWI	Water	Plant & Equipment	706,513.19	Infrastructure excluded	-
12/1/1999	Water line relocation @ N. Lightner ST	Water	Plant & Equipment	45,629.34	Infrastructure excluded	-
12/1/1999	Waterline extensions - STWI	Water	Plant & Equipment	17,800.00	Infrastructure excluded	-
12/1/2000	Elevated water tank - STWI 2000-03	Water	Plant & Equipment	133,350.00	Yes	Yard
12/1/2000	New water treatment facilities - STWI 9901	Water	Plant & Equipment	82,042.99	Infrastructure excluded	-

Town of Iowa
Fixed Asset Listing- Proprietary
As of December 31, 2018
Exhibit 2b

Date	Description	Function	Class	Amount	Asset Identified & Located by MQB During Observation	Location
12/1/2000	Waterline extensions - STII	Water	Plant & Equipment	20,893.38	Infrastructure excluded	-
10/4/2001	Bobcat 331D Excavator w/ Bucket	Water	Machinery	28,314.40	Yes	Yard
12/1/2001	Waterline extensions - STWI	Water	Plant & Equipment	257,659.46	Infrastructure excluded	-
1/16/2002	16' Trailer for Bobcat Track Hoe	Water	Machinery	2,537.00	Yes	Yard
7/21/2002	Remanufactured fire hydrant	Water	Plant & Equipment	800.00	No	-
11/4/2002	Computerized Time Clock	Water	Plant & Equipment	515.00	No	-
11/11/2002	Ice Maker	Water	Plant & Equipment	382.00	Yes	Yard
12/1/2002	Waterline Looping - STWI	Water	Plant & Equipment	91,876.29	Infrastructure excluded	-
12/1/2002	Waterline extensions - STWI	Water	Plant & Equipment	4,920.63	Infrastructure excluded	-
12/1/2002	Waterline extensions - STWI	Water	Plant & Equipment	99,472.80	Infrastructure excluded	-
7/31/2003	Software	Water	Plant & Equipment	2,796.85	Yes	Yard
8/22/2003	Maintenance Building	Water	Plant & Equipment	15,700.00	Yes	Yard
9/27/2003	Electric Wiring	Water	Plant & Equipment	11,449.31	Infrastructure excluded	-
10/9/2003	Regulator	Water	Plant & Equipment	1,060.00	Infrastructure excluded	-
12/1/2003	Waterwell - STWI	Water	Plant & Equipment	76,792.32	Yes	Yard
12/1/2003	Sewerline Extensions - GF	Sewer	Plant & Equipment	1,992,925.52	Infrastructure excluded	-
12/1/2003	(2) Hydromatic Pumps - STII	Sewer	Plant & Equipment	34,878.30	Infrastructure excluded	-
12/1/2003	Sewer Treatment Upgrade - STII	Sewer	Plant & Equipment	131,419.54	Infrastructure excluded	-
12/1/2003	Sewer Point - STII	Sewer	Plant & Equipment	19,421.59	Infrastructure excluded	-
12/1/2003	Sewer Plant - STII	Sewer	Plant & Equipment	56,961.00	Infrastructure excluded	-
12/1/2003	Truck - STII	Water	Plant & Equipment	2,779.25	No	-
2/7/2004	Water Pumps	Water	Machinery	10,244.17	Infrastructure excluded	-
5/28/2004	6" Floating Baffle System	Sewer	Plant & Equipment	18,989.50	Infrastructure excluded	-
6/19/2004	Kenwood Radio	Water	Machinery	1,152.00	No	-
6/19/2004	Confined Space System	Water	Plant & Equipment	1,301.84	No	-
8/1/2004	Sewer Treatment - STII	Sewer	Plant & Equipment	14,302.32	Infrastructure excluded	-
8/1/2004	Plant Baffle Upgrades - ST II	Sewer	Plant & Equipment	4,770.72	Infrastructure excluded	-
8/1/2004	Sewer Main Extension	Sewer	Plant & Equipment	21,241.38	Infrastructure excluded	-
8/1/2004	Waterline Extensions - # 12004-39	Water	Plant & Equipment	20,890.45	Infrastructure excluded	-
8/1/2004	Waterline Extensions - # 12002-22	Water	Plant & Equipment	1,957.93	Infrastructure excluded	-
9/1/2004	Waterline Extensions - # 12003-34	Water	Plant & Equipment	38,850.10	Infrastructure excluded	-
10/25/2004	Trailer Mounted Sewer Cleaner	Sewer	Machinery	32,960.00	Yes	Yard
12/1/2004	Sewer Line Repair - ST II	Sewer	Plant & Equipment	32,349.35	Infrastructure excluded	-
1/1/2005	Sewer Plant Security Fence - SPU	Sewer	Plant & Equipment	31,750.00	Yes	Yard
1/1/2005	Turbo Aerator - SFU	Sewer	Plant & Equipment	17,250.00	Infrastructure excluded	-
2/1/2005	Alarm Box - ST II	Sewer	Plant & Equipment	4,929.00	Infrastructure excluded	-
2/1/2005	Water Meter Installation-STWI-CIP*	Water	Plant & Equipment	30,424.83	Infrastructure excluded	-
2/1/2005	Water Meters - STWI - CIP*	Water	Plant & Equipment	353,230.85	Infrastructure excluded	-
3/1/2005	Sewer Line Repair - ST II	Sewer	Plant & Equipment	10,714.46	Infrastructure excluded	-
3/4/2005	Boom Flail Mower	Water	Machinery	8,201.76	No	-
5/2/2005	Piercing Tool	Water	Machinery	4,500.00	Yes	Yard
8/1/2005	GPS (2) - STWI	Water	Plant & Equipment	216.00	No	-
1/1/2006	Water Meter Installation-STWI-CIP*	Water	Plant & Equipment	9,491.09	Infrastructure excluded	-
1/1/2006	Water Meters - STWI - CIP*	Water	Plant & Equipment	142,366.38	Infrastructure excluded	-
2/1/2006	Beanfield Lift Station - STII	Sewer	Plant & Equipment	10,639.27	Infrastructure excluded	-
2/23/2006	60 hp Motor	Sewer	Machinery	3,710.62	Infrastructure excluded	-
2/28/2006	Sewer Pond Lift Station	Sewer	Plant & Equipment	6,048.20	Infrastructure excluded	-
6/1/2006	Turbo Aerator - ST I	Sewer	Plant & Equipment	21,300.00	Infrastructure excluded	-
6/1/2006	Water Well - STWI - # 12002-23	Water	Plant & Equipment	18,321.20	Infrastructure excluded	-
9/1/2006	2 Sutorbuilt Blowers	Water	Plant & Equipment	3,790.74	No	-
11/1/2006	Water Meter Installation on STWI	Water	Plant & Equipment	63,809.21	Infrastructure excluded	-
1/1/2007	60 hp Motor	Water	Machinery	5,186.50	Infrastructure excluded	-
2/1/2007	Sewer System Improvements-CIP*	Sewer	Plant & Equipment	14,750.00	Infrastructure excluded	-
9/1/2007	Gas Chlorinator	Water	Machinery	2,993.00	Infrastructure excluded	-
9/1/2007	Water Meter Installation-STWI-CIP*	Water	Plant & Equipment	16,185.00	Infrastructure excluded	-
9/1/2007	Waterline Replacement-# 1-2007-56	Water	Plant & Equipment	61,324.98	Infrastructure excluded	-
10/1/2007	Sewer System Improvements CIP*	Sewer	Plant & Equipment	308,275.01	Infrastructure excluded	-
3/1/2008	25 hp Motor	Water	Machinery	1,968.72	Infrastructure excluded	-
6/1/2009	Sewer System Improvements CIP*	Sewer	Plant & Equipment	51,434.33	Infrastructure excluded	-
6/1/2009	PW4236	Sewer	Plant & Equipment	853,597.96	Infrastructure excluded	-
6/1/2010	Sewer Plant Improvements	Sewer	Plant & Equipment	9,000.00	Infrastructure excluded	-
6/1/2010	Sewer - Turbo Aerator	Sewer	Plant & Equipment	22,900.00	Infrastructure excluded	-
6/1/2010	Sewer - Lift Station on Pump	Sewer	Plant & Equipment	12,590.50	Infrastructure excluded	-
6/1/2010	Waterline Improvement	Water	Plant & Equipment	41,061.94	Infrastructure excluded	-
6/1/2010	2 FLDG Water Meters for RV Park	Water	Plant & Equipment	3,024.00	Infrastructure excluded	-
6/1/2011	Sewer Plant Improvements	Sewer	Plant & Equipment	20,700.00	Infrastructure excluded	-
6/1/2011	Sewer Plant Improvements	Sewer	Plant & Equipment	15,000.00	Infrastructure excluded	-
6/1/2011	Sewer Line improvements LCDBG	Sewer	Plant & Equipment	172,657.00	Infrastructure excluded	-

Town of Iowa
Fixed Asset Listing- Proprietary
As of December 31, 2018
Exhibit 2b

Date	Description	Function	Class	Amount	Asset Identified & Located by MQB During Observation	Location
6/1/2011	WaterLine Improvement	Water	Plant & Equipment	6,360.00	Infrastructure excluded	-
6/1/2011	**CIP-Hwy 90 to 2nd St-completed after YE	Water	Plant & Equipment	271,577.45	Infrastructure excluded	-
6/1/2011	Water Meters for Dogwood	Water	Plant & Equipment	6,745.00	Infrastructure excluded	-
12/1/2011	Sewer Line Improvements LCDBG 2012	Sewer	Plant & Equipment	114,863.15	Infrastructure excluded	-
3/1/2012	2012 F-150 4x4	Water	Machinery	13,490.00	Yes	Yard
6/1/2012	Bore Machine	Water	Plant & Equipment	3,866.42	Yes	Yard
6/1/2012	Water Line Improvements- Thompson	Water	Plant & Equipment	101,557.13	Infrastructure excluded	-
6/1/2012	Water Line Improvements- Fairview	Water	Plant & Equipment	31,328.09	Infrastructure excluded	-
6/1/2012	Water Meters 2012	Water	Plant & Equipment	3,303.00	Infrastructure excluded	-
12/1/2012	Water Meters 2013	Water	Plant & Equipment	4,644.00	Infrastructure excluded	-
2/1/2013	Sewer Treatment Plant Nitrification Chamber	Sewer	Plant & Equipment	243,259.23	Infrastructure excluded	-
2/1/2013	Backwash Valves- WTP	Water	Plant & Equipment	13,650.00	Infrastructure excluded	-
5/1/2013	Motor for Well 4	Water	Plant & Equipment	7,093.00	Infrastructure excluded	-
6/1/2013	Pump for Well 4	Water	Plant & Equipment	34,425.60	Infrastructure excluded	-
10/1/2013	Water Line- Fairview & E. 2nd Street	Water	Plant & Equipment	21,497.79	Infrastructure excluded	-
4/1/2014	Remote Control Gate- WTP	Water	Plant & Equipment	9,786.50	Yes	Yard
4/1/2014	Backwash Valves- South Filter WTP	Water	Plant & Equipment	39,628.00	Infrastructure excluded	-
5/1/2014	Water Meters- New middle school 2014	Water	Plant & Equipment	4,988.00	Infrastructure excluded	-
9/1/2014	2014 F-150 1FTFW1EF9EKE04650	Water	Machinery	31,947.00	Yes	Yard
11/1/2014	8 INCH Pond Pump	Water	Plant & Equipment	13,000.00	Infrastructure excluded	-
3/1/2015	Motor for Well 5	Water	Plant & Equipment	11,947.00	Infrastructure excluded	-
6/1/2015	Water Meters 2015	Water	Plant & Equipment	32,800.00	Infrastructure excluded	-
12/1/2015	Inline Check valve	Water	Plant & Equipment	1,620.75	Infrastructure excluded	-
1/1/2016	2016 Ford F350 1FDBF3A61GEB26131	Water	Machinery	27,385.00	Yes	Yard
1/1/2016	2015 Ford F150 1FTFX1COOFKE97273	Water	Machinery	24,612.00	Yes	Yard
2/1/2016	60 hp Motor	Water	Machinery	6,935.00	Infrastructure excluded	-
3/31/2016	4" Hydromatic Self Primer Sewer Pumps	Sewer	Plant & Equipment	13,120.00	Infrastructure excluded	-
6/1/2016	2016 Ford F250 1FT7W2B77GEB48353	Water	Machinery	39,981.50	Yes	Yard
6/1/2016	2015 Dump Trailer 4P5DM142361254304	Water	Machinery	7,945.00	Yes	Yard
6/1/2016	New Holland Tractor ZGLE50172	Water	Machinery	59,649.75	Yes	Yard
6/1/2016	John Dale Sewer System	Sewer	Plant & Equipment	416,560.39	Infrastructure excluded	-
6/1/2016	Water Meters 2016	Water	Plant & Equipment	7,200.00	Infrastructure excluded	-
9/19/2016	40 HP Hydromatic Pump	Sewer	Plant & Equipment	6,560.00	Infrastructure excluded	-
12/22/2016	Engineering for John Dale Lift Station Upgrades	Sewer	Plant & Equipment	36,820.00	Infrastructure excluded	-
2/2/2017	Pipe Burst Hwy 90 & 2nd Street	Water	Plant & Equipment	159,964.60	Infrastructure excluded	-
2/7/2017	Lift Station retaining wall (Pilot)	Water	Plant & Equipment	9,865.80	Infrastructure excluded	-
4/27/2017	Misc Water Meter parts	Water	Plant & Equipment	14,917.50	Infrastructure excluded	-
5/11/2017	4 Inch Hydromatic Model 40 MP Sewage Pump	Sewer	Plant & Equipment	6,789.00	Infrastructure excluded	-
6/20/2017	(800) Water Meters 2017	Water	Plant & Equipment	180,000.00	Yes	Yard
7/18/2017	2x10 55 Body Octave Meter	Water	Plant & Equipment	1,820.00	Infrastructure excluded	-
8/15/2017	Install new 2" HDPE water line on North Knapp St.	Sewer	Plant & Equipment	4,561.34	Infrastructure excluded	-
8/22/2017	4" Hydromatic Sewage Pump	Sewer	Plant & Equipment	6,989.00	Infrastructure excluded	-
8/23/2017	Install new 3/4" service waterline 515 North Thompson Ave.	Water	Plant & Equipment	2,156.00	Infrastructure excluded	-
11/13/2017	Relocate sewer siphon at Knapp St.	Sewer	Plant & Equipment	31,942.70	Infrastructure excluded	-
12/7/2017	Install driveway and ramp at water plant	Water	Plant & Equipment	10,433.64	Infrastructure excluded	-
1/26/2018	2 Hydromatic 40mp pumps	Water	Plant & Equipment	14,430.00	Infrastructure excluded	-
2/12/2018	New fire hydrant and installation for N. Welty	Water	Plant & Equipment	5,091.24	Infrastructure excluded	-
3/7/2018	26' Opening commercial cantilever gate (water plant)	Water	Plant & Equipment	4,700.00	Yes	Yard
4/13/2018	Concrete for water plant	Water	Plant & Equipment	2,587.50	Yes	Yard
4/18/2018	Tool bed for F250 diesel truck	Water	Machinery	7,600.00	Yes	Yard
4/24/2018	Install of new control panel for Hwy 90 Lift Station	Sewer	Plant & Equipment	7,272.47	Yes	Lift Station
4/30/2018	New parking lot at water plant	Water	Plant & Equipment	12,500.52	Yes	Yard
5/7/2018	Awning at water plant	Water	Plant & Equipment	4,700.00	Yes	Yard
6/14/2018	4" Hydromatic Pump	Sewer	Plant & Equipment	7,565.00	Infrastructure excluded	-
6/30/2018	LCDBG Sewer Rehab (Pipe bursting)	Sewer	CIP	554,908.68	Infrastructure excluded	-
7/12/2018	1 2x10 USG 55 Body Octave Meter		Equipment	2,094.00	Infrastructure excluded	-
7/31/2018	3 2x10 USG 55 Body Octave Meter		Equipment	5,460.00	Infrastructure excluded	-
8/16/2018	1 2x10 USG 55 Body Octave Meter		Equipment	1,820.00	Infrastructure excluded	-
8/22/2018	Diesel Pump Model #4GSTAP; S/N 1881507		Equipment	28,750.00	Yes	Yard
9/25/2018	1 6x18 USG 55 Body Octave Meter		Equipment	5,950.00	Infrastructure excluded	-

Town of Iowa
Listing of Unlocated Assets
As of December 31, 2018
Exhibit 2c

Date	Description	Function	Class	Amount
GOVERNMENTAL FUNDS				
1/1/1980	Park Facilities	CR	Improvements	8,617.46
1/1/1980	Radio	PS	Furn & Equip	1,500.00
1/1/1980	TV & VCR	PS	Furn & Equip	741.00
1/1/1980	Typewriter	PS	Furn & Equip	1,157.28
1/1/1980	2 Dash Mounted Cameras	PS	Furn & Equip	3,380.00
1/1/1981	KUBOTA TRACTOR AND MOWER	GG	Furn & Equip	6,715.60
1/1/1987	Improvements	CR	Improvements	1,027.00
1/1/1990	Tables	GG	Furn & Equip	200.00
1/1/1990	Side Chairs (2)	GG	Furn & Equip	150.00
1/1/1990	Filing Cabinet	GG	Furn & Equip	2,836.13
1/1/1990	File Cabinets	GG	Furn & Equip	500.00
1/1/1990	Furniture	GG	Furn & Equip	11,385.43
1/1/1990	Side Chairs (2)	GG	Furn & Equip	100.00
1/1/1990	Filing Cabinet	GG	Furn & Equip	100.00
1/1/1990	Table	GG	Furn & Equip	75.00
1/1/1990	Copy Machine	GG	Furn & Equip	300.00
1/1/1990	Telephone System	GG	Furn & Equip	258.77
1/1/1990	Copy Machine	GG	Furn & Equip	5,259.00
1/1/1990	3 Desks and Chairs	PS	Furn & Equip	350.00
1/1/1990	Telephone	PS	Furn & Equip	100.00
1/1/1990	Code phone	PS	Furn & Equip	100.00
1/1/1990	Filing cabinets	PS	Furn & Equip	100.00
1/1/1990	Radio and Base Station	PS	Furn & Equip	10,717.05
1/1/1990	2 Portable radios	PS	Furn & Equip	3,000.00
1/1/1993	P.A. SYSTEM(GF 263.25 ST P&S 319.97)	CR	Furn & Equip	319.97
1/1/1993	P.A. SYSTEM(GF 263.25 ST P&S 319.97)	GG	Furn & Equip	263.25
1/1/1993	DIESEL GENERATOR(GF 4.359 WUF 4.359)	GG	Furn & Equip	4,359.00
1/1/1993	Equipment	PS	Furn & Equip	73,229.15
1/1/1993	2 radar units	PS	Furn & Equip	4,800.00
1/1/1993	Video Camera	PS	Furn & Equip	1,690.00
1/1/1993	Surveillance Camera	PS	Furn & Equip	1,670.00
1/1/1993	FD Vehicles Open Balances	PS	Vehicles	95,879.04
1/1/1994	Backstop	CR	Improvements	3,340.43
1/1/1994	Microphone	GG	Furn & Equip	3,518.75
1/1/1994	Microblinds	GG	Furn & Equip	1,589.80
1/1/1994	Cabinets	GG	Furn & Equip	2,286.00
1/1/1994	3 Chairs	GG	Furn & Equip	1,233.01
1/1/1994	Various Furniture	GG	Furn & Equip	3,075.92
1/1/1994	Chairs	GG	Furn & Equip	1,730.00
1/1/1994	Furniture	GG	Furn & Equip	2,497.76
1/1/1994	Flatbed	GG	Vehicle	16,894.00
1/1/1994	Protective Clothing	PS	Furn & Equip	3,932.00
1/1/1994	Various Equipment	PS	Furn & Equip	879.26
1/1/1994	Furniture	PS	Furn & Equip	1,338.82
1/1/1995	Bleacher Improvements	CR	Improvements	3,278.00
1/1/1995	LASER ALIGNMENT TOOL (1/3 -GF,ST-II,WUF)	GG	Furn & Equip	2,400.00
1/1/1995	Laser Beacon 5000	HS	Furn & Equip	1,776.00
1/1/1995	SCBA Gear	PS	Furn & Equip	4,170.00
1/1/1995	Multiple Fire Extinguishers	PS	Furn & Equip	1,078.60
1/1/1995	Printer	PS	Furn & Equip	492.00
1/1/1995	Video Equip	PS	Furn & Equip	4,718.00
1/1/1996	Concession Stand	CR	Building	1,656.71
1/1/1996	Medium Duty Tractor	CR	Furn & Equip	1,500.00
1/1/1996	New Lights - Ballfield	CR	Improvements	5,170.78
1/1/1996	Bleacher Improvements	CR	Improvements	4,232.00
1/1/1996	COMPUTER EQUIPMENT	GG	Furn & Equip	3,937.50
1/1/1996	Various Equipment	PS	Furn & Equip	8,682.48
1/1/1997	Computer	PS	Furn & Equip	4,994.67
1/1/1997	Various Equipment	PS	Furn & Equip	8,266.12
1/1/1997	Various Equipment	PS	Vehicles	23,875.00
1/1/1998	New Lights - Ballfield	CR	Improvements	4,402.03
1/1/1998	Various Equipment	PS	Furn & Equip	7,029.85
1/1/1998	Police Radios	PS	Furn & Equip	35,529.63
1/1/1999	Awning	CR	Improvements	15,470.00
1/1/1999	Sony VCR	GG	Furn & Equip	1,215.90
1/1/1999	Various Equipment	PS	Furn & Equip	16,713.55

Town of Iowa
Listing of Unlocated Assets
As of December 31, 2018
Exhibit 2c

Date	Description	Function	Class	Amount
1/1/1999	PC Upgrades	PS	Furn & Equip	5,954.00
1/1/2000	Red Max Trimmer	CR	Furn & Equip	649.00
1/1/2000	Backpack Blower	CR	Furn & Equip	333.00
1/1/2000	Hand held edger	CR	Furn & Equip	313.00
1/1/2000	Kubota tractor	CR	Furn & Equip	8,323.00
1/1/2000	Printer	GG	Furn & Equip	1,502.00
1/1/2000	Computer Upgrade	GG	Furn & Equip	598.86
1/1/2000	Surveillance Monitor	GG	Furn & Equip	428.00
1/1/2000	Phone System	GG	Furn & Equip	5,430.78
1/1/2000	Fax Machine	GG	Furn & Equip	201.97
1/1/2000	Office Equipment	GG	Furn & Equip	950.92
1/1/2000	Copier	GG	Furn & Equip	5,195.00
1/1/2000	Dell computers	GG	Furn & Equip	3,424.00
1/1/2000	Dell Poweredge Server	GG	Furn & Equip	4,033.00
1/1/2000	Homelite saw	HS	Furn & Equip	615.53
1/1/2000	Computer	PS	Furn & Equip	1,260.00
1/1/2000	Toolset	PS	Furn & Equip	2,582.22
1/1/2000	Hose Mounting Plate	PS	Furn & Equip	2,336.00
1/1/2000	PC Upgrades	PS	Furn & Equip	1,366.12
1/1/2000	Bullet Proof Vests	PS	Furn & Equip	2,669.83
1/1/2000	Radar machines	PS	Furn & Equip	75.00
1/1/2000	Camcorder	PS	Furn & Equip	100.00
1/1/2000	Cameras	PS	Furn & Equip	692.33
1/1/2000	Police Radios	PS	Furn & Equip	2,775.00
1/1/2000	3 computers	PS	Furn & Equip	3,424.00
1/1/2000	Power Server	PS	Furn & Equip	4,033.00
1/1/2000	TV Camera and Monitor	PS	Furn & Equip	1,094.00
1/1/2000	Evidence box	PS	Furn & Equip	1,456.00
1/1/2000	Patrol Car Video Eq	PS	Furn & Equip	1,924.00
1/1/2001	Clerks Office Furn	GG	Furn & Equip	1,771.84
1/1/2001	Toshiba Laptop	GG	Furn & Equip	1,250.00
1/1/2001	Dell computers	GG	Furn & Equip	1,006.60
1/1/2001	Dell computers	GG	Furn & Equip	1,032.70
1/1/2001	Multiple Airpaks (5)	PS	Furn & Equip	9,685.84
1/1/2001	Software	PS	Furn & Equip	923.32
1/1/2001	Stainless Steel Tester	PS	Furn & Equip	3,740.85
1/1/2001	In-Focus Projector	PS	Furn & Equip	2,222.49
1/1/2001	Remodeling	PS	Furn & Equip	5,320.25
1/1/2001	Police Flashlight	PS	Furn & Equip	391.85
1/1/2001	K-9 Unit	PS	Furn & Equip	6,500.00
1/1/2001	Dispatch System	PS	Furn & Equip	3,938.31
1/1/2002	Computerrized Time Clock	CR	Furn & Equip	1,287.50
1/1/2002	Ice Maker	GG	Furn & Equip	1,146.00
1/1/2002	Dell Poweredge Server	GG	Furn & Equip	6,421.84
1/1/2002	Fujitsu Scanner	GG	Furn & Equip	4,846.75
1/1/2002	Digital Copier	GG	Furn & Equip	7,045.00
1/1/2002	Windows Server Software	GG	Furn & Equip	2,615.00
1/1/2002	Computerrized Time Clock	HS	Furn & Equip	1,287.50
1/1/2002	Computer	PS	Furn & Equip	2,475.00
1/1/2002	Monitor	PS	Furn & Equip	1,693.43
1/1/2002	AED Unit	PS	Furn & Equip	3,200.00
1/1/2002	Video System	PS	Furn & Equip	3,040.00
1/1/2002	Police Transmitter	PS	Furn & Equip	1,315.00
1/1/2003	Memorial	CR	Improvements	7,123.96
1/1/2003	Marquee	CR	Improvements	2,405.90
1/1/2003	4 Flat Panel Monitors	GG	Furn & Equip	1,346.30
1/1/2003	Bob's laptop	GG	Furn & Equip	3,019.62
1/1/2003	Software Installation/Training	GG	Furn & Equip	2,841.94
1/1/2003	Dell computer	GG	Furn & Equip	3,480.00
1/1/2003	Chart Recorder	HS	Furn & Equip	1,500.79
1/1/2003	PH AED G3 Cardiac Science	PS	Furn & Equip	2,218.95
1/1/2003	Printer	PS	Furn & Equip	344.99
1/1/2003	Air Compressor	PS	Furn & Equip	478.69
1/1/2003	Cardiac Science AED	PS	Furn & Equip	2,220.00
1/1/2004	Space Whirl with Brake	CR	Furn & Equip	5,174.83
1/1/2004	Air Pak	PS	Furn & Equip	6,478.22
1/1/2004	Auto Intell Equip	PS	Furn & Equip	3,745.00
1/1/2004	Weatherproof Tact Repeater	PS	Furn & Equip	3,027.00

Town of Iowa
Listing of Unlocated Assets
As of December 31, 2018
Exhibit 2c

Date	Description	Function	Class	Amount
1/1/2005	Griddle	GG	Building	2,686.00
1/1/2005	Ice Maker	GG	Building	1,990.00
1/1/2005	Dell computer Filter	GG	Furn & Equip	3,324.54
1/1/2005	Mayor's Dell PC	GG	Furn & Equip	1,689.74
1/1/2005	Dell Server Upgrade	GG	Furn & Equip	2,496.00
1/1/2005	Substation Sit Work	PS	Building	19,975.00
1/1/2005	Key System Installation	PS	Furn & Equip	2,032.39
1/1/2005	Surveillance System	PS	Furn & Equip	9,979.00
1/1/2005	Plasma TV	PS	Furn & Equip	2,039.92
1/1/2006	Towable Generator	PS	Furn & Equip	22,500.00
1/1/2006	Phone System	PS	Furn & Equip	1,649.07
1/1/2006	Police Radio Equip	PS	Furn & Equip	8,917.60
1/1/2006	Software	PS	Furn & Equip	1,875.00
1/1/2006	Police Video Equip	PS	Furn & Equip	6,512.60
1/1/2006	2006 Ford Crown Victoria	PS	Vehicle	19,954.67
1/1/2006	2006 Ford Crown Victoria	PS	Vehicle	19,954.67
1/1/2007	High Back Chair	PS	Furn & Equip	1,905.75
1/1/2007	Video Camera for Car	PS	Furn & Equip	4,950.00
1/1/2007	(2) 2007 Ford Explorers XLT	PS	Vehicle	45,819.00
1/1/2008	Copier W6030	GG	Furn & Equip	7,246.00
1/1/2008	Poweredge and Dell	PS	Furn & Equip	6,251.19
1/1/2008	06 Ford Crown Victoria Sedan	PS	Vehicle	16,386.03
9/8/2008	Transfer switches	GG	Furn & Equip	19,987.72
1/23/2009	Computer	GG	Furn & Equip	1,550.00
3/25/2009	Video equipment for police car	PS	Furn & Equip	5,320.00
4/6/2009	'07 Ford Explorers XLT	PS	Vehicle	8,151.32
5/15/2009	Flail Mower	HS	Furn & Equip	36,854.30
6/19/2009	Computer	GG	Furn & Equip	1,543.44
39997	08 Crown Vic	PS	Vehicle	19,811.00
12/14/2009	(2) 2010 Crown Vics	PS	Vehicle	42,758.00
10/14/2010	Filing Cabinets	CR	Equipment	6,387.50
12/2/2010	Playground Equipment	CR	Furn & Equip	1,700.00
4/27/2011	16 DS-Gear Set PBI	PS	Furn & Equip	24,924.16
5/23/2011	Bundled System	PS	Furn & Equip	2,695.00
5/24/2011	rit pak 2 with case	PS	Furn & Equip	2,385.00
9/27/2011	Dell server & computers	GG	Furn & Equip	14,630.83
10/14/2011	Infrastructure and initial HotSpot for Police Dept; Fulair Netwc	PS	Furn & Equip	14,775.00
1/9/2012	Kitchen refrigerator	GG	Furn & Equip	2,509.00
7/24/2012	2013 Ford Explorer 1FM5K7BB0D84601	PS	Vehicle	22,903.00
8/31/2012	New Employee timecard log system	GG	Equipment	4,300.00
12/7/2012	Dell PowerEdge T620	GG	Equipment	8,104.97
2/4/2013	2013 Ford F-150 XLT 1FTFW1EF0DKD19887	PS	Vehicle	29,995.00
4/5/2013	Omnicon Telecorder	PS	Equipment	2,296.67
6/11/2013	Photo identification security system with reconditioned P3000	PS	Equipment	1,929.85
8/15/2013	Dell Mobile Precision M4700	GG	Equipment	2,269.62
8/15/2013	PowerEdge T620	GG	Equipment	10,950.84
11/27/2013	Ice machine	GG	Equipment	3,114.64
1/15/2014	Copier 20 PPM Digital BW MFP	PS	Equipment	2,147.00
3/17/2014	Dell computer	PS	Equipment	1,715.56
8/26/2014	Locker bench	CR	Equipment	2,454.78
9/9/2014	4 computers (Dell Precision T3610 CTO Base)	GG	Equipment	7,082.32
9/9/2014	2 of 2 2015 Police Interceptor Sedan	PS	Vehicle	23,368.00
3/29/2016	2016 Police Interceptor	PS	Vehicle	25,264.00
6/17/2016	Whelen Liberty II Solo Light Bar for Patrol Car	PS	Vehicle	1,949.00

Town of Iowa
 Listing of Unlocated Assets
 As of December 31, 2018
 Exhibit 2c

Date	Description	Function	Class	Amount
PROPRIETARY FUNDS				
7/1/1963	Additions	Water	Plant & Equipment	4,603.65
4/1/1964	Plant & equipment	Water	Plant & Equipment	94,000.00
7/1/1964	Additions	Water	Plant & Equipment	1,822.00
9/1/1964	Little Giant pipe	Water	Plant & Equipment	68.26
6/1/1967	Machinery & equipment	Water	Machinery	1,602.70
3/15/1968	Chairs/cabinets	Water	Furniture	701.76
6/1/1968	Machinery & equipment	Water	Machinery	3,314.91
6/1/1968	Filter plant	Water	Plant & Equipment	50,582.05
6/1/1968	Shed	Water	Plant & Equipment	2,119.93
6/1/1968	Office furniture	Water	Furniture	1,033.81
6/1/1969	Machinery & equipment	Water	Machinery	3,693.97
6/1/1970	Machinery & equipment	Water	Machinery	4,677.94
6/1/1973	Machinery & equipment	Water	Machinery	198.00
6/1/1973	Air blower	Water	Machinery	502.31
6/1/1973	New water well	Water	Plant & Equipment	28,402.85
6/1/1973	Additions	Water	Plant & Equipment	1,886.15
9/1/1973	Pump	Water	Plant & Equipment	378.00
7/1/1974	Additions	Water	Plant & Equipment	203.15
8/1/1978	V - 50 Chlorinator	Water	Plant & Equipment	1,277.41
12/1/1978	Backhoe	Water	Machinery	19,463.60
8/1/1981	Boring machine	Water	Machinery	1,350.00
6/1/1987	New water well	Water	Plant & Equipment	51,285.16
12/6/1987	Chairs - 9	Water	Furniture	924.65
12/1/1990	Diesel tractor	Water	Machinery	1,420.39
9/30/1991	Case 580SK extendahoe(1/2)	Water	Machinery	10,460.83
3/9/1993	Pipe cutter	Water	Plant & Equipment	429.28
3/9/1993	Fisher pipe locator	Water	Plant & Equipment	431.22
6/15/1993	Air pack & cylinder assembly	Water	Plant & Equipment	2,082.38
2/15/1994	Dayton 4000 watt generator	Water	Plant & Equipment	879.00
3/1/1995	Flowmeter, recorder & housing	Water	Plant & Equipment	3,200.00
4/1/1995	Laser alignment tool (1/3)	Water	Plant & Equipment	1,200.00
8/15/1995	Laser (1/3)	Water	Machinery	888.00
1/2/1997	City Hall Computer Server (40%) STWI	Water	Furniture	3,699.67
7/21/2002	Remanufactured fire hydrant	Water	Plant & Equipment	800.00
11/4/2002	Computerized Time Clock	Water	Plant & Equipment	515.00
12/1/2003	Truck - STII	Water	Plant & Equipment	2,779.25
6/19/2004	Kenwood Radio	Water	Machinery	1,152.00
6/19/2004	Confined Space System	Water	Plant & Equipment	1,301.84
3/4/2005	Boom Flail Mower	Water	Machinery	8,201.76
8/1/2005	GPS (2) - STWI	Water	Plant & Equipment	216.00
9/1/2006	2 Sutorbuilt Blowers	Water	Plant & Equipment	3,790.74

Town of Iowa

Assets Located During Observation (not on prior fixed asset listing)

As of December 31, 2018

Exhibit 3a

<u>Description</u>	<u>Location</u>
Various bunker gear	Fire Station
Various airpicks (approx 50)	Fire Station
Cardiac Science AED (2) donated by Town	Fire Station
2017 Firedex & Bullard bunker gear for Chief Lewis	Fire Station
1991 Chevrolet Light Rescue Vehicle (EMS)	Fire Station
6 Computers/Monitors (purchased in 2017)	Fire Station
2 Bay Heaters	Fire Station
Trooper Vincent Police Playground Equipment (donated by Kincaide Recreation)	Park
Kodaire Ice Machine	Community Center
Captivaire Hood	Community Center
Griddle	Community Center
Generator (donated by CPPJ)	Community Center
Phone System (VOIP) 2016- 9 phones	City Hall
Frigidaire Cooktop/Oven	City Hall
Frigidaire Refrigerator	City Hall
Bosch Refrigerator	City Hall
Acropoint Biometric Time System	City Hall
Portable Air Conditioner- Server Room	City Hall
Various Dell Tablets	City Hall
2 Dell Precision Tower 3420	City Hall
Dell Optiplex 3020	City Hall
Lenovo Think Centre M710E	City Hall
Gateway SX2855	City Hall
Dell Precision M4700	City Hall
Surface Pro	City Hall
Dell Precision 3420	City Hall
Dell Optiplex 7020	City Hall
Dell Precision 3420	City Hall
Chest Freezer	Yard
Frigidaire Refrigerator	Yard

Town of Iowa
 Weapons Located During Observation
 As of December 31, 2018
 Exhibit 3b

Description	Serial Number	Location
S&W 40VE	RBM659	PD
S&W 9VE	RBD8509	PD
Remington 1911	2197832	PD
Remington 1911	1956437	PD
Ruger SS84L	15653111	PD
Ruger SS84L	15666320	PD
Glock 22	EYS236 US	PD
Glock 22	EYR974 US	PD
Glock 22	MPA828	PD
Glock 22	RFD540	PD
Glock 22	DSY537 US	PD
Glock 22	DSY532 US	PD
Glock 22	DSY533 US	PD
Glock 22	DSY538 US	PD
Glock 22	NYN211	PD
Glock 22	DSY539 US	PD
Glock 22	DSY540 US	PD
Glock 23	FPM885	PD
Glock 23	MED053	PD
Glock 43	BBAP873	PD
Glock 43	BBAP828	PD
Glock 43	BBAP829	PD
Glock 43	BBYV885	PD
Mossburg 500A	Blocked by shell carrier	PD
Mossburg 500A	P5697741	PD
Mossburg 500A	P5699251	PD
Mossburg 500TA	G476006	PD
PepperBall Carbine	14688	PD
Remington 700	E6748866	PD
DPMS A-15	FO05342	PD
Winchester 1300		PD
Glock 17 4th Gen 9 mm	BBDN340	PD
Glock 17 4th Gen 9 mm	BBDN336	PD
Glock 17 4th Gen 9 mm	BBDN343	PD
Glock 17 4th Gen 9 mm	BBDN344	PD
Glock 17 4th Gen 9 mm	BBDN345	PD
Glock 17 4th Gen 9 mm	BBDN347	PD
Glock 17 4th Gen 9 mm	BBDN351	PD
Glock 17 4th Gen 9 mm	BBDP951	PD
Glock 17 4th Gen 9 mm	BBDP953	PD
Glock 17 4th Gen 9 mm	BBDP954	PD
Glock 17 4th Gen 9 mm	BBHT600	PD
Glock 17 4th Gen 9 mm	BBHT601	PD
Glock 17 4th Gen 9 mm	BBHT602	PD
Glock 17 4th Gen 9 mm	BBHT603	PD
Glock 17 4th Gen 9 mm	BBHT604	PD
Glock 17 4th Gen 9 mm	BBHT605	PD
Glock 17 4th Gen 9 mm	BBHT606	PD
Glock 17 4th Gen 9 mm	BBHT607	PD
Glock 17 4th Gen 9 mm	BBHT608	PD
Glock 17 4th Gen 9 mm	BBHT609	PD