



BOARD OF TRUSTEES
Regular Meeting Agenda
205 East State Street
JULY 12, 2023 12:00 Noon

1. Roll Call
2. Approval of Agenda
3. Review and approval of Resolution Amending Resolution Setting Public Hearing on Proposed Plans, Specifications, Form of Contract and Estimated Cost for the Marshalltown Water Works Metering Equipment Changeout 2023 Project
4. Public hearing on proposed plans, specifications, form of contract and estimated cost for the Marshalltown Water Works Metering Equipment Changeout 2023 Project
5. Public Comment Period
6. **Decision:** Consent Agenda
 - a. Approval of Regular Meeting Minutes of June 20, 2023
 - b. Approval of Bill Schedule #726 Totaling \$2,046,559.06
 - c. Departmental Reports
 - d. Approval of accounts with unpaid rates or charges that are eligible to be certified to become a lien upon real estate
7. **Decision:** Review and approval of Monthly Financial Statement, Investment Report, and Capital Report
8. **Decision:** Review and approval of change to Employee Handbook to incorporate part-time employment definition
9. **Decision:** Review and approval of Memorandum of Understanding with the Iowa Department of Revenue for State Setoff Program
10. **Decision:** Review and approval of A-1 Roofing progress payment for the 2020 Treatment Plant Roofing Project
11. **Decision:** Review and approval of Automatic Systems progress payment #1 & #2 for the PLC Upgrade
12. **Discussion:** Annual water tower maintenance agreements
13. Set date and time for next regular meeting

**RESOLUTION AMENDING RESOLUTION SETTING PUBLIC HEARING
ON PROPOSED PLANS, SPECIFICATIONS, FORM OF CONTRACT AND
ESTIMATED COST FOR THE MARSHALLTOWN WATER WORKS
METERING EQUIPMENT CHANGEOUT 2023 PROJECT**

WHEREAS, the Board of Trustees approved a Resolution Setting Public Hearing on Proposed Plans, Specifications, Form of Contract and Estimated Cost for the Marshalltown Water Works Metering Equipment Changeout 2023 Project at its regular meeting held on June 20, 2023; and

WHEREAS, the said resolution adopted by the Board of Trustees set a public hearing for July 12, 2023 and bid receipt date of July 12, 2023; and

WHEREAS, the bid receipt date was in error;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE MARSHALLTOWN WATER WORKS THAT SECTION 6 OF SAID RESOLUTION IS AMENDED TO READ AS FOLLOWS:

Section 6. The Secretary is further directed to advertise for bids in the manner provided by law for the construction of said improvement setting forth in said notice such necessary pertinent information as will advise prospective bidders thereof together with the proposed manner of payment for the work to be constructed and that such bids be filed and received in the office of the Secretary, 205 East State Street, Marshalltown, Iowa, up to 2:00 pm local time on July 11, 2023 at which time, date, and place the Secretary will open such bids. The bids will then be reviewed and referred to the Board of Trustees for their consideration of such bids as shall be filed in connection with the improvement herein ordered and in compliance with the notice of taking bids therein, hereby ordered to be published.

Passed this 12th day of July, 2023, and signed this 12th day of July, 2023.

Laura Eilers, Chairperson

ATTEST:

Shelli Lovell, Secretary

MARSHALLTOWN WATER WORKS BOARD OF TRUSTEES
REGULAR BOARD MEETING
June 20, 2023 12:00 Noon
205 East State Street

1. ROLL CALL: PRESENT: Trustees: Eilers, Mack, Loney
 ABSENT: None

Also in attendance: Rob Baker, HDR Inc.

2. There was a motion by Trustee Mack and a second by Trustee Loney to approve the Agenda.

ROLL CALL VOTE: AYES: Trustees: Eilers, Mack, Loney
 NAYS: None

3. At 12:15 p.m., Chairperson Eilers announced that this is the time and place for the public hearing on the SRF Loan Application for Funding of the Treatment Plant Expansion/RO Membrane Project. Chairperson Eilers then asked if there were any public comments. Rob Baker with HDR presented information to describe the planned treatment plant expansion project, to include buildings and buried lines to be constructed. General Manager Lovell reviewed the FY 2024 5-Year Capital Improvement Plan and related projected rate increases. There were no public comments received at the hearing and the General Manager reported that no oral or written comments have been received at the Water Works office. At 1:45 p.m., Trustee Mack moved and Trustee Loney seconded a motion to close the public hearing.

ROLL CALL VOTE: AYES: Trustees: Eilers, Mack, Loney
 NAYS: None

4. There was a motion by Trustee Loney and a second by Trustee Mack to authorize signing of the Iowa SRF Environmental Information Document for the Treatment Plant Expansion/RO Membrane Project.

ROLL CALL VOTE: AYES: Trustees: Eilers, Mack, Loney
 NAYS: None

5. Public Comment Period – There were no members of the public present and General Manager Lovell reported that no written comments had been received.

6. There was a motion by Trustee Mack to approve the Consent Agenda: Approval of Regular Board Meeting Minutes of May 16, 2023; Approval of Bill Schedule #725 totaling \$ 1,217,577.29; Departmental Reports; Approval of accounts with unpaid rates or charges that are eligible to be certified to become a lien upon real estate. There was a second by Trustee Loney.

ROLL CALL VOTE: AYES: Trustees: Eilers, Mack, Loney
 NAYS: None

7. The Board reviewed the monthly financial statement, investment report and capital report. There was a motion by Trustee Mack and a second by Trustee Loney to approve the reports and place them on file.

ROLL CALL VOTE: AYES: Trustees: Eilers, Mack, Loney
NAYS: None

8. The Board reviewed the invoices from the City of Marshalltown. There was a motion by Trustee Loney and a second by Trustee Mack to approve payment of the City of Marshalltown invoices for MWW portions of shared projects:

- a. Water Main Relocation for City 4th & Meadow Lane Storm Sewer Project: \$191,999.00
- b. Water Main Upsize and Relocation for City Edgewood Street Extension Project: \$159,748.89
- c. 50% of Lump Sum Reimbursement for Water Main Replacement for City State Street Project: \$250,000.00

ROLL CALL VOTE: AYES: Trustees: Eilers, Mack, Loney
NAYS: None

9. The Board reviewed the Resolution Setting Public Hearing on Proposed Plans, Specifications, Form of Contract and Estimated Cost and Directing Publication of Notice to Bidders for the Marshalltown Water Works Water Metering Equipment Changeout 2023 Project. There was a motion by Trustee Mack and a second by Trustee Loney to approve Setting Public Hearing on Proposed Plans, Specifications, Form of Contract and Estimated Cost and Directing Publication of Notice to Bidders for the Marshalltown Water Works Water Metering Equipment Changeout 2023 Project.

ROLL CALL VOTE: AYES: Trustees: Eilers, Mack, Loney
NAYS: None

**RESOLUTION SETTING PUBLIC HEARING ON PROPOSED PLANS,
SPECIFICATIONS, FORM OF CONTRACT AND ESTIMATED COST
AND DIRECTING PUBLICATION OF NOTICE TO BIDDERS FOR THE
MARSHALLTOWN WATER WORKS METERING EQUIPMENT
CHANGEOUT 2023 PROJECT**

WHEREAS, there is now on file in the office of the Secretary of the Board of Trustees of the Marshalltown Water Works of the City of Marshalltown, Iowa, proposed plans, specifications, form of contract, and estimated cost for the Marshalltown Water Works Metering Equipment Changeout 2023 Project in the City of Marshalltown, Iowa as is fully set forth in the plans and specifications aforesaid, and

WHEREAS, the cost of the said improvement is in excess of \$196,000.00 and a public hearing on the plans, specifications, form of contract, and the estimated cost of said improvement is required by law and that notice thereof shall be given as required by law, and

WHEREAS, it is intended that the cost of said improvement shall be paid from such funds as the Board of Trustees of the Marshalltown Water Works may legally use for such purposes or from the proceeds from the issuance of such bonds as may be legally used for such purposes or any combination of the above methods of financing.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE MARSHALLTOWN WATER WORKS:

Section 1. That the Board of Trustees does hereby order the construction of the improvement above set out in the City of Marshalltown, Iowa, which public improvement is fully and particularly described in the plans and specifications now on file in the office of the Secretary of the Board of Trustees of the Marshalltown Water Works of the City of Marshalltown, Iowa.

Section 2. That the method of construction shall be by contract in accordance with the plans and specifications and general stipulations for the said improvement approved by the Board.

Section 3. The Contractor will be paid in monthly estimates for work completed and materials on hand as set out in the specifications. The project shall begin on or near the approximate starting date as specified on the form of proposal and shall be completed within the specified number of working days also indicated thereon.

Section 4. That the said improvement shall be paid for from such funds of the Board as may be legally used for such purposes or from the proceeds of the issuance of such bonds as may be legally issued for such purposes, or from any combination of methods of financing and will be paid in accordance with the Notice to Bidders duly published in connection therewith.

Section 5. The Secretary is hereby directed to publish notice of hearing on plans, specifications, form of contract and estimated cost in the manner provided by law for the public improvement outlined herein and that any person interested therein may appear and make objections thereto, if any he has. This Board will meet in the Water Works Office, 205 East State Street, Marshalltown, Iowa at 12:00 p.m. local time on the 12th day of July, 2023, for the purpose of hearing all of said objections so made and for taking final action upon the plans, specifications and form of contract now on file.

Section 6. The Secretary is further directed to advertise for bids in the manner provided by law for the construction of said improvement setting forth in said notice such necessary pertinent information as will advise prospective bidders thereof together with the proposed manner of payment for the work to be constructed and that such bids be filed and received in the office of the Secretary, 205 East State Street, Marshalltown, Iowa, up to 12:00 p.m. local time on this 12th day of July, 2023 at which time, date, and place the Secretary will open such bids. The bids will then be reviewed and referred to the Board of Trustees for their consideration of such bids as shall be filed in connection with the improvement herein ordered and in compliance with the notice of taking bids therein, hereby ordered to be published.

Passed this 20th day of June, 2023 and signed this 20th day of June, 2023.

10. The Board reviewed a request to amend the FY 2024 5-Year Capital Improvement Plan to provide funding for water tower repairs and water main replacement on South 4th Avenue. There was a motion by Trustee Loney and a second by Trustee Mack to amend the FY 2024 5-Year Capital Improvement Plan.

ROLL CALL VOTE: AYES: Trustees: Eilers, Mack, Loney
NAYS: None

11. The Board reviewed a proposed Development Agreement with Timber Ridge Senior, LP, to include \$65,715 in reimbursement for additional length of water main on South 4th Avenue. There was a motion by Trustee Mack and a second by Trustee Loney to approve the Development Agreement with Timber Ridge Senior, LP, to include \$65,715 in reimbursement for additional length of water main on South 4th Avenue.

ROLL CALL VOTE: AYES: Trustees: Eilers, Mack, Loney
NAYS: None

12. The Board reviewed a proposal from RACOM to supply and install digital radio equipment for a cost of \$39,080.66. There was a motion by Trustee Mack and a second by Trustee Eilers to approve the proposal from RACOM to supply and install digital radio equipment for a cost of \$39,080.66.

ROLL CALL VOTE: AYES: Trustees: Eilers, Mack
NAYS: None
ABSTAINED: Trustees: Loney

13. The Board reviewed an agreement with Maguire Iron in the amount of \$47,800.00 for repair and cleaning of the West Water Tower. There was a motion by Trustee Mack and a second by Trustee Loney to approve the agreement with Maguire Iron in the amount of \$47,800.00 for repair and cleaning of the West Water Tower.

ROLL CALL VOTE: AYES: Trustees: Eilers, Mack, Loney
NAYS: None

14. The discussion on annual water tower maintenance agreements was deferred for a future meeting.

The Board set the date for the next regular Board meeting as July 12, 2023 at 12:00 PM at the Marshalltown Water Works office at 205 E State St.

The Board adjourned.

Respectfully submitted,

Shelli Lovell
Secretary

**MARSHALLTOWN WATER WORKS
BILL SCHEDULE # 726
BILLS TO BE PAID
JUNE 2023**

Arnold Motor Supply	diesel exhaust fluid,spark plug,oil,air filter,oil filters,battery,gloves,head light, grease,washer fluid,	903.26
B & G HVAC Inc	freon for SRT south unit	910.00
BDH Technology LLP	email hosting	225.00
Brown Winick Law	legal fees - utility	922.50
Carus Corporation	polyphosphate	6,615.00
Cessford Construction Company	road stone	2,873.28
Computer Resource Specialists	assisted with plant issues,user setup	652.50
CTI Ready Mix	concrete	10,726.00
Electric Supply of Marshalltown	bulbs,exterior lights	267.50
Ethanol Products LLC	CO2	5,103.00
Fastenal Company	bolts,screws,washers,locating paint	114.92
Fisher Scientific Company LLC	lab supplies	505.68
Grainger	lab supplies,air handler,filters	703.66
Hach Company	lab supplies	1,568.85
Hawkins Inc	CL2 & fluoride	12,764.50
HDR Engineering Inc	engineering - membrane	95,876.70
Hupp Electric	mixer motors	1,303.90
Iowa Department of Natural Resources	annual water supply fee 23-24	3,035.86
John Deere Financial T	coupling,strainer,oil,spade,light,jump start,shovel,receiver tube,hitch pin	477.55
Logan Contractors Supply Inc	rebar	847.20
Marco Technologies	copier contract	373.97
McAtee Tire Sales	tire repair	58.00
Menards	snapper inverter,caulk, nuts,bolts, washers, wipedowns,putty knife,key rings, electrical tape,coupler,wing nuts,adapter, coupler,connector, 12'tape,enduec pet upright,edgeing stakes,staples,hardware cloth, straw, seed,electrical supplies, line/w reel. shovel,ladder,pry bar,fill & seal,3 in one garage door lubricant,blade adapter,recip blade, lumber,500' blue wire,vinegar, epon salt,dish soap, gloves,safety glasses, batteries,tool hanger,wire,splice sleeve, spring snap,wire thimbles	2,583.66
Minute Man Inc	index cards,staples,paper pads	63.96

Mississippi Lime Company	lime	36,506.57
Municipal Supply Inc	plug,cap,lid,risers,tracer wire,bend	1,803.10
Plumb Supply	ball valves,bend,coupler,pipe	442.82
Racom Corporation	service labor,microphone	741.48
SEH	Well #5 borehole engineering	6,000.00
Spahn & Rose Lumber Co	lumber	16.79
Terracon Consultants, Inc	soil boring	13,551.25
Titan Machinery	steering tube assembly	243.25
Ziegler Cat	test switchgear	2,162.66
Total		\$210,944.37

**MARSHALLTOWN WATER WORKS
BILL SCHEDULE # 726
BILLS PAID
JUNE 2023**

Aflac	employee deductions	289.30
Alliant Energy	gas & electricity	2,331.12
Alliant Energy	gas & electricity	48,248.03
American Express	credit card fees	11.00
City of Marshalltown	sewer receipts - May 2023	450,182.64
City of Marshalltown	storm sewer receipts May 2023	111,385.31
City of Marshalltown	landfill receipts May 2023	13,639.47
City of Marshalltown	4th & Meadow Ln Project	191,999.00
City of Marshalltown	Edgewood Extension	159,748.89
City of Marshalltown	50% State St Project	250,000.00
Consumers Energy	electricity	99.97
Deborah McElroy	deductibles paid & mileage	586.01
Delta Dental of Iowa	employee dental insurance	526.30
Devon Downs	deductibles paid	199.00
Doug Knoll	deductibles paid	147.54
Elan	credit card	953.06
Health Savings Account	employee deductions	275.00
Health Savings Account	employee deductions	275.00
Heart of Iowa Communications	phone & internet services	523.18
Internal Revenue Service	withholding taxes	16,001.49
Internal Revenue Service	withholding taxes	15,390.61
Iowa Dept of Natural Resources	NPDES application fee	85.00
Iowa Finance	334,000.00 principal, 46,637.50 interest, 6,662.50 srv fee	387,300.00
Iowa One Call	One Call services	371.90
IPERS	employee pension	12,581.80
Isolved Benefit Services WDM	employee deductions	416.92
Jared Wall	deductibles paid	104.74
Joey Jensen	deductibles paid	2,214.32
Jorge Andrade	overpayment returned	195.58
Kim Carter	office cleaning May 2023	500.00

Laura Nordstrom	deductibles paid	50.68
Marshall County Engineers Office	fuel May 2023	2,645.52
Marshalltown Area United Way	employee contributions	20.00
Mary Bowen	deductibles paid	259.28
Mike Ellis	deductibles paid	178.10
Mike Ellis	deductibles paid	71.40
Moler Sanitation	garbage service	100.00
Paymentech Tyler	credit card fees	31.21
Paymentech Tyler	credit card fees	3,395.00
payroll	payroll	44,860.26
payroll	payroll	46,066.62
Pitney Bowes Bank Inc Res	postage	3,500.00
Reliance Standard Life Ins Co	employee life insurance	780.06
Shelli Lovell	deductibles paid,mileage,travel	985.92
Staples Credit Plan	office supplies	123.37
Stone Sanitation	garbage service	167.92
Treasurer State Of Iowa	sales tax	7,914.57
Treasurer State Of Iowa	water service excise tax	17,153.24
Treasurer State of Iowa	state tax withholding	4,670.00
United Bank & Trust	returned check	122.28
United Bank & Trust	bank fee	6.00
United Bank & Trust	pension 3,365.27 + 5,000.00	8,365.27
United Bank & Trust	returned check	128.39
United Bank & Trust	bank fee	6.00
United Bank & Trust	pension 3,247.39 + 5000	8,247.39
United Bank & Trust	returned check	110.07
United Bank & Trust	bank fee	6.00
United Bank & Trust	postage	11.75
United Bank & Trust	internet	39.23
United Bank & Trust	employee health insurance	17,914.68
United Bank & Trust	deposit return	99.15
United Bank & Trust	deposit return	120.00
United Bank & Trust	deposit return	58.20
United Bank & Trust	deposit return	45.26
United Bank & Trust	deposit return	33.48
United Bank & Trust	deposit return	47.82

United Bank & Trust	deposit return	119.55
United Bank & Trust	deposit return	6.51
United Bank & Trust	deposit return	60.32
United Bank & Trust	deposit return	34.37
United Bank & Trust	deposit return	163.74
United Bank & Trust	deposit return	26.85
United Bank & Trust	deposit return	6.81
United Bank & Trust	deposit return	72.45
United Bank & Trust	deposit return	207.79
Total		\$1,835,614.69

**CUSTOMER SERVICE
MONTHLY REPORT
FOR THE MONTH OF
June 2023**



ACTIVITY	THIS MONTH	THIS MONTH LAST YEAR	2022-2023 FISCAL YEAR
SERVICE CALLS	302	182	3384
METERS REPAIRED	0	0	0
REPLACED FROZEN METER	0	0	65
DELINQUENT TAGS	586	218	3926
METER SET	0	4	23
TURN OFF FOR NON PAYMENTS	38	47	607
READ AND LEAVE ON - OCCUPANT CHANGE	105	122	1302
	1031	573	9307

DISTRIBUTION
Marshalltown Water Works
Board Report
July 12, 2023

PROJECTS

1. Washington Street - Replace 6" water main with 8" from 6th to 9th Street
 - a. Project completed - All services have been installed and old watermain has been killed

2. City Storm Sewer Project- Realign water main as needed
 - a. The last of the water main reroutes have been completed for this project

3. 5th and 6th Avenue – Replacement of water main
 - a. Have begun laying new water main on 5th Ave
 - b. MWW has laid 1000' of new 6" water main
 - c. South side of 5th Ave has passed pressure and bacteria tests
 - d. Service lines on 5th Ave have been moved to the new water main
 - e. All watermain and service lines have been installed on 5th Ave
 - f. Working on laying water main on 6th Ave

4. W South Street – Project was awarded to Hurst and Sons
 - a. Hurst and Sons began work on July 25th
 - b. All watermain has been installed and all water services have been moved
 - c. All but seeding complete; will complete in spring 2023
 - d. Seeding on South St properties is complete

5. State Street- Total reconstruction of all utilities and street from 3rd Ave to 3rd Street
 - a. Project has been awarded to Con-Struct
 - b. Project has started and 850' of water main has been installed
 - c. The 12" water main from 1st Ave to 3rd Ave has passed bacteria and pressure tests and service lines have been moved to that section of new main
 - d. Worked has moved to the intersection of 3rd & State Streets

6. Edgewood- Realign water main as needed, install more than 2,000 feet of 12" watermain
 - a. Project has been awarded to Con-Struct
 - b. 8" watermain has been lowered, passed bacteria and pressure tests
 - c. All new 12" watermain has been installed and passed pressure tests
 - d. We have changed plans and will not be lowering the 24" water main
 - e. Watermain has been completed for this project

7. 7th Ave Extension - Water main being installed to service new apartment buildings
 - a. City partnered project
 - b. Project has been awarded to Con-Struct
 - c. New 8" water main has been installed
 - d. Water main has passed pressure and bacteria tests and been put into service

8. 4th Ave Water main replacement
 - a. CGA is preparing plans for a proposed water main replacement from Church to Linn St
 - b. Developer has applied for construction permits

MAIN BREAKS

1. July 28 2022, 12th Ave and State St., crack - cause unknown
2. August 9 2022, Ingledue and 4th street, crack caused by water hammer
3. August 9 2022, Ingledue and 4th street, sheer break caused by water hammer
4. August 10 2022, 6th St and High Street, crack caused by water hammer
5. August 31 2022, E State St and 10th Ave, crack - cause unknown, replaced valve
6. October 18 2022, E Southridge and Dubois, Sheer break - cause unknown
7. October 26 2022, N 1st St and W State Street, multiple breaks with multiple cracks - cause unknown
8. November 21 2022, 8 East Ferner St, Sheer break - cause unknown
9. December 6 2022, 18th Ave and East Nevada, cause - hit by boring company
10. December 7 2022, 10th Ave and E State St, Crack - cause unknown
11. January 12 2023, 13th St and West Linn, Sheer break - cause unknown
12. January 18 2023, 10th Ave, and East Woodbury, Sheer break - cause unknown
13. February 2 2023, 8th Ave, and Union St, Sheer break - cause unknown
14. February 9 2023, High St and Finkle Ave, Sheer break - cause unknown
15. February 19 2023, 3rd Ave and East Anson St, Sheer break - cause unknown
16. February 23 2023, 10th Ave and East Lee St, Sheer break - cause unknown
17. March 15 2023, 3rd Ave and Ferner St, Sheer break - cause unknown
18. May 2 2023, 1st Ave and State St, Hole in 12" main - cause unknown
19. May 22 2023, 14th Ave and Marion St, Pin hole leak- cause unknown
20. June 20 2023, 10th Ave and East Lee, Sheer break - cause unknown
21. June 27 2023, 701 N 5th Ave, 4' Crack in watermain - cause unknown

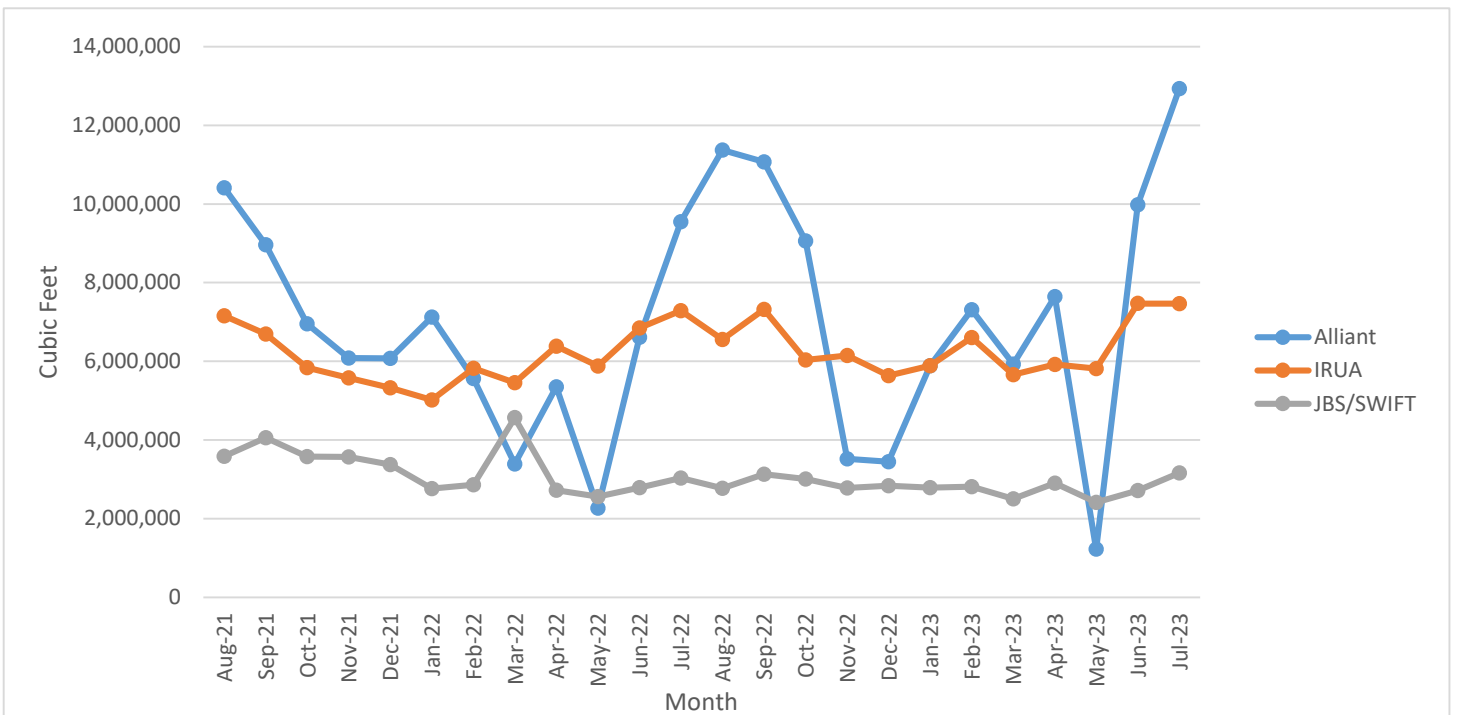
Facilities
Marshalltown Water Works
Board Report
July 12, 2023

1. **Pump Room Hoist** - A replacement hoist has been ordered from Hupp Electric to replace the failed hoist in the treatment plant pump room.
2. **Plant Generator** – Ziegler has completed the annual service and the full load testing on the plant generator.
3. **Plant HVAC** – Researching bid requirements for replacement of the plant chiller.
4. **Lime Residuals** – Wulfekhule is mowing MWW ground in preparation for application of the west pond lime residuals. We anticipate they will start removing lime residual materials from the pond by the end of the July.
5. **South Tower Generator Replacement** –A 14 KW Kohler LP generator with interior switch gear has been ordered from NAI.
6. **RO Treatment Plant Expansion** – Engineers have delivered the 60% plans with revised schedule and costs.

MWW Largest Users Monthly Report

June 2023 Board Report

	ALLIANT	IRUA	JBS/SWIFT
Bill Date	Cubic Feet	Cubic Feet	Cubic Feet
Aug-21	10,413,500	7,155,671	3,586,600
Sep-21	8,962,400	6,690,138	4,059,900
Oct-21	6,951,300	5,837,785	3,580,500
Nov-21	6,083,000	5,574,778	3,570,400
Dec-21	6,071,900	5,330,254	3,375,200
Jan-22	7,126,500	5,017,271	2,766,500
Feb-22	5,559,300	5,822,931	2,860,700
Mar-22	3,388,900	5,460,013	4,565,800
Apr-22	5,353,800	6,385,931	2,721,400
May-22	2,267,800	5,878,866	2,561,200
Jun-22	6,609,800	6,845,401	2,790,900
Jul-22	9,552,600	7,284,903	3,028,400
Aug-22	11,374,300	6,555,263	2,774,300
Sep-22	11,072,100	7,319,703	3,133,100
Oct-22	9,063,800	6,031,965	3,008,400
Nov-22	3,524,100	6,148,905	2,781,800
Dec-22	3,444,400	5,632,360	2,838,400
Jan-23	5,889,900	5,885,553	2,784,600
Feb-23	7,313,200	6,602,838	2,816,500
Mar-23	5,929,400	5,656,726	2,504,000
Apr-23	7,643,900	5,916,510	2,900,100
May-23	1,223,100	5,813,918	2,416,300
Jun-23	9,979,400	7,470,601	2,718,600
Jul-23	12,933,800	7,464,630	3,158,800



PROPERTY TAX LIENS TO CERTIFY - JULY 2023

PROPERTY OWNER NAME	ADDRESS TO LIEN	AMOUNT
Alfonzo Perez	914 N 4th Ave	\$222.03
Guillermo Avina	506 E Main St	\$184.08
Ivan A Huerta	111 N 20th St	\$61.72
JBI Cooperative Association	410 N 3rd St	\$209.98
John & Mary Hamilton	106 W Webster	\$183.70
Jose & America Zaragoza	924 S 6th Ave	\$172.72
Julio Gonzalez Sr & Patricia R Gonzalez	102 E Ingledue St	\$27.68
Manuel N & Brenda C Neave Agüero	1610 Elder Dr	\$2,774.51
Manuel Perez	911 N 4th Ave	\$35.90
Plaza Heights LLC	403 Plaza Heights Road A	\$157.47
Robert & Mary Burr	16 N 11th Ave	\$5.62
Robert D Hassenius	503 Summit St	\$61.24
Sandra Elizabeth Lopez	106 Taft St	\$204.40
Scott Loffgren	212 S 9th St	\$286.28
Superior Housing Coop No 1 Inc	603 S 7th Ave	\$119.12
	TOTAL	\$4,706.45

SEWER DEPOSIT ACCOUNT
Activity for June
2023

Balance on June 1	\$165,250.79
Deposits for June	\$4,270.00
Interest paid to the City of Marshalltown Check # 2576	\$150.79
Deposit refund for application to the Marshalltown Water Works Check # 2577	\$2,970.00
Interest for June	\$137.62
Balance on June 30	\$166,537.62

MARSHALLTOWN WATER WORKS

**Compiled Financial Statements
And Supplementary Information**

**For the One Month Ended
June 30, 2023**



INCOME STATEMENT

JUNE 30TH, 2023

	CURRENT PERIOD ACTUAL	Y-T-D ACTUAL	ANNUAL BUDGET	Y-T-D PCT	CURRENT PERIOD PRIOR YEAR	Y-T-D PRIOR YEAR
<u>OPERATIONAL</u>						
RESIDENTIAL	206,232.05	2,374,962.95	2,411,998.69	98.46	183,336.12	2,172,002.26
MULTI-FAMILY	26,411.40	296,389.59	307,795.76	96.29	23,575.45	267,338.62
COMMERCIAL	63,777.43	645,170.51	633,850.65	101.79	59,762.97	601,457.44
IRRIGATION	14,735.10	126,556.37	112,058.86	112.94	5,854.14	102,964.94
INDUSTRIAL	282,738.66	2,706,845.28	2,392,285.63	113.15	198,251.52	2,432,437.00
WHOLESALE	128,134.83	1,314,012.94	1,211,434.86	108.47	114,822.21	1,153,940.15
NON-METERED	517.64	5,459.04	2,204.09	247.68	375.46	3,022.16
TOTAL OPERATING REVENUE	722,547.11	7,469,396.68	7,071,628.54	105.62	585,977.87	6,733,162.57
<u>NON-OPERATIONAL</u>						
CITY CONTRACT SERVICES	7,061.14	80,104.73	80,000.00	100.13	7,058.24	84,499.13
PENALTIES	4,899.67	45,865.55	30,000.00	152.89	4,225.65	40,039.48
CUSTOMER SERVICES	1,689.00	19,530.80	10,000.00	195.31	1,334.00	12,828.00
TESTING LABORATORY	202.00	2,218.65	3,000.00	73.96	186.50	2,539.50
MERCHANDISE SALES	0.00	996.87	300.00	332.29	0.00	2,687.65
INTEREST	4,696.42	35,247.36	30,000.00	117.49	1,810.25	18,457.24
RENTALS	0.00	5,777.00	4,000.00	144.43	0.00	3,712.00
MISC INCOME	4,454.71	67,675.28	30,000.00	225.58	307,491.27	351,368.29
TIMBER SALES	0.00	0.00	0.00	0.00	7,088.25	82,744.50
CONNECTION FEES	615.00	39,427.00	20,000.00	197.14	945.00	17,730.00
TAPPING FEES	0.00	9,202.00	2,000.00	460.10	540.00	4,182.00
TOTAL NON-OPERATIONAL SALE	23,617.94	306,045.24	209,300.00	146.22	330,679.16	620,787.79
TOTAL REVENUE	746,165.05	7,775,441.92	7,280,928.54	106.79	916,657.03	7,353,950.36
<u>OPERATING EXPENSES</u>						
SALARIES AND WAGES	127,627.73	1,625,889.60	1,587,877.00	102.39	148,414.82	1,359,105.61
PAYROLL TAXES & BENEFITS	46,163.24	562,342.86	596,172.00	94.33	62,627.85	523,546.61
OPTIONAL BENEFITS	4,501.50	40,943.33	78,299.00	52.29	4,583.56	47,155.63
UTILITIES	51,671.65	509,531.46	603,149.00	84.48	58,354.80	472,974.29
FUELS	4,480.99	43,122.81	34,910.00	123.53	5,985.76	30,534.98
SUPPLIES	16,280.09	218,958.98	289,382.00	75.66	35,184.91	178,449.01
MAINTENANCE	9,758.72	258,378.70	287,332.00	89.92	10,485.97	260,243.03
CHEMICALS	86,451.81	713,343.03	777,890.00	91.70	48,839.04	591,560.32
CONTRACT SERVICES	73,183.15	865,194.22	999,600.00	86.55	310,994.82	487,256.14
OTHER OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
DEPRECIATION	44,522.56	534,270.72	398,528.00	134.06	66,707.35	535,934.24
TOTAL OPERATING EXPENSE	464,641.44	5,371,975.71	5,653,139.00	95.03	130,189.24	4,486,759.86
MISCELLANEOUS EXPENSES	53,300.00	107,500.00	110,900.00	96.93	55,651.09	113,503.00
ECONOMIC DEVELOPMENT	0.00	10,184.00	10,000.00	101.84	0.00	0.00
TOTAL NON-OPERATING EXPENSE	53,300.00	117,684.00	120,900.00	97.34	55,651.09	113,503.00
TOTAL EXPENSES	517,941.44	5,489,659.71	5,774,039.00	95.07	185,840.33	4,600,262.86
INCR(DEC) RETAINED EARNINGS	228,223.61	2,285,782.21	1,506,889.54	151.69	730,816.70	2,753,687.50

PERIOD EXPENSE REPORT

JUNE 30TH, 2023

1 -WATER FUND

PLANT

	(----- 2022-2023 -----)				(----- 2021-2022 -----)	
DEPARTMENTAL EXPENSES	JUNE AMOUNT	YEAR TO DATE ACTUAL	ANNUAL BUDGET	% Y-T-D ACTUAL	JUNE AMOUNT	YEAR TO DATE ACTUAL
<u>EMPLOYEE SALARIES</u>						
1-700-100 SALARIES	44,163.24	560,968.40	543,560.00	103.20	51,455.10	473,144.12
TOTAL EMPLOYEE SALARIES	44,163.24	560,968.40	543,560.00	103.20	51,455.10	473,144.12
<u>EMPLOYEE BENEFITS</u>						
1-700-201 HEALTH INSURANCE	3,999.17	47,952.27	63,198.00	75.88	6,271.38	60,329.64
1-700-202 PENSION	1,842.82	21,033.79	22,367.00	94.04	1,450.43	17,208.24
1-700-203 IPERS	2,220.96	29,860.70	27,667.00	107.93	3,127.86	25,902.27
1-700-204 FICA/MED	3,246.79	41,525.14	41,582.00	99.86	3,808.31	34,631.51
1-700-205 LIFE INSURANCE	138.92	1,614.34	1,452.00	111.18 (	56.52)	1,141.92
1-700-206 MILEAGE	0.00	0.00	525.00	0.00	0.00	0.00
1-700-207 REGISTRATION	0.00	3,097.29	3,150.00	98.33 (	625.00)	979.58
1-700-208 ANNUAL DUES	0.00	0.00	315.00	0.00	0.00	375.00
1-700-209 DENTAL INSURANCE	30.00	420.00	504.00	83.33	40.00	397.22
1-700-210 TUITION	0.00	190.00	0.00	0.00	670.00	1,295.00
1-700-211 LODGING	0.00	147.74	2,100.00	7.04	0.00	1,796.04
1-700-212 FOOD	0.00	0.00	315.00	0.00	0.00	117.25
1-700-213 TRAVEL	0.00	0.00	1,575.00	0.00	0.00	73.00
1-700-214 SAFETY / CLOTHING	0.00	2,107.52	2,625.00	80.29	279.43	1,324.59
1-700-215 SAFETY TRAINING	0.00	906.25	1,575.00	57.54	250.00	1,000.00
1-700-216 MEDICAL (WORK COMP)	0.00	358.00	5,727.00	6.25	358.00	537.00
TOTAL EMPLOYEE BENEFITS	11,478.66	149,213.04	174,677.00	85.42	15,573.89	147,108.26
<u>UTILITIES</u>						
1-700-301 ELECTRIC	47,527.33	452,351.35	555,213.00	81.47	54,568.10	428,897.53
1-700-302 GAS	2,318.94	32,481.86	21,400.00	151.78	1,456.79	21,541.04
1-700-303 TELEPHONE	93.00	1,197.15	1,070.00	111.88	186.00	1,147.30
1-700-309 INTERNET	105.09	1,364.38	1,284.00	106.26	200.18	1,237.82
TOTAL UTILITIES	50,044.36	487,394.74	578,967.00	84.18	56,411.07	452,823.69
<u>DEPRECIATION</u>						
1-700-401 PLANT DEPRECIATION	24,241.52	290,898.24	193,455.00	150.37	31,911.32	297,261.90
1-700-406 VEHICLE DEPR	844.99	10,139.88	4,694.00	216.02	844.99	10,139.88
1-700-407 EQUIPMENT DEPR	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPRECIATION	25,086.51	301,038.12	198,149.00	151.93	32,756.31	307,401.78
<u>FUELS</u>						
1-700-501 GAS	125.68	2,304.15	2,140.00	107.67	351.73	1,627.08
1-700-502 OIL	0.00	831.72	385.00	216.03	0.00	0.00
1-700-503 GREASE	0.00	0.00	54.00	0.00	0.00	0.00
1-700-504 DIESEL	1,536.77	5,913.27	6,955.00	85.02	0.00	3,106.20
1-700-505 LP HEATING FUEL	0.00	757.51	0.00	0.00	0.00	0.00
TOTAL FUELS	1,662.45	9,806.65	9,534.00	102.86	351.73	4,733.28

PERIOD EXPENSE REPORT

JUNE 30TH, 2023

1 -WATER FUND

PLANT

	(----- 2022-2023 -----)				(----- 2021-2022 -----)	
DEPARTMENTAL EXPENSES	JUNE AMOUNT	YEAR TO DATE ACTUAL	ANNUAL BUDGET	% Y-T-D ACTUAL	JUNE AMOUNT	YEAR TO DATE ACTUAL
<u>SUPPLIES</u>						
1-700-601 LAB SUPPLIES	2,033.72	37,152.76	35,310.00	105.22	3,450.92	32,898.89
1-700-602 PLANT SUPPLIES	123.37	694.92	2,140.00	32.47	16.68	377.37
1-700-603 BUILDING SUPPLIES	0.00	137.31	749.00	18.33	683.51	1,546.44
1-700-604 WELL SUPPLIES	0.00	0.00	1,070.00	0.00	0.00	0.00
1-700-605 GENERAL SUPPLIES	0.00	2,040.32	5,350.00	38.14	175.24	1,492.27
1-700-606 SAFETY EQUIPMENT	102.08	1,880.14	4,280.00	43.93	999.53	2,385.63
1-700-607 CLEANING SUPPLIES	0.00	374.87	535.00	70.07	240.75	325.40
1-700-608 HEALTH/FIRST AID	27.45	123.12	535.00	23.01 (	11.15)	132.86
1-700-610 Operational Fees & Permits	600.58	720.91	3,745.00	19.25	221.41	4,532.77
1-700-614 CIWA METER PIT SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SUPPLIES	2,887.20	43,124.35	53,714.00	80.29	5,776.89	43,691.63
<u>MAINTENANCE</u>						
1-700-701 VEHICLE MAINT	644.98	1,079.70	1,605.00	67.27 (	3,391.66)	666.20
1-700-702 EQUIP/MACHINE MAINT	3,398.08	87,999.10	135,970.00	64.72 (	3,603.49)	90,492.57
1-700-703 GROUNDS MAINT	861.66	8,896.40	2,675.00	332.58	816.99	6,495.96
1-700-704 WELL FIELD MAINT	0.00	11,513.29	21,400.00	53.80 (	940.11)	4,963.84
1-700-710 HEATING & AIR COND MAINT	0.00	22,249.71	8,560.00	259.93	1,592.78	4,319.09
1-700-711 BUILDING MAINT	184.07	3,091.36	10,700.00	28.89	398.49	10,474.34
1-700-712 COMPUTER MAINT	0.00	462.92	2,675.00	17.31	0.00	1,389.44
1-700-713 SAFETY EQUIPMENT MAINT	0.00	369.34	535.00	69.04	0.00	865.21
1-700-714 CIWA METER PIT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
1-700-715 GENERATOR	<u>0.00</u>	<u>14,526.07</u>	<u>16,050.00</u>	<u>90.51 (</u>	<u>42.12)</u>	<u>40,633.85</u>
TOTAL MAINTENANCE	5,088.79	150,187.89	200,170.00	75.03 (	5,169.12)	160,300.50
<u>CHEMICALS</u>						
1-700-801 LIME	63,272.36	515,116.34	577,800.00	89.15	35,920.80	450,089.69
1-700-802 CARBON-DIOXIDE	5,579.70	61,869.29	64,200.00	96.37	6,362.74	53,269.11
1-700-803 CL2	8,681.75	84,058.65	69,550.00	120.86	3,437.00	56,642.52
1-700-804 FLUORIDE	2,303.00	20,092.75	21,400.00	93.89	3,118.50	18,084.00
1-700-805 POLY-PHOSPHATE	6,615.00	32,206.00	23,540.00	136.81	0.00	13,475.00
1-700-807 POLYMER/SODA ASH	0.00	0.00	0.00	0.00	0.00	0.00
1-700-808 SODIUM CHLORITE	<u>0.00</u>	<u>0.00</u>	<u>21,400.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CHEMICALS	86,451.81	713,343.03	777,890.00	91.70	48,839.04	591,560.32
<u>CONTRACT SERVICE</u>						
1-700-903 RENTALS	0.00	0.00	0.00	0.00	0.00	150.00
1-700-908 LIME SLUDGE REMOVAL	58,333.34	641,666.74	700,000.00	91.67 (	334,075.18)	283,690.59
1-700-911 LABORATORY CONTRACT SERVICES	860.50	5,205.50	4,280.00	121.62	181.00	862.50
1-700-913 GRANT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CONTRACT SERVICE	59,193.84	646,872.24	704,280.00	91.85 (	333,894.18)	284,703.09
<u>TOTAL PLANT</u>	<u>286,056.86</u>	<u>3,061,948.46</u>	<u>3,240,941.00</u>	<u>94.48 (</u>	<u>127,899.27)</u>	<u>2,465,466.67</u>

PERIOD EXPENSE REPORT

JUNE 30TH, 2023

1 -WATER FUND

DISTRIBUTION

(----- 2022-2023 -----) (----- 2021-2022 -----)

DEPARTMENTAL EXPENSES	JUNE AMOUNT	YEAR TO DATE ACTUAL	ANNUAL BUDGET	% Y-T-D ACTUAL	JUNE AMOUNT	YEAR TO DATE ACTUAL
<u>EMPLOYEE SALARIES</u>						
1-750-100 SALARIES	35,245.14	407,419.45	394,088.00	103.38	38,847.37	296,962.13
TOTAL EMPLOYEE SALARIES	35,245.14	407,419.45	394,088.00	103.38	38,847.37	296,962.13
<u>EMPLOYEE BENEFITS</u>						
1-750-201 HEALTH INSURANCE	6,358.71	54,447.62	60,881.00	89.43	5,778.25	39,515.83
1-750-202 PENSION	885.43	11,908.69	11,158.00	106.73	1,314.69	11,117.06
1-750-203 IPERS	2,391.15	25,871.76	25,407.00	101.83	2,150.91	15,629.53
1-750-204 FICA/MED	2,571.15	30,222.12	30,148.00	100.25	2,868.42	22,055.80
1-750-205 LIFE INSURANCE	101.03	1,232.23	1,060.00	116.25 (	33.24)	659.69
1-750-206 MILEAGE	0.00	120.00	420.00	28.57	0.00	48.02
1-750-207 REGISTRATION	64.58	4,147.65	1,575.00	263.34 (	217.17)	3,285.33
1-750-208 ANNUAL DUES	0.00	1,264.20	1,575.00	80.27	0.00	37.00
1-750-209 DENTAL INSURANCE	63.78	533.52	756.00	70.57	48.39	444.46
1-750-210 TUITION	42.70	2,984.70	0.00	0.00	2,942.00	6,151.34
1-750-211 LODGING	0.00	147.78	1,050.00	14.07	0.00	0.00
1-750-212 FOOD	76.74	236.22	630.00	37.50	32.91	128.05
1-750-213 TRAVEL	0.00	0.00	1,050.00	0.00	0.00	0.00
1-750-214 SAFETY / CLOTHING	0.00	3,170.28	2,625.00	120.77	303.21	4,314.89
1-750-215 SAFETY TRAINING	0.00	906.25	4,725.00	19.18	250.00	3,250.00
1-750-216 MEDICAL (WORK COMP)	0.00	6.92	4,454.00	0.16	254.00	433.00
TOTAL EMPLOYEE BENEFITS	12,555.27	137,199.94	147,514.00	93.01	15,692.37	107,070.00
<u>DEPRECIATION</u>						
1-750-402 DISTRIBUTION DEPR	13,228.54	158,742.48	131,186.00	121.01	25,292.50	153,918.58
1-750-406 VEHICLE DEPR	0.00	0.00	1,500.00	0.00	0.00	0.00
1-750-407 EQUIPMENT DEPR	747.23	8,966.76	14,226.00	63.03	940.63	11,287.56
1-750-408 BOOSTER STATION DEPR	377.46	4,529.52	2,500.00	181.18	377.46	4,529.52
TOTAL DEPRECIATION	14,353.23	172,238.76	149,412.00	115.28	26,610.59	169,735.66
<u>FUELS</u>						
1-750-501 GAS	1,053.74	11,420.61	7,490.00	152.48	2,310.94	8,740.87
1-750-502 OIL	298.70	2,328.18	1,284.00	181.32 (	78.96)	295.10
1-750-503 GREASE	0.00	155.80	161.00	96.77	0.00	0.00
1-750-504 DIESEL	1,088.02	14,906.49	9,630.00	154.79	2,961.18	11,825.70
1-750-505 LP FUEL	0.00	0.00	107.00	0.00	0.00	0.00
TOTAL FUELS	2,440.46	28,811.08	18,672.00	154.30	5,193.16	20,861.67
<u>SUPPLIES</u>						
1-750-601 DISTRIBUTION SUPPLIES	1,925.15	34,185.98	80,250.00	42.60	3,980.88	27,365.83
1-750-602 SHOP SUPPLIES	179.38	8,879.70	6,955.00	127.67	1,159.54	4,666.57
1-750-603 LEAK SUPPLIES	7,078.10	46,755.76	64,200.00	72.83 (	2,013.76)	41,053.53
1-750-604 HYD & VALVE SUPPLIES	3,098.67	57,613.91	37,450.00	153.84	15,326.66	24,912.04
1-750-605 BOOSTER STATION SUPPLIES	0.00	59.20	2,675.00	2.21	0.00	0.00
1-750-606 SAFETY EQUIPMENT	0.00	4,032.44	0.00	0.00	0.00	0.00
1-750-608 HEALTH/FIRST AID	0.00	0.00	482.00	0.00	0.00	0.00
1-750-609 DATA PROCESSING SUPPLIES	0.00	164.70	535.00	30.79	0.00	157.60
1-750-610 OPERATIONAL FEES & PERMITS	0.00	58.29	0.00	0.00	32.29	220.66
TOTAL SUPPLIES	12,281.30	151,749.98	192,547.00	78.81	18,485.61	98,376.23

PERIOD EXPENSE REPORT

JUNE 30TH, 2023

1 -WATER FUND

DISTRIBUTION

DEPARTMENTAL EXPENSES	----- 2022-2023 -----				----- 2021-2022 -----	
	JUNE AMOUNT	YEAR TO DATE ACTUAL	ANNUAL BUDGET	% Y-T-D ACTUAL	JUNE AMOUNT	YEAR TO DATE ACTUAL
<u>MAINTENANCE</u>						
1-750-701 VEHICLE MAINT	38.38	2,287.62	3,210.00	71.27 (	66.28)	5,105.81
1-750-702 EQUIP/MACHINE MAINT	843.08	47,816.39	10,700.00	446.88	1,506.70	18,725.40
1-750-705 TOWER MAINT	0.00	3,500.00	1,561.00	224.22	0.00	2,361.56
1-750-706 WELL FIELD MAINT	0.00	31.44	0.00	0.00	2,182.35	2,182.35
1-750-707 RESERVOIR MAINT	0.00	0.00	535.00	0.00	3,598.00	9,381.64
1-750-708 BOOSTER STATION MAINT	0.00	1,199.33	1,017.00	117.93	380.79	380.79
1-750-712 COMPUTER MAINT	0.00	58.50	2,675.00	2.19	636.64	636.64
1-750-713 SAFETY EQUIPMENT MAINT	<u>0.00</u>	<u>175.16</u>	<u>1,712.00</u>	<u>10.23</u>	<u>0.00</u>	<u>122.63</u>
TOTAL MAINTENANCE	881.46	55,068.44	21,410.00	257.21	8,238.20	38,896.82
<u>TOTAL DISTRIBUTION</u>	<u>77,756.86</u>	<u>952,487.65</u>	<u>923,643.00</u>	<u>103.12</u>	<u>113,067.30</u>	<u>731,902.51</u>

PERIOD EXPENSE REPORT

JUNE 30TH, 2023

1 -WATER FUND

SERVICE

(----- 2022-2023 -----) (----- 2021-2022 -----)

DEPARTMENTAL EXPENSES	JUNE AMOUNT	YEAR TO DATE ACTUAL	ANNUAL BUDGET	% Y-T-D ACTUAL	JUNE AMOUNT	YEAR TO DATE ACTUAL
<u>EMPLOYEE SALARIES</u>						
1-780-100 SALARIES	14,888.76	201,210.08	204,508.00	98.39	13,007.94	173,936.02
TOTAL EMPLOYEE SALARIES	14,888.76	201,210.08	204,508.00	98.39	13,007.94	173,936.02
<u>EMPLOYEE BENEFITS</u>						
1-780-201 HEALTH INSURANCE	1,247.85	18,645.67	27,855.00	66.94	2,356.95	25,771.48
1-780-202 PENSION	0.00	2,200.35	3,590.00	61.29	303.91	3,347.56
1-780-203 IPERS	1,405.50	16,668.23	15,511.00	107.46	848.29	12,822.60
1-780-204 FICA/MED	1,113.20	14,906.79	15,645.00	95.28	938.23	12,614.44
1-780-205 LIFE INSURANCE	54.72	617.06	551.00	111.99 (	21.61)	433.88
1-780-206 MILEAGE	0.00	225.75	525.00	43.00	0.00	215.99
1-780-207 REGISTRATION	0.00	440.72	2,625.00	16.79 (	312.50)	210.00
1-780-208 ANNUAL DUES	0.00	500.00	525.00	95.24	0.00	500.00
1-780-209 DENTAL INSURANCE	16.22	198.98	315.00	63.17	16.61	287.89
1-780-210 TUITION	0.00	0.00	0.00	0.00	0.00	0.00
1-780-211 LODGING	0.00	0.00	1,575.00	0.00	0.00	175.14
1-780-212 FOOD	15.35	15.35	315.00	4.87	0.00	45.76
1-780-214 SAFETY / CLOTHING	0.00	935.70	1,050.00	89.11	0.00	782.25
1-780-215 SAFETY TRAINING	0.00	906.25	2,100.00	43.15	250.00	1,000.00
1-780-216 MEDICAL(WORK COMP)	0.00	179.00	2,227.00	8.04	179.00	185.99
TOTAL EMPLOYEE BENEFITS	3,852.84	56,439.85	74,409.00	75.85	4,558.88	58,392.98
<u>DEPRECIATION</u>						
1-780-403 METER DEPR	1,581.17	18,974.04	21,962.00	86.39	2,754.54	19,533.83
1-780-406 VEHICLE DEPR	1,010.25	12,123.00	3,631.00	333.87	1,390.30	12,122.89
1-780-407 EQUIPMENT DEPR	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEPRECIATION	2,591.42	31,097.04	25,593.00	121.51	4,144.84	31,656.72
<u>FUELS</u>						
1-780-501 GAS	378.08	4,505.08	6,420.00	70.17	440.87	4,940.03
1-780-502 OIL	0.00	0.00	150.00	0.00	0.00	0.00
1-780-503 GREASE	0.00	0.00	27.00	0.00	0.00	0.00
1-780-505 LP FUEL	0.00	0.00	107.00	0.00	0.00	0.00
TOTAL FUELS	378.08	4,505.08	6,704.00	67.20	440.87	4,940.03
<u>SUPPLIES</u>						
1-780-602 SHOP SUPPLIES	61.77	395.12	2,140.00	18.46	0.00	814.67
1-780-603 SERVICE REPAIR SUPPLIES	0.00	323.88	4,280.00	7.57	149.83	905.89
1-780-604 METER REPAIR SUPPLIES	0.00	1,957.34	5,885.00	33.26	478.39	5,273.61
1-780-605 GENERAL SUPPLIES	0.00	159.76	3,210.00	4.98 (	6.59)	5,820.25
1-780-606 SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
1-780-608 HEALTH/FIRST AID	0.00	0.00	214.00	0.00	0.00	0.00
TOTAL SUPPLIES	61.77	2,836.10	15,729.00	18.03	621.63	12,814.42

MARSHALLTOWN WATER WORKS
 PERIOD EXPENSE REPORT
 JUNE 30TH, 2023

1 -WATER FUND
 SERVICE

DEPARTMENTAL EXPENSES	----- 2022-2023 -----				----- 2021-2022 -----	
	JUNE AMOUNT	YEAR TO DATE ACTUAL	ANNUAL BUDGET	% Y-T-D ACTUAL	JUNE AMOUNT	YEAR TO DATE ACTUAL
<u>MAINTENANCE</u>						
1-780-701 VEHICLE MAINT	0.00	2,472.22	2,675.00	92.42 (	117.52)	1,129.12
1-780-702 EQUIP/MACHINE MAINT	0.00	567.49	803.00	70.67 (	380.05)	1,879.24
1-780-712 COMPUTER MAINT	0.00	120.46	535.00	22.52	0.00	0.00
1-780-713 SAFETY EQUIPMENT MAINT	<u>0.00</u>	<u>132.50</u>	<u>1,070.00</u>	<u>12.38</u>	<u>0.00</u>	<u>122.62</u>
TOTAL MAINTENANCE	0.00	3,292.67	5,083.00	64.78 (	497.57)	3,130.98
<u>TOTAL SERVICE</u>	<u>21,772.87</u>	<u>299,380.82</u>	<u>332,026.00</u>	<u>90.17</u>	<u>22,276.59</u>	<u>284,871.15</u>

PERIOD EXPENSE REPORT

JUNE 30TH, 2023

1 -WATER FUND

OFFICE

(----- 2022-2023 -----) (----- 2021-2022 -----)

DEPARTMENTAL EXPENSES	JUNE AMOUNT	YEAR TO DATE ACTUAL	ANNUAL BUDGET	% Y-T-D ACTUAL	JUNE AMOUNT	YEAR TO DATE ACTUAL
<u>EMPLOYEE SALARIES</u>						
1-790-100 SALARIES	33,330.59	456,291.67	445,721.00	102.37	45,104.41	415,063.34
TOTAL EMPLOYEE SALARIES	33,330.59	456,291.67	445,721.00	102.37	45,104.41	415,063.34
<u>EMPLOYEE BENEFITS</u>						
1-790-201 HEALTH INSURANCE	2,950.09	37,568.75	41,826.00	89.82	4,182.68	40,556.11
1-790-202 PENSION	1,526.18	30,762.54	21,275.00	144.59	1,645.90	19,995.28
1-790-203 IPERS	1,533.07	20,097.33	19,586.00	102.61	2,172.53	17,702.09
1-790-204 FICA/MED	2,450.21	33,658.34	34,098.00	98.71	3,575.33	31,033.55
1-790-205 LIFE INSURANCE	126.29	1,549.14	1,315.00	117.81 (	54.85)	1,078.13
1-790-206 MILEAGE	388.42	994.59	1,050.00	94.72	0.00	1,363.33
1-790-207 REGISTRATION	1,025.00	2,550.00	3,150.00	80.95	0.00	1,520.00
1-790-208 ANNUAL DUES & SUBSCRIPTIONS	1,604.80	10,997.74	11,760.00	93.52 (	471.96)	12,398.68
1-790-209 DENTAL INSURANCE	40.00	442.50	441.00	100.34	35.00	435.66
1-790-210 TUITION	0.00	0.00	0.00	0.00	0.00	99.00
1-790-211 LODGING	322.48	472.36	1,575.00	29.99	0.00	435.42
1-790-212 FOOD	64.70	180.22	2,100.00	8.58	51.64	145.40
1-790-213 TRAVEL	746.73	253.60	4,410.00	5.75	0.00	368.35
1-790-214 SAFETY / CLOTHING	0.00	0.00	210.00	0.00	0.00	0.00
1-790-215 SAFETY TRAINING	0.00	906.25	1,575.00	57.54	250.00	1,000.00
1-790-216 MEDICAL(WORK COMP)	0.00	0.00	3,500.00	0.00	0.00	0.00
1-790-220 PENSION SUPPLEMENT	10,000.00	120,000.00	130,000.00	92.31	20,000.00	130,000.00
TOTAL EMPLOYEE BENEFITS	22,777.97	260,433.36	277,871.00	93.72	31,386.27	258,131.00
<u>UTILITIES</u>						
1-790-301 ELECTRIC	784.88	9,726.71	9,630.00	101.00	800.15	9,607.72
1-790-302 GAS	47.97	4,768.43	4,280.00	111.41	24.41	4,259.47
1-790-303 TELEPHONE	215.00	2,664.40	4,280.00	62.25	429.38	2,938.68
1-790-304 STORM SEWER	0.00	860.00	1,712.00	50.23	172.00	1,032.00
1-790-309 INTERNET	579.44	4,117.18	4,280.00	96.20	517.79	2,312.73
TOTAL UTILITIES	1,627.29	22,136.72	24,182.00	91.54	1,943.73	20,150.60
<u>DEPRECIATION</u>						
1-790-404 BUILDING DEPR	1,603.46	19,241.52	14,327.00	134.30	1,603.46	19,241.52
1-790-405 CAPITAL IMPROVEMENT DEPR	5.59	67.08	9,120.00	0.74	27.86	334.32
1-790-407 EQUIPMENT DEPR	882.35	10,588.20	1,927.00	549.47	1,564.29	7,564.24
TOTAL DEPRECIATION	2,491.40	29,896.80	25,374.00	117.82	3,195.61	27,140.08
<u>SUPPLIES</u>						
1-790-601 BILLING SUPPLIES	395.14	4,746.43	4,815.00	98.58	5,662.34	10,741.44
1-790-602 ADMIN SUPPLIES	0.00	300.00	642.00	46.73	0.00	0.00
1-790-604 BUILDING SUPPLIES	0.00	0.00	1,070.00	0.00	0.00	96.28
1-790-605 GENERAL SUPPLIES	514.52	9,676.52	8,560.00	113.04	703.47	6,419.22
1-790-606 SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
1-790-607 CLEANING SUPPLIES	69.98	386.43	0.00	0.00	166.50	643.28
1-790-608 HEALTH/FIRST AID	70.18	255.11	1,605.00	15.89 (	23.25)	284.75
1-790-609 DATA PROCESSING SUPPLIES	0.00	2,310.09	5,350.00	43.18	752.75	1,847.79
1-790-610 OPERATIONAL FEES & PERMITS	0.00	3,573.97	5,350.00	66.80	3,038.97	3,533.97
TOTAL SUPPLIES	1,049.82	21,248.55	27,392.00	77.57	10,300.78	23,566.73

INCOME STATEMENT

JUNE 30TH, 2023

	CURRENT PERIOD ACTUAL	Y-T-D ACTUAL	ANNUAL BUDGET	Y-T-D PCT	CURRENT PERIOD PRIOR YEAR	Y-T-D PRIOR YEAR
OPERATIONAL						
=====						
RESIDENTIAL						
501-000 WATER SALES RESIDENTIAL	<u>206,232.05</u>	<u>2,374,962.95</u>	<u>2,411,998.69</u>	<u>98.46</u>	<u>183,336.12</u>	<u>2,172,002.26</u>
TOTAL RESIDENTIAL	206,232.05	2,374,962.95	2,411,998.69	98.46	183,336.12	2,172,002.26
MULTI-FAMILY						
501-001 WATER SALES MULTI-FAMILY	<u>26,411.40</u>	<u>296,389.59</u>	<u>307,795.76</u>	<u>96.29</u>	<u>23,575.45</u>	<u>267,338.62</u>
TOTAL MULTI-FAMILY	26,411.40	296,389.59	307,795.76	96.29	23,575.45	267,338.62
COMMERCIAL						
501-002 WATER SALES COMMERCIAL	<u>63,777.43</u>	<u>645,170.51</u>	<u>633,850.65</u>	<u>101.79</u>	<u>59,762.97</u>	<u>601,457.44</u>
TOTAL COMMERCIAL	63,777.43	645,170.51	633,850.65	101.79	59,762.97	601,457.44
IRRIGATION						
501-003 WATER SALES IRRIGATION	<u>14,735.10</u>	<u>126,556.37</u>	<u>112,058.86</u>	<u>112.94</u>	<u>5,854.14</u>	<u>102,964.94</u>
TOTAL IRRIGATION	14,735.10	126,556.37	112,058.86	112.94	5,854.14	102,964.94
INDUSTRIAL						
501-004 WATER SALES INDUSTRIAL	<u>282,738.66</u>	<u>2,706,845.28</u>	<u>2,392,285.63</u>	<u>113.15</u>	<u>198,251.52</u>	<u>2,432,437.00</u>
TOTAL INDUSTRIAL	282,738.66	2,706,845.28	2,392,285.63	113.15	198,251.52	2,432,437.00
WHOLESALE						
501-005 WATER SALES WHOLESALE	<u>128,134.83</u>	<u>1,314,012.94</u>	<u>1,211,434.86</u>	<u>108.47</u>	<u>114,822.21</u>	<u>1,153,940.15</u>
TOTAL WHOLESALE	128,134.83	1,314,012.94	1,211,434.86	108.47	114,822.21	1,153,940.15
NON-METERED						
501-006 WATER SALES NON METERED	<u>517.64</u>	<u>5,459.04</u>	<u>2,204.09</u>	<u>247.68</u>	<u>375.46</u>	<u>3,022.16</u>
TOTAL NON-METERED	517.64	5,459.04	2,204.09	247.68	375.46	3,022.16
<hr/>						
TOTAL OPERATING REVENUE	722,547.11	7,469,396.68	7,071,628.54	105.62	585,977.87	6,733,162.57
NON-OPERATIONAL						
=====						
CITY CONTRACT SERVICES						
601-000 CITY CONTRACT SERVICES	<u>7,061.14</u>	<u>80,104.73</u>	<u>80,000.00</u>	<u>100.13</u>	<u>7,058.24</u>	<u>84,499.13</u>
TOTAL CITY CONTRACT SERVICES	7,061.14	80,104.73	80,000.00	100.13	7,058.24	84,499.13
PENALTIES						
602-000 PENALTIES	<u>4,899.67</u>	<u>45,865.55</u>	<u>30,000.00</u>	<u>152.89</u>	<u>4,225.65</u>	<u>40,039.48</u>
TOTAL PENALTIES	4,899.67	45,865.55	30,000.00	152.89	4,225.65	40,039.48
CUSTOMER SERVICES						
603-000 CUSTOMER SERVICE	<u>1,689.00</u>	<u>19,530.80</u>	<u>10,000.00</u>	<u>195.31</u>	<u>1,334.00</u>	<u>12,828.00</u>
TOTAL CUSTOMER SERVICES	1,689.00	19,530.80	10,000.00	195.31	1,334.00	12,828.00
TESTING LABORATORY						
604-000 TESTING LABORATORIES	<u>202.00</u>	<u>2,218.65</u>	<u>3,000.00</u>	<u>73.96</u>	<u>186.50</u>	<u>2,539.50</u>
TOTAL TESTING LABORATORY	202.00	2,218.65	3,000.00	73.96	186.50	2,539.50
MERCHANDISE SALES						
605-000 MERCHANDISE SALES	<u>0.00</u>	<u>996.87</u>	<u>300.00</u>	<u>332.29</u>	<u>0.00</u>	<u>2,687.65</u>
TOTAL MERCHANDISE SALES	0.00	996.87	300.00	332.29	0.00	2,687.65

MARSHALLTOWN WATER WORKS
 INCOME STATEMENT
 JUNE 30TH, 2023

	CURRENT PERIOD ACTUAL	Y-T-D ACTUAL	ANNUAL BUDGET	Y-T-D PCT	CURRENT PERIOD PRIOR YEAR	Y-T-D PRIOR YEAR
<u>INTEREST</u>						
606-000 INTEREST	4,696.42	35,247.36	30,000.00	117.49	1,810.25	18,457.24
TOTAL INTEREST	4,696.42	35,247.36	30,000.00	117.49	1,810.25	18,457.24
<u>RENTALS</u>						
607-000 RENTALS	0.00	5,777.00	4,000.00	144.43	0.00	3,712.00
TOTAL RENTALS	0.00	5,777.00	4,000.00	144.43	0.00	3,712.00
<u>MISC. SALES</u>						
608-000 MISC INCOME	4,454.71	67,675.28	30,000.00	225.58	307,491.27	351,368.29
TOTAL MISC. SALES	4,454.71	67,675.28	30,000.00	225.58	307,491.27	351,368.29
<u>TIMBER SALES</u>						
609-000 TIMBER SALES	0.00	0.00	0.00	0.00	7,088.25	82,744.50
TOTAL TIMBER SALES	0.00	0.00	0.00	0.00	7,088.25	82,744.50
<u>CONNECTION FEES</u>						
613-000 CONNECTION FEES	615.00	39,427.00	20,000.00	197.14	945.00	17,730.00
TOTAL CONNECTION FEES	615.00	39,427.00	20,000.00	197.14	945.00	17,730.00
<u>TAPPING FEES</u>						
614-000 TAPPING FEES	0.00	9,202.00	2,000.00	460.10	540.00	4,182.00
TOTAL TAPPING FEES	0.00	9,202.00	2,000.00	460.10	540.00	4,182.00
<hr/>						
TOTAL NON-OPERATIONAL SALES	23,617.94	306,045.24	209,300.00	146.22	330,679.16	620,787.79
<hr/>						
TOTAL REVENUE	746,165.05	7,775,441.92	7,280,928.54	106.79	916,657.03	7,353,950.36
 OPERATING EXPENSES =====						
<u>SALARIES AND WAGES</u>						
<u>PLANT</u>						
700-100 SALARIES	44,163.24	560,968.40	543,560.00	103.20	51,455.10	473,144.12
TOTAL PLANT	44,163.24	560,968.40	543,560.00	103.20	51,455.10	473,144.12
<u>ENGINEERING</u>						
TOTAL ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00
<u>DISTRIBUTION</u>						
750-100 SALARIES	35,245.14	407,419.45	394,088.00	103.38	38,847.37	296,962.13
TOTAL DISTRIBUTION	35,245.14	407,419.45	394,088.00	103.38	38,847.37	296,962.13
<u>SERVICE</u>						
780-100 SALARIES	14,888.76	201,210.08	204,508.00	98.39	13,007.94	173,936.02
TOTAL SERVICE	14,888.76	201,210.08	204,508.00	98.39	13,007.94	173,936.02
<u>OFFICE</u>						
790-100 SALARIES	33,330.59	456,291.67	445,721.00	102.37	45,104.41	415,063.34
TOTAL OFFICE	33,330.59	456,291.67	445,721.00	102.37	45,104.41	415,063.34
<hr/>						
TOTAL SALARIES AND WAGES	127,627.73	1,625,889.60	1,587,877.00	102.39	148,414.82	1,359,105.61

INCOME STATEMENT

JUNE 30TH, 2023

	CURRENT PERIOD ACTUAL	Y-T-D ACTUAL	ANNUAL BUDGET	Y-T-D PCT	CURRENT PERIOD PRIOR YEAR	Y-T-D PRIOR YEAR
<u>PAYROLL TAXES & BENEFITS</u>						
<u>PLANT</u>						
700-201 HEALTH INSURANCE	3,999.17	47,952.27	63,198.00	75.88	6,271.38	60,329.64
700-202 PENSION	1,842.82	21,033.79	22,367.00	94.04	1,450.43	17,208.24
700-203 IPERS	2,220.96	29,860.70	27,667.00	107.93	3,127.86	25,902.27
700-204 FICA/MED	3,246.79	41,525.14	41,582.00	99.86	3,808.31	34,631.51
700-205 LIFE INSURANCE	<u>138.92</u>	<u>1,614.34</u>	<u>1,452.00</u>	<u>111.18</u>	<u>(56.52)</u>	<u>1,141.92</u>
TOTAL PLANT	11,448.66	141,986.24	156,266.00	90.86	14,601.46	139,213.58
<u>ENGINEERING</u>						
TOTAL ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00
<u>DISTRIBUTION</u>						
750-201 HEALTH INSURANCE	6,358.71	54,447.62	60,881.00	89.43	5,778.25	39,515.83
750-202 PENSION	885.43	11,908.69	11,158.00	106.73	1,314.69	11,117.06
750-203 IPERS	2,391.15	25,871.76	25,407.00	101.83	2,150.91	15,629.53
750-204 FICA/MED	2,571.15	30,222.12	30,148.00	100.25	2,868.42	22,055.80
750-205 LIFE INSURANCE	<u>101.03</u>	<u>1,232.23</u>	<u>1,060.00</u>	<u>116.25</u>	<u>(33.24)</u>	<u>659.69</u>
TOTAL DISTRIBUTION	12,307.47	123,682.42	128,654.00	96.14	12,079.03	88,977.91
<u>SERVICE</u>						
780-201 HEALTH INSURANCE	1,247.85	18,645.67	27,855.00	66.94	2,356.95	25,771.48
780-202 PENSION	0.00	2,200.35	3,590.00	61.29	303.91	3,347.56
780-203 IPERS	1,405.50	16,668.23	15,511.00	107.46	848.29	12,822.60
780-204 FICA/MED	1,113.20	14,906.79	15,645.00	95.28	938.23	12,614.44
780-205 LIFE INSURANCE	<u>54.72</u>	<u>617.06</u>	<u>551.00</u>	<u>111.99</u>	<u>(21.61)</u>	<u>433.88</u>
TOTAL SERVICE	3,821.27	53,038.10	63,152.00	83.98	4,425.77	54,989.96
<u>OFFICE</u>						
790-201 HEALTH INSURANCE	2,950.09	37,568.75	41,826.00	89.82	4,182.68	40,556.11
790-202 PENSION	1,526.18	30,762.54	21,275.00	144.59	1,645.90	19,995.28
790-203 IPERS	1,533.07	20,097.33	19,586.00	102.61	2,172.53	17,702.09
790-204 FICA/MED	2,450.21	33,658.34	34,098.00	98.71	3,575.33	31,033.55
790-205 LIFE INSURANCE	126.29	1,549.14	1,315.00	117.81	(54.85)	1,078.13
790-220 PENSION SUPPLEMENT	<u>10,000.00</u>	<u>120,000.00</u>	<u>130,000.00</u>	<u>92.31</u>	<u>20,000.00</u>	<u>130,000.00</u>
TOTAL OFFICE	18,585.84	243,636.10	248,100.00	98.20	31,521.59	240,365.16
TOTAL PAYROLL TAXES & BENEFITS	46,163.24	562,342.86	596,172.00	94.33	62,627.85	523,546.61
<u>OTHER BENEFITS</u>						
<u>PLANT</u>						
700-206 MILEAGE	0.00	0.00	525.00	0.00	0.00	0.00
700-207 REGISTRATION	0.00	3,097.29	3,150.00	98.33	(625.00)	979.58
700-208 ANNUAL DUES	0.00	0.00	315.00	0.00	0.00	375.00
700-209 DENTAL INSURANCE	30.00	420.00	504.00	83.33	40.00	397.22
700-210 TUITION	0.00	190.00	0.00	0.00	670.00	1,295.00
700-211 LODGING	0.00	147.74	2,100.00	7.04	0.00	1,796.04
700-212 FOOD	0.00	0.00	315.00	0.00	0.00	117.25
700-213 TRAVEL	0.00	0.00	1,575.00	0.00	0.00	73.00
700-214 SAFETY / CLOTHING	0.00	2,107.52	2,625.00	80.29	279.43	1,324.59
700-215 SAFETY TRAINING	0.00	906.25	1,575.00	57.54	250.00	1,000.00
700-216 MEDICAL (WORK COMP)	<u>0.00</u>	<u>358.00</u>	<u>5,727.00</u>	<u>6.25</u>	<u>358.00</u>	<u>537.00</u>
TOTAL PLANT	30.00	7,226.80	18,411.00	39.25	972.43	7,894.68

INCOME STATEMENT

JUNE 30TH, 2023

	CURRENT PERIOD ACTUAL	Y-T-D ACTUAL	ANNUAL BUDGET	Y-T-D PCT	CURRENT PERIOD PRIOR YEAR	Y-T-D PRIOR YEAR
<u>ENGINEERING</u>						
TOTAL ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00
<u>DISTRIBUTION</u>						
750-206 MILEAGE	0.00	120.00	420.00	28.57	0.00	48.02
750-207 REGISTRATION	64.58	4,147.65	1,575.00	263.34 (	217.17)	3,285.33
750-208 ANNUAL DUES	0.00	1,264.20	1,575.00	80.27	0.00	37.00
750-209 DENTAL INSURANCE	63.78	533.52	756.00	70.57	48.39	444.46
750-210 TUITION	42.70	2,984.70	0.00	0.00	2,942.00	6,151.34
750-211 LODGING	0.00	147.78	1,050.00	14.07	0.00	0.00
750-212 FOOD	76.74	236.22	630.00	37.50	32.91	128.05
750-213 TRAVEL	0.00	0.00	1,050.00	0.00	0.00	0.00
750-214 SAFETY / CLOTHING	0.00	3,170.28	2,625.00	120.77	303.21	4,314.89
750-215 SAFETY TRAINING	0.00	906.25	4,725.00	19.18	250.00	3,250.00
750-216 MEDICAL (WORK COMP)	<u>0.00</u>	<u>6.92</u>	<u>4,454.00</u>	<u>0.16</u>	<u>254.00</u>	<u>433.00</u>
TOTAL DISTRIBUTION	247.80	13,517.52	18,860.00	71.67	3,613.34	18,092.09
<u>SERVICE</u>						
780-206 MILEAGE	0.00	225.75	525.00	43.00	0.00	215.99
780-207 REGISTRATION	0.00	440.72	2,625.00	16.79 (	312.50)	210.00
780-208 ANNUAL DUES	0.00	500.00	525.00	95.24	0.00	500.00
780-209 DENTAL INSURANCE	16.22	198.98	315.00	63.17	16.61	287.89
780-210 TUITION	0.00	0.00	0.00	0.00	0.00	0.00
780-211 LODGING	0.00	0.00	1,575.00	0.00	0.00	175.14
780-212 FOOD	15.35	15.35	315.00	4.87	0.00	45.76
780-214 SAFETY / CLOTHING	0.00	935.70	1,050.00	89.11	0.00	782.25
780-215 SAFETY TRAINING	0.00	906.25	2,100.00	43.15	250.00	1,000.00
780-216 MEDICAL (WORK COMP)	<u>0.00</u>	<u>179.00</u>	<u>2,227.00</u>	<u>8.04</u>	<u>179.00</u>	<u>185.99</u>
TOTAL SERVICE	31.57	3,401.75	11,257.00	30.22	133.11	3,403.02
<u>OFFICE</u>						
790-206 MILEAGE	388.42	994.59	1,050.00	94.72	0.00	1,363.33
790-207 REGISTRATION	1,025.00	2,550.00	3,150.00	80.95	0.00	1,520.00
790-208 ANNUAL DUES & SUBSCRIPTIONS	1,604.80	10,997.74	11,760.00	93.52 (	471.96)	12,398.68
790-209 DENTAL INSURANCE	40.00	442.50	441.00	100.34	35.00	435.66
790-210 TUITION	0.00	0.00	0.00	0.00	0.00	99.00
790-211 LODGING	322.48	472.36	1,575.00	29.99	0.00	435.42
790-212 FOOD	64.70	180.22	2,100.00	8.58	51.64	145.40
790-213 TRAVEL	746.73	253.60	4,410.00	5.75	0.00	368.35
790-214 SAFETY / CLOTHING	0.00	0.00	210.00	0.00	0.00	0.00
790-215 SAFETY TRAINING	0.00	906.25	1,575.00	57.54	250.00	1,000.00
790-216 MEDICAL (WORK COMP)	<u>0.00</u>	<u>0.00</u>	<u>3,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OFFICE	4,192.13	16,797.26	29,771.00	56.42 (	135.32)	17,765.84
TOTAL OTHER BENEFITS	4,501.50	40,943.33	78,299.00	52.29	4,583.56	47,155.63

UTILITIES

INCOME STATEMENT

JUNE 30TH, 2023

	CURRENT PERIOD ACTUAL	Y-T-D ACTUAL	ANNUAL BUDGET	Y-T-D PCT	CURRENT PERIOD PRIOR YEAR	Y-T-D PRIOR YEAR
<u>PLANT</u>						
700-301 ELECTRIC	47,527.33	452,351.35	555,213.00	81.47	54,568.10	428,897.53
700-302 GAS	2,318.94	32,481.86	21,400.00	151.78	1,456.79	21,541.04
700-303 TELEPHONE	93.00	1,197.15	1,070.00	111.88	186.00	1,147.30
700-309 INTERNET	<u>105.09</u>	<u>1,364.38</u>	<u>1,284.00</u>	<u>106.26</u>	<u>200.18</u>	<u>1,237.82</u>
TOTAL PLANT	50,044.36	487,394.74	578,967.00	84.18	56,411.07	452,823.69
<u>ENGINEERING</u>						
TOTAL ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00
<u>DISTRIBUTION</u>						
TOTAL DISTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00
<u>SERVICE</u>						
TOTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
<u>OFFICE</u>						
790-301 ELECTRIC	784.88	9,726.71	9,630.00	101.00	800.15	9,607.72
790-302 GAS	47.97	4,768.43	4,280.00	111.41	24.41	4,259.47
790-303 TELEPHONE	215.00	2,664.40	4,280.00	62.25	429.38	2,938.68
790-304 STORM SEWER	0.00	860.00	1,712.00	50.23	172.00	1,032.00
790-309 INTERNET	<u>579.44</u>	<u>4,117.18</u>	<u>4,280.00</u>	<u>96.20</u>	<u>517.79</u>	<u>2,312.73</u>
TOTAL OFFICE	1,627.29	22,136.72	24,182.00	91.54	1,943.73	20,150.60
TOTAL UTILITIES	51,671.65	509,531.46	603,149.00	84.48	58,354.80	472,974.29
<u>FUELS</u>						
<u>PLANT</u>						
700-501 GAS	125.68	2,304.15	2,140.00	107.67	351.73	1,627.08
700-502 OIL	0.00	831.72	385.00	216.03	0.00	0.00
700-503 GREASE	0.00	0.00	54.00	0.00	0.00	0.00
700-504 DIESEL	1,536.77	5,913.27	6,955.00	85.02	0.00	3,106.20
700-505 LP HEATING FUEL	<u>0.00</u>	<u>757.51</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PLANT	1,662.45	9,806.65	9,534.00	102.86	351.73	4,733.28
<u>ENGINEERING</u>						
TOTAL ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00
<u>DISTRIBUTION</u>						
750-501 GAS	1,053.74	11,420.61	7,490.00	152.48	2,310.94	8,740.87
750-502 OIL	298.70	2,328.18	1,284.00	181.32	(78.96)	295.10
750-503 GREASE	0.00	155.80	161.00	96.77	0.00	0.00
750-504 DIESEL	1,088.02	14,906.49	9,630.00	154.79	2,961.18	11,825.70
750-505 LP FUEL	<u>0.00</u>	<u>0.00</u>	<u>107.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL DISTRIBUTION	2,440.46	28,811.08	18,672.00	154.30	5,193.16	20,861.67
<u>SERVICE</u>						
780-501 GAS	378.08	4,505.08	6,420.00	70.17	440.87	4,940.03
780-502 OIL	0.00	0.00	150.00	0.00	0.00	0.00
780-503 GREASE	0.00	0.00	27.00	0.00	0.00	0.00
780-505 LP FUEL	<u>0.00</u>	<u>0.00</u>	<u>107.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SERVICE	378.08	4,505.08	6,704.00	67.20	440.87	4,940.03

INCOME STATEMENT

JUNE 30TH, 2023

	CURRENT PERIOD ACTUAL	Y-T-D ACTUAL	ANNUAL BUDGET	Y-T-D PCT	CURRENT PERIOD PRIOR YEAR	Y-T-D PRIOR YEAR
<u>OFFICE</u>						
TOTAL OFFICE	0.00	0.00	0.00	0.00	0.00	0.00
<hr/>						
TOTAL FUELS	4,480.99	43,122.81	34,910.00	123.53	5,985.76	30,534.98
<u>SUPPLIES</u>						
<u>PLANT</u>						
700-601 LAB SUPPLIES	2,033.72	37,152.76	35,310.00	105.22	3,450.92	32,898.89
700-602 PLANT SUPPLIES	123.37	694.92	2,140.00	32.47	16.68	377.37
700-603 BUILDING SUPPLIES	0.00	137.31	749.00	18.33	683.51	1,546.44
700-604 WELL SUPPLIES	0.00	0.00	1,070.00	0.00	0.00	0.00
700-605 GENERAL SUPPLIES	0.00	2,040.32	5,350.00	38.14	175.24	1,492.27
700-606 SAFETY EQUIPMENT	102.08	1,880.14	4,280.00	43.93	999.53	2,385.63
700-607 CLEANING SUPPLIES	0.00	374.87	535.00	70.07	240.75	325.40
700-608 HEALTH/FIRST AID	27.45	123.12	535.00	23.01	(11.15)	132.86
700-610 Operational Fees & Permits	600.58	720.91	3,745.00	19.25	221.41	4,532.77
700-614 CIWA METER PIT SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PLANT	2,887.20	43,124.35	53,714.00	80.29	5,776.89	43,691.63
<u>ENGINEERING</u>						
TOTAL ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00
<u>DISTRIBUTION</u>						
750-601 DISTRIBUTION SUPPLIES	1,925.15	34,185.98	80,250.00	42.60	3,980.88	27,365.83
750-602 SHOP SUPPLIES	179.38	8,879.70	6,955.00	127.67	1,159.54	4,666.57
750-603 LEAK SUPPLIES	7,078.10	46,755.76	64,200.00	72.83	(2,013.76)	41,053.53
750-604 HYD & VALVE SUPPLIES	3,098.67	57,613.91	37,450.00	153.84	15,326.66	24,912.04
750-605 BOOSTER STATION SUPPLIES	0.00	59.20	2,675.00	2.21	0.00	0.00
750-606 SAFETY EQUIPMENT	0.00	4,032.44	0.00	0.00	0.00	0.00
750-608 HEALTH/FIRST AID	0.00	0.00	482.00	0.00	0.00	0.00
750-609 DATA PROCESSING SUPPLIES	0.00	164.70	535.00	30.79	0.00	157.60
750-610 OPERATIONAL FEES & PERMITS	<u>0.00</u>	<u>58.29</u>	<u>0.00</u>	<u>0.00</u>	<u>32.29</u>	<u>220.66</u>
TOTAL DISTRIBUTION	12,281.30	151,749.98	192,547.00	78.81	18,485.61	98,376.23
<u>SERVICE</u>						
780-602 SHOP SUPPLIES	61.77	395.12	2,140.00	18.46	0.00	814.67
780-603 SERVICE REPAIR SUPPLIES	0.00	323.88	4,280.00	7.57	149.83	905.89
780-604 METER REPAIR SUPPLIES	0.00	1,957.34	5,885.00	33.26	478.39	5,273.61
780-605 GENERAL SUPPLIES	0.00	159.76	3,210.00	4.98	(6.59)	5,820.25
780-606 SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
780-608 HEALTH/FIRST AID	<u>0.00</u>	<u>0.00</u>	<u>214.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL SERVICE	61.77	2,836.10	15,729.00	18.03	621.63	12,814.42
<u>OFFICE</u>						
790-601 BILLING SUPPLIES	395.14	4,746.43	4,815.00	98.58	5,662.34	10,741.44
790-602 ADMIN SUPPLIES	0.00	300.00	642.00	46.73	0.00	0.00
790-604 BUILDING SUPPLIES	0.00	0.00	1,070.00	0.00	0.00	96.28
790-605 GENERAL SUPPLIES	514.52	9,676.52	8,560.00	113.04	703.47	6,419.22
790-606 SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
790-607 CLEANING SUPPLIES	69.98	386.43	0.00	0.00	166.50	643.28
790-608 HEALTH/FIRST AID	70.18	255.11	1,605.00	15.89	(23.25)	284.75
790-609 DATA PROCESSING SUPPLIES	0.00	2,310.09	5,350.00	43.18	752.75	1,847.79
790-610 OPERATIONAL FEES & PERMITS	<u>0.00</u>	<u>3,573.97</u>	<u>5,350.00</u>	<u>66.80</u>	<u>3,038.97</u>	<u>3,533.97</u>
TOTAL OFFICE	1,049.82	21,248.55	27,392.00	77.57	10,300.78	23,566.73

INCOME STATEMENT

JUNE 30TH, 2023

	CURRENT PERIOD ACTUAL	Y-T-D ACTUAL	ANNUAL BUDGET	Y-T-D PCT	CURRENT PERIOD PRIOR YEAR	Y-T-D PRIOR YEAR
TOTAL SUPPLIES	16,280.09	218,958.98	289,382.00	75.66	35,184.91	178,449.01
<u>MAINTENANCE</u>						
<u>PLANT</u>						
700-701 VEHICLE MAINT	644.98	1,079.70	1,605.00	67.27 (	3,391.66)	666.20
700-702 EQUIP/MACHINE MAINT	3,398.08	87,999.10	135,970.00	64.72 (	3,603.49)	90,492.57
700-703 GROUNDS MAINT	861.66	8,896.40	2,675.00	332.58	816.99	6,495.96
700-704 WELL FIELD MAINT	0.00	11,513.29	21,400.00	53.80 (	940.11)	4,963.84
700-710 HEATING & AIR COND MAINT	0.00	22,249.71	8,560.00	259.93	1,592.78	4,319.09
700-711 BUILDING MAINT	184.07	3,091.36	10,700.00	28.89	398.49	10,474.34
700-712 COMPUTER MAINT	0.00	462.92	2,675.00	17.31	0.00	1,389.44
700-713 SAFETY EQUIPMENT MAINT	0.00	369.34	535.00	69.04	0.00	865.21
700-714 CIWA METER PIT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
700-715 GENERATOR	<u>0.00</u>	<u>14,526.07</u>	<u>16,050.00</u>	<u>90.51 (</u>	<u>42.12)</u>	<u>40,633.85</u>
TOTAL PLANT	5,088.79	150,187.89	200,170.00	75.03 (	5,169.12)	160,300.50
<u>ENGINEERING</u>						
TOTAL ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00
<u>DISTRIBUTION</u>						
750-701 VEHICLE MAINT	38.38	2,287.62	3,210.00	71.27 (	66.28)	5,105.81
750-702 EQUIP/MACHINE MAINT	843.08	47,816.39	10,700.00	446.88	1,506.70	18,725.40
750-705 TOWER MAINT	0.00	3,500.00	1,561.00	224.22	0.00	2,361.56
750-706 WELL FIELD MAINT	0.00	31.44	0.00	0.00	2,182.35	2,182.35
750-707 RESERVOIR MAINT	0.00	0.00	535.00	0.00	3,598.00	9,381.64
750-708 BOOSTER STATION MAINT	0.00	1,199.33	1,017.00	117.93	380.79	380.79
750-712 COMPUTER MAINT	0.00	58.50	2,675.00	2.19	636.64	636.64
750-713 SAFETY EQUIPMENT MAINT	<u>0.00</u>	<u>175.16</u>	<u>1,712.00</u>	<u>10.23</u>	<u>0.00</u>	<u>122.63</u>
TOTAL DISTRIBUTION	881.46	55,068.44	21,410.00	257.21	8,238.20	38,896.82
<u>SERVICE</u>						
780-701 VEHICLE MAINT	0.00	2,472.22	2,675.00	92.42 (	117.52)	1,129.12
780-702 EQUIP/MACHINE MAINT	0.00	567.49	803.00	70.67 (	380.05)	1,879.24
780-712 COMPUTER MAINT	0.00	120.46	535.00	22.52	0.00	0.00
780-713 SAFETY EQUIPMENT MAINT	<u>0.00</u>	<u>132.50</u>	<u>1,070.00</u>	<u>12.38</u>	<u>0.00</u>	<u>122.62</u>
TOTAL SERVICE	0.00	3,292.67	5,083.00	64.78 (	497.57)	3,130.98
<u>OFFICE</u>						
790-703 GROUNDS MAINT	0.00	0.00	535.00	0.00	0.00	133.00
790-709 OFFICE MACHINE MAINT	0.00	2,095.41	2,675.00	78.33 (	183.85)	1,954.17
790-710 HEATING & AIR COND MAINT	0.00	243.84	749.00	32.56	1,340.50	1,791.30
790-711 BUILDING MAINT	0.00	1,667.56	3,210.00	51.95	2,892.01	10,402.90
790-712 COMPUTER MAINT	<u>3,788.47</u>	<u>45,822.89</u>	<u>53,500.00</u>	<u>85.65</u>	<u>3,865.80</u>	<u>43,633.36</u>
TOTAL OFFICE	3,788.47	49,829.70	60,669.00	82.13	7,914.46	57,914.73
TOTAL MAINTENANCE	9,758.72	258,378.70	287,332.00	89.92	10,485.97	260,243.03
<u>CHEMICALS</u>						

INCOME STATEMENT

JUNE 30TH, 2023

	CURRENT PERIOD ACTUAL	Y-T-D ACTUAL	ANNUAL BUDGET	Y-T-D PCT	CURRENT PERIOD PRIOR YEAR	Y-T-D PRIOR YEAR
<u>PLANT</u>						
700-801 LIME	63,272.36	515,116.34	577,800.00	89.15	35,920.80	450,089.69
700-802 CARBON-DIOXIDE	5,579.70	61,869.29	64,200.00	96.37	6,362.74	53,269.11
700-803 CL2	8,681.75	84,058.65	69,550.00	120.86	3,437.00	56,642.52
700-804 FLUORIDE	2,303.00	20,092.75	21,400.00	93.89	3,118.50	18,084.00
700-805 POLY-PHOSPHATE	6,615.00	32,206.00	23,540.00	136.81	0.00	13,475.00
700-807 POLYMER/SODA ASH	0.00	0.00	0.00	0.00	0.00	0.00
700-808 SODIUM CHLORITE	<u>0.00</u>	<u>0.00</u>	<u>21,400.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PLANT	86,451.81	713,343.03	777,890.00	91.70	48,839.04	591,560.32
<u>ENGINEERING</u>						
TOTAL ENGINEERING	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>DISTRIBUTION</u>						
TOTAL DISTRIBUTION	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>SERVICE</u>						
TOTAL SERVICE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>OFFICE</u>						
TOTAL OFFICE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CHEMICALS	86,451.81	713,343.03	777,890.00	91.70	48,839.04	591,560.32
<u>CONTRACT SERVICES</u>						
<u>PLANT</u>						
700-903 RENTALS	0.00	0.00	0.00	0.00	0.00	150.00
700-908 LIME SLUDGE REMOVAL	58,333.34	641,666.74	700,000.00	91.67	(334,075.18)	283,690.59
700-911 LABORATORY CONTRACT SERVICES	860.50	5,205.50	4,280.00	121.62	181.00	862.50
700-913 GRANT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PLANT	59,193.84	646,872.24	704,280.00	91.85	(333,894.18)	284,703.09
<u>ENGINEERING</u>						
TOTAL ENGINEERING	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>DISTRIBUTION</u>						
TOTAL DISTRIBUTION	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>SERVICE</u>						
TOTAL SERVICE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>OFFICE</u>						
790-902 INSURANCE	3,523.35	42,280.20	93,090.00	45.42	18,027.17	86,150.25
790-904 BANKING SERVICES	3,455.21	44,282.43	53,500.00	82.77	3,785.42	35,909.16
790-905 CLEANING SERVICES	667.92	7,137.86	12,840.00	55.59	603.68	6,979.86
790-906 ENGINEERING SERVICES	0.00	6,057.50	32,100.00	18.87	479.53	6,650.93
790-907 COMPUTER PROGRAMING	0.00	0.00	5,350.00	0.00	0.00	0.00
790-908 CONTRACT LABOR	0.00	58,333.34	0.00	0.00	0.00	0.00
790-909 LEGAL SERVICES	3,970.00	19,115.28	16,050.00	119.10	136.25	8,478.75
790-910 ACCOUNTING SERVICES	0.00	12,515.80	42,800.00	29.24	(2,923.72)	29,863.88
790-911 POSTAGE	1,761.75	22,605.65	32,100.00	70.42	1,827.45	22,679.77
790-912 PUBLIC NOTICES	239.18	3,326.42	3,210.00	103.63	184.58	2,671.55
790-921 ONE CALL PHONE LINE	0.00	0.00	0.00	0.00	0.00	0.00
790-922 ONE CALL LOCATE CHARGES	<u>371.90</u>	<u>2,667.50</u>	<u>4,280.00</u>	<u>62.32</u>	<u>779.00</u>	<u>3,168.90</u>
TOTAL OFFICE	13,989.31	218,321.98	295,320.00	73.93	22,899.36	202,553.05
TOTAL CONTRACT SERVICES	73,183.15	865,194.22	999,600.00	86.55	(310,994.82)	487,256.14

MARSHALLTOWN WATER WORKS
 INCOME STATEMENT
 JUNE 30TH, 2023

	CURRENT PERIOD ACTUAL	Y-T-D ACTUAL	ANNUAL BUDGET	Y-T-D PCT	CURRENT PERIOD PRIOR YEAR	Y-T-D PRIOR YEAR
<u>OFFICE</u>						
790-950 BAD DEBT	0.00	0.00	0.00	0.00	0.00	0.00
790-951 MERCHANDISE FOR RESALE	0.00	0.00	0.00	0.00	0.00	0.00
790-952 BOND INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
790-953 INTEREST EXPENSE	53,300.00	106,600.00	110,000.00	96.91	56,033.00	112,603.00
790-954 BOARD COMPENSATION	0.00	900.00	900.00	100.00	0.00	900.00
790-955 RETURNED CHECKS	0.00	0.00	0.00	0.00	0.00	0.00
790-956 OVER PAYMENTS	0.00	0.00	0.00	0.00	(381.91)	0.00
790-957 CONTRIBUTIONS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OFFICE	53,300.00	107,500.00	110,900.00	96.93	55,651.09	113,503.00
<hr/>						
TOTAL MISCELLANEOUS EXPENSES	53,300.00	107,500.00	110,900.00	96.93	55,651.09	113,503.00
<hr/>						
<u>ECONOMIC DEVELOPMENT</u>						
790-958 ECONOMIC DEVELOPMENT	0.00	10,184.00	10,000.00	101.84	0.00	0.00
<hr/>						
TOTAL ECONOMIC DEVELOPMENT	0.00	10,184.00	10,000.00	101.84	0.00	0.00
<hr/>						
TOTAL NON-OPERATING EXPENSES	53,300.00	117,684.00	120,900.00	97.34	55,651.09	113,503.00
<hr/>						
TOTAL EXPENSES	<u>517,941.44</u>	<u>5,489,659.71</u>	<u>5,774,039.00</u>	<u>95.07</u>	<u>185,840.33</u>	<u>4,600,262.86</u>
<hr/>						
INCR(DEC) RETAINED EARNINGS	228,223.61	2,285,782.21	1,506,889.54	151.69	730,816.70	2,753,687.50

*** END OF REPORT ***

DETAILED WATER WORKS BALANCE SHEET

BALANCE SHEET

AS OF: JUNE 30TH, 2023

1 -WATER FUND

ACCOUNT#	TITLE	
ASSETS		
=====		
	CASH ON HAND	1,238.00
	PETTY CASH	300.00
	CASH IN BANK	4,606,592.63
	LESS : SINKING FUNDS	(477,316.71)
	SEWER DEPOSIT FUND	0.00
	SEWER CASH	0.00
	STORM SEWER CASH	0.00
	LANDFILL CASH	0.00
	ACCOUNTS RECEIVABLE	514,086.66
	ACCOUNTS RECEIVABLE-AMP	(1,420.80)
	UNAPPLIED CREDITS	(55,442.36)
	OTHER A/R	0.00
	NON CURRENT RECEIVABLES	4,826.81
	MISC AR BILLINGS	133,801.02
	MISC AR UNAPPLIED CREDITS	(98,088.64)
	INTEREST RECEIVABLE	802.05
	CONTRACT RECEIVABLE	0.00
	PREPAID INSURANCE	92,034.93
	UNFINISHED CAP PRO	0.00
	PREPAID BILLING SUPPLIES	9,036.09
	MERCHANDISE FOR RESALE	0.00
	PREPAID LIME SLUDGE	(537,918.70)
	PREPAID COMPUTER MAINT	110,547.04
	PREPAID HEALTH INS	0.00
	DERECHO DAMAGER TRACKING ACCT	(367,722.89)
	SINKING FUND	477,316.71
	TEMP CASH INVESTMENT	300,000.00
	LESS IMPROVEMENT FUND ALLOCATI	0.00
	LESS RESERVE FUND ALLOCATION	0.00
	CAPITAL RESERVE INVESTMEN	500,208.27
	IMPROVEMENT FUND	(100,000.00)
	RESERVE FUND	0.00
	ECONOMIC DEVELOPEMENT FUND	0.00
	INVENTORY	0.00
	LAND	1,115,720.58
	CONSTRUCTION IN PROGRESS	44,197.12
	PLANT & SOURCE OF SUPPLY	20,857,759.47
	ACCUMULATED DEPR - PLANT	(11,030,257.72)
	DISTRIBUTION SYSTEM & PIPE	16,782,848.87
	ACCUM DEPR DISTRIBUTION	(4,541,075.46)
	METERS	1,761,883.15
	ACCUM DEPR - METERS	(1,237,508.41)
	MACHINE & EQUIPMENT	498,409.83
	ACCUM DEPR - MACH & EQUIP	(406,151.50)
	VEHICLES	364,485.29
	ACCUM DEPR - VEHICLES	(252,981.91)
	CAPITAL IMPROVEMENTS	113,916.16
	ACCUM DEPR - CAPITAL IMPROVEME	(93,425.08)
	CAPITAL IMPROV - BUILDINGS	865,441.01
	ACCUM DEPR - BUILDINGS	(487,280.31)

BALANCE SHEET

AS OF: JUNE 30TH, 2023

1 -WATER FUND

ACCOUNT#	TITLE		
<hr/>			
	OFFICE EQUIPMENT	474,375.15	
	ACCUM DEPR - OFFICE EQUIPMENT	(415,203.29)	
	BOOSTER STATION	220,652.58	
	ACCUM DEPR - BOOSTER STATION	(101,191.78)	
	BOND ORIGINATION FEE	<u>0.00</u>	
			<u>29,647,493.86</u>
	TOTAL ASSETS		29,647,493.86 =====
LIABILITIES			
=====			
	ACCOUNTS PAYABLE	115,715.29	
	A/P PENDING	0.00	
	PAYABLE TO SEWER FUND	0.00	
	PAYABLE TO STORM SEWER FUND	0.00	
	PAYABLE TO LANDFILL FUND	0.00	
	PAYABLE TO METER DEPOSIT FUND	0.00	
	DEFERRED AMP REVENUE	4,666.06	
	CUSTOMER DEPOSITS - SEWER	0.00	
	CURRENT REFUNDS PAYABLE	7,824.43	
	BOND INTEREST PAYABLE	8,762.00	
	FEDERAL WITHHOLDING	0.00	
	FICA/MED WITHHOLDING	4,084.34	
	STATE WITHHOLDING	0.00	
	UNITED WAY	0.00	
	UNION DUES	0.00	
	INS WITHHELD	(12.42)	
	PRETAX INSURANCE WITHHELD	0.00	
	UNREIMB MEDICAL	0.00	
	DEP CHILD CARE	0.00	
	PENSION	1,916.40	
	IPERS	3,185.10	
	COBRA	729.46	
	WATER WORKS INS PORTION	0.00	
	INS DEDUCTIBLE WITHHELD	(19,916.48)	
	VOLUNTARY LIFE INSURANCE	(336.28)	
	CHILD SUPPORT	0.00	
	AFLAC	0.00	
	DENTAL INSURANCE WITHHELD	12.42	
	VISION INSURANCE WITHHELD	0.00	
	ACCRUED VACATION	117,590.93	
	ACCRUED PAYROLL	55,299.40	
	HSA	0.00	
	ACCRUED SALES TAX	32,792.37	
	AR MISC STATE SALES TAX	(214.93)	
	AR MISC CITY SALES TAX	(35.85)	
	AR MISC SCHOOL SALES TAX	0.00	
	CURRENT PORTION OF LT DEBT	0.00	
	WA REVENUE CAPITAL LOAN NOTE	4,996,000.00	
	LESS : CURRENT PORTION	<u>0.00</u>	
	TOTAL LIABILITIES		<u>5,328,062.24</u>

BALANCE SHEET

AS OF: JUNE 30TH, 2023

1 -WATER FUND

ACCOUNT# TITLE

EQUITY

=====

RETAINED EARNINGS 22,033,579.41

TOTAL BEGINNING EQUITY 22,033,579.41

TOTAL REVENUE 7,775,511.92

TOTAL EXPENSES 5,489,659.71

TOTAL REVENUE OVER/(UNDER) EXPENSES 2,285,852.21

TOTAL EQUITY & REV. OVER/(UNDER) EXP. 24,319,431.62

TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP. 29,647,493.86

=====

DETAILED POOLED CASH

BALANCE SHEET

AS OF: JUNE 30TH, 2023

9 -POOLED CASH

ACCOUNT#	TITLE		
<hr/>			
ASSETS			
=====			
	POOLED CASH	5,259,066.47	
	POOL CASH - SW DEPOSITS	166,500.00	
	DUE FROM WATER FUND	0.00	
	DUE FROM SEWER FUND	0.00	
	DUE FROM STORM SEWER FUND	0.00	
	DUE FROM LANDFILL FUND	0.00	
	DUE FROM SW MTR DEPOSIT	<u>0.00</u>	
		<u>5,425,566.47</u>	
	TOTAL ASSETS		5,425,566.47
			=====
LIABILITIES			
=====			
	ACCOUNT PAYABLE	0.00	
	DUE TO OTHER FUNDS	5,258,926.47	
	DUE TO SW MTR DEPOSITS	166,640.00	
	WAGES PAYABLE	0.00	
	HSA	0.00	
	ACCRUED SALES TAX	<u>0.00</u>	
	TOTAL LIABILITIES		<u>5,425,566.47</u>
EQUITY			
=====			
	RETAINED EARNINGS	<u>0.00</u>	
	TOTAL BEGINNING EQUITY	0.00	
	TOTAL REVENUE	0.00	
	TOTAL EXPENSES	<u>0.00</u>	
	TOTAL REVENUE OVER/(UNDER) EXPENSES	0.00	
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		<u>0.00</u>
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.		5,425,566.47
			=====

MARSHALLTOWN WATER WORKS
INVESTMENT BREAKDOWN
June 30, 2023

ACCOUNT	FUND	JUNE INTEREST RATE	MAY INTEREST RATE	DATE ISSUED	DATE MATURED	CURRENT VALUE	PREVIOUS VALUE
UNITED BANK & TRUST		1.00%	1.00%	07/01/07	DAILY	\$ 5,248,305.06	\$ 6,175,612.87
UNITED BANK & TRUST - SWEEP ACCT		1.00%	1.00%	07/03/17	DAILY	\$ 1,000.00	\$ 1,000.00
TRANSFER IN TRANSIT(SWEEP TO OP)						\$ 0.82	\$ 0.90
CD 59763 (GNB Bank)	General	4.85%	4.85%	02/23/23	02/23/24	\$ 100,000.00	\$ 100,000.00
CD 59255 (GNB Bank)	General	3.03%	3.03%	09/08/22	09/08/23	\$ 100,000.00	\$ 100,000.00
CD 59256 (GNB Bank)	General	3.03%	3.03%	09/08/22	09/08/23	\$ 100,000.00	\$ 100,000.00
CD 59467 (GNB Bank)	Cap Reserve	4.62%	4.62%	12/06/22	12/06/23	\$ 300,000.00	\$ 300,000.00
CD 59315 (GNB Bank)	General	3.90%	3.90%	09/26/22	09/26/23	\$ 100,000.00	\$ 100,000.00
SUB TOTAL						\$ 5,949,305.88	\$ 6,876,613.77

CURRENT TOTAL \$5,949,305.88

Current Average Monthly Yield 1.364%

LAST MONTH TOTAL \$6,876,613.77

Last Month Average Monthly Yield 1.315%

LAST YEAR TOTAL \$7,380,470.11

Last Year Average Monthly Yield 0.294%

MARSHALLTOWN WATER WORKS
CAPITAL IMPROVEMENTS
JULY 1, 2022 - JUNE 30, 2023

AS OF JUNE 30, 2023

	Project		APPROVED BUDGET			EXPENDITURES			REMAINING
	#		2022-2023	PRIOR YEARS	TOTAL	2022-2023	PRIOR YEARS	TOTAL	EXPENDITURES
1172-000-PLANT & SOURCE OF SUPPLY									
Inspect/Rehab 2 Wells	135	21904	\$200,000.00	\$200,000.00	\$400,000.00	\$60,141.20	\$101,260.01	\$161,401.21	\$238,598.79
Chemical Feed System upgrades	143	12005	\$10,000.00		\$10,000.00				\$10,000.00
Valve and actuator replacement			\$50,000.00	\$100,000.00	\$150,000.00	\$65,095.41	\$39,773.27	\$104,868.68	\$45,131.32
CO2 Feed Upgrades			\$200,000.00	\$200,000.00	\$400,000.00	\$22,565.91		\$22,565.91	\$377,434.09
Treatment Expansion	144	12006	\$1,788,686.00	\$196,500.00	\$1,985,186.00	\$1,226,876.39	\$199,840.77	\$1,426,717.16	\$558,468.84
Copier			\$3,500.00		\$3,500.00	\$3,508.63		\$3,508.63	
Wellfield Expansion	148	22101		\$400,000.00	\$400,000.00	\$87,712.41	\$92,209.35	\$179,921.76	\$220,078.24
PLC Upgrade	136	12002		\$497,271.57	\$497,271.57	\$199,111.37	\$37,344.05	\$236,455.42	\$260,816.15
Plumbing Replacement				\$100,000.00	\$100,000.00	\$23,660.51	\$3,036.82	\$26,697.33	\$73,302.67
Widen Driveway				\$100,000.00	\$100,000.00				\$100,000.00
Roof Replacement	147	12007		\$150,000.00	\$150,000.00	\$127,673.82	\$1,853.40	\$129,527.22	\$20,472.78
1170-000-LAND									
			\$100,000.00		\$100,000.00				\$100,000.00
1174-000-DISTRIBUTION SYSTEM									
Valve and Hydrant Replacement			\$50,000.00		\$50,000.00	\$11,796.50		\$11,796.50	\$38,203.50
Water Mains: Replace, Extend, Relocate, Loop									
- S 5th and S 6th Avenue Replacement	149	32101	\$150,000	\$50,000	\$200,000.00	\$157,342.47	\$27,459.70	\$184,802.17	\$15,197.83
- W South Street main replacement	82	31401	\$870,000	\$5,000	\$875,000.00	\$886,797.24	\$19,073.70	\$905,870.94	
- Washington Street main replacement	83	31402		\$78,149.30	\$78,149.30	\$18,062.16	\$76,927.76	\$94,989.92	
City/MWW Projects									
- State Street			\$250,000		\$250,000.00	\$265,654.28		\$265,654.28	(\$15,654.28)
- Realignments for City Storm Sewer	129	31902		\$350,000	\$350,000.00	\$202,035.00	\$60,591.96	\$262,626.96	
-Edgewood Extension	152	32201	\$200,000.00		\$200,000.00	\$160,518.89		\$160,518.89	
D S Hydraulic Model	153	32301	\$93,500.00		\$93,500.00	\$25,655.00		\$25,655.00	\$67,845.00
Paint South Tower Interior	151	42201		\$200,000.00	\$200,000.00	\$135,540.00	\$14,960.00	\$150,500.00	
Storage Building			\$200,000.00		\$200,000.00				\$200,000.00
1176-000 - METERS									
- Routine Meter Program			\$200,000.00	\$200,000.00	\$400,000.00	\$185,086.81	\$58,650.65	\$243,737.46	\$156,262.54
- Meter/Touch Pad Upgrade Program	155	92301	\$346,900.00		\$346,900.00	\$57,221.42		\$57,221.42	\$289,678.58
1178-000 - EQUIPMENT									
Dump Truck				\$175,000.00	\$175,000.00		\$46,645.00	\$46,645.00	\$128,355.00
1180-000-VEHICLES									
			\$60,000.00	\$40,000.00	\$100,000.00	\$42,894.10	\$556.95	\$43,451.05	\$56,548.95
1182-000-GENERAL									
1184-000-BUILDING									
Generator			\$30,000.00	\$30,000	\$60,000.00	\$46,654.48	\$1,618.39	\$48,272.87	
Furnace			\$4,500.00		\$4,500.00	\$6,250.00		\$6,250.00	
Remaining Office Building Interior Updates	137	52001		\$13,485	\$13,485.44	\$1,252.87	\$10,701.28	\$11,954.15	\$1,531.29
1186-000-OFFICE EQUIPMENT									
Computer Replacements				\$25,000.00	\$25,000.00	\$3,372.36	\$19,728.43	\$23,100.79	\$1,899.21
Remaining IT Upgrade				\$53,301.06	\$53,301.06	\$9,294.00	\$37,074.78	\$46,368.78	\$6,932.28
Tyler Programming Upgrade				\$79,000.00	\$79,000.00	\$8,715.00		\$8,715.00	\$70,285.00
GPS Field Unit				\$25,000.00	\$25,000.00	\$27,402.30		\$27,402.30	
Postage Machine			\$9,600.00		\$9,600.00	\$9,561.33		\$9,561.33	
1188-000 BOOSTER STATION									
Total FY 22-23			\$4,816,686.00	\$3,267,707.37	\$8,084,393.37	\$4,077,451.86	\$849,306.27	\$4,926,758.13	\$3,021,387.78

EMPLOYMENT CATEGORIES

The Utility employs different types of employees depending on the number of hours worked each week and the length of employment. The Utility employs the following categories of employees:

Regular Full-Time Employee: An employee regularly scheduled to work an average of forty (40) or more hours per week.

Permanent Part-Time Employee: An employee regularly scheduled to work less than forty (40) hours per week. Permanent part-time staff will receive retirement benefits per either the MWW Supplemental Pension Plan or the Iowa Public Employees Retirement System. Permanent part-time staff scheduled to work less than 20 hours per week will be compensated for hours worked with no additional benefits. Permanent part-time staff scheduled to work 20 hours per week or more will receive the same additional benefits as full-time employees, prorated based on hours scheduled to work.

Temporary Employees: An employee hired by the Utility on a temporary basis to work on one project or on a short-term basis. This includes temporary, summer or emergency work for one-hundred-thirty (130) working days or less each time they are employed. Such employees shall not be considered regular employees and the employer does not have to comply with the wage rates set forth in the Union Agreement and does not have to provide such employees with fringe benefits. Such employees shall not be considered regular employees.

Management Employees: An employee hired by the Utility to serve in a management or supervisory capacity. Management employees are regularly scheduled to work an average of forty (40) or more hours per week.

IV. EMPLOYEE BENEFITS

GROUP INSURANCE BENEFITS

Employees will be eligible for group medical and life insurance benefits after sixty (60) days of employment. The Utility has the sole discretion to determine what insurance benefits will be provided and the level of benefits to be offered, except as regulated by the union contract. The Utility may from time to time change insurance carriers or self-fund any of its insurance programs if it elects to do so, as long as comparable benefit levels are maintained.

The employee may be required to pay a portion of the cost of coverage for group medical and life insurance benefits. The Utility will establish a qualified salary reduction plan, to the extent permitted by Section 125 of the Internal Revenue Code, for the purpose of enabling employees to use pre-tax dollars to pay their portion, if any, of medical and/or dental insurance premiums.

Any questions concerning the Utility's benefit programs should be directed to your immediate supervisor or the General Manager. The Utility shall not pay the premium for duplicate benefit plans, i.e. if two married employees are both covered by the health insurance plan of the Utility, only the premium for one family plan will be paid.

Upon termination or retirement, group health insurance coverage may be continued for a specified period, if the employee pays the premium to the Utility and meets other qualifying procedures. In some situations, an employee who retires may be eligible to continue in the Utility's group health insurance plan (COBRA) and may also have coverage for a spouse until retirement. See your supervisor if you have questions about your eligibility for this benefit plan.

**MEMORANDUM OF UNDERSTANDING BETWEEN THE IOWA DEPARTMENT OF
REVENUE AND _____ REGARDING STATE SETOFF PROGRAM**

**ARTICLE I
PURPOSE**

- 1.1 The purpose of this memorandum of understanding (“Agreement”) is to define the terms and conditions of [_____] (“Participating Agency”)’s participation in the State Setoff Program (“Program”), as administered by the Iowa Department of Revenue (“IDR”). Participating Agency and IDR may individually be referred to as a “Party”, or collectively as “Parties”.

**ARTICLE II
DEFINITIONS & AUTHORITY**

2.1 Definitions.

- 2.1.1 “Credit Vendor” means an agency or entity who submits funds to the Program.
- 2.1.2 “Data” means any information in the possession of or owned by the Participating Agency or IDR that is shared with the other Party under this Agreement.
- 2.1.2.1 Data may include personal information as defined by Iowa Code section 715C.1(11).
- 2.1.2.2 IDR shall at no time share federal tax information pursuant to this Agreement. IDR shall only share state tax information as allowed by law.
- 2.1.3 “Debt” means any amount, as measured in money, owed to a Public Agency.
- 2.1.4 “Debt Portal” means the online system through which the Participating Agency will administer its Debt.
- 2.1.5 “Debt Type” means a category of Debt that has become due, owing, and payable under statute, administrative rule, or other lawful means.
- 2.1.6 “Obligor” means as defined in Iowa Code 421.65(1)(a).
- 2.1.7 “Obligor Directory Information” means the Obligor’s Name, Address, Phone Number, and Email Address.
- 2.1.8 “Obligor Information” means any information regarding the Obligor required by IDR, including “Obligor Directory Information”.
- 2.1.9 “Participating Agency” means a Public Agency or the Iowa Judicial Branch (“IJB”), that has entered into an agreement with IDR to participate in the State Setoff Program.
- 2.1.10 “Public Agency” means as defined in Iowa Code 421.65(1)(b).
- 2.1.11 “Public Payment” means as defined in Iowa Code section 421.65(1)(c).
- 2.1.12 “Qualifying Debt” means as defined in Iowa Code section 421.65(1)(d).
- 2.1.13 “Setoff Fee”, as outlined in Section 3.4.4, means the amount paid by the Participating Agency per setoff to IDR for participation in the State Setoff Program.
- 2.1.14 “State Setoff Program” or the “Program” means the program established by Iowa Code section 421.65 to set off against each Public Payment any Qualifying Debt the Obligor owes to a Participating Agency.
- 2.1.15 All monetary amounts referenced in this Agreement and throughout the State Setoff Program shall be in United States Dollars.
- 2.1.16 Unless otherwise specified, references to IDR and Participating Agency shall include their officers, employees, agents, and contractors. FAST Enterprises, LLC (Fast) is a contractor of IDR. Participating Agency authorizes Fast access to Participating Agency Data subject to this Agreement.
- 2.2 **Legal Authority.** This Agreement is entered into pursuant to the authority in Iowa Code section 421.65 and associated administrative rules.

**ARTICLE III
PROGRAM PARAMETERS**

3.1 Program Admission.

- 3.1.1 The Public Agency or IJB wishing to participate in the Program must complete and submit the application as designated by IDR. All required fields must be reported.
- 3.1.2 Contact Persons.
 - 3.1.2.1 The Participating Agency must provide a contact person for operational questions and backup contact person for when the contact person is unavailable. Operational questions constitute questions originating from IDR regarding the processing of setoffs.
 - 3.1.2.2 The Participating Agency must provide a contact person for Obligor questions and backup contact person for when the contact person is unavailable. Obligor questions constitute questions originating from the Obligor regarding the Obligor's Debt or the amount setoff.
 - 3.1.2.3 The Participating Agency must provide the name, title, phone number, and email address of each contact person.
 - 3.1.2.4 The Participating Agency must update and confirm all contact persons and all contact information no less than annually and upon request.
 - 3.1.2.5 All contact persons must ensure that calls and correspondence are handled in a timely manner.
 - 3.1.2.6 Contact person contact information may be updated without a formal amendment to this Agreement by providing written notice to IDR in the manner designated by IDR.

3.2 Prior to Submission of Debt.

- 3.2.1 Participating Agency shall keep a record of all communication with the Obligor until the Debt has been paid in full and the setoff appeal period has expired, or has been removed from the Program.
- 3.2.2 Participating Agency shall provide Obligor with an opportunity to protest or challenge the Debt, in compliance with applicable law and due process.
- 3.2.3 Steps outlined in Sections 3.2.1 and 3.2.2 above must be completed for each Debt prior to that Debt's submission to the Program.
- 3.2.4 Participating Agency's correspondence to Obligor shall include the Participating Agency's obligor contact information. The correspondence shall not include IDR or the Program's operational contact information.
- 3.2.5 Prior to submitting a Debt Type to the Program, a Participating Agency shall provide the Department with a description of the Debt Type(s) and other details regarding each Debt Type as required by the Department. This description(s) shall be submitted with the MOU and any other time a Participating Agency wants to submit a new Debt Type.

3.3 Submission of Debt.

- 3.3.1 All Data required to submit, certify, and maintain debt must be submitted electronically via a process designated by IDR. Submissions must comply with the file layout in Appendix B. IDR may update Appendix B without a formal amendment to this Agreement by providing written notice to the Participating Agency.
- 3.3.2 Participating Agency shall remain the system of record for Debt submitted to the Program.
- 3.3.3 **Character of Debt.**
 - 3.3.3.1 The Debt must be Qualifying Debt.
 - 3.3.3.2 The Debt must be legally collectible and within any applicable statute of limitations.
 - 3.3.3.3 The debts must meet the minimum amount requirement, as in administrative rule. If the amount of the debt is reduced to twice the Setoff Fee, the debt will be removed from the setoff system.

- 3.3.3.4 Obligor Information must include: Name (if individual, First and Last Name), tax identification number, and any other information requested by IDR.
- 3.3.4 Participating Agency must certify all Debt in accordance with Iowa Code section 421.65(2)(a)-(b).
- 3.3.5 All Debt is subject to a recertification process. The recertification process may include, but is not limited to, requiring the Participating Agency to certify that all information is correct and that the Debt is still Qualified Debt. The recertification process will be performed regularly, at the agreement of the Parties, but no less than annually.
- 3.3.6 Participating Agency shall notify the department of any change in the status of the public agency's individual debts submitted to the setoffs program. This notification shall be made no later than five business days of any change in the status of a submitted debt in the manner prescribed by the Department.
- 3.3.7 IDR may reject any Debt that, in IDR's sole judgment, is not feasible, not collectible, or not compliant with applicable law.
 - 3.3.7.1 IDR may reject any Debt if the tax identification number, or other information does not match IDR's record for the Obligor. This will only apply to Obligors of whom IDR has a record.
- 3.4 **Setoff Procedure.**
 - 3.4.1 Debt will be setoff upon a TIN match.
 - 3.4.2 The Debt Portal is intended to be available to the Participating Agency 24 hours a day, 7 days a week, with exceptions for Program maintenance. Participating Agency will be notified of any scheduled maintenance that will interfere with this availability. Unexpected interruptions in availability of the Debt Portal will be remedied by IDR as quickly as possible within IDR availability and priorities.
 - 3.4.3 **Order of Priority for Debt Setoff.** Debt shall be setoff in the order of priority defined in Iowa Code section 421.65(4) and associated administrative rule. The priority determination will be made when the challenge letter is sent to the obligor. A public payment will not be applied to a qualifying debt that is not included on the challenge notice.
 - 3.4.3.1 The Participating Agency shall identify in Appendix C Debts submitted to the Program that will be deposited into the state general fund.
 - 3.4.4 **Setoff Fee.**
 - 3.4.4.1 The Participating Agency will be charged \$7.00 each time a Public Payment is setoff and applied to the Participating Agency's Qualifying Debt. The Setoff Fee shall be retained as defined in section 3.6.7 herein.
 - 3.4.4.2 The Participating Agency shall not collect the Setoff Fee from the same setoff for which the Setoff Fee has been charged.
 - 3.4.4.3 IDR may change the Setoff Fee amount in IDR's sole discretion, upon 60 days' notice to the Participating Agency. Change to the Setoff Fee amount shall not require a formal amendment to this Agreement, nor consent of the Participating Agency.
 - 3.4.5 **Upon Setoff.**
 - 3.4.5.1 IDR will mail a letter to the Obligor at the best address available to IDR at the time of mailing. The letter will inform the Obligor that the Public Payment owed to the Obligor was setoff due to Debt owed to the Participating Agency.
 - 3.4.5.2 IDR will mail a letter to a known co-payee on any setoff of a Public Payment. The letter will include information regarding the opportunity for the co-payee to request a division of the Public Payment. This letter and the letter contemplated in section 3.4.5.1. may be combined.
 - 3.4.5.3 The Obligor will have 15 days from the date of the letter to challenge the setoff. Ground for such challenges will be limited to: (1) mistake of fact, including a mistake

in the identity of the obligor or a mistake in the amount owed, and (2) Debt is not a Qualifying Debt. Additionally, IDR will accept and administer requests to divide a jointly or commonly owned right to payment under Iowa Code section 421.65(2)(f).

3.5 Following Setoff

- 3.5.1 Amounts collected via a successful match will be forwarded periodically to the Participating Agency, reduced by the appropriate Setoff Fee.
- 3.5.2 Amounts collected will be posted to the balance due within the Program Debt Portal. If the amount of the debt is reduced to less than twice the Setoff Fee, the debt will be purged from the Program.
- 3.5.3 Amounts collected via a successful match will be forwarded to the Participating Agency via I/3 Internal Exchange Transaction (IET) or direct deposit. Transfer via check is not available.
- 3.5.4 If the application of a Public Payment to a Qualifying Debt results in an overpayment to the Participating Agency, and the Obligor does not challenge the setoff, the Participating Agency shall refund the overpayment to the Obligor and/or co-payee.
- 3.5.5 If, after the setoff is complete, it is determined that the person(s) whose Public Payment was setoff is not the Obligor, the Public Agency shall refund the setoff amount to the person(s) whose Public Payment was setoff.

3.6 Appeals and Challenges.

- 3.6.1 Challenges will be limited to: (1) mistake of fact, and (2) debt is not a qualifying debt. Additionally, IDR will accept and administer requests to divide a jointly or commonly owned right to payment. The Participating Agency is responsible for all appeals regarding the underlying debt.
- 3.6.2 If an appeal or challenge is filed, IDR shall notify the Participating Agency that a challenge has been received. The Participating Agency shall promptly provide IDR with all information requested by IDR or other information as deemed relevant by the Participating Agency for purposes of the challenge. The Participating Agency shall make every effort to provide such information to IDR prior to the hearing date. Information received by IDR more than 10 days after the challenge received date will not be considered by IDR.
- 3.6.3 Upon receipt of a challenge, IDR shall set a time to occur within ten days of receipt of the challenge to review the relevant facts of the challenge with the Obligor. An alternative time may be set at the request of the Obligor. Following the review, IDR shall determine whether the challenge is successful and communicate the result to the Participating Agency and the Obligor.
- 3.6.4 If a setoff is appealed or challenged by the Obligor, the Participating Agency shall hold the setoff amount until a final determination is made.
- 3.6.5 The Participating Agency must adhere to IDR's determination on a challenge, and has no appeal opportunity.
- 3.6.6 Should the Obligor challenge IDR's determination or the Program in court (e.g. district court, etc.) Participating Agency shall be responsible for any defense, including costs. IDR may provide assistance upon request and at IDR's sole discretion.
- 3.6.7 IDR will retain the Setoff Fee, even if the challenge is successful.

3.7 Refunds

- 3.7.1 In the event an appeal or divide is successful, or a request for divide is accepted, the Participating Agency is responsible for refunding the amount due to the Obligor or co-payee.
- 3.7.2 IDR may request the amount to be refunded to be returned to IDR, rather than refunded to the Obligor or co-payee, if another debt exists for the Obligor or co-payee in the Program. In such a case, the Participating Agency shall return the amount to IDR via I/3 Internal Exchange Transaction (IET) or Automated Clearing House (ACH) Debit.
- 3.7.3 If not notified to return the amount to IDR, the Participating Agency must issue the refund to the Obligor or co-payee within 30 days of notification of successful appeal or challenge, or the acceptance of a request for a divide by IDR.

- 3.7.4 The Participating Agency shall provide evidence that the refund was issued to IDR upon request.

**ARTICLE IV
CONFIDENTIALITY AND OWNERSHIP OF DATA**

- 4.1 To the extent allowed by applicable law, the Participating Agency shall be considered the custodian of records related to the Debt and any Data submitted in relation to the Debt. Participating Agency shall respond to any open records request filed under chapter 22, regarding Participating Agency's Debt in the Program.
- 4.2 Obligor Information submitted to the Program is confidential and exempt from release under Iowa Code chapter 22. Iowa Code section 421.65(2)(a). Obligor Information is not confidential taxpayer information or return information under Iowa Code section 422.20 or 422.72.
- 4.3 IDR may use Obligor Information to support the Program generally. Obligor Information received from one participating agency or credit vendor may be used to assist the Program as it applies to any other participating agency or credit vendor.
- 4.4 Obligor Directory Information may be used to update IDR's tax information system, and will be used to benefit tax administration, non-tax debt collection, identification services, and the Program.
- 4.5 Notwithstanding Section 4.4 above, Obligor Information shall only be available to persons with a business reason to access the information.

**ARTICLE V
DURATION AND TERMINATION**

5.1 Duration.

- 5.1.1 This Agreement shall be in force upon this document being fully signed (the "Effective Date").
- 5.1.2 The initial term of this Agreement shall be three (3) years from the Effective Date, unless terminated earlier. By mutual written agreement, the parties may annually extend the Agreement for up to three (3) additional one-year terms.
- 5.1.3 This Agreement memorializes all elements of this Agreement and supersedes any previous Agreement or negotiations related to this Agreement, whether oral or in writing. Amendments to the provisions of this Agreement may be made at any time only in writing and by the agreement and signature of all parties hereto.

5.2 Termination.

- 5.2.1 **Termination for Cause by IDR.** IDR may terminate this Agreement upon written notice of the Participating Agency's breach of any material term, condition, or provision of this Agreement, if such breach is not cured within the time period specified in IDR's notice of breach or any subsequent notice or correspondence delivered by IDR to Participating Agency, provided that cure is feasible. In addition, IDR may terminate this Agreement effective immediately without penalty or legal liability and without advance notice or opportunity to cure for any of the following reasons:
- 5.2.1.1 Participating Agency, directly or indirectly, furnished any statement, representation, warranty, or certification in connection with this Agreement that is false, deceptive, or materially incorrect or incomplete;
- 5.2.1.2 Participating Agency's or Participating Agency Contractor's officers, directors, employees, agents, subsidiaries, affiliates, contractors, or subcontractors has committed or engaged in fraud, misappropriation, embezzlement, malfeasance, misfeasance, or bad faith;
- 5.2.1.3 Dissolution of Participating Agency or any parent or affiliate of Participating Agency owning a controlling interest in Participating Agency;
- 5.2.1.4 IDR determines or believes Participating Agency has engaged in conduct that has or may expose IDR to material liability;

5.2.1.5 Participating Agency submits Debt that is not legally collectable, is unresponsive to IDR requests, or otherwise not compliant with this Agreement.

The right to terminate this Agreement pursuant to this section shall be in addition to and not exclusive of other remedies available to IDR and, notwithstanding any termination, IDR shall be entitled to exercise any other rights and pursue any remedies available under this Agreement, in law, at equity, or otherwise. Participating Agency shall notify IDR in writing if any of the foregoing events occur that would authorize IDR to immediately terminate this Agreement.

5.2.2 Termination for Convenience.

5.2.2.1 Following sixty days written notice, the Participating Agency may terminate this Agreement, in whole or in part, for convenience without the payment of any penalty or incurring any further obligation or liability to Participating Agency. Termination for convenience may be for any reason or no reason at all.

5.2.2.2 Following written notice, IDR may terminate this Agreement, in whole or in part, for convenience without the payment of any penalty or incurring any further obligation or liability to IDR. IDR may further remove all or any portion of Participating Agency's debt from the State Setoff Program for any or no reason upon written notice. Termination for convenience may be for any reason or no reason at all.

5.2.3 Termination Due to Lack of Funds or Change in Law. Notwithstanding anything in this Agreement to the contrary, either party shall, upon written notice, have the right to terminate this Agreement, in whole or in part, without penalty or liability and without any advance notice as a result of any of the following:

5.2.3.1 The legislature, governor, or other applicable governing body fail, in the sole opinion of the terminating party, to appropriate funds sufficient to allow the terminating party to either meet its obligations under this Agreement or to operate as required and to fulfill its obligations under this Agreement;

5.2.3.2 If funds are de-appropriated, reduced, not allocated, or receipt of funds is delayed, or if any funds or revenues needed by either party to make any payment hereunder are insufficient or unavailable for any other reason as determined by the terminating party in its sole discretion;

5.2.3.3 If the terminating party's authorization to conduct its business or engage in activities or operations related to the subject matter of this Agreement is withdrawn or materially altered or modified;

5.2.3.4 If the terminating party's duties, programs, or responsibilities are modified or materially altered; or

5.2.3.5 If there is a decision of any court, administrative law judge, or arbitration panel or any law, rule, regulation, or order is enacted, promulgated, or issued that materially or adversely affects the terminating party's ability to fulfill any of its obligations under this Agreement.

ARTICLE IV ADMINISTRATION

6.1 This Agreement does not create a separate legal or administrative entity. Any real, personal, or intellectual property used in this cooperative undertaking shall be acquired, held, and disposed of by the Party which originally obtains, purchases, or develops the property.

6.2 During the Agreement period, the agreement managers shall be contacted on all interpretations and problems relating to the Agreement and shall follow the issues through to their resolution. The agreement managers shall also monitor performance under the Agreement. The Participating Agency agreement manager is identified in Appendix A. The IDR agreement manager is Susan Khamtanh, Procurement Officer, 515-281-5694, susan.khamtanh@iowa.gov. Agreement manager contact

information may be updated without a formal amendment to this Agreement by providing written notice to the other Party.

- 6.3 Each Party represents and warrants that it has full authority to enter into this Agreement and that it has not granted and will not grant any right or interest granted to the other party under this Agreement to any person or entity.
- 6.4 **Additional Provisions.** The Parties agree that if an Appendix, Attachment, Addendum, Rider, or Exhibit is attached hereto by the Parties, and referred to herein, then the same shall be deemed incorporated herein by reference.
- 6.5 **Further Assurances and Corrective Instruments.** The Parties agree that they will, from time to time, execute, acknowledge, and deliver, or cause to be executed, acknowledged, and delivered, such supplements hereto and such further instruments as may reasonably be required for carrying out the expressed intention of this Agreement. Participating Agency understands that agreement to amendments may be required to continue participation in the Program. Failure to agree to amendments proposed by IDR may result in the termination of this Agreement and the removal of the Participating Agency's debt from the Program.
- 6.6 **No Actions or Damages.** The Parties agree that neither party may file claims or seek damages under this Agreement.
- 6.7 **Compliance with Iowa Code Chapter 8F.** Participating Agency and IDR shall comply with Iowa Code Chapter 8F with respect to any sub-agreements or contracts it enters into pursuant to this Agreement. Any compliance documentation, including but not limited to certificates, received from contractors by Participating Agency or IDR shall be made available upon request of the other Party.
- 6.8 **Immunity from Liability.** Notwithstanding any provision of this Agreement, nothing in this Agreement shall be construed as waiving any immunity from suit or liability in state or federal court or any other tribunal, including but not limited to sovereign immunity, Eleventh Amendment immunity, or any other immunity from suits or damages, possessed by the Parties or any officer, employee, director, attorney, auditor, contractor, or associate of the Parties.
- 6.9 **Supersedes Former Contracts or Agreements.** This Agreement supersedes all prior Contracts or Agreements between Participating Agency and IDR for the services provided in connection with this Agreement.

Iowa Department of Revenue

[_____](“Participating Agency”)

<hr/>	<hr/>	<hr/>	<hr/>
Signature	Date	Signature	Date
Name:		Name:	
Title: _____		Title: _____	
_____		_____	

Appendix A

Participating is required to provide contact information for the following contacts. The Primary/Secondary for a particular type (e.g. operational, obligor) of contact may not be the same individual. However, the same individual may hold more than one contact position.

<i>Operational Contact - Primary</i>	
<i>Name:</i>	
<i>Title</i>	
<i>Phone Number:</i>	
<i>E-mail Address:</i>	

<i>Operational Contact - Secondary</i>	
<i>Name:</i>	
<i>Title</i>	
<i>Phone Number:</i>	
<i>E-mail Address:</i>	

<i>Obligor Contact - Primary</i>	
<i>Name:</i>	
<i>Title</i>	
<i>Phone Number:</i>	
<i>E-mail Address:</i>	

<i>Obligor Contact - Secondary</i>	
<i>Name:</i>	
<i>Title</i>	
<i>Phone Number:</i>	
<i>E-mail Address:</i>	

<i>Agreement-Related Notices Should be Sent To:</i>	
<i>Name:</i>	
<i>Title</i>	
<i>Phone Number:</i>	
<i>E-mail Address:</i>	
<i>Address:</i>	
<i>City:</i>	
<i>State:</i>	
<i>Zip Code:</i>	

Appendix B

Setoff Placement File

The placement file must be named Setoffs#####.txt, where ##### is the Agency Number and Unit Code. If your agency has multiple Unit Codes, use one of them in the file name. Do not change the Unit Code used without notifying IDR prior to placement file submission.

The placement file must contain a list of all the Participating Agency's debt to be placed in the Program. Each record in the file represents one Debt. The placement file is a full replacement, and will overwrite existing debt placements for the Participating Agency under their unit code(s).

The placement file has a fixed width layout

Field Name	Characters	Description
Participating Agency Number (Required)	3	Unique identifier for the Participating Agency who maintains the debt. This is generally a three-digit number, such as "645" or "123", as assigned by IDR. Leading zeros are significant.
Participating Agency Unit Code (Required)	3	Unique identifier for a group within the Participating Agency, as assigned by IDR. This is generally a three-digit number such as "001" or "999". Leading zeros are significant.
Obligor Identification Number Type (Required)	1	Enter the code for the type of ID listed in Obligor ID. 1 = Social Security Number (SSN) 2 = Federal Employer Identification Number (FEIN) 3 = Individual Tax Identification Number (ITIN)
Obligor Identification Number (required)	9	Identification number unique to the Obligor (i.e. SSN, ITIN, or FEIN). Leading zeros are significant
Debt Identification Number (required)	30	Agency's unique identifier for the debt. (i.e. case #, invoice #, citation #, etc.). This should not change. Note: If debt has previously been placed for a combination of Agency Number, Agency Unit Code, Obligor ID, and Debt ID, then the corresponding placement will be updated based on the file.
Obligor Last Name / Entity Name (Required)	50	Last Name of the Obligor (if an Obligor Identification Number Type is SSN or ITIN), or Name of Obligor (if Obligor Identification Number Type is FEIN)
Obligor First Name	50	First name of the Obligor (if an Obligor Identification Number

		Type is SSN or ITIN). Leave blank if Obligor Identification Number Type is FEIN
Obligor Middle Name	50	Middle name of Obligor (if an Obligor Identification Number Type is SSN or ITIN) Leave blank if Obligor Identification Number Type is FEIN
Qualified Date (Required)	8	Date the Debt first qualified for the Program Format: MMDDYYY
Debt Amount (Required)	12	The amount owed to the Participating Agency. Expressed in pennies. Pre-padded with 0s. Example: \$123.45 should be listed as 000000012345. Must be \$14 or more.
Description of Debt	50	Description of the Debt. May be displayed on correspondence to the Obligor pertaining to their setoff. Example: "Parking Ticket 00123-4"

Appendix C

List of Debts submitted to the Program that will be deposited into the state general fund when paid:

Debt Type Name	Description
<i>ex. Individual income tax debt</i>	<i>ex. Debt resulting from the tax on an individual's income</i>

CONSTRUCTION PROGRESS PAYMENT

PROJECT DESCRIPTION: 2020 TREATMENT PLANT ROOFING PROJECT

CONTRACTOR A-1 Coatings & Roofing, LLC
ADDRESS 2663 C Ave
Garwin IA 50632

OWNER: Marshalltown Water Works
205 E State St PO Box 1420
Marshalltown, IA 50158

ESTIMATE # 3 FOR PERIOD: DATE OF CONTRACT August 18, 2022
PARTIAL PAYMENT FROM 01/23/23 COMPLETION DATE _____
FINAL PAYMENT TO: 06/08/23 OWNER'S P.N. 12007

BASE CONTRACT PRICE	\$	<u>183,896.65</u>	MATERIALS ON HAND	\$	<u>86,179.39</u>
CHANGE ORDER #	\$	_____	CONSTRUCTION COMPLETED	\$	<u>97,717.28</u>
CHANGE ORDER #	\$	_____	TOTAL AMOUNT EARNED	\$	<u>183,896.65</u>
CHANGE ORDER #	\$	_____	PERCENT PROJECT COMPLETE		_____
CHANGE ORDER #	\$	_____	LESS 5% RETAINAGE	\$	<u>9,194.83</u>
CHANGE ORDER #	\$	_____	LESS PREVIOUS PAYMENT	\$	<u>127,673.82</u>
TOTAL ADJUSTED CONTRACT PRICE	\$	<u>183,896.65</u>	AMOUNT DUE THIS ESTIMATE	\$	<u>47,028.00</u>

REQUESTED BY Perry Schwartz
CONTRACTOR
Owner
TITLE
6-29-23
DATE

APPROVED BY _____
OWNER
General Manager
TITLE

DATE

APPROVED FOR PAYMENT BY
MARSHALLTOWN WATER WORKS BOARD OF TRUSTEES

CONSTRUCTION PROGRESS PAYMENT

PROJECT DESCRIPTION: 2021 MWW PLC Upgrade Project

CONTRACTOR Automatic Systems Co.
ADDRESS PO Box 120359
St. Paul, MN 55112

OWNER: Marshalltown Water Works
205 E State St PO Box 1420
Marshalltown, IA 50158

ESTIMATE # 1 FOR PERIOD: _____ DATE OF CONTRACT 4/19/2021
PARTIAL PAYMENT FROM: 5/10/2023 COMPLETION DATE _____
FINAL PAYMENT TO: 6/10/2023 OWNER'S P.N. _____

BASE CONTRACT PRICE	\$ <u>276120.00</u>	MATERIALS ON HAND	\$ <u>150489.00</u>
CHANGE ORDER #	\$ <u>51840.00</u>	CONSTRUCTION COMPLETED	\$ <u>59655.00</u>
CHANGE ORDER #	\$ _____	TOTAL AMOUNT EARNED	\$ <u>210144.00</u>
CHANGE ORDER #	\$ _____	PERCENT PROJECT COMPLETE	<u>64%</u>
CHANGE ORDER #	\$ _____	LESS 5% RETAINAGE	\$ <u>2982.75</u>
CHANGE ORDER #	\$ _____	LESS PREVIOUS PAYMENT	\$ <u>195184.00</u>
TOTAL ADJUSTED CONTRACT PRICE	\$ <u>327960.00</u>	AMOUNT DUE THIS ESTIMATE	\$ <u>11977.25</u>

REQUESTED BY _____
CONTRACTOR
Office Manager
TITLE
6/20/23
DATE

APPROVED BY _____
OWNER

TITLE

DATE

APPROVED FOR PAYMENT BY
MARSHALLTOWN WATER WORKS BOARD OF TRUSTEES

DATE

CONSTRUCTION PROGRESS PAYMENT

PROJECT DESCRIPTION: 2021 MWW PLC Upgrade Project

CONTRACTOR Automatic Systems
ADDRESS PO Box 120359
St. Paul, MN 55112

OWNER: Marshalltown Water Works
205 E State St PO Box 1420
Marshalltown, IA 50158

ESTIMATE # 2 FOR PERIOD: DATE OF CONTRACT April 19, 2021
PARTIAL PAYMENT FROM 06/10/23 COMPLETION DATE _____
FINAL PAYMENT TO: 06/27/23 OWNER'S P.N. _____

BASE CONTRACT PRICE	\$ <u>276,120.00</u>	MATERIALS ON HAND	\$ <u>150,489.00</u>
CHANGE ORDER #	\$ <u>51,840.00</u>	CONSTRUCTION COMPLETED	\$ <u>81,825.00</u>
CHANGE ORDER #	\$ _____	TOTAL AMOUNT EARNED	\$ <u>232,314.00</u>
CHANGE ORDER #	\$ _____	PERCENT PROJECT COMPLETE	_____
CHANGE ORDER #	\$ _____	LESS 5% RETAINAGE	\$ <u>4,091.25</u>
CHANGE ORDER #	\$ _____	LESS PREVIOUS PAYMENT	\$ <u>207,161.25</u>
TOTAL ADJUSTED CONTRACT PRICE	\$ <u>327,960.00</u>	AMOUNT DUE THIS ESTIMATE	\$ <u>21,061.50</u>

REQUESTED BY _____
CONTRACTOR
Office Manager
TITLE
7/7/23
DATE

APPROVED BY _____
OWNER
General Manager
TITLE

DATE

APPROVED FOR PAYMENT BY
MARSHALLTOWN WATER WORKS BOARD OF TRUSTEES
