

Centerville Municipal Waterworks

Board of Trustees Regular Meeting

March 10, 2025 11:00 AM Centerville City Hall

Board of Trustees: Bill Milani, Cindy Sherrard, Ryan Stober, Christina Laurson, and Richard Turner

City Administrator: Jason Fraser
Public Works Director: Steve Hawkins

AGENDA

- a. Call to order**
 - a. Roll Call
 - b. Approval of Agenda
 - c. Approve Minutes of February 10, 2025, Regular Meeting
 - d. Approve Financial Reports
 - e. Approve Vouchers/Expenditures
- b. Discussion/Action Items/General Business**
 - a. Public Works Director's Report
 - b. Billing Clerk's Report
 - c. **Approval of Resolution 2025-0001** Discontinuation of Service for a Deceased Customer
 - d. **Approval of Resolution 2025-0002** Collecting \$7 Fee for State Setoff
 - e. **Approval of Resolution 2025-0003** Transfer of Delinquent Account Balances
 - f. FY24 Waterworks Audit Review
- c. Discuss any items that come before the board**
- d. Adjourn**

Centerville Municipal Waterworks
Board of Trustees Regular Meeting
Monday, February 10, 2025

The Centerville Municipal Waterworks Board of Trustees met for their regular meeting on February 10, 2025, at 11:00 a.m. at Centerville City Hall.

The meeting was called to order and roll taken by Board Chairman Bill Milani. Present were Christina Laurson, Cindy Sherrard, Bill Milani, Ryan Stober and Richard Turner. Also in attendance were City Administrator Jason Fraser, Public Works Director Steve Hawkins, Water Technician Joseph Sivetts, Council Member Brad Brauman and Customer Service Representative Lindsey Stevens.

Motion by Stober, seconded by Sherrard to approve the agenda. Vote: All ayes. Motion passed.

Motion by Laurson, seconded by Sherrard to approve the minutes of the January 13th, 2025, regular meeting. Vote: All ayes. Motion passed.

Motion by Stober, seconded by Laurson to approve the financial reports. Vote: All ayes. Motion passed.

Motion by Stober, seconded by Sherrard to approve vouchers/expenditures of \$90,913.76. Vote: All ayes. Motion passed.

Public Works Director's Report was given.

Billing Clerk's report was given.

Motion by Stober, seconded by Turner to approve the FY26 Annual Budget. A 2.5% interest rate increase was mentioned.

Stober mentioned reaching out to other local banks to compare interest rates.

Motion by Laurson, seconded by Stober to adjourn at 11:15 a.m. Vote: All ayes. Motion passed.

The next regular meeting will be March 10th, 2025, at 11:00 a.m.

Lindsey Stevens
Centerville Municipal Waterworks



Budget Report

Account Summary

For Fiscal: 2024-2025 Period Ending: 02/28/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 600 - WATER UTILITY							
Revenue							
600-810-4116	MAIN TAPPING PERMIT	250.00	250.00	0.00	0.00	-250.00	100.00 %
600-810-4193	FIRE PROTECTION	3,450.00	3,450.00	0.00	0.00	-3,450.00	100.00 %
600-810-4303	INTEREST EARNED - WATER	600.00	600.00	68.04	591.52	-8.48	1.41 %
600-810-4310	RENT	18,000.00	18,000.00	450.00	3,150.00	-14,850.00	82.50 %
600-810-4500	METERED WATER SALES	1,234,000.00	1,234,000.00	89,027.40	814,808.61	-419,191.39	33.97 %
600-810-4501	WATER SURCHARGES	100,000.00	100,000.00	8,806.43	76,899.64	-23,100.36	23.10 %
600-810-4503	WATER SERVICE REPAIRS	0.00	0.00	1,758.14	7,462.48	7,462.48	0.00 %
600-810-4530	PENALTIES	50,000.00	50,000.00	1,032.25	9,480.31	-40,519.69	81.04 %
600-810-4533	NSF CHECK CHARGES	0.00	0.00	30.88	181.35	181.35	0.00 %
600-810-4555	SERVICE CHARGES	115,000.00	115,000.00	1,102.61	10,245.11	-104,754.89	91.09 %
600-810-4561	WATER EXCISE TAX	74,046.00	74,046.00	5,634.34	51,220.35	-22,825.65	30.83 %
600-810-4700	MISC / OTHER INCOME	5,000.00	5,000.00	0.00	0.00	-5,000.00	100.00 %
600-810-4710	BULK WATER	12,000.00	12,000.00	0.00	197.50	-11,802.50	98.35 %
600-810-4715	RECEIPTS/REFUNDS-WTR	500.00	500.00	0.00	0.00	-500.00	100.00 %
600-810-4735	FUEL TAX REFUND-WTR	500.00	500.00	45.75	428.97	-71.03	14.21 %
600-810-4736	SALES TAX	1,200.00	1,200.00	7.00	14.00	-1,186.00	98.83 %
Revenue Total:		1,614,546.00	1,614,546.00	107,962.84	974,679.84	-639,866.16	39.63%
Expense							
600-810-6010	SALARIES & LONGEVITY PAY	204,650.00	204,650.00	21,895.71	186,002.15	18,647.85	9.11 %
600-810-6011	ADMIN SALARY/LONGEVITY	79,916.00	79,916.00	2,333.17	20,431.45	59,484.55	74.43 %
600-810-6050	PAYMENT TO BD MEMBERS	1,800.00	1,800.00	0.00	420.00	1,380.00	76.67 %
600-810-6110	FICA - CITY'S SHARE	21,000.00	21,000.00	1,689.24	14,626.62	6,373.38	30.35 %
600-810-6130	IPERS	26,000.00	26,000.00	2,280.13	19,393.84	6,606.16	25.41 %
600-810-6150	HEALTH INSURANCE	50,000.00	50,000.00	6,238.89	42,590.71	7,409.29	14.82 %
600-810-6156	LIFE INSURANCE	255.00	255.00	8.70	69.60	185.40	72.71 %
600-810-6160	WORKMAN'S COMP	5,859.00	5,859.00	0.00	57.80	5,801.20	99.01 %
600-810-6170	UNEMPLOYMENT INSURANCE	0.00	0.00	23.46	114.48	-114.48	0.00 %
600-810-6198	PHYSICALS	200.00	200.00	42.00	84.00	116.00	58.00 %
600-810-6199	EMPLOYEE BENEFITS EXPENSE	2,964.00	2,964.00	256.00	2,302.85	661.15	22.31 %
600-810-6230	SCHOOL & TRAINING	1,000.00	1,000.00	0.00	838.03	161.97	16.20 %
600-810-6260	MILEAGE/EXPENSE ALLOWANCE	0.00	0.00	69.58	69.58	-69.58	0.00 %
600-810-6310	BUILDING MAINTENANCE & REPAIR	500.00	500.00	0.00	58.37	441.63	88.33 %
600-810-6321	RESERVOIR - SPILLWAY	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
600-810-6330	GASOLINE/DIESEL	8,200.00	8,200.00	378.78	3,879.44	4,320.56	52.69 %
600-810-6335	TIRES - NEW & REPAIR	500.00	500.00	0.00	0.00	500.00	100.00 %
600-810-6350	EQUIPMENT REPR & MAINTENANC	5,600.00	5,600.00	6,268.29	53,211.08	-47,611.08	-850.20 %
600-810-6351	MAINS EXPENSE	120,000.00	120,000.00	762.95	26,243.54	93,756.46	78.13 %
600-810-6352	ELEVATED TANKS-LABOR	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
600-810-6353	HYDRANT EXPENSE	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
600-810-6371	ELECTRICITY	5,000.00	5,000.00	148.81	1,521.32	3,478.68	69.57 %
600-810-6373	TELECOMMUNICATION SERVICE	1,800.00	1,800.00	165.90	1,392.12	407.88	22.66 %
600-810-6374	WATER PURCHASED-RRWA	470,000.00	470,000.00	39,000.80	318,448.00	151,552.00	32.25 %
600-810-6378	INTERNET SERVICE	200.00	200.00	19.80	158.40	41.60	20.80 %
600-810-6379	MISC. EXPENSE	200.00	200.00	0.00	0.00	200.00	100.00 %
600-810-6401	AUDIT FEES	4,000.00	4,000.00	0.00	4,000.00	0.00	0.00 %
600-810-6407	ENGINEERING FEES	10,000.00	10,000.00	0.00	6,912.50	3,087.50	30.88 %
600-810-6408	GENERAL/LIABILITY INSURANCE	24,000.00	24,000.00	0.00	24,920.52	-920.52	-3.84 %
600-810-6411	LEGAL FEES	2,000.00	2,000.00	49.50	322.00	1,678.00	83.90 %
600-810-6414	OFFICIAL PUBLICATIONS	750.00	750.00	66.06	542.91	207.09	27.61 %
600-810-6417	WATER EXCISE TAX	74,046.00	74,046.00	6,118.80	45,431.06	28,614.94	38.64 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 02/28/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
600-810-6419	DATA PROCESSING EXPENSE	7,000.00	7,000.00	250.00	21,485.53	-14,485.53	-206.94 %
600-810-6437	ONE CALL LOCATES	2,000.00	2,000.00	0.00	277.91	1,722.09	86.10 %
600-810-6440	TESTING EXPENSE	3,500.00	3,500.00	510.86	2,824.84	675.16	19.29 %
600-810-6490	PROFESSIONAL SERVICES	20,000.00	20,000.00	0.00	341.77	19,658.23	98.29 %
600-810-6491	BANKING/ACH SERVICES	2,000.00	2,000.00	508.62	2,357.72	-357.72	-17.89 %
600-810-6501	CLEANING SUPPLIES	300.00	300.00	0.00	0.00	300.00	100.00 %
600-810-6505	TOOLS / SUPPLIES	3,000.00	3,000.00	0.00	167.74	2,832.26	94.41 %
600-810-6506	OFFICE SUPPLIES	3,500.00	3,500.00	10.85	446.16	3,053.84	87.25 %
600-810-6507	OPERATING SUPPLIES & MATERIALS	0.00	0.00	0.00	8,169.03	-8,169.03	0.00 %
600-810-6508	POSTAGE	11,000.00	11,000.00	619.95	6,628.00	4,372.00	39.75 %
600-810-6510	SAFETY EQUIPMENT	1,000.00	1,000.00	0.00	290.04	709.96	71.00 %
600-810-6513	METERS / METER PITS	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
600-810-6514	CONCRETE EXPENSE	30,000.00	30,000.00	0.00	6,105.00	23,895.00	79.65 %
600-810-6525	ROCK EXPENSE	8,500.00	8,500.00	0.00	2,185.53	6,314.47	74.29 %
600-810-6531	MISC EXPENSE	0.00	0.00	45.75	541.59	-541.59	0.00 %
600-810-6546	UNIFORMS	500.00	500.00	0.00	48.18	451.82	90.36 %
600-810-6723	CAPITAL OUTLAY - EQUIPMENT	80,000.00	80,000.00	0.00	45,309.43	34,690.57	43.36 %
600-810-6725	CAPITAL OUTLAY - OFFICE EQUIPM	1,000.00	1,000.00	66.64	581.56	418.44	41.84 %
600-810-6727	CAPITAL OUTLAY-IMPROVEMENTS	150,000.00	150,000.00	0.00	65,682.32	84,317.68	56.21 %
600-810-6799	CAPITAL OUTLAY - OTHER CAP PRO	1,000,000.00	1,000,000.00	0.00	20,748.00	979,252.00	97.93 %
600-810-6801	PRINCIPAL	41,472.00	41,472.00	2,150.98	17,243.10	24,228.90	58.42 %
600-810-6851	INTEREST PAID	0.00	0.00	1,305.02	10,404.90	-10,404.90	0.00 %
Expense Total:		2,514,712.00	2,514,712.00	93,285.24	985,880.72	1,528,831.28	60.80%
Fund: 600 - WATER UTILITY Surplus (Deficit):		-900,166.00	-900,166.00	14,677.60	-11,200.88	888,965.12	98.76%
Fund: 601 - WATER CUSTOMER DEPOSITS							
Revenue							
601-810-4730	CUSTOMER DEPOSITS RECEIVED	50,000.00	50,000.00	480.00	6,320.00	-43,680.00	87.36 %
Revenue Total:		50,000.00	50,000.00	480.00	6,320.00	-43,680.00	87.36%
Expense							
601-810-6495	CUSTOMER DEPOSITS REFUNDED	50,000.00	50,000.00	0.00	17.85	49,982.15	99.96 %
Expense Total:		50,000.00	50,000.00	0.00	17.85	49,982.15	99.96%
Fund: 601 - WATER CUSTOMER DEPOSITS Surplus (Deficit):		0.00	0.00	480.00	6,302.15	6,302.15	0.00%
Report Surplus (Deficit):		-900,166.00	-900,166.00	15,157.60	-4,898.73	895,267.27	99.46%

Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 600 - WATER UTILITY						
Revenue	1,614,546.00	1,614,546.00	107,962.84	974,679.84	-639,866.16	39.63%
Expense	2,514,712.00	2,514,712.00	93,285.24	985,880.72	1,528,831.28	60.80%
Fund: 600 - WATER UTILITY Surplus (Deficit):	-900,166.00	-900,166.00	14,677.60	-11,200.88	888,965.12	98.76%
Fund: 601 - WATER CUSTOMER DEPOSITS						
Revenue	50,000.00	50,000.00	480.00	6,320.00	-43,680.00	87.36%
Expense	50,000.00	50,000.00	0.00	17.85	49,982.15	99.96%
Fund: 601 - WATER CUSTOMER DEPOSITS Surplus (Deficit):	0.00	0.00	480.00	6,302.15	6,302.15	0.00%
Report Surplus (Deficit):	-900,166.00	-900,166.00	15,157.60	-4,898.73	895,267.27	99.46%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
600 - WATER UTILITY	-900,166.00	-900,166.00	14,677.60	-11,200.88	888,965.12
601 - WATER CUSTOMER DEPOSIT	0.00	0.00	480.00	6,302.15	6,302.15
Report Surplus (Deficit):	-900,166.00	-900,166.00	15,157.60	-4,898.73	895,267.27



City of Centerville, IA

Fund Balance Report

As Of 02/28/2025

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
600 - WATER UTILITY	1,696,598.44	974,679.84	985,880.72	1,685,397.56
601 - WATER CUSTOMER DEPOSITS	121,751.47	6,320.00	17.85	128,053.62
Report Total:	1,818,349.91	980,999.84	985,898.57	1,813,451.18

Analysis of Gallons Purchased vs Consumed

PURCHASE DATE	PREVIOUS		CURRENT		GALLONS		NON-METERED		TOTAL GALLONS		DIFFERENCE	%
	READING		READING		PURCHASED	USERS	GALLONS	USAGE	CONSUMED			
Jul-24	780,374,000		800,058,000		19,684,000	2437	13,148,239	750,000	13,898,239	5,785,761	29.39	
Aug-24	800,058,000		817,871,000		17,813,000	2414	12,907,368	690,420	13,597,788	4,215,212	23.66	
Sep-24	817,871,000		834,948,000		17,077,000	2428	12,627,190	350,000	12,977,190	4,099,810	24.01	
Oct-24	834,948,000		853,251,000		18,303,000	2425	12,394,682	281,000	12,675,682	5,627,318	30.75	
Nov-24	853,251,000		869,191,000		15,940,000	2419	11,317,449	210,000	11,527,449	4,412,551	27.68	
Dec-24	869,191,000		886,115,000		16,924,000	2423	10,725,048	314,000	11,039,048	5,884,952	34.77	
Jan-25	886,115,000		903,303,000		17,188,000	2422	11,752,583	285,000	12,037,583	5,150,417	29.97	
Feb-25	903,303,000		919,225,000		15,922,000	2414	12,717,055	139,000	12,856,055	3,065,945	19.26	
Mar-25	0		0		0	0	0	0	0	0	#DIV/0!	
Apr-25	0		0		0	0	0	0	0	0	#DIV/0!	
May-25	0		0		0	0	0	0	0	0	#DIV/0!	
Jun-25	0		0		0	0	0	0	0	0	#DIV/0!	



IOWA TRUST
and savings bank

CENTERVILLE, IOWA 52544

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ACCOUNT:
DOCUMENTS:

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CENTERVILLE MUNICIPAL WATERWORKS
PO BOX 578
CENTERVILLE IA 52544-0578

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As the holiday season approaches and incidents of fraud increase, we have taken your concerns into account and are pleased to introduce our new ID TheftSmart protection product. Safeguarding your personal information is paramount, and we are committed to helping you secure it. To discover how ID TheftSmart equips you with the necessary tools to prevent identity fraud, please call 641.437.4500 or visit us in person. Connect with us on Facebook at Iowa Trust and Savings Bank to stay updated on our latest news and offerings!

BUSINESS NOW ACCOUNT XXXXXX0588

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			01/31/25	1826,863.64
IA DEPT OF REV IA REV PAY 3716160				
	6,118.80		02/04/25	1820,744.84
PAYPAL TRANSFER RATHBUN WATER	39,000.80		02/11/25	1781,744.04
Alliant - IPL PAYMENT 5705221000	134.11		02/12/25	1781,609.93
DEPOSIT		45.75	02/13/25	1781,655.68
Alliant - IPL PAYMENT 1936957589	148.81		02/13/25	1781,506.87
TRANSFER TO 1177397	5,173.26		02/14/25	1776,333.61
TRANSFER TO 1177397	12,434.33		02/14/25	1763,899.28
CHECK # 15255	313.59		02/14/25	1763,585.69
CHECK # 15256	49.50		02/14/25	1763,536.19
CHECK # 15257	66.06		02/14/25	1763,470.13
CHECK # 15258	449.36		02/18/25	1763,020.77
CHECK # 15261	4,043.68		02/18/25	1758,977.09
CHECK # 15251	80.72		02/19/25	1758,896.37
CHECK # 15260	1,399.50		02/19/25	1757,496.87
CHECK # 15262	131.04		02/20/25	1757,365.83
USDA RD DCFO PAYMENT 0000	3,456.00		02/25/25	1753,909.83
CHECK # 15253	77.53		02/25/25	1753,832.30
CHECK # 15259	376.75		02/25/25	1753,455.55
CHECK # 15263	488.91		02/26/25	1752,966.64
TRANSFER TO CITY OF CENTERVILLE				
	5,067.16		02/27/25	1747,899.48

* * * C O N T I N U E D * * *





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and savings bank

CENTERVILLE, IOWA 52544

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ACCOUNT:
DOCUMENTS:

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CENTERVILLE MUNICIPAL WATERWORKS

BUSINESS NOW ACCOUNT XXXXXX0588

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
TRANSFER TO CITY OF CENTERVILLE	11,794.55		02/27/25	1736,104.93
DEPOSIT		109,949.05	02/28/25	1846,053.98
ACH Billing - February 2025	114.24		02/28/25	1845,939.74
CHECK	2,524.79		02/28/25	1843,414.95
INTEREST		68.04	02/28/25	1843,482.99
BALANCE THIS STATEMENT			02/28/25	1843,482.99

TOTAL DAYS IN STATEMENT PERIOD 02/01/25 THROUGH 02/28/25: 28

TOTAL CREDITS	(3)	110,062.84	AVG AVAILABLE BALANCE	1,773,909.24
TOTAL DEBITS	(22)	93,443.49	AVERAGE BALANCE	1,786,206.83

YOUR CHECKS SEQUENCED

DATE...CHECK #.....AMOUNT	DATE...CHECK #.....AMOUNT	DATE...CHECK #.....AMOUNT	DATE...CHECK #.....AMOUNT
02/28 * 2,524.79	02/14 15256 49.50	02/19 15260 1,399.50	
02/19 15251* 80.72	02/14 15257 66.06	02/18 15261 4,043.68	
02/25 15253* 77.53	02/18 15258 449.36	02/20 15262 131.04	
02/14 15255 313.59	02/25 15259 376.75	02/26 15263 488.91	

(*) INDICATES A GAP IN CHECK NUMBER SEQUENCE

----- I N T E R E S T -----

AVERAGE LEDGER BALANCE:	1,786,206.83	INTEREST EARNED:	68.04
AVERAGE AVAILABLE BALANCE:	1,773,909.24	DAYS IN PERIOD: 02/01/25-02/28/25:	28
INTEREST PAID THIS PERIOD:	68.04	ANNUAL PERCENTAGE YIELD EARNED:	.05%
INTEREST PAID 2025:	142.31		
INTEREST PAID 2024:	897.87		
INTEREST RATE:	.05%		

*** CONTINUED ***





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ACCOUNT:
DOCUMENTS:

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CENTERVILLE MUNICIPAL WATERWORKS

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BUSINESS NOW ACCOUNT XXXXXX0588

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- - - ITEMIZATION OF OVERDRAFT AND RETURNED ITEM FEES - - -

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*****
*                                     |          TOTAL FOR          |          TOTAL          *
*                                     |        THIS PERIOD        |        YEAR TO DATE    *
*-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
* TOTAL OVERDRAFT FEES:             |          $.00           |          $.00          *
*-----|-----|-----|-----|-----|-----|-----|-----|-----|
* TOTAL RETURNED ITEM FEES:         |          $.00           |          $.00          *
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Iowa Trust & Savings
Centerville, IA 52544

CHECKING DEPOSIT

DATE 2-13-25 4575

NAME CVL MUNICIPAL WATERWORKS

ACCOUNT NUMBER 010588

NET DEPOSIT \$ 45.75

00739014110 009

\$45.75 2/13/2025

00739014110
Iowa Tr and Sv Bk #001
2025-02-13
0001962433
Batch 274755768
02/13/2025
02/13/2025
12:59 PM
009

\$45.75 2/13/2025

Iowa Trust & Savings
Centerville, IA 52544

CHECKING DEPOSIT

DATE 2-28-25 109949.05

NAME CVL MUNICIPAL WATERWORKS

ACCOUNT NUMBER 010588

NET DEPOSIT \$ 109,949.05

00739014110 009

\$109,949.05 2/28/2025

00739014110
Iowa Tr and Sv Bk #001
2025-02-28
0001003669
Batch 276383554
02/28/2025
02/28/2025
2:44 PM
009

\$109,949.05 2/28/2025

Iowa Trust Savings
DEBIT
MISCELLANEOUS

DATE 2-28-25

NAME CVL MUNICIPAL WATERWORKS

DESCRIPTION XFER PER WRITTEN REQUEST TO 117397

ACCOUNT NUMBER 010588

AMOUNT \$ 2524.79

05555=55550

0 \$2,524.79 2/28/2025

00739014110
Iowa Tr and Sv Bk #001
2025-02-28
0001003668
Batch 276383554
02/28/2025
02/28/2025
2:45 PM
009

0 \$2,524.79 2/28/2025

CENTERVILLE MUNICIPAL WATERWORKS
312 EAST MAPLE
PO BOX 578
CENTERVILLE, IA 52544
(641)437-4330

IOWA TRUST & SAVINGS BANK
200 W 20TH ST
CENTERVILLE, IA 52544

CHECK # 15251

DATE 02/19/2025

PAY —Eighty Dollars and 72/100 Cents—

TO THE ORDER OF MARILYN LYNCH
452 W WASHINGTON APT 1
CENTERVILLE, IOWA 52544

00452510 00739014110 010588

15251 \$80.72 2/19/2025

00739014110
Iowa Tr and Sv Bk #001
2025-02-19
0001962433
Batch 274755768
02/19/2025
02/19/2025
12:59 PM
009

15251 \$80.72 2/19/2025

CENTERVILLE MUNICIPAL WATERWORKS
312 EAST MAPLE
PO BOX 578
CENTERVILLE, IA 52544
(641)437-4330

IOWA TRUST & SAVINGS BANK
200 W 20TH ST
CENTERVILLE, IA 52544

CHECK # 15253

DATE 02/25/2025

PAY —Seventy Seven Dollars and 53/100 Cents—

TO THE ORDER OF REACH SERVICES
11145 DEER RUN DR
MOSAVIA, IA 52571-8853

00452530 00739014110 010588

15253 \$77.53 2/25/2025

COMMUNITY 1ST CU
273975726
2/24/2025 4:03 PM
918700000112723
SEQUENCE # 296
TELLER # N/A
BRANCH # 9998

15253 \$77.53 2/25/2025

CENTERVILLE MUNICIPAL WATERWORKS
312 EAST MAPLE
PO BOX 578
CENTERVILLE, IA 52544
(641)437-4330

IOWA TRUST & SAVINGS BANK
200 W 20TH ST
CENTERVILLE, IA 52544

CHECK # 15255

DATE 02/18/2025

PAY —Three Hundred Thirteen Dollars and 59/100 Cents—

TO THE ORDER OF CARROLL CONSTRUCTION SUPPLY
207 W 2ND ST, STE 1
OTTUMWA, IA 52501

00452550 00739014110 010588

15255 \$313.59 2/14/2025

00739014110
Iowa Tr and Sv Bk #001
2025-02-14
0001003668
Batch 276383554
02/14/2025
02/14/2025
2:45 PM
009

15255 \$313.59 2/14/2025

CENTERVILLE MUNICIPAL WATERWORKS
312 EAST MAPLE
PO BOX 578
CENTERVILLE, IA 52544
(841)437-4339

IOWA TRUST & SAVINGS BANK
200 N 10TH ST
CENTERVILLE, IA 52544

CHECK # 15256
DATE 02/10/2025
VOID AFTER 60 DAYS

PAY —Forty Nine Dollars and 50/100 Cents—

TO THE ORDER OF COX LAW FIRM LLP
300 W VAN BUREN
CENTERVILLE, IA 52544

#015256# ⑈073901411⑈ 010588#

15256 \$49.50 2/14/2025

Cox Law Firm, LLP
FOR DEPOSIT ONLY
DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
AFTER THIS CHECK HAS BEEN DEPOSITED

⑈073901411⑈
1578 Tr and Sv Bk #001
2025-02-14
0001966126
Batch: 274902013

884794174 2875-82-14

15256 \$49.50 2/14/2025

CENTERVILLE MUNICIPAL WATERWORKS
312 EAST MAPLE
PO BOX 578
CENTERVILLE, IA 52544
(841)437-4339

IOWA TRUST & SAVINGS BANK
200 N 10TH ST
CENTERVILLE, IA 52544

CHECK # 15259
DATE 02/25/2025
VOID AFTER 60 DAYS

PAY —Three hundred Seventy Six Dollars and 75/100 Cents—

TO THE ORDER OF MICROBAC LABORATORIES, INC
200 DOLLAR BANK
PO BOX 3510
PITTSBURGH, PA 15230-3510

#015259# ⑈073901411⑈ 010588#

15259 \$376.75 2/25/2025

CREDIT THE AMOUNT OF
⑈073901411⑈
2025-02-25
0001966126
Batch: 274902013

884794174 2875-82-14

15259 \$376.75 2/25/2025

CENTERVILLE MUNICIPAL WATERWORKS
312 EAST MAPLE
PO BOX 578
CENTERVILLE, IA 52544
(841)437-4339

IOWA TRUST & SAVINGS BANK
200 N 10TH ST
CENTERVILLE, IA 52544

CHECK # 15257
DATE 02/10/2025
VOID AFTER 60 DAYS

PAY —Sixty Six Dollars and 06/100 Cents—

TO THE ORDER OF IOWA MEDIA NETWORK
PO BOX 310
CENTERVILLE, IA 52544

#015257# ⑈073901411⑈ 010588#

15257 \$66.06 2/14/2025

IOWA MEDIA NETWORK
FOR DEPOSIT ONLY
DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
AFTER THIS CHECK HAS BEEN DEPOSITED

⑈073901411⑈
Iowa Tr and Sv Bk #001
2025-02-14
0001966126
Batch: 274902013

884794174 2875-82-14

15257 \$66.06 2/14/2025

CENTERVILLE MUNICIPAL WATERWORKS
312 EAST MAPLE
PO BOX 578
CENTERVILLE, IA 52544
(841)437-4339

IOWA TRUST & SAVINGS BANK
200 N 10TH ST
CENTERVILLE, IA 52544

CHECK # 15260
DATE 02/19/2025
VOID AFTER 60 DAYS

PAY —One Thousand Three Hundred Ninety Nine Dollars and 50/100 Cents—

TO THE ORDER OF SHICLAR NAPA
1407 200TH AVE
SIOUX FALLS, IA 50591

#015260# ⑈073901411⑈ 010588#

15260 \$1,399.50 2/19/2025

Kossak County State Bank
⑈073901411⑈
2025-02-19
0001966126
Batch: 274902013

884794174 2875-82-14

15260 \$1,399.50 2/19/2025

CENTERVILLE MUNICIPAL WATERWORKS
312 EAST MAPLE
PO BOX 578
CENTERVILLE, IA 52544
(841)437-4339

IOWA TRUST & SAVINGS BANK
200 N 10TH ST
CENTERVILLE, IA 52544

CHECK # 15258
DATE 02/16/2025
VOID AFTER 60 DAYS

PAY —Four Hundred Forty Nine Dollars and 36/100 Cents—

TO THE ORDER OF LOCKRIDGE INC
23602 HIGHWAY 5
CENTERVILLE, IA 52544

#015258# ⑈073901411⑈ 010588#

15258 \$449.36 2/18/2025

LOCKRIDGE INC
FOR DEPOSIT ONLY
DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
AFTER THIS CHECK HAS BEEN DEPOSITED

⑈073901411⑈
2025-02-18
0001966126
Batch: 274902013

884794174 2875-82-14

15258 \$449.36 2/18/2025

CENTERVILLE MUNICIPAL WATERWORKS
312 EAST MAPLE
PO BOX 578
CENTERVILLE, IA 52544
(841)437-4339

IOWA TRUST & SAVINGS BANK
200 N 10TH ST
CENTERVILLE, IA 52544

CHECK # 15261
DATE 02/18/2025
VOID AFTER 60 DAYS

PAY —Four Thousand Forty Three Dollars and 68/100 Cents—

TO THE ORDER OF VERMAER IOWA & MISSOURI
PO BOX 358
PELLA, IA 50219

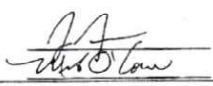
#015261# ⑈073901411⑈ 010588#

15261 \$4,043.68 2/18/2025

MARION COUNTY BANK
⑈073901411⑈
2025-02-18
0001966126
Batch: 274902013

884794174 2875-82-14

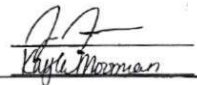
15261 \$4,043.68 2/18/2025

CENTERVILLE MUNICIPAL WATERWORKS 322 EAST MAPLE PO BOX 578 CENTERVILLE, IA 52544 (841)437-4339		IOWA TRUST & SAVINGS BANK 300 N 10TH ST CENTERVILLE, IA 52544 02/18/2025	CHECK # 15262 \$131.04 VOID AFTER 90 DAYS
PAY —One Hundred Thirty One Dollars and 04/100 Cents—			
TO THE ORDER OF US POSTAL SERVICE 300 N 10TH ST CENTERVILLE, IA 52544			
⑆015262⑆ ⑆073901411⑆ 040588⑆			

15262 \$131.04 2/20/2025

⑆015262⑆ ⑆073901411⑆ 040588⑆		⑆091000022⑆ U.S. Bank Des Moines CV 20250218 01637 0180208036	ENDORSE HERE For Deposit Only CHECKS MUST BE DEPOSITED IN THIS MANNER TO AVOID LOSS OF FUNDS. IF YOU WRITE OR SIGN IN ANY OTHER MANNER, YOUR BANK MAY BE REQUIRED TO CASH THE CHECK FOR YOU. IF YOU CASH THE CHECK YOURSELF, YOU MAY BE RESPONSIBLE FOR THE LOSS OF FUNDS.
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15262 \$131.04 2/20/2025

CENTERVILLE MUNICIPAL WATERWORKS 322 EAST MAPLE PO BOX 578 CENTERVILLE, IA 52544 (841)437-4339		IOWA TRUST & SAVINGS BANK 300 N 10TH ST CENTERVILLE, IA 52544 02/24/2025	CHECK # 15263 \$488.91 VOID AFTER 90 DAYS
PAY —Four Hundred Eighty Eight Dollars and 91/100 Cents—			
TO THE ORDER OF US POSTAL SERVICE 300 N 10TH ST CENTERVILLE, IA 52544			
⑆015263⑆ ⑆073901411⑆ 040588⑆			

15263 \$488.91 2/26/2025

⑆015263⑆ ⑆073901411⑆ 040588⑆		⑆091000022⑆ U.S. Bank Des Moines CV 20250225 01657 0180212889	ENDORSE HERE For Deposit Only CHECKS MUST BE DEPOSITED IN THIS MANNER TO AVOID LOSS OF FUNDS. IF YOU WRITE OR SIGN IN ANY OTHER MANNER, YOUR BANK MAY BE REQUIRED TO CASH THE CHECK FOR YOU. IF YOU CASH THE CHECK YOURSELF, YOU MAY BE RESPONSIBLE FOR THE LOSS OF FUNDS.
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15263 \$488.91 2/26/2025



City of Centerville, IA

Bank Statement Register

WATER WORKS CASH

Period 2/1/2025 - 2/28/2025

Packet: BRPKT00125

Bank Statement

Beginning Balance	1,826,863.64
Plus Debits	128,289.63
Less Credits	111,670.28
Adjustments	0.00
Ending Balance	1,843,482.99

General Ledger

Account Balance	1,842,972.80
Less Outstanding Debits	0.00
Plus Outstanding Credits	510.19
Adjustments	0.00
Adjusted Account Balance	1,843,482.99

Statement Ending Balance	1,843,482.99
Bank Difference	0.00
General Ledger Difference	0.00

CASH BALANCE CONSISTS OF THE FOLLOWING GENERAL LEDGER ACCOUNTS

600-000-1110	CASH WATER FUND
601-000-1110	CASH CUSTOMER DEP
999-000-1101	WATERWORKS CASH

Cleared Deposits

Item Date	Reference	Item Type	Description	Amount
02/13/2025	DEP0008738	Deposit	WATER SHARE FUEL TAX REFUND	45.75
02/28/2025	DEP0009020	Deposit	UTILITY RECEIPTS TRANSFER FEBRUARY 2	109,949.05
Total Cleared Deposits (2)				109,994.80

Cleared Checks

Item Date	Reference	Item Type	Description	Amount
02/10/2025	15251	Check	MARILYN LYNCH	-80.72
02/10/2025	15253	Check	REACH SERVICES	-77.53
02/10/2025	15255	Check	CARROLL CONSTRUCTION SUPPLY	-313.59
02/10/2025	15256	Check	COX LAW FIRM LLP	-49.50
02/10/2025	15257	Check	IOWA MEDIA NETWORK	-66.06
02/10/2025	15258	Check	LOCKRIDGE INC	-449.36
02/10/2025	15259	Check	MICROBAC LABORATORIES, INC	-376.75
02/10/2025	15260	Check	SINCLAIR NAPA	-1,399.50
02/10/2025	15261	Check	VERMEER IOWA & N MISSOURI	-4,043.68
02/18/2025	15262	Check	US POSTAL SERVICE	-131.04
02/24/2025	15263	Check	US POSTAL SERVICE	-488.91
Total Cleared Checks (11)				-7,476.64

Cleared Other

Item Date	Reference	Item Type	Description	Amount
01/02/2025	DFT0001643	Miscellaneous	WATER PAYROLL TRANSFER	11,229.82
01/02/2025	DFT0001643	Bank Draft	WATER PAYROLL TRANSFER	-11,229.82
01/02/2025	DFT0001644	Miscellaneous	WATER PAYROLL TRANSFER	4,472.18
01/02/2025	DFT0001644	Bank Draft	WATER PAYROLL TRANSFER	-4,472.18
02/03/2025	DFT0001737	Bank Draft	TREASURER - STATE OF IOWA	-6,118.80
02/10/2025	DFT0001739	Bank Draft	RATHBUN REGIONAL WATER ASSOCIATIO	-39,000.80
02/10/2025	DFT0001740	Bank Draft	ALLIANT ENERGY	-134.11
02/11/2025	DFT0001751	Bank Draft	ALLIANT ENERGY	-148.81
02/13/2025	DFT0001754	Bank Draft	WATER PAYROLL TRANSFER	-12,434.33
02/13/2025	DFT0001755	Bank Draft	WATER PAYROLL TRANSFER	-5,173.26
02/27/2025	DFT0001791	Bank Draft	WATER PAYROLL TRANSFER	-11,794.55
02/27/2025	DFT0001792	Bank Draft	WATER PAYROLL TRANSFER	-5,067.16
02/28/2025	DFT0001797	Bank Draft	WATER EXPENSE TRANSFER - FEBRUARY 2	-2,524.79
02/28/2025	DFT0001803	Bank Draft	WATER EXPENSE TRANSFER - FEBRUARY 2	-2,524.79
02/28/2025	DFT0001803	Miscellaneous	WATER EXPENSE TRANSFER - FEBRUARY 2	2,524.79
02/28/2025	DFT0001812	Bank Draft	USDA	-3,456.00
02/28/2025	INT0000073	Interest	CHECKING INTEREST	68.04
02/28/2025	SVC0000144	Service Charge	ACH ACTIVITY BILLING	-114.24
Total Cleared Other (18)				-85,898.81

Outstanding Checks

Item Date	Reference	Item Type	Description	Amount
01/09/2023	14747	Check	CADDEN JOHN MICHAEL	-111.28
02/13/2023	14784	Check	HOFFMAN, VICKI	-7.00
03/13/2023	14788	Check	ESAIAS JUDY	-7.17
04/10/2023	14809	Check	BAUER JAKOB	-168.03
04/10/2023	14814	Check	PETERSON RY-LEE	-6.54
05/08/2023	14827	Check	KILLIN DESTINY	-99.92
08/12/2024	15135	Check	NANCY SEE	-1.46
01/13/2025	15240	Check	JESSICA FOSTER	-3.29
02/10/2025	15250	Check	GARY EDWARDS	-0.61
02/10/2025	15252	Check	BRANDON DOZIER	-19.72
02/10/2025	15254	Check	BRIANNA TYLER	-85.17
Total Outstanding Checks (11)				-510.19



City of Centerville, IA

Bank Statement Register

Transaction Summary

Transaction Type	Count	Outstanding	Cleared	Total
Bank Draft	13	0.00	-104,079.40	-104,079.40
Check	22	-510.19	-7,476.64	-7,986.83
Deposit	2	0.00	109,994.80	109,994.80
Interest	1	0.00	68.04	68.04
Miscellaneous	3	0.00	18,226.79	18,226.79
Service Charge	1	0.00	-114.24	-114.24
		-510.19	16,619.35	16,109.16



City of Centerville, IA

Claims Report - Detail

By Fund

Payable Dates 2/11/2025 - 3/10/2025

Vendor Name	Description (Payable)	Payment Date	Payable Number	Amount
Fund: 600 - WATER UTILITY				
Department: 810 - WATER				
US POSTAL SERVICE	MAIL WATER BILLS	02/24/2025	02-2025	488.91
USDA	WATER PROJECT LOAN PAYMENT	02/28/2025	02-2025	2,150.98
USDA	WATER PROJECT LOAN PAYMENT	02/28/2025	02-2025	1,305.02
US POSTAL SERVICE	MAIL LATE NOTICES	02/18/2025	02-2025 LATE	131.04
ALLIANT ENERGY	ELECTRIC UTILITIES	03/10/2025	03-2025	119.78
RATHBUN REGIONAL WATER	WATER PURCHASED	03/10/2025	03-2025	36,975.20
TREASURER - STATE OF IOWA	WET FEBRUARY 2025	03/04/2025	03-2025	5,634.51
US POSTAL SERVICE	PERMIT RENEWAL # 156 - TYPE: PI	03/10/2025	03-2025	350.00
MUNICIPAL SUPPLY INC	SUPPLIES	03/10/2025	0932430-IN	1,175.16
MUNICIPAL SUPPLY INC	SUPPLIES	03/10/2025	0932431-IN	1,006.48
NORTH SIDE INSURANCE	CRIME BOND 25/26	03/10/2025	175516	100.00
TRIPLE R ENGINEERING	OAK ST PROJECT ENGINEERING FEES	03/10/2025	25-002A	8,149.70
LOCKRIDGE INC	SUPPLIES - PAINT	03/10/2025	2502-088902	69.81
ROOF, GERDES, ERLBACHER, P	FY24 AUDIT COMPLETION	03/10/2025	28340	4,800.00
VIRGINIA RUBBER CORPORATI	PARTS	03/10/2025	581737A	326.84
SINCLAIR NAPA	GASKET	03/10/2025	961031	7.49
MICROBAC LABORATORIES, IN	TESTING	03/10/2025	CV2400933	78.75
MICROBAC LABORATORIES, IN	TESTING	03/10/2025	CV2500080	78.75
MICROBAC LABORATORIES, IN	TESTING	03/10/2025	CV2500092	78.75
IOWA MEDIA NETWORK	PUBLISH BILLS/MINUTES 2/10/25	03/10/2025	I-7090	45.23
ALLIANT ENERGY	ELECTRIC UTILITIES	02/11/2025	INV0001348	148.81
Department 810 - WATER Total:				63,221.21
Fund 600 - WATER UTILITY Total:				63,221.21
Grand Total:				63,221.21

Report Summary

Fund Summary

Fund	Payment Amount
600 - WATER UTILITY	63,221.21
Grand Total:	63,221.21

Account Summary

Account Number	Account Name	Payment Amount
600-810-6350	EQUIPMENT REPR & MA	7.49
600-810-6351	MAINS EXPENSE	2,578.29
600-810-6371	ELECTRICITY	268.59
600-810-6374	WATER PURCHASED-RR	36,975.20
600-810-6401	AUDIT FEES	4,800.00
600-810-6408	GENERAL/LIABILITY INS	100.00
600-810-6414	OFFICIAL PUBLICATIONS	45.23
600-810-6417	WATER EXCISE TAX	5,634.51
600-810-6440	TESTING EXPENSE	236.25
600-810-6508	POSTAGE	969.95
600-810-6727	CAPITAL OUTLAY-IMPRO	8,149.70
600-810-6801	PRINCIPAL	2,150.98
600-810-6851	INTEREST PAID	1,305.02
Grand Total:		63,221.21

Project Account Summary

Project Account Key	Payment Amount
None	63,221.21
Grand Total:	63,221.21

**Centerville Municipal Waterworks
Vouchers/Expenditures
10-Mar-25**

CHECK #	PREPAIDS		
15262	US Postal Service	Mail Late Notices	\$131.04
15263	US Postal Service	Mail Water Bills	\$488.91
ACH	USDA	Water Project Loan Payment	\$3,456.00
ACH	Treasurer - State of Iowa	February 2025 WET	\$5,634.51
ACH	Alliant Energy	Electric Utilities	\$148.81
	TOTAL PREPAIDS		\$9,859.27
	CURRENT BILLS		
ACH	ALLIANT ENERGY	Electric Utilities	\$119.78
ACH	RRWA	Water Purchased	\$36,975.20
15273	Iowa Media Network	Publish Bills/Minutes	\$45.23
15274	Lockridge	Supplies	\$69.81
15275	Microbac Laboratories	Testing	\$236.25
15276	Municipal Supply	Supplies	\$2,181.64
15277	North Side Insurance	Crime Bond 25/26	\$100.00
15278	RGE Associates	FY24 Audit Completion	\$4,800.00
15279	Sindair NAPA	Gasket	\$7.49
15280	Triple R Engineering	Oak St Project fees	\$8,149.70
15281	US Postal Service	Permit Renewal	\$350.00
15282	Varco	Parts	\$326.84
	TOTAL CURRENT BILLS		\$53,361.94
	DEPOSIT/CREDIT REFUNDS		
15264	Megan & William Fowler	Overpayment on inactive account	\$264.83
15265	Cori Salisbury	Deposit Refund	\$20.00
15266	Sierra Hergert	Deposit Refund	\$50.08
15267	Jesse Oden	Deposit Refund	\$26.64
15268	Joyce Bowen	Deposit Refund	\$84.40
15269	Heather Capenter	Deposit Refund	\$99.26
15270	Shawnna Bleything	Deposit Refund	\$73.84
15271	Brenda Barber	Deposit Refund	\$86.89
15272	Brad Maus	Deposit Refund	\$100.91
	TOTAL DEPOSIT REFUNDS		\$806.85
	TRANSFERS TO CITY		
	Payroll & Benefits	Paid Date 02/10/25	\$17,607.59
	Payroll & Benefits	Paid Date 02/24/25	\$16,861.71
	Workman's Comp		\$0.00
	Professional Services		\$0.00
	Physicals		\$42.00
	Employee Benefits		\$256.00
	Data Processing		\$250.00
	Gasoline/Fuel		\$378.78
	Equipment Repair		\$825.11
	Concrete Expense		\$0.00
	Tires-New & Repair		\$0.00
	Telephone		\$165.90
	Internet Service		\$19.80
	One Call Locates		\$0.00
	Tools/ Supplies		\$0.00
	Legal Expense		\$0.00
	Banking/ACH Services		\$394.38
	Capital Outlay - Office Equipment		\$66.64
	Capital Outlay - Equipment		\$0.00
	Miscellaneous Expense		\$45.75
	Building Maintenance & Repairs		\$0.00
	Postage		\$0.00
	School & Training		\$0.00
	Unemployment		\$0.00
	Uniforms		\$0.00
	Safety Equipment		\$0.00
	Office Supplies		\$10.85
	Mileage/Expense Allowance		\$69.58
	TOTAL TRANSFERS TO CITY		\$36,994.09
	TOTAL EXPENDITURES		\$101,022.15

SIGNATURES:

APPROVED BY: _____

APPROVED BY: _____

APPROVED BY: _____

APPROVED BY: _____

APPROVED BY: _____

Centerville Municipal Waterworks

Billing Clerk Report

March 10, 2025

Letters

Work Requests and Special Billing letters (Parts/Labor): 5

ACH

701 sent to Iowa Trust in the amount of \$70,149.28

Offset Program

Letters sent: 0

New sent: 173

Matches at Offset: 2

Collected from Offset: \$522.10

Liens

Letters sent: 0

New liens sent to Appanoose County Treasurer: 0

Liens collected: 0

Amount collected: \$0.00

Write Offs

10 – 10 Years old = \$3882.88

0 - Deceased customers = \$0.00

Tim Shanahan 624.91

Michael Avon 138.68

Crystal Ingersoll 501.96

Danny Moore 309.54

Patricia Shondel 282.11

Renee Moore 345.06

Dale Bennett 286.92

Zach robnett 343.53

Stacey Strode 216.50

Norman Lee Boswell 488.56

Billing information

30 on the shutoff list and disconnected 28

Sent 234 Delinquent Notices; processed 234 late fees in the amount of \$7,712.56

Deposit/credit refunds

Issued 9 Deposit/credit refunds in the amount of \$806.85

RESOLUTION NO. 2025-0001

RESOLUTION ESTABLISHING PROCEDURES FOR THE DISCONTINUATION OF WATER SERVICE IN THE NAME OF A DECEASED CUSTOMER

WHEREAS, the Centerville Municipal Waterworks recognizes the necessity of properly managing water service accounts to ensure accurate billing and account integrity; and

WHEREAS, maintaining a water service account in the name of a deceased individual may lead to billing discrepancies, confusion, and potentially improper charges; and

NOW, THEREFORE, BE IT RESOLVED by the Centerville Municipal Waterworks Board:

Section 1. Upon notification of a customer's passing, water service associated with the deceased customer's account shall be discontinued immediately, and all charges terminated as of the date of notification, in accordance with Centerville Municipal Waterworks policies and procedures. Notwithstanding the above, the account may be transferred to a surviving spouse or partner without an additional deposit; and

Section 2. A final bill shall be issued to the legal representative or estate of the deceased, and no further charges shall accrue under the deceased's name. The account shall be formally closed, and no service shall be reactivated under the deceased's name; and

Section 3. The water service may be activated in the name of an estate upon the provision of a letter from the estate attorney, estate administrator, or court, and the payment of a deposit.

Section 4. This resolution shall take effect upon its adoption.

PASSED AND APPROVED by the Centerville Municipal Waterworks on this _____ day of _____, 2025.

William Milani, Chairman of the Board
Centerville Municipal Waterworks

Attest:

Jason Fraser, City Administrator

RESOLUTION NO. 2025-0002

RESOLUTION ESTABLISHING AN ADMINISTRATIVE FEE FOR DELINQUENT ACCOUNTS REFERRED TO THE STATE OF IOWA SETOFF PROGRAM

WHEREAS, the Centerville Municipal Waterworks has established procedures for managing delinquent accounts, including participation in the State of Iowa Setoff Program to recover outstanding debts owed by customers; and

WHEREAS, the process of referring delinquent accounts to the State of Iowa Setoff Program incurs administrative costs, including but not limited to processing, documentation, and communication efforts; and

WHEREAS, the implementation of a reasonable administrative fee is necessary to recover costs associated with managing delinquent accounts and initiating the setoff process; and

WHEREAS, a \$7.00 administrative fee per referred account will help offset these costs and ensure the continued efficiency of Centerville Municipal Waterworks' debt recovery efforts;

NOW, THEREFORE, BE IT RESOLVED by the Centerville Municipal Waterworks Board that a **\$7.00 administrative fee** shall be assessed to each customer account at the time it is deemed eligible for referral to the State of Iowa Setoff Program for collection of delinquent balances and

BE IT FURTHER RESOLVED, that this fee shall be clearly communicated to affected customers through written notices and incorporated into the Centerville Municipal Waterworks' delinquent account policies.

PASSED AND APPROVED by the Centerville Municipal Waterworks on this _____ day of _____, 2025.

William Milani, Chairman of the Board
Centerville Municipal Waterworks

Attest:

Jason Fraser, City Administrator

RESOLUTION NO. 2025-0003

**RESOLUTION A RESOLUTION ESTABLISHING PROCEDURES FOR THE
TRANSFER OF DELINQUENT ACCOUNT BALANCES**

WHEREAS, Centerville Municipal Waterworks is committed to accurate billing and responsible account management to ensure the fair and equitable provision of utility services to all customers; and

WHEREAS, instances may arise where individuals receive utility services while avoiding payment of a delinquent account, necessitating the transfer of outstanding balances to the appropriate account holder; and

WHEREAS, Iowa Code 384.84(d)(1) states that if an account holder owes a delinquent amount for a utility service associated with a prior property or premises, a city utility, city enterprise, or combined city enterprise may withhold service from the same account holder at any new property or premises until such time as the account holder pays the delinquent amount owed on the account associated with the prior property or premises; and

WHEREAS, clear procedures and communication are essential to maintaining transparency and ensuring that all parties are informed of their responsibilities in the account balance transfer process;

NOW, THEREFORE, BE IT RESOLVED **NOW, THEREFORE, BE IT RESOLVED** by the Centerville Municipal Waterworks Board that all necessary steps shall be taken to properly document and process the transfer of delinquent account balances to the appropriate account holder per Iowa Code 384.84(d)(1) and established Centerville Municipal Waterworks policies and procedures; and

BE IT FURTHER RESOLVED that all affected parties shall be notified of such transfers in a timely manner and provided with the necessary documentation to ensure compliance with Centerville Municipal Waterworks' policies.

PASSED AND APPROVED by the Centerville Municipal Waterworks on this _____ day of _____, 2025.

William Milani, Chairman of the Board
Centerville Municipal Waterworks

Attest:

Jason Fraser, City Administrator



CITY OF CENTERVILLE

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Agenda Item FY24 WW Audit Report

Council Meeting Date: March 10, 2025

This packet includes a copy of the FY24 Audit Report for Centerville Municipal Waterworks. State law requires Centerville Municipal Waterworks to complete an annual audit through an independent auditor. At the beginning of the report is a letter from the independent auditors, Roof, Gerdes, Erlbacher, PLC, covering the scope of the audit.

Below is a review of the specific findings throughout the report. The findings are meant to show City and Waterworks' deficiencies regarding policies and procedures to ensure we limit the risk of our financial operations. Below is a review of the specific findings throughout the report, which starts on page 20 of the audit. This document is meant to consolidate the findings in the audit and inform the Board on what steps City Staff is taking to remedy any findings or recommendations for improving our financial operations.

2024-001 – Segregation of Duties (Page 20) - *Although one to three individuals are involved in the accounting duties of the City of Centerville (City), the Centerville Public Library (Library), and the Centerville Municipal Airport (Airport), there is insufficient segregation of duties to prevent one individual from having control over each of the following areas:*

1. *Cash – reconciling bank accounts, initiating cash receipts, and handling and recording cash*
2. *Investments – detailed record keeping, custody and reconciling.*
3. *Long-term debt – recording and reconciling.*
4. *Receipts – collecting, depositing, posting, and reconciling.*
5. *Accounting system – performing all general accounting functions and having custody of City assets.*
6. *Disbursements – preparing checks, signing checks, and access to the accounting records.*
7. *Petty cash – custody, reconciling and recording.*
8. *Payroll – recordkeeping, preparation, and distribution.*

This is a consistent finding with previous audits and for organizations of our size. The city does not have enough staff to reach a point where this finding can be removed. One step to avoid issues created by the lack of duty segregation is to have a Waterworks Board person review the monthly bank statements.

2024-002 – Preparation of Financial Statements (Page 20) - *As auditors, we were requested to draft the financial statements and accompany notes to the financial statements. It is the responsibility of management and those charged with governance to make the decision whether*



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to accept the degree of risk associated with this condition because of the cost of other considerations.

Limited staff has made it impractical in the past to complete the annual financial report with our staff.

2024-003 – Financial Reporting (Page 21) - *Sewer and stormwater monies collected by Waterworks are recorded as liabilities in the accounting system instead of cash receipts and disbursements.*

This issue has been resolved under our new accounting system; however, the reverse issue now occurs on the City audit for the transfer of the funds.

Additionally, when the City collects payments for Waterworks, all the money is received into the City's bank account. In our accounting system, the payment is split among the appropriate funds. At the end of each month, the City makes a bank transfer from the City Cash Account to the Waterworks Cash Account for the revenue collected. Centerville uses a cash-based accounting system. This means there are only two types of transactions: Revenue Credit/Expense Deduction. Due to the split of the funds in the City's accounting system when payment is received, there is not Credit/Expense action in our accounting system when the Bank Account to Bank Account transfer occurs.

The City is working with our accounting software to see if we can make modifications to our system to correct this issue.

2024-004 – Reconciliation of Utility Billings, Collections and Delinquent Accounts (Page 21) - *Although the Waterworks utility software generates monthly reports of utility billings, collection and delinquent accounts, the amounts are not reconciled month to month.*

We are revising our end-of-month policies to add these reports and reconciliations to our monthly process.

2024-005 – Bank Reconciliation (Page 22) - *The reconciled bank balance on June 30, 2024, was not properly reconciled to the ending cash balance on the general ledger, resulting in a difference of (\$28,196). In addition, the reconciliation included inaccurate reconciling items.*

This issue stems from the credit card receipts we receive from our third-party card processor. We are currently seeking guidance on how to reconcile back to the previous fiscal year to ensure that we correct the inaccuracies.



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2024-006 – Water Procedures (Page 22) - *The water rates used by the Waterworks increased effective July 1, 2023. The Waterworks increased the minimum charge, which should have increased receipts by about \$67,000 from fiscal year 2023 to fiscal year 2024. In addition, for usage beyond the minimum charge, rates for usage between 240 and 560 cubic feet and 3,200 cubic feet of water and over increased about 9.5%, effective July 1, 2023. Rates for usage between 560 and 3,200 cubic feet decreased effective July 1, 2023, and Waterworks personnel estimated this rate decreased, causing water receipt to decline by about \$20,000 for the fiscal year.*

In addition, according to Waterworks records, water gallons billed increased by about 19% from fiscal year 2023 to fiscal year 2024. It would appear that receipts should have also increased given the increase in usage.

Given all the above factors, actual water receipts in fiscal year 2024 only increased by \$40,000, or about 2.4% from fiscal year 2023 to fiscal year 2024. Based on the computations above, it would appear that the Waterworks receipts should have increased in excess of \$40,000 for fiscal year 2024.

The City is still working to determine how this issue occurred. It appears to be related to our transition from our old accounting system to the new one and the manual transactions that had to occur as part of that process.

2024-007 Meter Deposits (Page 23) - *There is no reconciliation of the dollar value of the detailed list of meter deposits on hand with the cash balance in the meter deposit account.*

We are in the process of reviewing the current deposits. Once completed, we will ensure that this review is part of the monthly review process going forward.

2024- I – Revenue Notes (Page 24) - *The water revenue resolutions require the Waterworks to make sufficient monthly transfers to a separate water revenue note sinking account for the purpose of making the note principal and interest payments when due. For part of the year, the Waterworks did not establish or use the water revenue note sinking account.*

The water revenue note resolutions require the Waterworks to make sufficient monthly transfers to a separate water revenue note reserve account for the purpose of making the note principal and interest payments when there is insufficient monies in the sinking account. For part of the year, the Waterworks did not establish or use the water revenue note reserve account. The water revenue note resolution requires the Waterworks to make sufficient monthly transfers to a water improvement account. For part of the year, the Waterworks did not establish or use the water improvement account.



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These issues have been resolved and will be followed going forward.

2024-J Sales/Excise Tax - *The Waterworks has not analyzed its receipts to determine if it is properly collecting sales tax on all items, such as utility flat fee amounts, meter charges, turn on and turn off fees, and other charges. The Waterworks does not currently charge and remit sales taxes on the above charges.*

We are still reviewing all of the charges that should have Sales or Wet Tax. We completed a review last fiscal year, but additional items may need to be added to the list of what is required.

2024-K Ordinances and Waterworks Structure *While the city's residents voted for and approved the creation of a Board of Trustees in 1948 to manage the Waterworks, the City has no ordinance that defines the board's duties and responsibilities.*

Chapter 388.3 of the Code of Iowa requires that the City appoint the Waterworks board members to staggered six-year terms. Furthermore, this same Code section states that "A board member appointed to fill a vacancy occurring by reason other than the expiration of a term is appointed for the balance of the unexpired term. Currently, two of the five board members' terms expire on the same date. Since two of the five board member's terms expire on the same date, it would appear the City is not in compliance with Chapter 388.3 of the Code of Iowa in relation to staggered six-year terms.

The issue on the terms has been resolved by the mayor, who updated the appointment date of one of the positions.

2024-L Unclaimed Property – *Chapter 556.11 of the Code of Iowa requires all cities to report and remit outstanding obligations, including checks, trusts and bonds held for more than two years to the Office of Treasurer of State annually. The Waterworks did not remit all outstanding obligations held for more than two years to the Office of Treasurer of State Annually.*

We believe this was resolved after FY24 ended.