**COMMITTEE OF THE WHOLE**

**AUGUST 2, 2021**

**6:00 P.M.**

1. Review of proposed 2021-2022 budget

**NOTICE FOR, AND AGENDA FOR, A REGULAR MEETING OF THE CITY COMMISSION, CITY OF LEWISTOWN, AUGUST 2, 2021 AT 7:00 P.M. AT THE CENTRAL MONTANA COMMUNITY CENTER LOCATED AT 307 W WATSON**

**To participate virtually the options are as follows:**

**To join by zoom:** https://zoom.us/j/8486275925?pwd=dTVGbndDK253ZUJLMjRuZXU5QVpMdz09

**Meeting ID: 848 627 5925 Passcode: 59457**

**To participate by phone: dial (253) 215-8782 Meeting ID: 848 627 5925 Passcode: 59457**

**CALL TO ORDER**
**PLEDGE OF ALLEGIANCE**
**ROLL CALL**
**APPROVAL OF MINUTES** – July 19, 2021
**COURTESIES**
**PROCLAMATIONS**
**BOARD AND COMMISSION REPORTS**
**CITY MANAGER REPORT**
**PUBLIC COMMENT** – non agenda items

**CONSENT AGENDA**

Acknowledgment of the claims that have been paid from June 30, 2021 to June 30, 2021 for a total of $22,932.97 and claims that have been paid from July 1, 2021 to July 29, 2021 for a total of $122,483.79

***REGULAR AGENDA – Resolutions, Ordinance & Other Action Items:**

1. Discussion and action on approving Resolution No. 4060, a resolution requesting distribution of Bridge and Road Safety and Accountability program funds (**Action: approve, disapprove or amend Resolution No. 4060**) City Manager Holly Phelps

2. Discussion and action on approving a three-year audit contract with Olness & Associates and authorizing the City Manager to sign (**Action: approve, disapprove or amend three-year audit contract and authorizing the City Manager to sign**) City Manager Holly Phelps

3. Discussion and action on approving the event process and setting a fee (**Action: approve, disapprove or amend approving the event process and setting a few**) City Manager Holly Phelps

4. Discussion and action on the City of Lewistown's participation in the Central Montana Health District moving forward (**Action: approve, disapprove or amend City's participation in the Central Montana Health District moving forward**) City Manager Holly Phelps

**CITIZENS' REQUESTS**

**COMMISSIONER'S MINUTE**

**ADJOURNMENT**

* All citizens are invited to make comment on any agenda item prior to action being taken by the Commission

**RESOLUTION NO. 4060**

A RESOLUTION REQUESTING DISTRIBUTION OF
BRIDGE AND ROAD SAFETY AND ACCOUNTABILITY PROGRAM FUNDS

WHEREAS, the Bridge and Road Safety and Accountability Account created by HB 473 requires the Montana Department of Transportation to allocate accrued funds to cities, towns, counties, and consolidated city-county governments for construction, reconstruction, maintenance, and repair of rural roads, city or town streets and alleys, bridges, or roads and streets that the city, town, county, or consolidated city-county government has the responsibility to maintain; and,

WHEREAS, a city, town, county, or consolidated city-county government that requests funds under the Bridge and Road Safety and Accountability Account must match each $20 requested with $1 of local government matching funds. This year's allocation is $144,896.50; and,

WHEREAS, a city, town, county, or consolidated city-county government requesting distribution of allocated funds may make such a request to the Department of Transportation between March 1 and November 1 of the year the funds were allocated; and,

WHEREAS, a description of the projects to be funded (or the money used to match federal funds) are detailed in Appendix A; and,

WHEREAS, the local match for the allocated funds has been budgeted from the City of Lewistown Street Maintenance assessment.

THEREFORE, NOW BE IT RESOLVED THAT:

1. The City of Lewistown requests distribution of its share of the allocated Bridge and Road Safety and Accountability funds to be used for the projects identified in Appendix A.

2. That Holly Phelps, the City Manager of the City of Lewistown is hereby empowered and authorized to execute such further documents as may be necessary to facilitate the distribution of said funds.

Adopted this 2nd day of August, 2021

Chair of the Commission
Patty Turk

ATTEST:

Nikki Brummond, Lewistown City Clerk

Appendix A

## Project Description

Median Boulevard Engineering, Surveying and Conceptual Drawings

Citywide Paving and Maintenance including;

**Paving On Grade:**
McKinley Street Reconstruct
Agate Street from Sapphire to Uranium Street Reconstruct
Public Works West Parking Area
East Broadway From High Street to Ouellette Street
Northeast Boulevard from Ridgelawn to Lake Street
Hilger Ave from 2nd Street West to 3rd Street West
Montana Street From 5th Ave to End of Curb
Hillcrest Street 100 Block

**Asphalt Overlay:**
Highwood Boulevard from Entrance Ave to Evelyn St
Entrance Ave. from B Street to Sunset Street
Huron Street from 7th Ave to 8th Ave
A Street from Erie Street to Walking Trail
Watson Street from 3rd Ave to 4th Ave (Asphalt Trench Patch)

**Mix Pickup**
Pick of approximately 100 tons of hot mix at a designated distribution site within 20 miles of Lewistown. Mix MUST meet all required specifications when picked up.

**Asphalt Patching (Various Locations)**

HYALITE

[illegible] AVENUE | SUITE L | BOZEMAN MT [illegible] 2751

May 26, 2020

City of Lewistown
305 W. Watson St, Suite 3
Lewistown, MT 59457

Attn: Holly Phelps – City Manager

**RE: Proposal for Engineering & Surveying Services**
**City of Lewistown Median Boulevards Improvements - Scope Release 1 (SR1)**
**Lewistown, Fergus County, Montana**

Dear Holly:

Pursuant to our recent conversations, we have prepared this proposal to complete engineering & surveying services associated with the City of Lewistown Median Boulevards Improvements project. The median boulevards to be improved are four (4) located along 7th Street and fourteen (14) located along Boulevard Street totaling to eighteen (18). This proposal is subsequent to our recent discussions with you and outlines our anticipated scope, schedule, and budget for this scope of the project.

## I. Proposed Scope of Work

It is our understanding that you wish for us to complete the necessary engineering for the design of the above referenced project. The following generally outlines the scope of work for this project:

1. **Topographical Surveying & Mapping (SR1-1):** This item includes surveying and mapping the median boulevards and surrounding city streets. The survey will show features such as curb, roadway, light poles, utilities (marked or visible at the time of survey), roadways, and other features found on-site. It is assumed with this proposal that the survey can be completed in one trip to Lewistown. Mapping will be completed utilizing AutoCAD Civil 3D 2019. Final mapping will be provided to you upon completion.

2. **Median Boulevard Design & Plan Drawings (SR1-2):** This item includes a grading and landscape design of the median boulevards. The grading and landscape design site plan will also include details such as, landscape features, curb, irrigation routing, and underground power routing for light poles. This task will include pre-design investigation, preliminary design phase, and final design phase as outlined in the current Professional Service Agreement with the City of Lewistown. The pre-design phase will include renderings of multiple landscaping and boulevard design options printed for the owner to visually present the options. One trip to Lewistown for a preliminary layout and planning meeting with the City is proposed. The final design phase will also include a final bid tab and specifications. It is our understanding that at this time the project is intended to be included in the 2021 City Streets Improvements project and will not require bidding and contract documents from the Engineer. There are no anticipated associated permits for this project. Construction services will be provided in a subsequent scope release.

## II. Schedule

We propose to commence work on this project in October of 2020 or earlier pending snow and vegetation cover. We propose to complete the Topographic Survey & Mapping in October 2020. As the project is to be constructed in the summer of 2021, we propose to complete preliminary design phase and final design phase in February 2021 so that the project can be bid in March of 2021.

## III. Budget

We propose to work on this project on a Time & Materials basis with an estimate as shown in the below schedule. Payment shall be in accordance with the current Professional Service Agreement with the City of

Lewistown. This proposal does not include costs associated with permitting fees, test pit excavation costs, construction services, underground utility exploration, attorney fees, review fees, traffic impact study, or groundwater monitoring.

| Item No. | Description | Est. Cost |
|---|---|---|
| SR1-1 | Topo Survey & Mapping | $10,000 |
| SR1-2 | Median Boulevard Design & Plan Drawings | $25,000 |
| | **Total:** | $35,000 |

**Table 1 –** Summary of Proposed Budgets for Scope Release No. 1 (SR1)

If this proposal is acceptable, please sign where indicated below and return it to our office as it will serve as our notice to proceed with this scope release. Once again, thank you for the opportunity to provide you with a proposal for your project. Please let me know if you have any questions or comments.

Sincerely,

Sarah Johnson, PE
Project Engineer

Mike Stenberg, PE
Principal Engineer

Owner/Representative

Date:

Cc: File: 203381
Enclosures: As Noted

**City of Lewistown**
**EVENT-PARADE-STREET CLOSURE APPLICATION**
************Must be made within 7 days of event************

Name of Event ______________________________________________

Name of Individual/Organization Sponsoring Event ________________________

Address ______________________________ Phone ________________________

Date of Event __________________________ Time __________________________

Estimated Number of Independent Parade entries or event vendors __________________

Are you requesting a Business License Exemption for the event? Yes _________ No _________

Proposed parade route or event locations ______________________________

Parade Type: Class A (10 or more entries) __________ Class B (9 or fewer entries) _________

Requests: Police Escort _______ Street Closure _____________ Other ___________________

If Street closure, list Blocks ______________________________________

If Trails System, Describe Route ____________________________________

______________________________________________________________

Please Note: If you choose the Lewistown Trails System please **DO NOT MARK THE ROUTE WITH PERMENANT MARKINGS OF ANY KIND. THANK YOU**

I____________________, hereby agree to abide by the regulations set forth by the Lewistown City Code concerning parades. Information, available from the City, shall be provided to each parade participant concerning regulations. Parade organizer must coordinate with the Lewistown Public Works Department (406)535-1770 concerning the erecting and removal of appropriate street signage and street barricades. Further information can be obtained from the City Planning Department at (406)535-1775.

**Date** ____________________________ **Signature** ______________________________
(Event Organizer)

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Event
______Approved
______Disapproved

Business License Exemption for Vendors
_____Approved
_____Disapproved

**Date** ______________________

**City of Lewistown** ________________________
(City Manager)

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**Distribution:** _____________**Police**
_____________**Fire**
_____________**Public Works**
_____________**Park & Recreation**
_____________**Applicant**
_____________**Fire**

**Return Application to:** **City of Lewistown**
**305 W Watson Street**
**Lewistown MT 59457**

Updated April 2017

**DEPARTMENT OF ADMINISTRATION**

**STANDARD AUDIT CONTRACT**

This Contract is made this 9th day of June, 2021, by and among

OLNESS & ASSOCIATES, PC
**Certified Public Accountant**
**("Contractor"),**
CITY OF LEWISTOWN
**Governmental Entity**
**("Entity"),**

and the **Montana Department of Administration, Local Government Services, ("State")**, acting under the authority of Title 2, Chapter 7, Part 5, of the Montana Code Annotated. **The State's mailing address, phone number and e-mail address are P.O. Box 200547, Helena, MT 59620-0547; (406) 444-9101; and LGSPortalRegistration@mt.gov.**

1. **Effective Date: This contract is not effective with respect to any party until it is approved and signed by the State, as required by Section 2-7-506(3), MCA. The Contractor may not begin any audit work until the State gives this approval.** If the Contractor begins work before the State's approval of the contract and the State subsequently does not approve the contract, the Contractor is not entitled to receive any compensation for the work performed.

2. **Audit Period and Payment**: This contract covers the following audit period(s): JULY 1, 2020 to JUNE 30, 2023.

   A. The Entity shall pay the Contractor for the audit work on the basis of time and necessary out-of-pocket expenses, which will not exceed:

   $ 14,500 for initial (or sole) audit covering 7/01/2020 to 6/30/2021.
   $ 15,500 for subsequent audit covering 7/01/2021 to 6/30/2022.
   $ 16,500 for subsequent audit covering 7/01/2022 to 6/30/2023.

   The Entity shall pay the fees listed in Appendices A, B & C, as applicable, which are attached hereto and incorporated by reference. Any change to the audit fees requires a contract amendment.

   B. The contract payments do not include the cost of additional work that may be required if the Contractor discovers a defalcation or material irregularity. Any change in the scope of the audit services to be provided under this contract requires a contract amendment.

   C. The Contractor may submit interim bills to the Entity each month, based upon the estimated percentage of contract completion. The Entity may retain ten percent (10%) of each of these estimates until the Contractor has delivered the final audit report, at which time the Entity shall release the amount retained.

3. **Peer Review**: The Contractor shall provide the Entity with a copy of its most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received

during the contract period.

4. **Audit Scope**: The Contractor shall perform the following:

A. The Contractor shall conduct the audit in accordance with (i) generally accepted auditing standards adopted by the American Institute of Certified Public Accountants and (ii) the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

The Contractor shall opine on the presentation of the Entity's financial statements in accordance with the Entity's applicable financial reporting framework prescribed at Section 2-7-504, MCA.

If the Contractor's opinion on the Entity's financial statements is other than unmodified, the Contractor shall fully discuss the reasons with the Entity in advance of issuing a report. If, for any reason, the Contractor is unable to complete the audit or is unable to form or has not formed an opinion, the Contractor may decline to express an opinion or decline to issue a report as a result of the engagement.

B. The Contractor shall perform tests of internal control over financial reporting. Findings resulting from these tests shall be reported in accordance with Government Auditing Standards

C. The Contractor shall perform tests of the Entity's compliance with provisions of laws, regulations, contracts, and grant agreements. The Contractor shall use the local government compliance supplement prepared by the State, as required by Section 2-7-505(2), MCA, in conjunction with Government Auditing Standards to determine the compliance testing to be performed during the audit. Findings resulting from these tests shall be reported in accordance with Government Auditing Standards. If the Contractor becomes aware of fraud, waste or abuse, the Contractor shall report related findings in accordance with Government Auditing Standards. The Contractor shall perform tests, including but not limited to the following, to determine whether:

(1) the Entity has complied with all appropriate statutes and regulations, as required by Section 2-7-502, MCA;

(2) the Entity has complied with the provisions of each of its debt covenants and agreements;

(3) if the audit is of a county, city or town, the Entity has retained money in a local charge for services fund contrary to the requirements of Sections 17-2-301 through 17-2-303, MCA, as required by Section 17-2-302, MCA. **The Contractor shall report any findings of noncompliance with the provisions of these statutes, regardless of materiality**; and

(4) if the audit is of a county or consolidated city/county government, the Entity has complied with state laws relating to receipts and disbursements of agency or custodial funds maintained by the Entity, as required by Section 2-7-505, MCA.

If required by the State, the Contractor shall provide documentation of testing performed to comply with (3) and (4), above.

D. When applicable, the audit must meet all requirements of the Federal Single Audit Act of 1984, as amended, and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). If these federal regulations are amended, the amended regulations will prevail.

E. The audit scope with regard to federal financial assistance for each fiscal year covered by this contract must be as specified in Appendices A, B and C. Any change to the audit scope with regard to federal financial assistance requires a contract amendment.

F. Except as provided below, for purposes of determining the scope of the audit, the Entity is considered the financial reporting entity as defined in the Entity's applicable financial reporting framework prescribed at Section 2-7-504, MCA. This provision does not preclude the Entity from engaging a different audit firm for the audit of a segment, fund or component unit of the Entity. However, both the Entity and Contractor shall notify the State whenever the Entity elects to engage a different audit firm for the audit of a segment, fund or governmental component unit. Such additional audit must be contracted for on the State's Standard Audit Contract, and the audit firm shall be on the Roster of Independent Auditors authorized to conduct audits of Montana local governments that is maintained by the State.

If this contract is for an audit of a segment, fund, or governmental component unit of the primary government, the Entity is considered to be the segment, fund or component unit.

G. Any school district audit must also include auditing procedures sufficient to provide an opinion as to whether the following supplemental information is fairly stated in relation to the basic financial statements:

(1) the school district's enrollment for the fiscal year or years being audited as reported to the Office of Public Instruction in the Fall and Spring "Student Count for ANB" reports; and

(2) when applicable, the extracurricular funds for pupil functions.

H. If the Entity is a school district or associated cooperative, the Contractor shall contact the State Office of Public Instruction and the county superintendent of schools before or during the audit of the Entity. The Contractor shall determine whether those offices are aware of potential financial or legal compliance problems relating to the Entity that could affect the scope of the audit.

I. The Contractor shall immediately notify the Entity and the State in writing of any material irregularities it discovers. If the Entity is a school district or special education cooperative, the Contractor shall also immediately notify the State Office of Public Instruction in writing. To notify the State, Contractors shall email LGSPortalRegistration@mt.gov to the attention of the Local Government Services Bureau Chief. To notify the State Office of Public Instruction, Contractors shall email OPIAuditReport@mt.gov to the attention of the OPI Auditor.

J. The Contractor shall notify the Entity of all proposed audit adjustments and, if the Entity concurs, shall obtain written acceptance of these proposed adjustments. The State reserves the right to request documentation of these proposed and accepted audit adjustments.

5. **Entity's Responsibilities**: The Entity shall be responsible for:

A. its basic financial statements, including note disclosures;

B. all supplementary information required by its applicable financial reporting framework prescribed at Section 2-7-504, MCA and by provisions of this contract;

C. establishing and maintaining effective internal control over financial reporting, including internal controls related to the prevention and detection of fraud;

D. ensuring that it complies with the laws, regulations, contracts and grant agreements applicable to its activities;

E. making all financial records and related information available to the Contractor;

F. the schedule of expenditures of federal awards required for audits conducted under Uniform Guidance;

G. approving all proposed audit adjustments before posting, if the Entity concurs with the proposed adjustments;

H. adjusting the financial statements and accounting records to correct material misstatements and to agree with the audited financial statements; and

I. providing the Contractor, at the conclusion of the audit engagement, with a letter that confirms certain representations made during the audit, including an affirmation that the effects of any uncorrected misstatements aggregated by the auditor during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

6. **Dates for Annual Financial Report or Trial Balance of Accounts**: The Entity shall prepare its annual financial report or a trial balance of accounts no later than the dates specified in Appendices A, B and C. If the Entity is unable to prepare its annual financial report or trial balance by the date specified in the Appendices, the Entity shall notify the Contractor and the State in writing prior to the specified dates.

7. **Beginning the Audit**: The Contractor shall begin the audit field work based on the schedule established in Appendices A, B and C. Under Section 2-7-503(3)(a), MCA, all audits must commence within nine months from the close of the last fiscal year of the audit period.

8. **Completion of Audit**: The Contractor shall deliver the audit report to the Entity and the State, based on the schedule established in Appendices A, B and C. If the Contractor cannot deliver the audit report to the Entity and the State on the date specified in the Appendices, the Contractor shall notify the Entity and the State in writing of that fact, and the reason(s) for the delay. Under Section 2-7-503(3)(a), MCA, all audits must be completed and the reports issued within one year from the close of the last fiscal year covered by the audit. If the audit is conducted in accordance with the provisions of Uniform Guidance, the Contractor shall complete the audit and issue the audit report within the time period required by that federal regulation, unless a longer period has been agreed to in advance by the federal cognizant or oversight agency for audit. If the Entity has requested and received an extension of the due date of the Uniform Guidance from a federal agency, the Entity shall submit a copy of the approved extension to the State.

9. **Due Date Extension**: The State may grant an extension to the Entity for filing the audit report beyond the one- year due date provided for in paragraph 8, above. To do so, the Entity shall make a request to the State in writing and shall show good cause for the delinquency or demonstrate that the failure to meet the deadline provided for in paragraph 8, above, was the result of circumstances beyond the Entity's control. The State will determine good cause or circumstances beyond the Entity's control based on the facts of each case.

10. **Presentation of Audited Financial Statements**: The final audit report must contain basic financial statements and supplementary information consistent with the applicable financial reporting framework prescribed at Section 2-7-504, MCA. In addition, other supplementary information required by provisions

within this contract and by Uniform Guidance must also be included, if applicable.

A. The final audit report must also contain any supplementary or other information as agreed upon by the Entity and Contractor.

B. If the Entity's accounting records or other circumstances do not permit financial statements to comply with the applicable financial reporting framework prescribed at Section 2-7-504, MCA, the Contractor shall notify the State of those conditions and describe the financial statements that will be presented. The applicable auditor's reports must be modified in accordance with professional standards to reflect a departure from the applicable financial reporting framework.

C. If the audit is of a school district with separate elementary and high school district general funds, the general funds must be combined as a single major fund. All other funds must be separately considered for major fund criteria.

D. If the audit is a biennial audit covering two years, the Contractor shall present complete financial statements as specified above for each year covered by the audit. However, note disclosures for both fiscal years may be in one set of notes, with separate fiscal year disclosures as necessary. The two years must be presented under one audit report cover and opined upon in one Independent Auditor's Report.

11. **Auditor's Reports**: All audit reports must contain the following auditor's reports, which must comply with applicable professional standards in effect for the fiscal year or years being audited:

A. a report on the financial statements of the Entity;

B. a report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.

C. a reference to a report disclosing any deficiencies in internal control or instances of noncompliance with provisions of contracts or grant agreements or abuse that have a less than material effect on the financial statements but warrant the attention of management or those charged with governance. This report must be referred to in the report required in 11.B. above.

D. a report on any supplementary or other information presented in the audit report. This report must be given in an "other matters" paragraph(s) of the auditor's report on the financial statements (11.A. above), and shall identify, if applicable:

(1) Any Required Supplementary Information (RSI), as required by the Governmental Accounting Standards Board.

(2) Any Supplementary Information (SI) included in the report to comply with provisions of laws, regulations, contracts, or grant agreements. For the following schedules, the Contractor shall report on whether the information is fairly stated, in all material respects, "in relation to" the financial statements as a whole, unless the condition of the financial records do not allow the auditor to render such an opinion:

a) schedule of school district "Student Count for ANB" required in paragraph 13.A.;

b) schedule of school district extracurricular fund financial activities required in paragraph 13.B.;

c) schedule of expenditures of federal awards required by Uniform Guidance and in paragraph 12.A.; and

d) Any supplementary information for financial reporting frameworks required by A.R.M. 2.4.401.

(3) Any Other Information (OI) for financial reporting frameworks required by A.R.M. 2.4.401.

(4) Any Other Information (OI) that is included in the audit report, if deemed appropriate in accordance with professional standards.

E. a report disclosing the action taken by the Entity to correct any deficiencies or implement any recommendations contained in the prior audit report. This report must be in a format that specifically identifies, by title or summary, each deficiency or recommendation contained in the prior audit report and the action taken by the Entity on each such deficiency or recommendation.

F. If the Contractor includes audit findings in the reports referenced in 11.B. and 11.C. above, the views of Entity officials and their planned corrective actions must also be included, as required by Government Auditing Standards, if they are available at the time the Contractor submits the audit report to the State. If the views and planned corrective actions are not available at that time, the Contractor shall so indicate in the reports.

12. **Single Audits**: All audit reports for single audits done in accordance with Uniform Guidance must contain the following:

A. a schedule of expenditures of federal awards, prepared by the Entity, which must contain all elements required by Uniform Guidance.

B. a report on the schedule of expenditures of federal awards. This report may be combined with other reports as provided by Uniform Guidance and professional standards. This report must comply with applicable professional standards in effect for the fiscal year or years being audited.

C. a report on compliance for each major program and a report on internal control over compliance in accordance with Uniform Guidance. These reports must refer to the separate schedule of findings and questioned costs described in paragraph 12.D. of the contract and must comply with applicable professional standards in effect for the fiscal year or years being audited.

D. a schedule of findings and questioned costs which must include the information required by Uniform Guidance.

E. an Entity-prepared document, separate from the Contractor's findings, that describes the Entity's corrective action plan in accordance with Uniform Guidance for each current-year audit finding, if that plan is available at the time the Contractor submits the audit report to the State. This document should be submitted on Entity letterhead and should include a corrective action plan for each finding, regardless whether the finding is identified in accordance with Uniform Guidance or Government Auditing Standards.

13. **School Districts**: School district audit reports must include the following as supplementary information/schedules:

A. a schedule of the district's enrollment as reported to the Office of Public Instruction for the fiscal year or years being audited. The schedule must contain the enrollment both as reported in the Fall and Spring "Student Count for ANB" reports and as documented by the school district's enrollment records; and

B. a detailed schedule of extracurricular fund financial activities.

14. **Local Governments Reporting on Non-GAAP Financial Reporting Framework**: Audit reports of local governments that report on a non-GAAP financial reporting framework as provided in A.R.M. 2.4.401 must include any Supplementary Information and Other Information required in that administrative rule.

15. **Written Report to Entity**: The Contractor shall render a single, written report for the Entity audited, including the reports and schedules referenced in paragraphs 11 through 14 above.

16. **Exit Conference**: Before submitting the final audit report, the Contractor shall hold an exit review conference in which the audit results are discussed with those charged with governance and other appropriate Entity officials and employees. The Contractor shall ensure that all members of the governing body and key members of management are notified of this exit conference. The Contractor further agrees that before the exit conference, it will not discuss the audit findings with anyone other than the Entity or the State. Once the Contractor delivers the final audit report to the Entity, the report is deemed to be a public record.

17. **Report Distribution**: The Contractor and Entity shall file copies of the audit report as specified below:

A. The Contractor shall provide the Entity with the number of copies of the audit report specified in Appendices A, B and C. The cost of those copies is included in the total price for the engagement as set out in paragraph 2.A., above, and in the Appendices.

B. The Contractor shall submit one of the copies referred to in 17.A., above, to the attorney for the Entity.

C. Upon request by the Entity, the Contractor shall provide additional copies of the audit report at a price per copy agreed upon by the Entity and Contractor.

D. The Contractor shall provide the State with a text-searchable, unlocked, and unencrypted electronic copy of the audit report at no charge. The report must be submitted to the State at the same time when the Contractor delivers the final audit report to the Entity. Any report delivered separately to management or those charged with governance identifying findings and recommendations as described in 11.C. above must be submitted electronically at the same time the audit report is submitted. The Contractor shall advise the State, at the time of submitting the electronic report, of the date the final report was delivered to the Entity, the date of the audit report, the actual number of hours the Contractor spent conducting the audit, the total audit fee billed the Entity, and whether the audit was conducted in accordance with the provisions of Uniform Guidance.

E. If the Entity is a school district or associated cooperative, the Contractor shall provide at no additional charge copies of the audit report to the Office of Public Instruction, the county superintendent of schools, and the county attorney.

F. If the Entity is a city or town fire department relief association disability and pension fund, the Contractor shall provide at no additional charge one copy of the audit report to the city or town clerk.

G. If the audit is a single audit conducted in accordance with the provisions of Uniform Guidance, the

Entity shall provide copies of the reporting package defined in Uniform Guidance and the data collection form to the federal clearinghouse designated by OMB.

18. **Entity Response**: If not included in the audit report as provided in paragraphs 11.F. and 12.E., within 30 days after receiving the audit report, the Entity shall notify the State in writing as to what action it plans to take to correct any deficiencies or implement any recommendations identified or contained in the audit report as required by Section 2-7-515, MCA, and ARM 2.4.409. This notification must also address any findings and recommendations identified in any report to management or those charged with governance described in 11.C. above. If the audit is a single audit conducted in accordance with Uniform Guidance, this corrective action plan must also meet the requirements of Uniform Guidance. If the Entity is a school district or special education cooperative, the Entity shall also send a copy of this notification to the Office of Public Instruction.

19. **Entity's Attorney**: If requested by the State, the attorney for the Entity shall report to the State on the actions taken or the proceedings instituted or to be instituted relating to violations of law and nonperformance of duty as required by Section 2-7-515(4), MCA. The attorney shall report to the State within 30 days after receiving the request.

20. **Certification of Auditor Independence**: The Contractor certifies that, as required by generally accepted government auditing standards, it and its principals and employees are independent in all matters regarding this engagement. This contract must not include non-audit services. The Contractor shall neither arrange for nor accept other work with the Entity that could in any way impair the Contractor's compliance with professional independence standards. If required by the State, the Contractor shall provide documentation that independence has been maintained in both mind and appearance as required by professional auditing standards.

21. **Contractor and Subcontractors**: The Contractor shall not assign any rights, or subcontract or delegate any duties of the contract without the Entity's and State's prior written consent.

    The Contractor is the prime contractor and is responsible, in total, for all work of any subcontractors. Any subcontractors performing audit work shall be on the Roster of Independent Auditors authorized to conduct audits of Montana local governments that is maintained by the State. The Contractor is responsible to the Entity and the State for the acts and omissions of all subcontractors or agents and of persons directly or indirectly employed by such subcontractors or agents. There is no contractual relationship between any subcontractor and the State.

22 **State Participation in Conferences**: The State may participate in all entrance and exit conferences between the Entity and Contractor, as well as all major conferences held in conjunction with the audit of the Entity.

23. **Access to Records**: The Contractor shall give the State and, when required by law, the Montana Legislative Audit Division, access to the Contractor's work programs, supporting working papers, time records, and all other documents relating to the audit. Access to these documents must be provided at the State's offices in Helena, Montana. Access to working papers includes the right of the State to obtain copies of working papers, as is reasonable and necessary. The Contractor shall make the work programs and supporting working papers available to the State for use by the State or other public accounting firms as directed by the State in future audits of the Entity. The Contractor shall make the audit programs and supporting working papers available to the cognizant or oversight agency for audit or its designee, federal agencies providing direct or indirect funding, or the U.S. General Accounting Office, if requested. Access to working papers includes the right of federal agencies to obtain copies of working papers, as is reasonable and necessary. The Contractor shall retain the audit report, work programs, and supporting working papers for a minimum

of five years from the date of the audit report, unless the State notifies the Contractor to extend the retention period. If professional standards or other applicable laws, rules, or regulations require a longer retention period, the Contractor shall retain the above materials for that specified period.

24. **State Review of Report**: As provided by Section 2-7-522, MCA, the State shall review the Contractor's audit report. If the State determines that reporting requirements have not been met, it will notify the Entity and the Contractor of the significant issues of noncompliance. The Contractor shall correct the identified deficiencies within 60 days of notification.

25. **Independent Contractor**: The Contractor is an independent contractor and neither its principals nor its employees are employees of the State or Entity for any purposes.

26. **Workers' Compensation**: The Contractor certifies that it carries Workers' Compensation for its employees and that it has either elected Workers' Compensation or has an approved Independent Contractor's Exemption covering the Contractor while performing work under this contract. (Montana Code Annotated, Title 39, Chapter 71).

27. **Indemnity**: The Contractor shall defend and indemnify the State and Entity, their elected and appointed officials, agents, and employees from and against all claims, causes of action, damages, liabilities, court costs and attorney fees in favor of the Contractor's employees or third parties for bodily or personal injuries, death, or damage to property arising from the acts or omissions or alleged acts or omissions of the Contractor and/or its agents, employees, representatives, assigns, subcontractors under this contract. This defense and indemnify obligation does not apply to acts or omissions arising from the sole negligence of the State or Entity under this contract. This defense and indemnity obligation survives termination or expiration of this contract.

    If the Contractor is or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent that such obligation is or may be a direct or indirect result of the Entity's intentional or knowing misrepresentation or provision to the Contractor of inaccurate or incomplete information in connection with this engagement, and not any failure on the Contractor's part to comply with professional standards, the Entity shall defend and indemnify the Contractor against such obligations.

28. **Insurance – Commercial General Liability:** The Contractor shall maintain for the duration of the contract, at its cost and expense, occurrence coverage insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work by the Contractor, and/or its agents, employees, representatives, assigns, or subcontractors. The Contractor's insurance coverage shall be primary insurance for the Contractor's negligence with respect to the State and Entity and their elected officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the State and Entity and their officers, officials, employees or volunteers shall be excess of the Contractor's insurance and shall not contribute with it.

    **Insurance - Professional Liability:** The Contractor shall purchase and maintain occurrence coverage to cover such claims as may be caused by any act, omission, negligence of the Contractor or its officers, agents, representatives, assigns or subcontractors.

    If occurrence coverage is unavailable or cost-prohibitive, the state will accept 'claims made' coverage provided the following conditions are met: 1) the commencement date of the contract must not fall outside the effective date of insurance coverage and it will be the retroactive date for insurance coverage in future years, and 2) the claims made policy must have a three-year tail for claims that are made (filed) after the cancellation or expiration date of the policy.

The State and Entity may require complete copies of certificates of insurance during the term of this contract.

29. **Compliance with Laws**:
    A. The Contractor shall, in performance of work under this contract, fully comply with all applicable federal, state, or local laws, rules, regulations, and executive orders including but not limited to, the Montana Human Rights Act, the Equal Pay Act of 1963, the Civil Rights Act of 1964, the Age Discrimination Act of 1975, the Americans with Disabilities Act of 1990, and Section 504 of the Rehabilitation Act of 1973. The Contractor is the employer for the purpose of providing healthcare benefits and paying any applicable penalties, fees and taxes under the Patient Protection and Affordable Care Act [P.l. 111-148, 124 Stat. 119]. Any subcontracting by the Contractor subjects subcontractors to the same provisions.

    B. In accordance with 49-3-207, MCA, and Executive Order No. 04-2016 the Contractor agrees that the hiring of persons to perform this contract will be made on the basis of merit and qualifications and there will be no discrimination based on race, color, sex, pregnancy, childbirth or medical conditions related to pregnancy or childbirth, political or religious affiliation or ideas, culture, creed, social origin or condition, genetic information, sexual orientation, gender identity or expression, national origin, ancestry, age, disability, military service or veteran status, or marital status by the persons performing this contract.

30. **Work Accommodations**: The Entity shall provide the Contractor with reasonable space in which to conduct the audit and shall respond promptly to requests for information as well as for all necessary books and records. Support for clerical, equipment, reproduction services shall be agreed upon by the Entity and the Contractor as specified in Appendices A, B and C.

31. **Termination before Audit Commences**: Before the commencement of the audit, either the Contractor or the Entity, with the State's consent, or the State alone, may terminate this contract for cause if another party has breached a material term or condition of this contract or violated an applicable law or regulation. The non-breaching party shall provide the other party written notice of the breach and allow 20 days to remedy the breach.

    The Contractor and the Entity may agree to terminate this contract without cause before the commencement of the audit. If such a termination occurs, the State shall consent to the termination upon written notification by the Contractor and the Entity of their agreement to terminate this contract.

    The State, however, will not consent to the cancellation of an audit contract for the sole purpose of allowing the Contractor and Entity to then enter into a new contract that extends the number of fiscal years to be audited by the Contractor. Unless there are extenuating circumstances, the existing audit contract must be completed first. This provision does not prohibit the cancellation of a contract for the purpose of replacing an annual audit with a biennial audit.

32. **Termination after Audit Commences**: After the audit has commenced, but before the audit report has been issued, either the Contractor or the Entity, with the State's consent, or the State alone, may terminate this contract for cause if another party has breached a material term or condition of this contract or violated an applicable law or regulation. The non-breaching party shall provide the other party written notice of the breach and allow 20 days to remedy the breach. If the Contractor is the breaching party and fails to remedy the breach, the Contractor is not entitled to the fee set out in this contract. This is the Entity's and the State's sole remedy. If the Entity is the breaching party, the Entity shall pay the Contractor a pro rata portion of the fee set out in this contract, based on the percentage of work completed at the time of termination. This is the Contractor's sole remedy.

The Contractor and the Entity may agree to terminate this contract without cause after the audit has commenced but before the audit report has been issued. If such a termination occurs, the State shall consent to the termination upon written notification by the Contractor and the Entity of their agreement to terminate this contract.

33. **Contractor Compliance with CPE and Quality Control Review**: The Contractor certifies compliance with the continuing professional education requirements and the external quality control review requirements as set out in Government Auditing Standards, as established by the Comptroller General of the United States. The State may require the Contractor to provide evidence that it has met the above requirements.

34. **Single Audit Act Certification**: If the audit is required to meet the requirements of the Single Audit Act of 1984, as amended, and Uniform Guidance, the Contractor certifies that neither it nor any of its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from performing audits by any Federal department or agency.

35. **Time is of the Essence**: Time is of the essence regarding all provisions of this contract.

36. **Governing Law and Venue**: This contract is governed by the laws of Montana. The parties agree that any litigation concerning this contract in which the State is named as a party must be brought in the First Judicial District in and for the County of Lewis and Clark, State of Montana. Each party shall pay its own costs and attorney fees, except as otherwise allowed in this contract. The parties also agree that any litigation concerning this contract in which the State is not named as a party must be brought in the State of Montana Judicial District in the County in which the Entity is located. Each party shall pay its own costs and attorney fees, except as otherwise allowed in this contract.

37. **Notice**: All notices under this contract must be in writing and will be deemed given if delivered personally, by mail, certified, return receipt requested, or by e-mail. All notices will (a) if delivered personally, be deemed given upon delivery, (b) if delivered by mail, be deemed given upon receipt, or (c) if delivered by e-mail be deemed given upon receipt.

38. **Invalid Provision**: If any provision of this contract is held to be illegal or unenforceable and the parties' rights or obligations will not be materially and adversely affected, such provision will be (a) severed from the contract, (b) the contract will be interpreted as if such provision was never a part of the contract and (c) the remaining provisions will stay in effect.

39. **Authority**: Each party represents that the person signing this contract has the authority to bind that party.

40. **Entire Agreement and Amendment**: This contract and the attached Appendices contain the entire understanding and agreement of the parties. No modification or amendment of this contract is valid unless it is reduced to writing, signed by the parties, and made a part of this contract.

Contractor, Entity, and State have executed this Standard Audit Contract on the date first above written:

**Certified Public Accountant**

OLNESS & ASSOCIATES, PC
Firm Name

By:______________________________ Date:____________
Authorized Representative

**Governmental Entity**

CITY OF LEWISTOWN
Entity Name

By:______________________________ Date:____________
Authorized Representative

**Montana Department of Administration,**
**Local Government Services**

By:______________________________ Date:____________
Approved By

## APPENDIX A

**Initial or Sole Audit under this Contract**

---

**GOVERNMENTAL ENTITY (ENTITY):** **CITY OF LEWISTOWN**

Telephone: ______________

Address: 305 WATSON
(Street Address or P.O. Box)

LEWISTOWN, MT 59457
(City/Town) (Zip Code)

______________________________
Contact Person(s) and E-Mail Address(es)

---

**PUBLIC ACCOUNTANT/ACCOUNTING FIRM (CONTRACTOR) :** **OLNESS & ASSOCIATES, PC**

Telephone: ______________

Address: 2810 CENTRAL AVE, STE B
(Street Address or P.O. Box)

BILLINGS, MT 59102
(City/Town) (Zip Code)

CURT WYSS - curt@olnesscpa.com
Contact Person(s) and E-Mail Address(es)

---

1. Audit Period and Dates of Engagement:

   A. This audit will cover the fiscal year(s) ending JUNE 30, 2021 (and ______).
   *(Month & Day)* *(Year)* *(Year)*

   B. Date to commence audit work: 11/15/2021

   C. Date to submit final audit report to Entity and State: 6/30/2022

2. Time and Price for Engagement:

   A. Estimated total hours - 207

   B. Price for audit personnel $ 14,500.00
   Price for Travel ______________
   Price for typing, clerical and report preparation ______________
   Total price for this engagement $ 14,500.00

3. The reporting entity contains the following discretely presented component units: NONE

4. Date Annual Financial Report or a trial balance will be available: NOVEMBER 2021
5. Number of copies of audit report Contractor will provide to Entity: AS REQUESTED

6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows:
   ACCESS TO INTERNET, PHOTOCOPIER, ACCOUNTING SOFTWARE (READ ONLY). ASSISTANCE WITH AUDIT INFORMATION AND SCHEDULES AS REQUESTED. SCAN AND UPLOAD TO DESIGNATED PORTAL ANY AND ALL DOCUMENTS REQUESTED. ACCESS TO SUITABLE WORKSPACE

7. The audit scope with regard to federal financial assistance received by the Entity for the above fiscal year(s) will be as indicated below:

☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of $750,000** during the fiscal year(s), or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

**OR**

✓ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance and will not include audit coverage of any federal financial assistance in accordance with requirements of that federal regulation, because the Entity expended a total amount of federal awards of **less than $750,000** during the fiscal year(s), or such other dollar amount ($____________) that is effective for the fiscal year(s) being audited.

**Certified Public Accountant**

OLNESS & ACCOCIATES, PC
Firm Name

By: ____________________ Date: __________
Authorized Representative

**Governmental Entity**

CITY OF LEWISTOWN
Entity Name

By: ____________________ Date: __________
Authorized Representative

**Montana Department of Administration,**
**Local Government Services**

By: ____________________ Date: __________
Approved By

**APPENDIX B**

**Subsequent Audit under this Contract**

---

**GOVERNMENTAL ENTITY (ENTITY):** **CITY OF LEWISTOWN**

Telephone: ____________

Address: 305 WATSON
(Street Address or P.O. Box)

LEWISTOWN, MT 59457
(City/Town) (Zip Code)

____________
Contact Person(s) and E-Mail Address(es)

---

**PUBLIC ACCOUNTANT/ACCOUNTING FIRM (CONTRACTOR) :** **OLNESS & ASSOCIATES, PC**

Telephone: ____________

Address: 2810 CENTRAL AVE, STE B
(Street Address or P.O. Box)

BILLINGS, MT 59102
(City/Town) (Zip Code)

CURT WYSS – curt@olnesscpa.com
Contact Person(s) and E-Mail Address(es)

---

1. Audit Period and Dates of Engagement:

   A. This audit will cover the fiscal year(s) ending JUNE 30, 2022 (and ____).
   *(Month & Day)* *(Year)* *(Year)*

   B. Date to commence audit work: 11/15/2022

   C. Date to submit final audit report to Entity and State: 6/30/2023

2. Time and Price for Engagement:

   A. Estimated total hours - 221

   B. Price for audit personnel $ 15,500
   Price for Travel ____________
   Price for typing, clerical and report preparation ____________
   Total price for this engagement $ 15,500

3. The reporting entity contains the following discretely presented component units: NONE

4. Date Annual Financial Report or a trial balance will be available: NOVEMBER 2022

5. Number of copies of audit report Contractor will provide to Entity: AS REQUESTED

6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows:
ACCESS TO INTERNET, PHOTOCOPIER, ACCOUNTING SOFTWARE (READ ONLY).
ASSISTANCE WITH AUDIT INFORMATION AND SCHEDULES AS REQUESTED.
SCAN AND UPLOAD TO DESIGNATED PORTAL ANY AND ALL DOCEMENTS REQUESTED. ACCESS TO SUITABLE WORKSPACE

7. The audit scope with regard to federal financial assistance received by the Entity for the above fiscal year(s) will be as indicated below:

☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of $750,000** during the fiscal year(s), or such other dollar amount ($__________) that is effective for the fiscal year(s) being audited.

**OR**

✓ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance and will not include audit coverage of any federal financial assistance in accordance with requirements of that federal regulation, because the Entity expended a total amount of federal awards of **less than $750,000** during the fiscal year(s), or such other dollar amount ($__________) that is effective for the fiscal year(s) being audited.

**Certified Public Accountant**

OLNESS & ASSOCIATES, PC
Firm Name

By: ____________________ Date: __________
Authorized Representative

**Governmental Entity**

CITY OF LEWISTOWN
Entity Name

By: ____________________ Date: __________
Authorized Representative

**Montana Department of Administration,**
**Local Government Services**

By: ____________________ Date: __________
Approved By

## APPENDIX C

### Subsequent Audit under this Contract

---

**GOVERNMENTAL ENTITY (ENTITY):** **CITY OF LEWISTOWN**

Telephone: ________________ Address: 305 WATSON
(Street Address or P.O. Box)

LEWISTOWN, MT 59457
(City/Town) (Zip Code)

Contact Person(s) and E-Mail Address(es)

---

**PUBLIC ACCOUNTANT/ACCOUNTING FIRM (CONTRACTOR) :** **OLNESS & ASSOCIATES, PC**

Telephone: ________________ Address: 2810 CENTRAL AVE, STE B
(Street Address or P.O. Box)

BILLINGS, MT 59102
(City/Town) (Zip Code)

CURT WYSS – curt@olnesscpa.com
Contact Person(s) and E-Mail Address(es)

---

1. Audit Period and Dates of Engagement:

   A. This audit will cover the fiscal year(s) ending JUNE 30, 2023 (and ____).
   *(Month & Day)* *(Year)* *(Year)*

   B. Date to commence audit work: 11/15/2023

   C. Date to submit final audit report to Entity and State: 6/30/2024

2. Time and Price for Engagement:

   A. Estimated total hours - 236

   B. Price for audit personnel $ 16,500
   Price for Travel ________
   Price for typing, clerical and report preparation ________
   Total price for this engagement $ 16,500

3. The reporting entity contains the following discretely presented component units: NONE

4. Date Annual Financial Report or a trial balance will be available: NOVEMBER 2023

5. Number of copies of audit report Contractor will provide to Entity: AS REQUESTED

6. The Entity will provide clerical, equipment, and photocopying or reproduction services to the Contractor as follows:
ACCESS TO INTERNET, PHOTOCOPIER, ACCOUNTING SOFTWARE (READ ONLY).
ASSISTANCE WITH AUDIT INFORMATION AND SCHEDULES AS REQUESTED.
SCAN AND UPLOAD TO DESIGNATED PORTAL ANY AND ALL DOCEMENTS REQUESTED. ACCESS TO SUITABLE WORKSPACE

7. The audit scope with regard to federal financial assistance received by the Entity for the above fiscal year(s) will be as indicated below:

☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards **equal to or in excess of $750,000** during the fiscal year(s), or such other dollar amount ($__________) that is effective for the fiscal year(s) being audited.

**OR**

✓ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance and will not include audit coverage of any federal financial assistance in accordance with requirements of that federal regulation, because the Entity expended a total amount of federal awards of **less than $750,000** during the fiscal year(s), or such other dollar amount ($__________) that is effective for the fiscal year(s) being audited.

**Certified Public Accountant**

OLNESS & ASSOCIATES, PC
Firm Name

By: ____________________ Date: __________
Authorized Representative

**Governmental Entity**

CITY OF LEWISTOWN
Entity Name

By: ____________________ Date: __________
Authorized Representative

**Montana Department of Administration, Local Government Services**

By: ____________________ Date: __________
Approved By

# Chapter 13
# PARADES

## 9-13-1: DEFINITIONS:

As used in this chapter the following definitions apply:

CLASS A PARADE: An organized procession conducted on city streets consisting of ten (10) or more independent entries, individuals or organizations unrelated to each other.

CLASS B PARADE: An organized procession conducted on city streets consisting of nine (9) or fewer independent entries, individuals or organizations unrelated to each other.

PARADE PARTICIPANT: Any individual participating in a parade, or associated with or riding on any parade entry. (Ord. 1634, 10-21-1996)

## 9-13-2: PERMIT REQUIRED:

No parade may be conducted within the city unless a permit be first obtained. An application for permit to conduct a parade shall be made on forms prepared by the city, not less than seven (7) days prior to the event. The city manager shall either grant or deny the application. (Ord. 1634, 10-21-1996; amd. Ord. 1663, 1-3-2000)

## 9-13-3: OBJECTS NOT TO BE TOSSED BY PARADE PARTICIPANTS:

No parade participant may throw candy, gum, prizes or any other object to parade observers. Any candy, gum or other prizes desired to be disbursed to the public during the parade shall be hand delivered. (Ord. 1634, 10-21-1996)

## 9-13-4: NO PARKING ON PARADE ROUTES:

No vehicle of any type may be parked on Main Street between 1st Avenue and 6th Avenue for two (2) hours prior to and during any class A parade.

(A) In addition to any fine which may be imposed, vehicles in violation of this section may be removed by the city, or by its direction, and the cost thereof charged to the vehicle owner. (Ord. 1634, 10-21-1996)

## 9-13-5: NONPARTICIPANTS TO REMAIN ON SIDEWALKS:

During any parade, all parade nonparticipants shall remain on the public sidewalks or within the crosswalk of any connecting side street. (Ord. 1634, 10-21-1996)

## 9-13-6: PARADE PARTICIPANTS TO EXERCISE DUE CARE:

All parade participants operating any vehicle or horsedrawn equipment or any other device of any nature, shall operate the same in a careful and prudent manner and at a rate of speed no greater than is reasonable and proper under the conditions existing at the point of operation, taking into account the amount and character of parade traffic, condition of brakes, weight of equipment, grade and width of street, condition of surface and freedom of obstruction to the view ahead and to the side. The person operating any equipment or animaldrawn carriage shall operate the same so as to not unduly or unreasonably endanger the life, limb, property, or other right of parade participants or other members of the public. (Ord. 1634, 10-21-1996)

## 9-13-7: PENALTY:

Any person in violation of any part of this chapter shall be fined in an amount not less than twenty five dollars ($25.00) and not more than five hundred dollars ($500.00). (Ord. 1634, 10-21-1996)