

Agenda  
City of Elk Run Heights  
Regular Council Meeting  
January 12, 2021 - 6:00 p.m.  
Located at Eddis Winstead Council Chambers

**Amended**

**Join Zoom Meeting**

<https://zoom.us/j/98974827719?pwd=T094UINRdlZVdmdhYXhWNGVjT0lkZz09>

Meeting ID: 989 7482 7719

Passcode: 101210

**Join by phone:**

312-626-6799

Meeting ID: 989 7482 7719

Passcode: 101210

1. Call to order
2. Pledge of Allegiance
3. Roll call
4. Approval of the January 12, 2021 Agenda
5. Presentation by Mark Reinders with MidAmerican Energy regarding franchise fees on the bills for Elk Run Heights residents
6. Approval of Consent Agenda - All items listed on the consent agenda will be enacted by one motion. *There will be no separate discussion unless a request is made prior to the time the council votes on the motion.*
  - a. Approve the December 8, 2020 regular meeting minutes, December 22, 2020 special meeting minutes
  - b. City Clerk's Reports as of December 31, 2020: Budget Report, Treasurer's Report, Fund Report, Revenue and Expenditure Reports and Investment Report.
  - c. Approval of Building Inspection, Library, PeopleService Sewer/Water, and Police reports
7. Approval of the Resolution Calendar – All items listed under the Resolution Calendar will be enacted by one vote. There will be no separate discussion of these items unless a request is made prior to the time Council votes on the motion.
  - a. Resolution 3049 authorizing the payment of bills and transfers
  - b. Resolution 3050 authorizing the City Clerk to publish the employee and elected official's wages for the 2020 Calendar year
8. Appointments:  
**Board of Adjustment:**  
Phil Harris – to fill vacancy from 01/01/2021 through 03/01/2022  
**Planning and Zoning:**  
Shelley Wach – 5-year term from 01/01/2021 through 01/01/2026
9. Public Hearing regarding the maximum tax dollars from certain levies for FY22 Budget. Max levies will be set at 8.10, which is no change from previous years
10. Resolution 3051 approving the maximum tax dollars from certain levies for the FY22 Budget

11. Set the date of public hearing to raise Wastewater Treatment Plant Project Capital Project fee from \$50.00 to \$60.00 on February 16, 2021
12. Approval of Elk Run Heights Annual Exam
13. Approval for Mayor to sign updated PeopleService Operations and Maintenance Agreement authorizing the 2.4% increase, which was outlined in paragraphs 1.4 and 4.2 of the original contract
14. Approval of agreement of repayment for delinquent water and sewer fees for 122 Toneff Drive
15. Ordinance 269 an ordinance amending the code of ordinances of the city of Elk Run Heights, Iowa, by amending provisions pertaining to title 10 Vehicles and Traffic, Chapter 10.04 Traffic Code, Article IX. Parking, Section 10.04.440 Residential Parking, second reading
16. Motion to suspend the rules requiring the 3rd reading and place on file final adoption of Ordinance 269
17. Motion to adopt Ordinance 269
18. Discussion/possible action: CD investments
19. Public discussion: Non-agenda items - *Please limit the time used to no more than three minutes to present your remarks in order to allow others the opportunity to speak. The Order of Business is at the discretion of the Mayor*
20. Mayors/Council/Engineer Reports
21. Adjournment

***The members of the City of Elk Run Heights City Council are holding this meeting by electronic means pursuant to the provisions of the Iowa Open Meetings Law, Section 21.8, Code of Iowa***

***As a result of substantial community spread of COVID-19 in the state of Iowa and based on the latest guidance from the Centers for Disease Control and Prevention, it is impractical for the City of Elk Run Heights City Council to meet in person. Therefore, the meeting is being held by web conference originating from the Elk Run Heights City Hall in Elk Run Heights, Iowa. It is open to the public and those in attendance can hear the proceedings or the public can access from a remote location and join by phone or web conference. Public notice of the meeting has been issued in accordance with Iowa Code Section 21.4.***

**(Elk Run Heights)**

MidAmerican Energy records would indicate the following *estimated* gross revenue amounts:

1 % franchise fee:

Residential -	\$7,600 (electric)	\$2,300 (natural gas)
Non-residential -	\$1,700	\$ 650

<b>Total</b>	<b>\$9,300</b>	<b>\$2,950</b>	<b>Grand Total</b>	<b>\$12,250</b>
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2 % franchise fee:

Residential -	\$15,200	\$4,600
Non-residential -	\$ 3,400	\$1,300

<b>Total</b>	<b>\$18,600</b>	<b>\$5,900</b>	<b>Grand Total</b>	<b>\$24,500</b>
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3 % franchise fee:

Residential -	\$22,800	\$6,900
Non-residential -	\$ 5,100	\$1,950

<b>Total</b>	<b>\$27,900</b>	<b>\$8,850</b>	<b>Grand Total</b>	<b>\$49,000</b>
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4 % franchise fee:

Residential -	\$30,400	\$9,200
Non-residential -	\$ 6,800	\$2,600

<b>Total</b>	<b>\$37,200</b>	<b>\$11,800</b>	<b>Grand Total</b>	<b>\$50,200</b>
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5 % franchise fee:

Residential -	\$38,000	\$11,500
Non-residential -	\$ 8,500	\$ 3,250

<b>Total</b>	<b>\$46,500</b>	<b>\$14,750</b>	<b>Grand Total</b>	<b>\$61,250</b>
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City of Elk Run Heights  
Regular Council Meeting  
Located at Eddis Winstead Council Chambers  
December 8, 2020 - 6:00 p.m.

Mayor Lundy called the meeting to order at 6:00 pm. All present recited the Pledge of Allegiance. Roll call of Council Members: Present –Bass, Sallis, Smock, Ratchford, and Wilson. Quorum present.

Ratchford/Bass to approve of the December 8, 2020 Agenda. Ayes-Five. Motion Carried.

Wilson/Ratchford to approve of Consent Agenda - All items listed on the consent agenda will be enacted by one motion. *There will be no separate discussion unless a request is made prior to the time the council votes on the motion.* a. Approve the November 10, 2020 regular meeting minutes b. City Clerk's Reports as of November 30, 2020: Budget Report, Treasurer's Report, Fund Report, Revenue and Expenditure Reports and Investment Report. c. Approval of Building Inspection, Library, PeopleService Sewer/Water and Police reports Roll call vote: Ayes-Five.

Ratchford/Sallis to approve Resolution Calendar – All items listed under the Resolution Calendar will be enacted by one vote. There will be no separate discussion of these items unless a request is made prior to the time Council votes on the motion. a. Resolution 3044 authorizing the payment of bills and transfers b. Resolution 3045 approving INRCOG to assist the City of Elk Run Heights develop a disaster recovery plan c. Resolution 3046 setting the date of Public Hearing for maximum property tax levy rate for January 12, 2021. Roll call vote: Ayes-Five.

Discussion: Presentation from Maggie Burger with Speer Financial for preliminary options for financing the Wastewater Treatment Plant Project. Maggie explained the financing is separate between Raymond and Elk Run. Currently the estimated total cost is \$7.8 million, Elk Run is responsible for roughly \$3.9 million. Maggie explained there are good numbers here and feels the City will be able to get funding without using all its debt capacity which is \$3.884. Maggie said the project will likely get underway this fiscal year but mainly happening in FY22 and FY23. Maggie's suggestion for financing the 3.9 million debt: make a down payment from the money the City has collected & saved, with that a GO SRF for \$1.55 million could be issued (a variety of revenue sources could be used to make payments) and the remainder \$1.811 million would be funded by a 20yr 2% SRF loan (can only be paid with sewer revenue). Payments to GO SRF: this loan will produce a \$95,000 - \$100,000 interest payment. Take \$50,000 Local Option Sales Tax leaving \$46,000 to \$49,000 which could be paid from the General Fund. Maggie emphasized that there will not be any property tax levied to pay for this, meaning we will pay with sources of income already available. To pay for the 2% SRF: The City currently has sewer revenues of \$285,000, expenses of \$215,000 leaving \$70,000 in cash/yr. This loan is going to produce an interest payment of around \$115,000/yr. Maggie said the City needs to bring in close to \$135,000 because this type of loan requires the City to bring in 10% more than what is owed (\$115,000). To cover this gap in revenue Maggie suggested the City raise the Capital Project fee to \$80.00/quarter, the sooner the better. City Attorney Heather Prendergast asked where the "fluff" in the numbers is in the event the project goes over the projected costs. Maggie pointed out two options: the \$50,000 of LOST and General Fund dollars or the City could add to the GO SRF loan, this could potentially increase property taxes. Maggie stated that since the City will be at less than half of the debt capacity, the GO SRF loan could go as high as \$1.75 million. She also stated that it is highly recommended that the City have 100% of yearly expenses on hand for flexibility in covering unexpected costs. Councilor Ratchford asked about the maintenance and operating expenses listed, suggesting the number provided might not be accurate. It was confirmed there was a miscommunication of the amount that is to be paid by Raymond. City Clerk Eastman also informed Maggie of the additional revenue on tonight's agenda that will increase the current cash amount in the WWTP fund. After discussion it was agreed the numbers will be reviewed, Maggie will update the numbers and move forward from there. Councilor Smock asked what the benefits are to the two types of loans. Maggie answered: if the City were to get only a sewer loan the only way you can pay it is with sewer revenues, not using any LOST or General Funds. Which means raising the utilities rates significantly. The GO SRF can be paid with any source of revenue and it does count against your debt capacity. Both are SRF and can be financed for 20 years, the only difference is the methods of repayment and how to divide the two loans. Mayor Lundy said we will need to consider raising the sewer rates but

would like to wait to see the bids come in before deciding. Smock agreed with the Mayor but felt it would be a good idea to do a \$20.00 increase now and adjust the amount after the bids come in; the more money the City has means a better financial position for loans. Prendergast agreed, the engineer's estimates are available to base this decision from and it is inevitable the rates will increase. Ratchford feels it should be done as soon as possible. Councilor Wilson asked about any other revenue that can possibly be used. Lundy responded that there are some extra funds in the General Fund but the Lafayette Road project needs to be considered with these extra funds. Wilson conceded, acknowledging that could potentially be another \$200,000 for the project.

Smock/ Ratchford to approve resolution 3047 approving transfers to zero out unused fund balances. City Clerk Eastman explained that there was LOST funds of \$5,319.00 sitting the Plaza Drive Reconstruction Fund that will be transferred to the WWTP Project. Additionally, there were some corrections to the Raymond Road Traylor Court Project that were fixed and leaving \$147,698.52 from the sales of the lots that will be transferred to the WWTP Project. And lastly there was a correction to the year-end transfers for the Capital Improvement Funds of \$64,180.00 that will be transferred to the WWTP Project as well. Thus, adding a total of \$217,197.52 to the Sewer Project cash balance. Roll call vote: Ayes-Five.

Ratchford/Wilson to approve resolution 3048 approving mayor to sign into employment contract on behalf of the City of Elk Run Heights with Brian Wirtz for building inspector duties. Roll call vote: Ayes-Five.

Wilson/Ratchford to approve request from Ronald Dillavou and Brandon Kotz for half of the cost for a new abstract for 100 Toneff Drive in an amount not to exceed \$354.00. City Attorney Prendergast pointed out the contract stated they would pay for the abstract in the event the City did not have it. City Clerk Eastman stated the expenses will end up being around \$3,000 in the end. Councilor Ratchford stated he feels we can pay half, pointing out they are doing a good job already. Councilor Bass stated they signed the contract stating it was not the City's responsibility. Ratchford the City received \$43,500 from the house and as a good City he feels we can pay for half of the abstract. Councilor Sallis agreed with Ratchford. Ayes-Four. Nay-Bass. Motion Carried.

Wilson/Ratchford to approve request from City Clerk to reimburse homeowners of 111 Michigan Drive the costs of sewer back up in an amount of \$5,000.00 for costs of replacement of furnishings, labor hours, and their deductible. City Clerk Eastman explained there was a sewer backup and the City's insurance denied the claim for the homeowners. Eastman explained the City has a moral obligation to pay benefit, and the insurance company will reimburse us 75% of up to \$5,000 we pay out. Councilor Ratchford asked why the City is at fault. Mayor Lundy stated there was a call to City Hall earlier that day asking if there were any issues with the City sewer, and the City Clerk unknowingly said no and did not call PeopleService to lift the man whole to investigate. This resulted in a backup into the resident's home. Councilor Wilson stated there is no discussion then, we take care of it. Ratchford agreed. Ayes-Five. Motion Carried.

Ratchford/Sallis to approve Ordinance 269 an ordinance amending the code of ordinances of the city of Elk Run Heights, Iowa, by amending provisions pertaining to title 10 Vehicles and Traffic, Chapter 10.04 Traffic Code, Article IX. Parking, Section 10.04.440 Residential Parking, first reading. City Attorney Prendergast stated she fixed the wording where there was concern. Roll call vote: Ayes-Three. Nays-Bass and Wilson.

Discussion/Possible Action: Adding speed bumps to various areas within the City. Council discussed some of the area's they would consider adding these. It was acknowledged these speed bumps cannot be in place during the winter due to plowing. Councilor Sallis, having been concerned they would cost much more, stated this is something for the community and is all for them. After discussing the lengths, the City Clerk was asked to get measurements for the roads Council is recommending, Shirley Avenue, Elk Run Road, and Lafayette Road. City Engineer Mike Dryden recommended only doing the speed bumps in a few locations to see if Council is satisfied with the results before purchasing for all the streets that have issues. Council agreed to get measurement and pricing and discuss at the January meeting.

Discussion: Possibly adding franchise fee with MidAmerican Energy. City Clerk Eastman explained she had gotten some information regarding franchise fees. City Attorney Prendergast stated she understood this could

impact the Local Option Sales Tax funds. Eastman said yes, but the way she understood it is it nullifies 1% of whatever percent they implement. So, if they added a 2% franchise fee it would only bring in 1%, but Eastman stated she was not certain. Councilor Bass stated if the City is going to be increasing everyone's sewer rate, this would be adding additional tax on the residents. Eastman agreed but responded the funds could also be used for the sewer plant, street or anything needed. Council agreed to leave well enough alone. Eastman informed the Council she only brought this up to see if there is interest; if they wanted more information someone would come in to present the details. Councilor Wilson asked Prendergast her thoughts. Prendergast responded her and Eastman will investigate what exactly this means and if it may be something she would recommend.

Discussion: Where to put funds from the sale of 100 Toneff Drive. Mayor Lundy said it was suggested to put the funds into the Wastewater Treatment Plant project. Councilor Ratchford asked for the net amount of the sale. City Clerk Eastman said it is yet to be determined, she is waiting on the final bill from the attorney's office. Ratchford mentioned there is the possibility of water main breaks and other things that could come up, and maybe it should stay in the General Fund for now. Councilor Smock stated that the acquiring of this property was an act of beautification for the community. Smock suggested using the money towards additional beautification projects. She said with the projects going on at Mayor's Park, the one area still needs updated is the main shelter. Smock is planning to apply for grants for the updating, but these revenues would help with the match. Ratchford asked if the money can stay in the General Fund until a specific use is decided. Eastman responded yes, but once the budget amendment is underway there will need to have been a decision made.

Discussion: Setting of the date of Budget meetings. Council agreed to January 19, 2020.

Public discussion: None

Mayors/Council/Engineer Reports: Councilor Smock stated she intends to donate her wages for the past year's work on the City Council to the Willow Run Dog Park and wanted to extend an invitation for anyone else that would like to donate a portion of theirs, it would be greatly appreciated.

Ratchford/Wilson to adjourn at 7:30 p.m. Ayes-Five. Motion carried.

Attest:

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Kristi Lundy, Mayor

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Julie Eastman, City Clerk

City of Elk Run Heights  
Regular Council Meeting  
Located at Eddis Winstead Council Chambers  
December 22, 2020 - 6:00 p.m.

Mayor Lundy called the meeting to order at 6:00 pm. All present recited the Pledge of Allegiance. Roll call of Council Members: Present –Sallis, Smock, Ratchford, Wilson, and Bass. Quorum present.

Ratchford/Bass to approve of the December 22, 2020 Agenda. Ayes-Five. Motion Carried.

Ratchford/Smock to approve resolution 3048 setting the date of Public Hearing to review an application for a State Revolving Fund (SRF) loan and to make available to the public the contents of an environmental information document and the City’s project plan for February 9, 2021. Roll call vote: Five.

Discussion: Would Council like to utilize Dorsey & Whitney, LLC to review the bid letting notices required by Iowa Code, Chapter 26 Public Construction Bidding and prepare City Council proceedings. City Clerk Eastman explained she had spoken with Dorsey & Whitney to validate the process regarding setting the date of the public hearing and the resolution affiliated with it. At that time, the representative inquired if the Council would like to utilize their services to review the upcoming process’s and documents. Council discussed if this was necessary and asked the Clerk to contact MSA and get their point of view. Eastman agreed and stated if MSA agreed it is necessary she would add to the next agenda.

Ratchford/Wilson to adjourn at 6:09 p.m. Ayes-Five. Motion carried.

Attest:

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Kristi Lundy, Mayor

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Julie Eastman, City Clerk

**BUDGET REPORT**  
**CALENDAR 1/2021, FISCAL 7/2021**

**PCT OF FISCAL YTD 58.3%**

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	POLICE TOTAL	48,123.00	12,030.75	36,092.25	75.00	12,030.75
	EMERGENCY MANAGEMENT TOTAL	2,200.00	.00	2,075.65	94.35	124.35
	FIRE TOTAL	39,000.00	9,444.24	28,332.72	72.65	10,667.28
	BUILDING INSPECTIONS TOTAL	14,935.00	.00	11,384.97	76.23	3,550.03
	ANIMAL CONTROL TOTAL	2,359.00	.00	64.50	2.73	2,294.50
	OTHER PUBLIC SAFETY TOTAL	1,300.00	.00	780.54	60.04	519.46
	<b>PUBLIC SAFETY TOTAL</b>	<b>107,917.00</b>	<b>21,474.99</b>	<b>78,730.63</b>	<b>72.95</b>	<b>29,186.37</b>
	ROADS, BRIDGES, SIDEWALKS TOTA	104,380.00	1,680.62	53,831.90	51.57	50,548.10
	STREET LIGHTING TOTAL	11,000.00	.00	6,577.64	59.80	4,422.36
	TRAFFIC CONTROL & SAFETY TOTA	3,250.00	.00	621.04	19.11	2,628.96
	SNOW REMOVAL TOTAL	11,000.00	34.04	3,218.34	29.26	7,781.66
	HIGHWAY ENGINEERING TOTAL	10,000.00	.00	1,375.00	13.75	8,625.00
	OTHER PUBLIC WORKS TOTAL	.00	.00	.00	.00	.00
	<b>PUBLIC WORKS TOTAL</b>	<b>139,630.00</b>	<b>1,714.66</b>	<b>65,623.92</b>	<b>47.00</b>	<b>74,006.08</b>
	LIBRARY TOTAL	11,420.00	.00	5,328.09	46.66	6,091.91
	PARKS TOTAL	31,265.00	733.51	15,255.52	48.79	16,009.48
	COMMUNITY CTR/ZOO/MARINA TOTA	2,100.00	240.79	1,215.29	57.87	884.71
	OTHER CULTURE/RECREATION TOTA	5,000.00	.00	15.01	.30	4,984.99
	<b>CULTURE &amp; RECREATION TOTAL</b>	<b>49,785.00</b>	<b>974.30</b>	<b>21,813.91</b>	<b>43.82</b>	<b>27,971.09</b>
	COMMUNITY BEAUTIFICATION TOTA	2,000.00	.00	27.67	1.38	1,972.33
	PLANNING & ZONING TOTAL	.00	.00	.00	.00	.00
	<b>COMMUNITY &amp; ECONOMIC DEV TOTA</b>	<b>2,000.00</b>	<b>.00</b>	<b>27.67</b>	<b>1.38</b>	<b>1,972.33</b>
	MAYOR/COUNCIL/CITY MGR TOTAL	11,462.00	.00	7,831.08	68.32	3,630.92
	CLERK/TREASURER/ADM TOTAL	72,380.00	2,248.50	33,126.38	45.77	39,253.62
	ELECTIONS TOTAL	.00	.00	.00	.00	.00
	LEGAL SERVICES/ATTORNEY TOTAL	36,500.00	2,122.25	15,066.66	41.28	21,433.34
	CITY HALL/GENERAL BLDGS TOTAL	2,700.00	30.79	930.72	34.47	1,769.28
	TORT LIABILITY TOTAL	15,000.00	.00	.00	.00	15,000.00
	OTHER GENERAL GOVERNMENT TOTA	47,409.00	813.94	28,614.66	60.36	18,794.34
	<b>GENERAL GOVERNMENT TOTAL</b>	<b>185,451.00</b>	<b>5,215.48</b>	<b>85,569.50</b>	<b>46.14</b>	<b>99,881.50</b>
	ROADS, BRIDGES, SIDEWALKS TOTA	.00	.00	.00	.00	.00
	<b>DEBT SERVICE TOTAL</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
	ROADS, BRIDGES, SIDEWALKS TOTA	50,000.00	.00	18,966.87	37.93	31,033.13

**BUDGET REPORT**  
**CALENDAR 1/2021, FISCAL 7/2021**

**PCT OF FISCAL YTD 58.3%**

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	PARKS TOTAL	638,000.00	.00	11,070.43	1.74	626,929.57
	CAPITAL PROJECTS TOTAL	.00	.00	.00	.00	.00
	CAPITAL PROJECTS TOTAL	688,000.00	.00	30,037.30	4.37	657,962.70
	MAYOR/COUNCIL/CITY MGR TOTAL	.00	.00	.00	.00	.00
	WATER TOTAL	128,385.00	3,200.62	81,835.25	63.74	46,549.75
	SEWER/SEWAGE DISPOSAL TOTAL	457,020.00	11,992.44	244,558.30	53.51	212,461.70
	LANDFILL/GARBAGE TOTAL	71,700.00	.00	41,291.49	57.59	30,408.51
	ENTERPRISE FUNDS TOTAL	657,105.00	15,193.06	367,685.04	55.96	289,419.96
	TRANSFERS IN/OUT TOTAL	419,106.00	.00	585,729.53	139.76	166,623.53-
	TRANSFER OUT TOTAL	419,106.00	.00	585,729.53	139.76	166,623.53-
	TOTAL EXPENSES	2,248,994.00	44,572.49	1,235,217.50	54.92	1,013,776.50

**TREASURER'S REPORT**  
**CALENDAR 1/2021, FISCAL 7/2021**

ACCOUNT TITLE	LAST MONTH END BALANCE	RECEIVED	DISBURSED	CHANGE IN LIABILITY	ENDING BALANCE
001 GENERAL	472,150.08	105.00-	27,664.77	25,802.42	470,182.73
005 VEHICLE REPLACEMENT	10,673.25	.00	.00	.00	10,673.25
110 ROAD USE TAX	143,884.10	.00	1,714.66	960.37	143,129.81
121 LOCAL OPTION SALES TAX	119,127.95	.00	.00	.00	119,127.95
125 TAX INCREMENT FINANCING	35,863.54	.00	.00	.00	35,863.54
200 DEBT SERVICE	.00	.00	.00	.00	.00
300 CAPITAL IMPROVEMENT RES	15,199.68	.00	.00	.00	15,199.68
301 RAYMOND ROAD TRAILER CR	.00	.00	.00	.00	.00
302 PLAZA DR RECONSTRUCTION	.00	.00	.00	.00	.00
303 OFFICE EQUIPMENT REPLAC	1,000.00	.00	.00	.00	1,000.00
304 DUBUQUE RD BRIDGE REPAI	.00	.00	.00	.00	.00
305 WASTE WTR PLANT PROJECT	.00	.00	.00	.00	.00
306 MAYORS PARK IMPROVEMENT	75,886.41	.00	.00	.00	75,886.41
307 LAFAYETTE/GVILLE RD REC	.00	.00	.00	.00	.00
600 WATER	93,033.68	4,157.49	3,200.62	2,815.60	96,806.15
601 WATER DEPRECIATION	74,172.58	.00	.00	.00	74,172.58
610 SEWER	33,478.66-	4,511.19	11,992.44	11,928.92	29,030.99-
611 SEWER REPLACEMENT	199,823.72	.00	.00	.00	199,823.72
612 SEWER DEPRECIATION	36,282.84	.00	.00	.00	36,282.84
613 WASTE WTR PLANT PROJECT	994,465.24	3,519.24	.00	.00	997,984.48
670 LANDFILL/GARBAGE	5,856.01-	2,422.83	.00	.00	3,433.18-
671 YARD WASTE	5,597.07	110.22	.00	.00	5,707.29
Report Total	2,237,825.47	14,615.97	44,572.49	41,507.31	2,249,376.26

FUND GL	BANK NAME	OCTOBER CASH BALANCE	NOVEMBER RECEIPTS	NOVEMBER DISBURSMENTS	NOVEMBER CASH BALANCE	INVOICES PAID	BANK BALANCE	2021 BUDGET	YTD BILLS	BUDGET REMAINING
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FIRST SECURITY STATE BANK										
001	CHECKING - GENERAL	403,464.73	240,323.31	171,637.96	472,150.08	9,776.31		530,403.00	333,840.23	196,562.77
005	CHECKING - EQUIPMENT REPLACE	12,151.35-	0.00	0.00	12,151.35-					
110	CHECKING - ROAD USE	135,443.05	14,019.65	5,578.60	143,884.10	2,944.49		139,630.00	65,623.92	74,006.08
121	CHECKING - LOCAL OPTION	231,843.81	95,105.03	207,820.89	119,127.95			140,000.00	207,820.89	67,820.89-
125	CHECKING - TIF	35,537.30	326.24	0.00	35,863.54			34,856.00		34,856.00
200	CHECKING - DEBT SERVICE	0.00	0.00	0.00	0.00					
300	CHECKING - CAPITAL IMPROVEMENT	81,756.55	0.00	66,556.87	15,199.68	2,376.87		50,000.00	83,146.87	33,146.87-
301	CHECKING - CAP PRJ-TRAILER CT	22,389.23	138,321.89	160,711.12	0.00				160,711.12	160,711.12-
302	CHECKING - PLAZA DR RECONST	5,319.00	0.00	5,319.00	0.00				5,319.00	5,319.00-
303	CHECKING - OFFICE EQUIP REPLA	1,000.00	0.00	0.00	1,000.00					
304	CHECKING - DUBUQUE RD BRIDGE	0.00	0.00	0.00	0.00					
305	CHECKING - WW PLANT PROJECT	0.00	0.00	0.00	0.00					
306	CHECKING	79,006.41	0.00	3,120.00	75,886.41	3,120.00		638,000.00	11,070.43	626,929.57
307	CHECKING	0.00	0.00	0.00	0.00					
600	CHECKING - WATER	104,205.42	6,280.64	17,452.38	93,033.68	12,575.57		128,385.00	81,835.25	46,549.75
601	CHECKING - WATER DEPRECIATION	49,373.01-	0.00	0.00	49,373.01-					
610	CHECKING - SEWER	10,664.30-	4,285.52	29,599.88	35,978.66-	29,396.73		267,270.00	139,208.30	128,061.70
611	CHECKING - SEWER REPLACEMENT	76,263.99	0.00	0.00	76,263.99					
612	CHECKING - SEWER DEPRECIATION	26,491.33	0.00	0.00	26,491.33					
613	CHECKING - WW PLANT PROJECT	415,363.19	320,514.08	103,250.00	632,627.27	103,250.00		248,750.00	105,350.00	143,400.00
670	CHECKING - SOLID WASTE	11,716.13-	94.44	5,572.67	17,194.36-	5,572.67		69,200.00	38,854.43	30,345.57
671	CHECKING - YARD WASTE	5,591.24	13.50	7.67	5,597.07	7.67		2,500.00	2,437.06	62.94
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	FIRST SECURITY STATE BANK TOTA	1,539,770.46	819,284.30	776,627.04	1,582,427.72	169,020.31	1,413,407.41	2,248,994.00	1,404,237.81	844,756.19
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CD'S										
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005	CD #22451 - EQUIPMENT REPLACE	0.00	0.00	0.00	0.00					
005	CD #20837 - EQUIPMENT REPLACE	12,476.45	31.02	0.00	12,507.47					
005	CD #22211 - EQUIPMENT REPLACE	0.00	0.00	0.00	0.00					
005	CD #21907 - EQUIPMENT REPLACE	0.00	0.00	0.00	0.00					
005	CD #22466 - EQUIPMENT REPLACE	0.00	0.00	0.00	0.00					
005	CD #22657 - EQUIPMENT REPLACE	10,306.88	10.25	0.00	10,317.13					
110	CD #20480 - ROAD USE	0.00	0.00	0.00	0.00			139,630.00	65,623.92	74,006.08
300	CD #22212 - CAPITAL IMPROVE	0.00	0.00	0.00	0.00			50,000.00	83,146.87	33,146.87-
300	CD #21910 - CAPITAL IMPROVE	0.00	0.00	0.00	0.00					
305	CD #21861 - CAP PRJCT WWTP	0.00	0.00	0.00	0.00					
305	CD #22448 - CAP PRJCT WWTP	0.00	0.00	0.00	0.00					
305	CD #2789 - CAP PRJCT WWTP	0.00	0.00	0.00	0.00					
305	CD #2788 - CAP PRJCT WWTP	0.00	0.00	0.00	0.00					
305	CD #1298 - CAP PRJCT WWTP	0.00	0.00	0.00	0.00					
305	CD#22786 - CAP PRJCT WWTP	0.00	0.00	0.00	0.00					
305	CD #5876 - CAP PRJCT WWTP	0.00	0.00	0.00	0.00					

BANK NAME	OCTOBER	NOVEMBER	NOVEMBER	NOVEMBER	INVOICES	BANK	2021	YTD	BUDGET
FUND GL NAME	CASH BALANCE	RECEIPTS	DISBURSMENTS	CASH BALANCE	PAID	BALANCE	BUDGET	BILLS	REMAINING
601 CD #21911 - WATER DEPRECIATION	0.00	0.00	0.00	0.00					
601 CD#22785 - WATER DEPRECIATION	0.00	0.00	0.00	0.00					
601 CD #22612 - WATER DEPRECIATION	45,165.54	44.92	0.00	45,210.46					
610 CD #22526 - T & A SEWER	1,000.00	0.00	0.00	1,000.00			267,270.00	139,208.30	128,061.70
610 CD #21379 - T & A SEWER	1,500.00	0.00	0.00	1,500.00					
610 CD #21489 - T & A SEWER	0.00	0.00	0.00	0.00					
610 CD #21861 - CAP PRJCT WWTP	0.00	0.00	0.00	0.00					
610 CD #22448 - CAP PRJCT WWTP	0.00	0.00	0.00	0.00					
610 CD #904-012-6 CAP PRJCT WWTP	0.00	0.00	0.00	0.00					
610 CD #904-012-5 CAP PRJCT WWTP	0.00	0.00	0.00	0.00					
610 CD #904-129-8 CAP PRJCT WWTP	0.00	0.00	0.00	0.00					
610 CD #904-263-2 CAP PRJCT WWTP	0.00	0.00	0.00	0.00					
611 CD@FIRST SECURITY SR RPLMNT	9,782.85	161.34	0.00	9,944.19					
611 CD #21321 - SEWER REPLACEMENT	0.00	0.00	0.00	0.00					
611 CD #22452 - SEWER REPLACEMENT	55,705.78	0.00	0.00	55,705.78					
611 CD #22210 - SEWER REPLACEMENT	0.00	0.00	0.00	0.00					
611 CD #22153 - SEWER REPLACEMENT	0.00	0.00	0.00	0.00					
611 CD #22450 - SEWER REPLACEMENT	48,355.70	0.00	0.00	48,355.70					
611 CD #22169 - SEWER REPLACEMENT	0.00	0.00	0.00	0.00					
611 CD #2796 - SEWER REPLACEMENT	0.00	0.00	0.00	0.00					
611 CD #22467 - SEWER REPLACEMENT	9,554.06	0.00	0.00	9,554.06					
612 CDS@FIRST SEC SR DEPRECIATION	9,768.44	23.07	0.00	9,791.51					
613 CAPITAL PROJECT WWTP-CD ACCTS	361,493.09	344.88	0.00	361,837.97			248,750.00	105,350.00	143,400.00
670 CD@FIRSTSECURITY SOLID WASTE	10,333.05	5.30	0.00	10,338.35			69,200.00	38,854.43	30,345.57
670 CD #22138 - T & A SOLID WASTE	1,000.00	0.00	0.00	1,000.00					
670 CD #2786 - SOLID WASTE	0.00	0.00	0.00	0.00					
CD'S TOTALS	654,776.97	620.78	0.00	655,397.75	0.00	655,397.75	903,235.00	514,018.77	389,216.23
TOTAL OF ALL BANKS	2,194,547.43	819,905.08	776,627.04	2,237,825.47	169,020.31	2,068,805.16	3,152,229.00	1,918,256.58	1,233,972.42

**REVENUE & EXPENSE REPORT**  
**CALENDAR 1/2021, FISCAL 7/2021**

**PCT OF FISCAL YTD 58.3%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
001-110-4765	FINES		2,041.36		2,041.36-
001-110-6413	EVANSDALE POLICE DEPARTMENT	12,030.75	36,092.25	48,123.00	12,030.75
001-130-6413	BH CO EMERGENCY MGMT/NIRG		2,075.65	2,200.00	124.35
001-150-6499	FIRE CONTRACT	9,444.24	28,332.72	39,000.00	10,667.28
001-170-4120	BUILDING/CONTR PERMITS		14,517.75	15,000.00	482.25
001-170-6010	WAGES - BUILDING INSPECTOR		9,723.27	12,750.00	3,026.73
001-170-6110	FICA - BUILDING INSPECTIONS		743.82	975.00	231.18
001-170-6130	IPERS - BUILDING INSPECTIONS		917.88	1,210.00	292.12
001-190-6499	OTHER CONTRACTUAL SERV			2,284.00	2,284.00
001-190-6507	OPERATING SUPPLIES		64.50	75.00	10.50
001-199-6371	SENTRY LIGHTS		780.54	1,300.00	519.46
001-410-6413	LIBRARY CONTRACT		5,328.09	11,420.00	6,091.91
001-430-4310	SHELTER RENTAL		300.00	1,500.00	1,200.00
001-430-6010	WAGES - PARKS - FT	600.01	8,550.11	14,500.00	5,949.89
001-430-6021	WAGES - PARKS - PT		987.48	4,200.00	3,212.52
001-430-6110	FICA - PARKS	45.90	694.69	1,430.00	735.31
001-430-6130	IPERS - PARKS	56.64	873.12	1,800.00	926.88
001-430-6150	GROUP INSURANCE		2,515.17	4,200.00	1,684.83
001-430-6151	VISION INSURANCE		28.56	35.00	6.44
001-430-6155	LIFE INSURANCE		8.63	100.00	91.37
001-430-6310	BLDNG/GROUNDS MAINT & REPAIR		475.00		475.00-
001-430-6499	OTHER CONTRACTUAL SERV	1.00	1.00		1.00-
001-430-6507	OPERATING SUPPLIES	29.96	1,121.76	5,000.00	3,878.24
001-460-4310	RENT-COMMUNITY CENTER	105.00-	2,165.00	5,000.00	2,835.00
001-460-6310	COMM RM REPAIR/MAINT	240.79	1,153.11	2,100.00	946.89
001-460-6371	UTILITIES		62.18		62.18-
001-499-6599	MISC EXPENSE - CELEBRATION		15.01	5,000.00	4,984.99
001-510-6413	PARTNER IN EDUCATION			500.00	500.00
001-510-6490	CHRISTMAS DECORATIONS		27.67	1,500.00	1,472.33
001-610-6010	WAGES - MAYOR/COUNCIL		7,125.00	10,200.00	3,075.00
001-610-6110	FICA - MAYOR/COUNCIL		390.08	790.00	399.92
001-610-6130	IPERS - MAYOR/COUNCIL		236.00	472.00	236.00
001-610-6373	TELEPHONE/COMMUNICATIONS		80.00		80.00-
001-620-6010	WAGES - CLERK	1,511.40	21,913.12	40,860.00	18,946.88
001-620-6020	WAGES - DEPUTY CLERK	390.27	4,382.64	8,000.00	3,617.36
001-620-6110	FICA - CLERK	145.49	2,156.08	3,750.00	1,593.92
001-620-6130	IPERS - CLERK	179.52	2,660.52	4,620.00	1,959.48
001-620-6150	GROUP INSURANCE		1,081.10	15,000.00	13,918.90
001-620-6151	VISION INSURANCE		163.34	150.00	13.34-
001-620-6230	TRAINING		125.00		125.00-
001-620-6240	TRAVEL EXPENSE		195.50		195.50-
001-620-6373	TELEPHONE/COMMUNICATIONS		80.00		80.00-
001-620-6507	OPERATING SUPPLIES	21.82	369.08		369.08-
001-640-6401	AUDITING/ACCOUNTING	1,165.50	1,165.50	17,000.00	15,834.50
001-640-6411	LEGAL - ATTORNEY	956.75	13,901.16	15,000.00	1,098.84
001-640-6414	CODIFICATION			4,500.00	4,500.00
001-650-6310	BUILDING REPAIR/MAINT	30.79	930.72	2,700.00	1,769.28
001-660-6408	INSURANCE			15,000.00	15,000.00
001-699-6010	WAGES - GENERAL GOV - FT	85.71	1,221.40	2,040.00	818.60
001-699-6110	FICA - GENERAL GOVERNMENT	6.56	91.59	184.00	92.41
001-699-6130	IPERS - GENERAL GOVERNMENT	8.09	115.26	230.00	114.74

**REVENUE & EXPENSE REPORT**  
**CALENDAR 1/2021, FISCAL 7/2021**

**PCT OF FISCAL YTD 58.3%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
001-699-6150	GROUP INSURANCE		5,823.71	10,800.00	4,976.29
001-699-6151	VISION INSURANCE		4.12	5.00	.88
001-699-6155	LIFE INSURANCE		51.49	50.00	1.49-
001-699-6210	DUES		2,069.67	2,000.00	69.67-
001-699-6230	TRAINING		897.00	3,000.00	2,103.00
001-699-6240	MEETINGS/CONFERENCES	125.00	351.60	2,500.00	2,148.40
001-699-6371	UTILITIES		1,517.22	2,200.00	682.78
001-699-6373	TELEPHONE/COMMUNICATIONS	137.00	763.79	1,200.00	436.21
001-699-6407	ENGINEERING (MONTHLY PAYMENT)	75.00	1,125.00	900.00	225.00-
001-699-6414	PUBLISHING	12.58	1,732.13	2,500.00	767.87
001-699-6419	TECHNOLOGY SERVICES	60.00	9,747.20	10,000.00	252.80
001-699-6491	SAFETY TRAINING			600.00	600.00
001-699-6499	CONTRACTUAL SERV (COPIER)	116.77	531.53	1,200.00	668.47
001-699-6506	OFFICE SUPPLIES	187.23	935.82	2,000.00	1,064.18
001-699-6508	POSTAGE		766.85	1,000.00	233.15
001-699-6599	MISC SUPPLIES		869.28	5,000.00	4,130.72
001-910-4830	TRANSFER IN-GENERAL FUND		147,698.52		147,698.52-
001-910-4831	TRANSFER IN - TIF			34,856.00	34,856.00
001-910-6910	TRANSFER OUT		147,698.52	185,250.00	37,551.48
001-950-4000	PROPERTY TAXES		206,850.49	362,261.00	155,410.51
001-950-4003	AGRICULTURAL LAND TAXES		352.31	672.00	319.69
001-950-4060	UTILITY TAX REPLACEMENT			2,362.00	2,362.00
001-950-4065	CABLEVISION		1,583.26	6,670.00	5,086.74
001-950-4100	BEER & LIQUOR LICENSES		300.00	790.00	490.00
001-950-4105	CIGARETTE PERMITS			150.00	150.00
001-950-4180	ANIMAL LICENSES		43.00	175.00	132.00
001-950-4190	MISC LICENSES & PERMITS		235.00	150.00	85.00-
001-950-4300	INTEREST-PLAT MM		3,454.00	6,800.00	3,346.00
001-950-4464	COMM TAX REPLACEMENT			7,460.00	7,460.00
001-950-4490	GAMING GRANTS			25,000.00	25,000.00
001-950-4705	MISC REVENUE		76,094.30	2,000.00	74,094.30-
001-950-4710	REIMBURSEMENTS - EMPLOYEE INSR			1,210.00	1,210.00
001-950-4735	SALES/FUEL TAX REFUNDS		2,520.15	600.00	1,920.15-
001-950-4765	FINES-CLERK OF COURT			1,200.00	1,200.00
001-950-4800	SALE OF REAL PROPERTY		13,051.80		13,051.80-
005-910-4830	TRANSFER IN-VEHICLE RPLMNT			10,000.00	10,000.00
005-950-4300	INTEREST-VEHICLE REPLACEMENT		106.93	650.00	543.07
110-210-4430	ROAD USE TAXES		83,731.59	142,000.00	58,268.41
110-210-6010	WAGES - ROAD USE - FT	1,028.58	14,411.83	27,000.00	12,588.17
110-210-6030	WAGES - ROAD USE - PT		664.92	6,000.00	5,335.08
110-210-6110	FICA - ROAD USE	78.69	1,128.07	2,525.00	1,396.93
110-210-6130	IPERS - ROAD USE	97.10	1,419.21	3,115.00	1,695.79
110-210-6150	GROUP INSURANCE		4,348.04	7,500.00	3,151.96
110-210-6151	VISION INSURANCE		48.98	60.00	11.02
110-210-6155	LIFE INSURANCE		14.79		14.79-
110-210-6181	UNIFORM ALLOWANCE		89.88	300.00	210.12
110-210-6310	BUILDING REPAIR/MAINT	54.79	1,304.55	5,000.00	3,695.45
110-210-6331	FUEL & OIL	235.75	1,556.56	4,000.00	2,443.44
110-210-6332	VEHICLE REPAIRS		117.34	5,000.00	4,882.66
110-210-6371	UTILITIES		492.62	1,700.00	1,207.38
110-210-6373	TELEPHONE/COMMUNICATIONS	40.00	280.00	480.00	200.00

**REVENUE & EXPENSE REPORT**  
**CALENDAR 1/2021, FISCAL 7/2021**

**PCT OF FISCAL YTD 58.3%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
110-210-6375	EQUIPMENT SUPPORT		15,869.58	15,600.00	269.58-
110-210-6407	ENGINEERING		192.60		192.60-
110-210-6408	INSURANCE			4,000.00	4,000.00
110-210-6417	STREET MAINTENANCE - REPAIRS		2,272.80	10,000.00	7,727.20
110-210-6491	SAFETY TRAINING			1,000.00	1,000.00
110-210-6504	SHOP EQUIPMENT		27.98	1,000.00	972.02
110-210-6507	STREET MAINTENANCE SUPPLIES		9,251.02	10,000.00	748.98
110-210-6599	MISCELLANEOUS SUPPLIES	145.71	341.13	100.00	241.13-
110-230-6371	STREET LIGHTS		6,577.64	11,000.00	4,422.36
110-240-6371	TRAFFIC SIGNAL		502.93	450.00	52.93-
110-240-6413	WATERLOO MONTHLY TRAFFIC CONTR		118.11	2,800.00	2,681.89
110-250-6332	SNOW PLOW REPAIR	33.04	59.27	1,000.00	940.73
110-250-6489	OTHER CONTRACTUAL SRV	1.00	131.00		131.00-
110-250-6507	SNOW REMOVAL SUPPLIES		3,028.07	10,000.00	6,971.93
110-260-6407	ENGINEERING		1,375.00	10,000.00	8,625.00
121-910-4830	TRANSFER IN-LOST		82,511.60		82,511.60-
121-910-6910	TRANSFER OUT		207,820.89	140,000.00	67,820.89-
121-950-4090	LOCAL OPTION TAX		92,724.88	160,000.00	67,275.12
125-910-6911	TRANSFER OUT - TIF			34,856.00	34,856.00
125-950-4050	TIF TAXES		17,593.35	34,856.00	17,262.65
300-210-6499	STREET CONTRACTUAL SERV		18,966.87	50,000.00	31,033.13
300-910-6910	TRANSFER OUT		64,180.00		64,180.00-
300-950-4300	INTEREST-CAPITAL IMPRVMT-RSV			100.00	100.00
301-910-4830	TRANSFER IN-RAYMOND RD TRAILER		138,321.89		138,321.89-
301-910-6910	TRANSFER OUT		160,711.12		160,711.12-
302-910-6910	TRANSFER OUT		5,319.00		5,319.00-
303-910-4830	TRANSFER IN-OFFICE EQPMNT RPL			250.00	250.00
306-430-4400	FEDERAL GRANTS			428,000.00	428,000.00
306-430-4440	STATE GRANTS			75,000.00	75,000.00
306-430-4710	REIMBURSEMENTS			10,370.00	10,370.00
306-430-4830	TRANSFER IN			125,000.00	125,000.00
306-430-6407	ENGINEERING		4,735.64	20,000.00	15,264.36
306-430-6499	OTHER CONTRACTUAL SERV		6,334.79	618,000.00	611,665.21
307-210-4830	TRANSFER IN			140,000.00	140,000.00
600-610-4600	SPECIAL ASSESSMENTS-WTR MAIN		3,525.00		3,525.00-
600-810-4500	CHARGES/FEES FOR SERVICES	3,830.01	68,796.25	120,529.00	51,732.75
600-810-4530	PENALTIES		529.75	1,500.00	970.25
600-810-4550	MISC CHARGE FOR SERVICES		691.26	1,000.00	308.74
600-810-4561	WATER EXCISE TAX	263.48	4,171.20	8,000.00	3,828.80
600-810-4730	DEPOSITS	64.00	896.00	2,000.00	1,104.00
600-810-6010	WAGES - WATER - FT		9.55-		9.55
600-810-6011	WAGES - WATER - CLERK	83.96	1,017.65	2,270.00	1,252.35
600-810-6021	WAGES - WATER - PT	390.27	4,382.60	8,000.00	3,617.40
600-810-6022	WAGES - WATER		577.20		577.20-
600-810-6110	FICA - WATER	36.28	433.73	800.00	366.27
600-810-6130	IPERS - WATER	44.77	535.25	1,000.00	464.75
600-810-6150	GROUP INSURANCE		585.99	800.00	214.01
600-810-6151	VISION INSURANCE		8.72	25.00	16.28
600-810-6155	LIFE INSURANCE		2.64	60.00	57.36
600-810-6350	REPAIR MAINT - WATER MAIN		15,274.82	10,000.00	5,274.82-
600-810-6373	TELEPHONE/COMMUNICATIONS	40.95	251.48	600.00	348.52

PCT OF FISCAL YTD 58.3%

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
600-810-6375	EQUIPMENT SUPPORT			2,500.00	2,500.00
600-810-6413	WATER - WATERLOO	62.00	35,349.02	61,000.00	25,650.98
600-810-6418	SALES TAX EXPENSE		3,941.00	7,500.00	3,559.00
600-810-6419	TECH SERVICES - ANNUAL SUPPORT			2,150.00	2,150.00
600-810-6490	OTHER PROFESSIONAL SERVICES	2,452.40	16,545.95	28,180.00	11,634.05
600-810-6497	BANK SERVICE CHGS		10.70		10.70-
600-810-6498	DEPOSIT REFUNDS - WATER		148.56	1,000.00	851.44
600-810-6499	TESTS/PERMITS		337.57		337.57-
600-810-6505	WT METERS/WT EQUIPMENT		2,222.36	2,000.00	222.36-
600-810-6506	OFFICE SUPPLIES	89.99	89.99	300.00	210.01
600-810-6508	POSTAGE		129.57	200.00	70.43
601-810-4300	INTEREST-WATER DEPRECIATION		442.72	2,400.00	1,957.28
610-815-4300	INTEREST-SEWER			1,500.00	1,500.00
610-815-4500	CHARGES/FEES FOR SERVICES	4,456.05	64,408.92	130,000.00	65,591.08
610-815-4510	RAYMOND SEWER USAGE		29,050.00	70,000.00	40,950.00
610-815-4530	PENALTIES		491.78	1,300.00	808.22
610-815-4550	MISC CHARGE FOR SERVICES		201.12	500.00	298.88
610-815-4560	SALES TAXES COLLECTED	5.14	156.59	400.00	243.41
610-815-4730	DEPOSITS	50.00	750.00	1,500.00	750.00
610-815-6010	WAGES - SEWER		4,613.06		4,613.06-
610-815-6011	WAGES - SEWER - CLERK	83.98	666.76		666.76-
610-815-6110	FICA - SEWER	6.41	50.97		50.97-
610-815-6130	IPERS - SEWER	7.92	62.92		62.92-
610-815-6150	GROUP INSURANCE		96.33		96.33-
610-815-6151	VISION INSURANCE		2.02		2.02-
610-815-6320	LIFT STATION EXPENSE		33,702.88	30,000.00	3,702.88-
610-815-6350	PLANT REPAIR/MAINTENANCE	2,053.75	6,357.45	5,000.00	1,357.45-
610-815-6370	UTILITIES - LIFT STATION		2,683.72	4,000.00	1,316.28
610-815-6371	UTILITIES - PLANT		7,143.11	12,500.00	5,356.89
610-815-6399	SEWER LINE REPAIR/MAINTENANCE		6,383.75	10,000.00	3,616.25
610-815-6408	INSURANCE			3,000.00	3,000.00
610-815-6413	LUMP SUM APPROPRIATIONS		4,621.22		4,621.22-
610-815-6490	IOWA ONE CALL		53.55	150.00	96.45
610-815-6493	SLUDGE HAULING		6,615.00	15,000.00	8,385.00
610-815-6498	DEPOSIT REFUNDS - SEWER		25.61	1,000.00	974.39
610-815-6499	PEOPLESERVICES/CONTRACTUAL SRV	9,809.60	65,969.60	112,320.00	46,350.40
610-815-6507	OPERATING SPPLY/PEOPLESERVICE			15,000.00	15,000.00
610-815-6508	POSTAGE		129.57	300.00	170.43
610-815-6510	SAFETY SUPPLIES	30.78	30.78		30.78-
610-910-6910	TRANSFER OUT			59,000.00	59,000.00
611-815-4300	INTEREST-SEWER REPLACEMENT		574.79	2,700.00	2,125.21
611-910-4830	TRANSFER IN-SEWER PLCMNT			9,000.00	9,000.00
612-815-4300	INTEREST-SEWER DEPRECIATION		46.34	150.00	103.66
613-815-4300	INTEREST - WW CAP PROJ		2,949.27	6,000.00	3,050.73
613-815-4502	CAPITAL PROJECT FEE	3,519.24	49,738.44	92,000.00	42,261.56
613-815-4820	PROCEEDS FROM DEBT/LOAN-WWTP		105,250.00	248,750.00	143,500.00
613-815-6407	ENGINEERING		103,350.00	248,750.00	145,400.00
613-815-6499	OTHER CONTRACTUAL SERV		2,000.00		2,000.00-
613-910-4830	TRANSFER IN-WWTP PROJECT		217,197.52	100,000.00	117,197.52-
670-840-4300	INTEREST-LANDFILL/GARBAGE		10.66	100.00	89.34
670-840-4500	CHARGES/FEES FOR SERVICES	2,392.83	33,000.86	60,000.00	26,999.14

**REVENUE & EXPENSE REPORT**  
**CALENDAR 1/2021, FISCAL 7/2021**

**PCT OF FISCAL YTD 58.3%**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE	BUDGET	DIFFERENCE
670-840-4530	PENALTIES		264.62	800.00	535.38
670-840-4710	REIMBURSEMENTS - RECYCLE REIMB		4,468.00	4,468.00	
670-840-4730	DEPOSITS	30.00	410.00	1,000.00	590.00
670-840-6490	GARBAGE COLLECTION		35,677.68	62,000.00	26,322.32
670-840-6492	RECYCLING EXPENSE		3,162.35	6,500.00	3,337.65
670-840-6498	DEPOSIT REFUNDS - GARBAGE			700.00	700.00
670-840-6508	POSTAGE		14.40		14.40-
671-840-4500	CHARGES/FEEES FOR SERVICES	104.22	1,480.47	2,700.00	1,219.53
671-840-4530	PENALTIES		11.56	40.00	28.44
671-840-4730	DEPOSITS	6.00	84.00	200.00	116.00
671-840-6413	YARD WASTE COLLECTION		2,400.00	2,400.00	
671-840-6498	DEPOSIT REFUND - YARD WASTE		22.66	100.00	77.34
671-840-6508	POSTAGE		14.40		14.40-
		=====	=====	=====	=====
	DIFFERENCE	29,956.52-	240,576.80	219,625.00	20,951.80-
		=====	=====	=====	=====
		=====	=====	=====	=====
	PROOF	29,956.52-	240,576.80	219,625.00	20,951.80-
		=====	=====	=====	=====

**CITY OF ELK RUN HEIGHTS**

**INVESTMENT REPORT**

Dec-20

ACCOUNT	G/L	INT EARNED	RPV TTL	CURRENT MONTH TTL	MATURE DATE	CASHED IN DATE:
<b>EQUIPMENT REPLACEMENT</b>						
CD# 20837	005-000-1171	\$ 31.02	\$ 12,476.45	\$ 12,507.47	2/18/2021	
CD# 22657	005-000-1175	\$ 10.25	\$ 10,306.88	\$ 10,317.13	11/25/2021	
				<b>\$ 22,824.60</b>		
<b>CAPITAL PROJECT WWTP</b>						
CD# 21861	613-000-1170	\$ 39.51	\$ 20,959.45	\$ 20,998.96	2/13/2021	
CD# 22448	613-000-1170	\$ 61.45	\$ 21,491.45	\$ 21,552.90	7/11/2021	
CD# 22999	613-000-1170	\$ 471.25	\$ 104,618.60	\$ 105,089.85	1/7/2021	
CD# 5876	613-000-1170	\$ 1,237.31	\$ 104,109.89	\$ 105,347.20	1/15/2021	
CD# 3050	613-000-1170	\$ 283.43	\$ 108,565.63	\$ 108,849.06	5/21/2021	
				<b>\$ 361,837.97</b>		
<b>WATER DEPRECIATION</b>						
CD# 22563	601-000-1170	\$ 65.23	\$ 22,564.12	\$ 22,629.35	12/18/2021	
CD# 22447	601-000-1175	\$ 111.80	\$ 55,593.98	\$ 55,705.78	3/10/2023	
CD# 22612	601-000-1189	\$ 44.92	\$ 45,165.54	\$ 45,210.46	8/22/2021	
				<b>\$ 123,545.59</b>		
<b>T&amp;A SEWER</b>						
CD# 22526		\$ -	\$ 1,000.00	\$ 1,000.00	8/22/2021	
CD# 21379		\$ -	\$ 1,500.00	\$ 1,500.00	2/6/2021	
				<b>\$ 2,500.00</b>		
<b>SEWER REPLACEMENT</b>						
CD# 22452	611-000-1172	\$ 111.80	\$ 55,593.98	\$ 55,705.78	3/10/2023	
CD# 22450	611-000-1179	\$ 138.26	\$ 48,355.70	\$ 48,493.96	7/11/2021	
CD# 22467	611-000-1185	\$ 14.41	\$ 9,554.06	\$ 9,568.47	3/26/2023	
CD# 3051 COMBINED WITH	611-000-1170	\$ 23.08	\$ 9,768.44	\$ 9,791.52	5/21/2021	
				<b>\$ 123,559.73</b>		
<b>SEWER DEPRECIATION</b>						
CD# 3051	612-000-1170	\$ 23.07	\$ 9,768.44	\$ 9,791.51	5/21/2021	
				<b>\$ 9,791.51</b>		
<b>T&amp;A SOLID WASTE</b>						
CD# 21140		\$ -	\$ 5,000.00	\$ 5,000.00	10/26/2021	
CD# 22138		\$ -	\$ 1,000.00	\$ 1,000.00	6/17/2021	
				<b>\$ 6,000.00</b>		
<b>SOLID WASTE</b>						
CD# 3052	670-000-1170	\$ 5.30	5333.05	5338.35		
				5338.35		
			<b>TOTAL CD'S:</b>	<b>\$ 655,397.75</b>		

**CITY OF ELK RUN HEIGHTS - BRIAN WIRTZ - BUILDING INSPECTION**

**Dec-20**

**BUILDING PERMITS**

<b>DATE</b>	<b>HOMEOWNER</b>	<b>CONTRACTORS</b>	<b>ADDRESS</b>	<b>PERMIT #</b>	<b>DATE RECEIVED PERMIT</b>	<b>TYPE OF CONSTRUCTION</b>	<b>VALUE</b>	<b>PERMIT FEE</b>
12/4/20	BMC	DON GARDNER CONST	105 BMC DDR	1876	12/4/2020	NEW ROOF SYSTEM	\$99,815.00	\$994.00
12/4/20	GIBBS, DAWN	E CASTRO ROOFING	274 E GILBERT	1877	12/4/2020	TEAR OFF AND RESHINGLE	\$3,800.00	\$97.00
12/4/20	BRAUN, BLAINE	TOWN & COUNTRY	146 GILBERTVILLE	1878	12/4/2020	WINDOWS AND DOOR	\$13,030.00	\$237.00
12/8/20	TRUCK CENTER COMPANIES	SIGNARAMA URBANDA	101 PLAZA DR	1879	12/8/2020	REPLACING SIGNS	\$6,000.00	\$139.00
12/10/20	KOTZ, BRANDON	KOTZ CONSTRUCTION	100 TONEFF		12/10/2020	BLD FRONT DECK, REDUE FRAMING, SIDING	\$3,400.00	\$97.00
12/21/20	HOLUB, STEVE & LAURA (OW	TOWN & COUNTRY	5101 LAFAYETTE			REPLACING WINDOW	\$6,350.00	\$139.00
12/22/20	KOTZ, BRANDON	KOTZ CONSTRUCTION	100 TONEFF			REMODEL & EGRESS WINDOWS	\$2,570.00	

**HVAC PERMITS & PLUMBING**

12/22/20	KOTZ, BRANDON	KOTZ CONSTRUCTION	100 TONEFF			REMODEL BATH		
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**TOTALS**

**\$134,965.00**

**EVANSDALE PUBLIC LIBRARY**  
**MONTHLY BOARD OF TRUSTEES MEETING**  
Held at the Evansdale City Hall – Council Chambers  
Monday, December 21, 2020 – 6:00 PM

*Please power off or set to vibrate all cell phones during the Library Board meeting*

1. Call to Order
2. Welcome to and introduction of new board members
3. Roll call
4. Approval of November 16 2020 Monthly Meeting Minutes
5. Approval of bills to be paid in December
6. Treasurer's Report
7. Circulation Report
8. Old Business
  - a. Discussion of the duties, responsibilities, powers and autonomy of a library Board
  - b. Coronavirus (COVID-19) policy discussion/possible action
9. New Business
  - a. None
10. Discussion
11. Adjournment

Reminder:

Date and Time of next meeting will be January 18, 2021 – 6:00 PM

EVANSDALE PUBLIC LIBRARY  
MONTHLY BOARD OF TRUSTEES MEETING  
Monday, November 16, 2020 – 6:00 p.m.

**Call to Order:** The meeting was called to order by Vice-President Pritchett at 6:00 p.m.

**Welcome to and introduction of new board member:** Tyler Peterson was introduced as the newest board member, although he prefers to be called TJ. The present board members introduced themselves. Director Jensen did point out that we now have two Peterson's on the board so Deb will come first in the roll call and TJ will follow.

**Roll Call:** Present: Osborne, Peterson Deb, Peterson TJ, Pritchett, and Wilson  
Absent: Hansen and Walker  
A quorum was present.

**Approval of July 20, 2020 Monthly Meeting Minutes:** Wilson moved and Osborne seconded to approve the minutes from the July 20, 2020 regular board meeting. Ayes – 5. Nays – 0. The motion carried.

**Approval of August 17, 2020 Monthly Meeting Minutes:** Peterson, TJ moved and Wilson seconded to approve the minutes from the August 17, 2020 regular board meeting. Ayes – 5. Nays – 0. The motion carried.

**Approval of September 21, 2020 Monthly Meeting Minutes:** Peterson, Deb moved and Osborne seconded to approve the minutes from the September 21, 2020 regular board meeting. Ayes – 5. Nays – 0. The motion carried.

**Approval of October 8, 2020 Special Meeting Minutes:** Pritchett moved and Peterson, Deb seconded to approve the minutes from the October 8, 2020 special board meeting. Ayes – 5. Nays – 0. The motion carried.

**Approval of bills to be paid in November:** Wilson moved and Peterson, Deb seconded to pay the bills to be paid in November. Ayes – 5. Nays – 0. The motion carried.

**Treasurer's Report:** Director Jensen explained to new Treasurer Wilson what items are typically highlighted at the board meetings but as Treasurer it is up to her what she'd like to present. The treasurer's report was reviewed as presented.

**Circulation Report:** The circulation report was reviewed by the board. Director Jensen went through each section and explained it all so the newest board members had a feel for what it entails.

**Old Business:**

A. None

**New Business:**

- A. Discussion of the duties, responsibilities and powers and autonomy of a library board** – Director Jensen said this was put on the agenda by President Hansen. In his absence, it was agreed to table until next month.
- B. Scheduling of a new board member orientation session** – Director Jensen said that thru the NEILSA (Northeast Iowa Library Service Area) we do have a consultant who can come and do a presentation for the board members to give them an overview of their responsibilities and to answer any questions that they may have if they are interested. As long as it's not a long program, there was interest. Director Jensen will contact the office to see if and when this could happen.
- C. Continuing education for board members** – Director Jensen explained the new continuing education online portal and that it was recommended to her that all board members register for an account and complete their continuing education through it for tracking purposes. Director Jensen noted that in order to maintain the library's accreditation, board members are required to complete 3-5 hours of continuing education each year. She said she is required to complete 45 hours in a three year time period.
- D. 2020 General Information Survey** – The survey was reviewed. There was some surprise about the amount of information that is compiled. Pritchett moved to approve the 2020 general information survey and Wilson seconded the motion. Ayes – 5. The motion carried.
- E. Coronavirus (COVID-19) Discussion** – Director Jensen said that she included this because since the shutdown in March she has been flying blind with how to handle the Coronavirus in the library without enough members on the board to make decisions. She spoke of what she has done as far as social distancing, taking computers down to two and implementing time limits, procedures for disinfecting, and minimizing contact with staff as much as possible but she thought maybe a policy would be good because she doesn't know what she is supposed to do should she or her assistant come down with it and have to quarantine. Deb Peterson noted that they are having to wear goggles in the hospital. Director Jensen will look for some sample hazard mitigation policies and see what other libraries are doing and include it on the agenda for next month. Pritchett said she would check in to shields.

**Discussion:** Pritchett asked about an update on the monitor that displays info in the library. Director Jensen said that it is kaput, the screen is near black and displaying nothing but shadow. Pritchett said that if she wanted to get a new one, the Friends of the Library would cover the cost. She also noted that the Open Access log was included for their reference. She explained the differences between Open Access and Direct State aid funds.

**Adjournment:** The meeting was adjourned at 7:19 p.m.

Respectfully submitted,



Shannon Jensen, Library Director

**EVANSDALE PUBLIC LIBRARY  
MONTHLY CIRCULATION REPORT  
NOVEMBER 2020**

**# OF MATERIALS CHECKED OUT:**

Adult Non-fiction	52	Youth Non-fiction	1
Adult Fiction	399	Youth Fiction (YA = 12 YF = 20)	32
Adult Magazines	23	Young Easy	42
Large Print	36	Youth Magazines	0
		Kits	1
Total Adult	510	Total Youth	76
↑ from 2019	104	↑ from last month	48
		↓ from 2019	111
		↓ from last month	1

Misc (Travel guides, other)	00
Newspapers	00
<b>TOTAL PRINT</b>	<b>586</b>
↓ from 2019	7
↑ from last month	21

Video tapes	002
DVD	024
Books on tape/CD	000
Music CDs	000
<b>ONLINE Database uses (4) – Video (0) – Magazines (0) - Audiobooks (58) - E-books (106)</b>	<b>168</b>
Misc other (Equipment, games, etc.)	000
<b>TOTAL NON-PRINT</b>	<b>194</b>
↓ from 2019	25
↓ from last month	22

**# OF INTERLIBRARY LOANS: (Information taken directly from SILO statistics)**

Will send/not send	01/00
Requested/Received	16/15

TOTAL # OF ALL MATERIALS CHECKED OUT: 780 (612 + 168 Online Uses)  
 From last month ↑ 25  
 From 2019 ↓ 32

**# OF ITEMS LOANED TO EVANSDALE RESIDENTS:**

2020	345 of total 780 (44.2%)
2019	403 of total 812 (49.6%)

**# OF ITEMS LOANED TO NON-EVANSDALE RESIDENTS**

		+/- FROM 2019
<b>**Elk Run Heights</b>	048	+005
**Gilbertville	000	-008
**County	030	+009
Waterloo	160	+017
Cedar Falls	005	+005
<b>Raymond</b>	024	+008
Des Moines	000	+/-0
Hudson	000	+/-0
Jesup	000	+/-0
Washburn	000	+/-0
Waverly	000	+/-0
Daycares	000	+/-0
Libraries/At-home delivery	000	+/-0
Online	168	-006
		+003

Total number of library users: Approx.410 ↑ from last month: 21 ↓ from 2019: 198 ↓ from 2018: 187

Day with highest number of users: 29 users on Tuesday, November 3<sup>rd</sup>  
 Day with lowest number of users: 7 users on Saturday, November 14<sup>th</sup>

Number of days open: 24  
 Number of hours open: 188 hours

Avg number of library users per day: 18 ↑ from last month: 3 ↓ from 2019: 7

Number of computer users: 506 (115 Int, 389 Wireless, 2 Kids) ↑ from last month: 23 2019: 326 ↑ from 2019: 180

Number of Computer hours logged: 29379 minutes = 489.65 hrs ↑ from last month: 115.65 hrs ↑ from 2019: 168.40 hrs

MONTHLY TOTAL: 15

# OF NEW LIBRARY CARDS ISSUED: 8

# OF REISSUED or RENEWED CARDS: 7

	ADULT	YOUTH	ADULT	YOUTH
Cedar Falls	-	-	-	-
County	-	-	-	-
Jes Moines	-	-	-	-
Dunkerton	-	-	-	-
Elk Run	-	-	-	-
Evansdale	8	-	7	-
Gilbertville	-	-	-	-
Jesup	-	-	-	-
LPC	-	-	-	-
Raymond	-	-	-	-
Waterloo	-	-	-	-
Waverly	-	-	-	-
Libraries/ Home Delivery/ Daycares	-	-	-	-

MONEY TURNED INTO CITY OF EVANSDALE

\$ 167.45

Book sales	\$5.35
Computer copies	47.80
Duplicate cards	0.00
Faxes and others	71.50
Fines	16.00
Photocopies	26.80
Refunds	0.00

MONEY TURNED INTO FRIENDS OF LIBRARY

\$ 0.00

Donations	0.00
Bank Recycling	0.00

MONTHLY GRAND TOTAL: \$ 167.45 ACCUMULATED FY TOTALS to CITY: \$737.99 to FOL: \$49.11

PRINT MATERIALS PROCESSED AND ADDED TO COLLECTION: 76

Adult fiction	018	Miscellaneous	000
Adult Non-fiction	000	Reference	000
Large Print	020	Youth Magazines	001
Magazines	018	Youth non-fiction	000
Kits	000	Young Easy	006
		Youth Fiction	000
ILL Books	011	Young Adult	002

VIDEOS, DVDs, AUDIO, CDs PROCESSED AND ADDED TO COLLECTION: 0

	New	Donated
VHS	000	000
DVD	000	000
Audiobooks	000	000
CDs	000	000

ITEMS AUTOMATED AND WEEDED FROM COLLECTION:

Items Added (Computer)	Items deleted (Computer)	# of books/videos withdrawn	Retail cost of books/videos withdrawn
45	112	51	\$706.29

ITEMS OVERDUE:

14 items overdue this month

1930 items due total thru end of the current reporting month (-0 from last month)

# Circulation by Patron Class

for the period  
November 1, 2020 - November 30, 2020

Evansdale 345  
Elk Run 48  
Gilbertville 0  
County 30  
Waterloo 160  
Cedar Falls 5  
Raymond 24  
Online 168

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(780)

Patron Class	Checked In	Checked Out
Adult - Washburn	0	0
Youth - Evansdale	12	0
Youth - Washburn	0	0
Adult - Evansdale	325	345
Adult - Elk Run Heights	45	48
Adult - Raymond	23	24
Adult - Waterloo	113	151
Adult - Independence	0	0
Adult - Cedar Falls	7	5
Adult - LaPorte City	0	0
Adult - County Borrower	41	30
Youth - Elk Run Heights	0	0
Youth - Raymond	0	0
Youth - Waterloo	9	9
Youth - Independence	0	0
Youth - LaPorte City	0	0
Youth - Cedar Falls	0	0
Youth - County Borrower	0	0
Adult - Winthrop	0	0
Adult - Gilbertville	0	0
Youth - Winthrop	0	0
Youth - Gilbertville	0	0
Adult - Waverly	0	0
Youth - Waverly	0	0
Adult - Cedar Rapids	0	0
Adult - Jesup	0	0
Youth - Cedar Rapids	0	0
Youth - Jesup	0	0
Libraries and home delivery	1	0
Adult - Oelwein	0	0
Youth - Oelwein	0	0
Adult - Westgate	0	0
Youth - Westgate	0	0
Adult - New Hartford	0	0
Youth - New Hartford	0	0
Adult - Brandon	0	0
Adult - Denver	0	0
Youth - Aplington	0	0
Adult - Dunkerton	0	0
Youth - Dunkerton	0	0
Adult - Fairbank	0	0
Adult - Out of State	0	0
Adult - Charles City	0	0
Youth - Charles City	0	0
Adult - Hazleton	0	0
Youth - Hazleton	0	0
Adult - Other	0	0
Adult - Hudson	0	0
Youth - Hudson	0	0
Adult - Traer	0	0
Adult - Des Moines	0	0
Adult - Grundy Center	0	0
Youth - Grundy Center	0	0
Adult - Newton	0	0
Youth - Newton	0	0
Adult - Dike	0	0
Youth - Dike	0	0
Daycares	0	0
Youth - Fairbank	0	0
Adult - Grinnell	0	0
Youth - Other	0	0
Adult - Clarksville	0	0
Youth - Clarksville	0	0
Adult - Dewar	0	0
Total:	576	612

Online + 168 = (780)

# Circulation by Item Report Class

for the period  
November 1, 2020 - November 30, 2020

Report Class	Checked In	Checked Out
000	0	0
100	2	3
200	0	1
300	8	11
400	0	0
500	1	2
600	5	10
700	0	0
800	2	3
900	21	20
Biography	2	2
Adult Fiction	386	399
Story Col.	0	0
J Numbers	0	0
Youth Biography	0	0
Youth Fiction	22	20
Juv. Story Col.	0	0
C Numbers	0	0
Children's Biog.	1	0
Children's Easy	26	40
Children's Story Col.	0	0
FS	0	0
SL	0	0
R	0	0
Video	2	2
Audio	0	0
Cake Pans	0	0
Equipment	0	0
VF	0	0
Adult Magazines	26	23
Misc.	0	0
Kits	1	1
Computer	0	0
Books on CD	0	0
Newspapers	0	0
000Y	0	0
100Y	0	0
200Y	0	0
300Y	0	0
400Y	0	0
500Y	2	0
600Y	0	0
700Y	0	0
800Y	0	0
900Y	1	1
Large Print	26	36
Youth Magazines	0	0
DVD	24	24
BBB	2	2
CD	0	0
Young Adult	16	12
Total:	576	612

Adult

AF 399

ANF 52

A mags 23

LP 36

510

Youth

YA 12

YF 20

YE 42

YNF 1

Ymags 0

Kits 1

76

Multimedia

DVD 24

VHS 2

Audio books 0

MUSIC CDS 0

Online 168

194

780

Online  
+ 168 = 780



Date: January 7, 2021

To: Elk Run Heights/Raymond Council

From: Jordan Cooper, Operator

O & M Report: December 2020

## **Water Operation & Maintenance**

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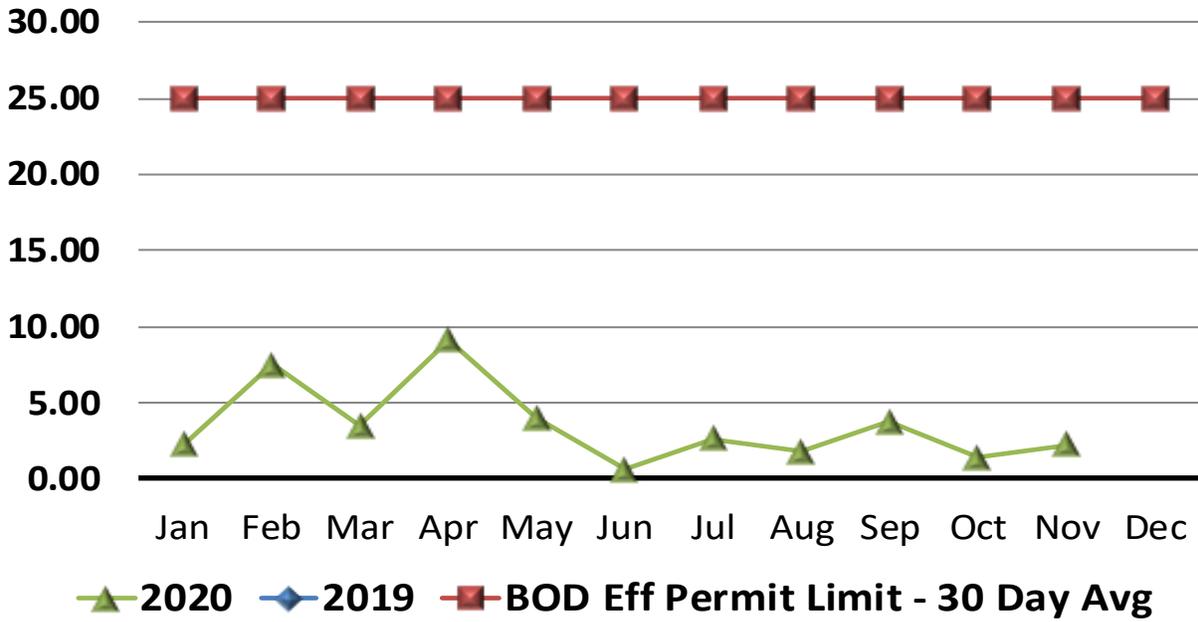
- 12/18 Water meter at the metering pit on James St. died. I contacted Waterloo Waterworks and they ordered a new meter top and will hopefully get it installed beginning of the year.
- 12/21 Read water meters throughout the town.

## **Wastewater Operation & Maintenance**

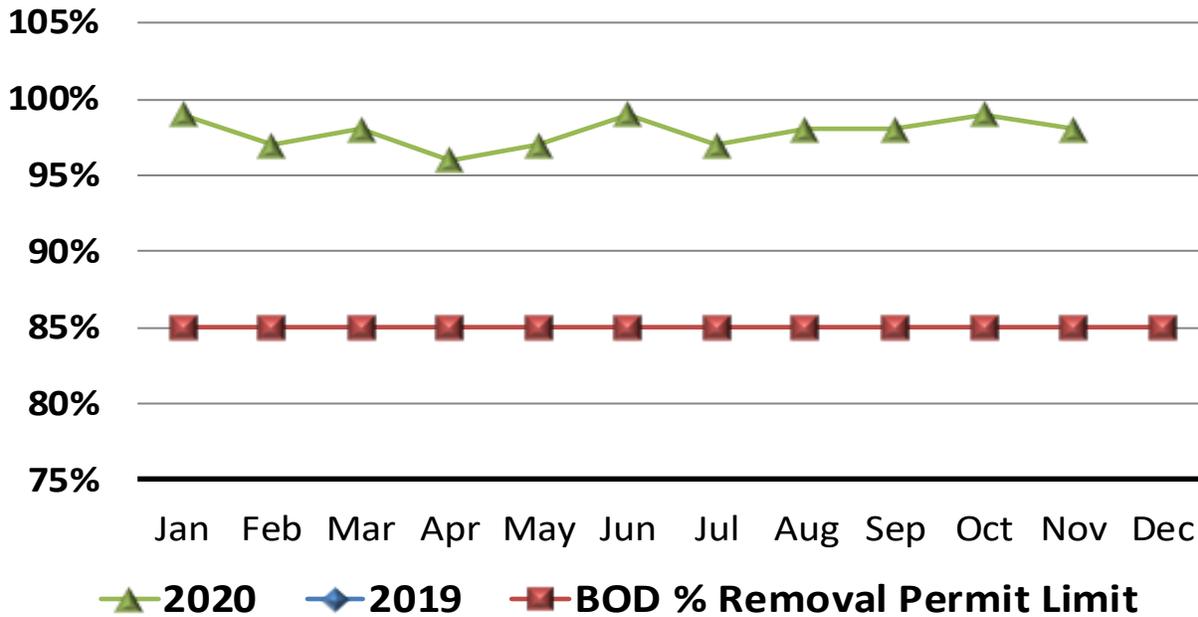
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- 12/2 Hudson Hardware tapped a manhole for sewer service at 100 Birdland Dr.
- 12/10 Tom called stating homeowner on 121 Jackie had sewer backup. Plumber had already verified that the city sewer was backed up. Municipal Pipe and Tool came out and jetted the line. When we got done with that line, we noticed the line at the intersection of Sutton Ave and Jackie Ave was slow to drain so we jetted that line also. Both lines had roots intruding into the sewer main.
- 12/30 Homeowner of 96 Corliss called city hall stating they had a sewer back up in their basement. Municipal Pipe and Tool came out and jetted the line out. The cause of the line blockage was roots intruding the sewer main.

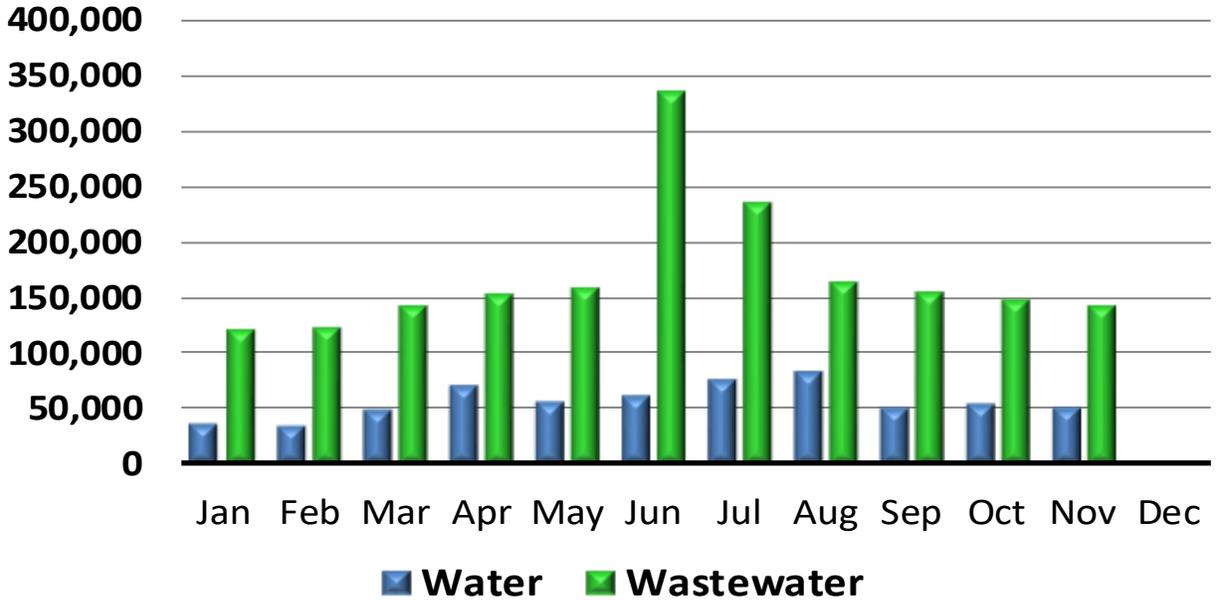
## BOD Effluent



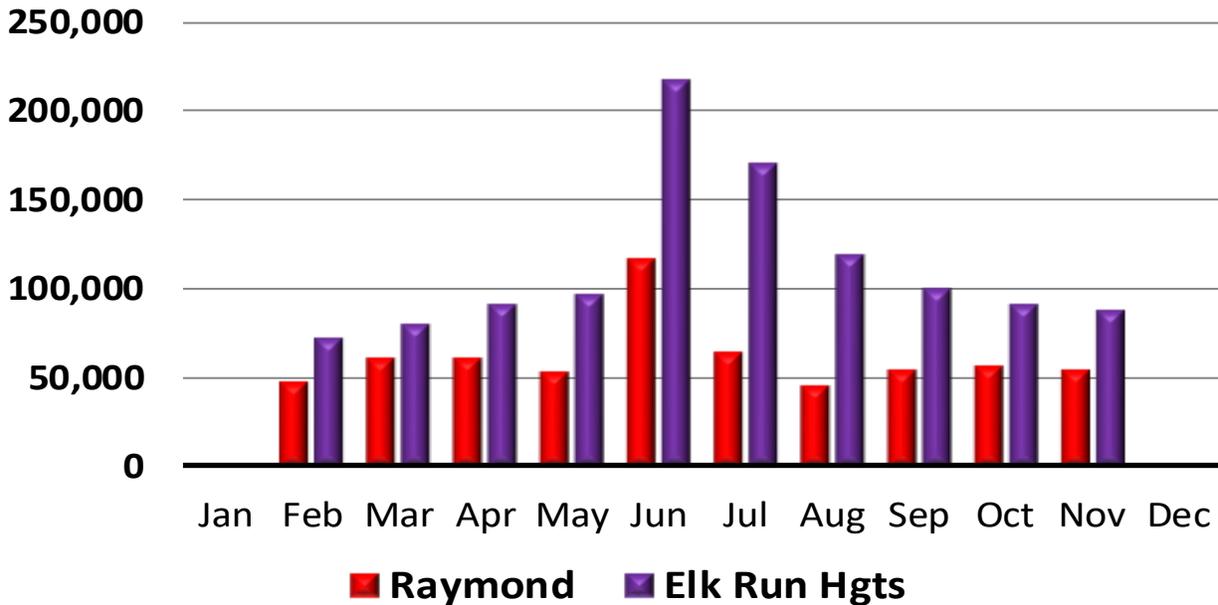
## BOD % Removal



**Average Daily Water Pumped vs. Wastewater  
In Gallons**



**Average Daily Wastewater Pumped In Gallons**



		November-20	October-20	November-19
<b>Water</b>				
	<b>Units</b>			
<b>Total Monthly Pumped</b>	gallons	1,518,200	1,637,100	0
<b>Average Daily Pumped</b>	gallons	50,200	52,800	0
<b>Maximum Daily Pumped</b>	gallons	97,200	112,200	0
<b>Minimum Daily Pumped</b>	gallons	22,400	14,900	0
<b>Chlorine</b>				
<b>Chlorine - Total Avg Residual Plant</b>	mg/L	0.94	0.90	0.00
<b>Chlorine - Total Avg Residual System</b>	mg/L	0.82	0.76	0.00
<b>Chlorine - Recommended Residual System</b>	mg/L	1.50	1.50	0.30
<b>Wastewater</b>				
<b>BOD</b>				
<b>BOD Influent Avg</b>	mg/L	152.00	136.12	0.00
<b>BOD Effluent Avg</b>	mg/L	2.25	1.37	0.00
<b>BOD Eff Permit Limit - 30 Day Avg</b>	mg/L	25	25	0
<b>BOD % Removal</b>	%	98.00%	99.00%	0.00%
<b>BOD % Removal Permit Limit</b>	%	85%	85%	85%
<b>TSS</b>				
<b>TSS Influent Avg</b>	mg/L	121.25	109.25	0.00
<b>TSS Effluent Avg</b>	mg/L	0.00	11.75	0.00
<b>TSS Effluent Permit Limit - 30 Day Avg</b>	mg/L	25	25	0
<b>TSS % Removal</b>	%	100.00%	89.24%	0.00%
<b>TSS % Removal Permit Limit</b>	%	85%	85%	85%
<b>Nitrogen Ammonia</b>				
<b>NA Effluent Avg</b>	mg/L	0.0	0.1	0.0
<b>NA Effluent Permit Limit - 30 Day Avg</b>	mg/L	2.9	2.9	0.0
<b>Influent Flow</b>				
<b>Elk Run Average Daily Flow</b>	gallons	88,274	91,705	0
<b>Elk Run Percentage Flow</b>	%	61.7%	61.9%	0.0%
<b>Raymond Average Daily Flow</b>	gallons	54,693	56,421	0
<b>Raymond Percentage Flow</b>	%	38.3%	38.1%	0.0%
<b>Average Daily Combined</b>	gallons	142,967	148,126	0
<b>Maximum Daily Combined</b>	gallons	184,781	285,430	0
<b>Total Monthly Combined</b>	gallons	4,289,039	4,591,914	0
<b>Minimum Daily Combined</b>	gallons	127,980	119,224	0
<b>Permit Limit - 30 Day Avg</b>	gallons	281,000	281,000	0
<b>Permit Limit - Daily Maximum</b>	gallons	291,000	291,000	0

<b>Contract True-Ups - Current Contract Year</b>				
Item	Budgeted Amount	Amount Spent	% of Budget	% of Time
Maintenance Budget	\$12,000.00	\$2,972.24	25%	100%
<b>Total</b>	<b>\$12,000.00</b>	<b>\$2,972.24</b>	<b>25%</b>	<b>100%</b>



**ELK RUN HEIGHTS/RAYMOND - NOVEMBER '20**

**Water Plant Maintenance**

<u>Date</u>	<u>Vendor List</u>	<u>Description</u>	<u>Total</u>
11/22/20	First National Bank, VISA	Supplies	\$229.43
		<b>Total</b>	<b>\$229.43</b>

**Water System Maintenance**

<u>Date</u>	<u>Vendor List</u>	<u>Description</u>	<u>Total</u>
		<b>Total</b>	<b>\$0.00</b>

**Wastewater Plant Maintenance**

<u>Date</u>	<u>Vendor List</u>	<u>Description</u>	<u>Total</u>
11/11/20	Ted's Home & Hardware	Supplies	\$10.69
11/22/20	First National Bank, VISA	Supplies	\$110.73
		<b>Total</b>	<b>\$121.42</b>

**Wastewater System Maintenance**

<u>Date</u>	<u>Vendor List</u>	<u>Description</u>	<u>Total</u>
		<b>Total</b>	<b>\$0.00</b>

Water Plant Maintenance	\$229.43
Water System Maintenance	\$0.00
W/W Plant Maintenance	\$121.42
W/W System Maintenance	\$0.00
<b>Month Total</b>	<b>\$350.85</b>

**Annual Maintenance Budget** \$12,000.00

**Total Maintenance Dollars Spent Year to Date** **\$2,956.20**

**Percent Maintenance Budget Spent Year to Date** **25%**



**Work Orders Completed**

<b>Date completed</b>	<b>Equipment</b>	<b>Task</b>
12/28/2020	Emergency Generator WWTP	Monthly PM
12/28/2020	James Street Lift Station Generator	Monthly PM
12/28/2020	Raymond West Lift Station Generated	Monthly PM
12/28/2020	Raymond South Lift Station Generator	Monthly PM
12/28/2020	Blower No 1	Monthly PM
12/28/2020	Blower No 2	Monthly PM
12/28/2020	Blower No3	Monthly PM
12/28/2020	Blower No4	Monthly PM
12/28/2020	Blower No5	Monthly PM
12/28/2020	Blower No6	Monthly PM
12/28/2020	James Street Lift Station	LS Monthly PM
12/28/2020	Lafayette Lift Station	LS Monthly PM
12/28/2020	Sutton Lift Station	LS Monthly PM
12/28/2020	Raymond West Lift Station	LS Monthly PM
12/28/2020	James Street Lift Station	LS Quarterly PM
12/28/2020	Lafayette Lift Station	LS Quarterly PM
12/28/2020	Sutton Lift Station	LS Quarterly PM
12/28/2020	Raymond West Lift Station	LS Quarterly PM
12/28/2020	Raymond South Lift Station 1	LS Monthly PM
12/28/2020	Raymond South Lift Station 1	LS Quarterly PM
12/28/2020	Plaza Lift Station	LS Monthly PM
12/28/2020	Plaza Lift Station	LS Quarterly PM
12/28/2020	FIRE EXTINGUISHERS	Fire Extinguisher Monthly

# EVANSDALE POLICE DEPARTMENT

## Call Summary Report

11/01/2020 thru 11/30/2020

Tracking: Unit Selected Agency Type: Police Selected Agency ID: All

Call #	Date	Time	Area	Grid	Call Type	Disposition	Location	Business Name					Reporting Party		
								Unit	Officer	Disp	Arriv	Clear	Travel	OnS	Total
20083473	11/01/2020	16:30:48	20	0404	ABANDON	NR	935 DAWN DR						MINIKUS,JASON		
								2G6	215	16:31	16:37	16:47	6	10	16
20083554	11/01/2020	23:17:31	20	0404	PALARM	NR	5202 LAFAYETTE RD	CASEYS GENERAL STORE-ELK RUN					CASEYS SECURITY		
								2G6	215	23:17		23:19			
20083959	11/03/2020	13:49:06	20	0404	LARCENY	NR	102 PLAZA DR '1946 SCHUKEI RD	SUBWAY-ELK RUN					PHILLIPS,RYAN		
								3W2A	L3652	13:51		13:53			
20084144	11/04/2020	05:48:31	20	0404	SUSP	NR	316 MCCOY RD	ELK RUN ELEMENTARY SCHOOL P#089					WINSTEAD,TODD		
								2G6	215	05:52	05:57	06:00	5	3	8
20084558	11/05/2020	12:55:41	20	0404	MEDBREAT	NN	253 MICHIGAN DR						NAGEL,JOHN		
								2G4	220	12:57		13:37			
20084661	11/05/2020	18:09:56	20	0404	MEDSICK	AS	101 DAWN DR						SPENCE,KATHY		
								331		12:56	13:05	13:42	9	37	46
20084868	11/06/2020	13:29:50	20	0404	MEDFALL	AS	5046 LAFAYETTE RD						HARTLEY,BILL		
								334		12:58	13:09	13:42	11	33	44
20085308	11/07/2020	20:07:29	20	0404	FDVEHICL	NR	LAFAYETTE RD/ MC COY RD						DONITA		
								2G4	220	20:08	20:10	20:40	2	30	32
20085369	11/07/2020	22:24:09	20	0404	SUSP	NF	180 GRAY ST						SALLIS,HEATHER		
								305		20:08	20:13	20:31	5	18	23
20085644	11/08/2020	19:54:06	20	0404	TS	NR	GILBERTVILLE RD/ PLAZA DR						BENJAMIN ROLLINS		
								2G4	220	22:25		22:55			
20085644	11/08/2020	19:54:06	20	0404	TS	NR	GILBERTVILLE RD/ PLAZA DR						BENJAMIN ROLLINS		
								2G7	239	22:25	22:26	22:55	1	29	30
20085965	11/09/2020	21:02:36	20	0404	WELFARE	NR	204 MARIE AV						BAXTER,JACOB		
								2G6	215	21:03	21:07	21:10	4	3	7
20086149	11/10/2020	15:52:32	20	0404	ANIMAL	RO	120 SUTTON AV						TAMBORNI,ANDY		

Call #	Date	Time	Area	Grid	Call Type	Disposition	Location	Business Name					Reporting Party		
								Unit	Officer	Disp	Arriv	Clear	Travel	OnS	Total
20086308	11/11/2020	08:46:57	20	0404	FIGHT*	VW	316 MCCOY RD	ELK RUN ELEMENTARY SCHOOL P#089					MATLOCK,SHANTELL		
								2A1	229	08:47	08:51	09:19	4	28	32
								2G4	220	08:47	08:49	09:24	2	35	37
								2G6	215	08:47		08:47			0
								2L3	212	08:48	08:51	09:59	3	68	71
20086814	11/13/2020	10:41:53	20	0404	HOMECHKS	NR	105 JACKIE AV	P361 P361 10:41 10:41 10:46					ROB WYMORE		
20086892	11/13/2020	16:41:57	20	0404	FDBURN	AS	ANN ST/ TONEFF DR	2G5 219 16:45 16:50 17:04					HALLSTROM,RACHEL		
								305		16:42	16:51	17:11	5	14	19
													9	20	29
20086974	11/13/2020	22:22:03	20	0404	FDBURN	NR	ANN ST/ TONEFF DR	2G5 219 22:22 22:27 22:28					COX,EMILY		
								305		22:22		22:24	5	1	6
															2
20087322	11/15/2020	11:44:10	20	0404	MEDBREAT	C	317 SHIRLEY AV	2K2 207 11:45 11:46					ROKUSEK,SHELDON		
								332		11:45	11:53	12:21	8	28	36
20087757	11/17/2020	06:41:07	20	0404	WELFARE	NR	100 PLAZA DR	ROAD RANGER #1026					MACE,JOHN		
								2G7	239	06:42	06:48	06:59	6	11	17
20088136	11/18/2020	15:04:33	20	0404	MEDFALL	AS	143 TONEFF DR	2K2 207 15:06 15:14 15:19					CALLANAN,CARY		
								332		15:04	15:11	15:38	8	5	13
													7	27	34
20088370	11/19/2020	12:46:55	20	0404	TRAFPARK	NR	316 MCCOY RD	ELK RUN ELEMENTARY SCHOOL P#089					BEN NEUMAN		
								2G4	220	12:46	12:46	12:48	0	2	2
20088707	11/20/2020	15:52:49	20	0404	TS	H3	100-BLK PLAZA DR	2G4 220 15:52 15:52 16:02					BEN NEUMAN		
													0	10	10
20088749	11/20/2020	18:15:41	20	0404	SUSP	XA	5327 LAFAYETTE RD	2G5 219 18:17 18:23 18:50					JACOBSON,CHRIS		
													6	27	33
20089040	11/21/2020	18:15:04	20	0404	MEDSICK	C	215 MICHIGAN DR	332 18:16 18:23 18:55					HEIDEMAN,DEAN G		
													7	32	39
20089153	11/22/2020	00:46:30	20	0404	DISORDER	NR	104 DAWN DR	2G5 219 00:47 00:54 01:09					ADI		
								2G7	239	00:47	00:50	01:09	7	15	22
													3	19	22
20090678	11/28/2020	09:50:11	20	0404	ANIMAL	RO	261 TONEFF DR						HOLLOWAY,CINDY		
20091100	11/29/2020	23:58:38	20	0404	SUSP	WA	300-BLK MCCOY RD	MAYOR PARK					JEREMY FURMAN		
								2G7	239	23:58	23:58	00:08	0	10	10
20091131	11/30/2020	06:31:03	20	0404	TS	A3	GILBERTVILLE RD/ GRAY ST	2G7 239 06:31 06:31 06:40					JEREMY FURMAN		
													0	9	9

Total Number of Calls: 27

Citation #	Date Issued	Issued To	Type	License	Charge	Grid
28002152011012059517	11/01/2020	KUPER,JANET	T	IEM109	ER/10.04.120(3)	0404
28002152011050533418	11/05/2020	NETTERLUND,RYAN MITCHELL	T	HMS231	ER/10.04.120(1)	0404
28002152011200554302	11/20/2020	WEEKLEY,ANTHONY RAY	T	EGU707	ER/10.04.120(3)	0404
28002202011201554599	11/20/2020	JONES,JOE LAWRENCE JR	T	GOW423	ERH10.04.160	0404
28002392011300633249	11/30/2020	ROTH,NICHOLAS LEE	T	GHF643	ER/10.4.220	0404

## Evansdale Patrol Time - Elk Run Heights

Week Of	Hours	Distance	Average Hours/Week	27.5
8/30/2020	25.8	160.1		
9/6/2020	32.5	112.0		
9/13/2020	32.5	112.0		
9/20/2020	31.4	134.9		
9/27/2020	37.3	136.4		
10/4/2020	24.3	112.5		
10/11/2020	30.1	127.2		
10/18/2020	24.9	101.7		
10/25/2020	23.0	106.2		
11/1/2020	27.1	89.7		
11/8/2020	29.9	133.7		
11/15/2020	22.2	80.1		
11/22/2020	26.9	113.5		
11/29/2020	30.3	120.9		
12/6/2020	24.9	97.6		
12/13/2020	29.2	125.8		
12/20/2020	16.1	65.4		
12/27/2020				
1/3/2021				
1/10/2021				
1/17/2021				
1/24/2021				
1/31/2021				
2/7/2021				
2/14/2021				
2/21/2021				
2/28/2021				
3/7/2021				
3/14/2021				
3/21/2021				
3/28/2021				
4/4/2021				
4/11/2021				
4/18/2021				
4/25/2021				
5/2/2021				
5/9/2021				
5/16/2021				
5/23/2021				
5/30/2021				
6/6/2021				
6/13/2021				
6/20/2021				
6/27/2021				

Average Miles/Week	113.5
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This sheet will auto-calc as numbers are added. Once the Patrol hours reach 23hrs or below, it will flag in yellow. 23 hrs was used as a basic gauge to allow 2 hours per week of administration time for Elk Run Heights.

**RESOLUTION 3049**

A RESOLUTION OF THE CITY COUNCIL OF ELK RUN HEIGHTS, IA THAT  
THE FOLLOWING BILLS BE PAID AND TRANSFERS ARE HEREBY ALLOWED

ACTUALLY CLEAN	COMM RM CARPET CLEAN&PROTECT	210.00
AUTO PLUS	SNOW PLOW ELECTRICAL EXTENSION	20.72
BEST SERVICES	ANNUAL GENERATOR PM PROGRAM	700.00
BILLIE WROE	REFUND DUE TO COVID	35.00
CASEY'S	FUEL	107.55
	REBATE	(2.50)
	<b>VENDOR TOTAL</b>	<b>105.05</b>
CITY OF EVANSDALE	DISC GOLF LEASE	1.00
	BRIDGE LEASE	1.00
	FY21 3RD QRTR LAW ENFORCEMENT	12,030.75
	PK-INSECT KILLER;EDALE CHARGED & PAID ELK RUN INVOICE	13.97
	<b>VENDOR TOTAL</b>	<b>12,046.72</b>
COURIER	VARIANCE REQUEST	12.58
EASTMAN, JULIE	CELL PHONE REIMBURSEMENT	40.00
	MILEAGE REIMBURSEMENT/JULIE	21.82
	<b>VENDOR TOTAL</b>	<b>61.82</b>
ELAN	RU-FUEL/ROAD RANGER	59.45
	RU-FUEL/ROAD RANGER	71.25
	SHOP-LIGHT BULB/MENARDS	13.72
	SHOP-TOOLS/HOME DEPOT	129.00
	CH-ONLINE SERVICES/MICROSOFT	35.00
	CH-ONLINE SERVICES/MICROSOFT	25.00
	CH-VIDEO CALL SERVICE/ZOOM	16.04
	CH-CALENDARS/STAPLES	13.58
	WT-OFFICE CHAIR/STAPLES	89.99
	CH-FILING FOLDERS/STAPLES	31.49
	CH-FILING LABELS/STAPLES	15.17
	CH-TONER CARTRIDGE/STAPLES	126.99
	<b>VENDOR TOTAL</b>	<b>626.68</b>
HI-VIZ SAFETY	RU-INSULATED SAFETY GLOVES	24.00
IMFOA	CMC CERTIFICATION APPLICATION	125.00
JESSICA DAVIDSON	REFUND DUE TO COVID	35.00
KRISTI LUNDY	CELL PHONE REIMBURSEMENT	40.00
LYNCH DALLAS	LEGAL SERVICES	363.00
MEDIACOM	PHONE SERVICE	81.91
MUNICIPAL PIPE TOOL	JET/VAC CLEANING OF DIGESTER	1,353.75
P & K MIDWEST	RU-SAFETY BREAK SWITCH	12.32
PEOPLESERVICE	FEBRUARY 2021 SERVICES	11,981.00
	JAN'21 RATE INCREASE	281.00
	<b>VENDOR TOTAL</b>	<b>12,262.00</b>
PROSHIELD FIRE & SECURITY	ANNUAL FIRE X INPSECTION	123.15
RICOH	COPIER CONTRACT	116.77
RBRTS STVNS PRENDERGAST	LEGAL SERVICES	593.75
STANSBERRY ACCOUNTING	ACCOUNTING SERVICES	1,165.50
TAMMY HALVERSON	REFUND DUE TO COVID	35.00
TEDS	PK-AXE HANDLE	15.99
	SHOP-SINK PLUG	2.99
	<b>VENDOR TOTAL</b>	<b>18.98</b>

THOMAS JAMES	CELL PHONE REIMBURSEMENT	40.00
WATERLOO FIRE RESCUE	FY21 3RD QRTR FIRE CONTRACT	9,444.24
WATERLOO WATER	MONTHLY WATER BILL	62.00
WILLETT HOFMANN	ENGINEER	75.00
	<b>TOTAL BILLS:</b>	<b>39,789.94</b>

001 GENERAL	24,740.18
110 ROAD USE TAX	510.29
600 WATER	2,645.34
610 SEWER	11,894.13
<b>TOTAL FUNDS</b>	<b>39,789.94</b>

**NOVEMBER PAYROLL:**

DRAFT	BIWEEKLY PAYROLL	7,084.45
DRAFT	COUNCIL	4,271.18
DRAFT	EFTPS	2,833.39
	<b>TOTAL PAYROLL:</b>	<b>14,189.02</b>

**PREPAYS**

5788 JARED DUDLEY	RMBRSMNT FOR SEWER BACK UP	5,000.00
5789 RONALD DILLAVOU	ABSTRACT RMBRSMNT	354.00
5790 TONYA SMITH	REFUND	75.00
5791 VOID	VOID	-
5792 VOID	VOID	-
5793 VOID	VOID	-
5794 VOID	VOID	-
5795 TREASURER STATE	TAXES	957.00
5796 COLONIAL LIFE	LIFE INSURNACE	79.94
5797 AVESIS	VISION INSURNACE	32.79
5799 MID AMERICAN	UTILITIES	2,518.47
5800 TEDS	MISC SUPPLIES	38.31
5801 WASTE MANAGEMENT	RECYCLING/GARBAGE	5,565.00
5802 VOID	VOID	-
5803 WATERLOO WATER	UTILITIES	3,946.98
5804 WELLMARK	LIFE INSURANCE	1,745.46
5805 POSTMASTER	POSTAGE/UTILITY BILLS	153.42
5806 MARIA GRAY	DEPOSIT REFUND	45.18
5807 CRAIG LANCOUR	DEPOSIT REFUND	14.77
5808 DWAYNE POTTER	DEPOSIT REFUND	31.18
5809 TOM PRICE	DEPOSIT REFUND	51.70
DRAFT IPERS	RETIREMENT	1,674.29
DRAFT BANK FEE	DEC ACH FEE	15.00
	<b>TOTAL PREPAYS:</b>	<b>22,298.49</b>

**PASSED AND APPROVED BY THE COUNCIL OF THE CITY OF ELK RUN HEIGHTS, IOWA ON THIS 12TH DAY OF JANUARY 2021**

**ATTEST:**

\_\_\_\_\_  
**Kristi Lundy, Mayor**

\_\_\_\_\_  
**Julie Eastman, City Clerk**

**RESOLUTION 3050**

**A RESOLUTION AUTHORIZING THE CITY CLERK TO PUBLISH THE  
EMPLOYEE AND ELECTED OFFICIALS WAGES FOR THE CALENDAR  
YEAR 2019 AS REQUIRED BY IOWA CODE**

Dennis Bass	\$ 950.00
Julie Eastman	\$44,831.45
Jamison Eder	\$ 3,942.42
Larry Frost	\$ 850.00
Thomas James	\$45,802.66
Kristi Lundy	\$ 5,000.00
Sarah Peverill	\$15,728.45
Timothy Ratchford	\$ 925.00
Heather Sallis	\$ 875.00
Lisa Smock	\$ 950.00
Dale Wilson	\$ 925.00
Brian Wirtz	\$12,352.69

**PASSED AND ADOPTED ON THIS 12<sup>TH</sup> JANUARY 2021**

**ATTEST:**

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**Kristi Lundy, Mayor**

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**Julie Eastman, City Clerk**

**RESOLUTION 3051**

**RESOLUTION APPROVING THE MAXIMUM TAX DOLLARS FROM CERTAIN LEVIES FOR THE CITY'S PROPOSED FISCAL YEAR 2021-2022 BUDGET**

**WHEREAS**, the City Council of the City of Elk Run Heights, Iowa is preparing the annual budget for the Fiscal Year 2021-2022; and

**WHEREAS**, the City Council of the City of Elk Run Heights, Iowa has considered the proposed FY22 city maximum property tax dollars for the affected levy total; and

**WHEREAS**, a notice concerning the proposed city maximum property tax dollars was published as required and posted on city web site and/or social media accounts as required; and

**WHEREAS**, a public hearing concerning the proposed city maximum property tax dollars was held as published on January 12, 2021

**NOW THEREFORE BE IT RESOLVED** by the City Council of the City of Elk Run Heights, Iowa that the maximum property tax dollars for the affected tax levies for FY2021/2022 shall not exceed \$376,144 (3.17%), which represents an increase of greater than 102% from the Maximum Property Tax dollars requested for FY2021.

**BE IT FURTHER RESOLVED**, by the City Council of the City of Elk Run Heights, Iowa, that the Mayor and City Clerk are hereby authorized and directed to execute said resolution.

**PASSED AND ADOPTED ON THIS 12<sup>TH</sup> JANUARY 2021**

**ATTEST:**

\_\_\_\_\_  
**Kristi Lundy, Mayor**

\_\_\_\_\_  
**Julie Eastman, City Clerk**



**OFFICE OF AUDITOR OF STATE  
STATE OF IOWA**

Rob Sand  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 281-6518

**NEWS RELEASE**

FOR RELEASE

December 23, 2020

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Contact: Ernest Ruben  
515/281-5834

Auditor of State Rob Sand today released an agreed-upon procedures report on the City of Elk Run Heights, Iowa, for the period July 1, 2019 through June 30, 2020. The agreed-upon procedures engagement was performed pursuant to Chapter 11.6 of the Code of Iowa.

Sand reported eleven findings related to the receipt and disbursement of taxpayer funds. They are found on pages 9 through 11 of this report. The findings address issues such as a lack of segregation of duties, a lack of bank and utility reconciliations, disbursements exceeding budgeted amounts, a deficit fund balance in the Enterprise, Solid Waste Fund and approval of journal entries are not documented. Sand provided the City with recommendations to address each of the findings.

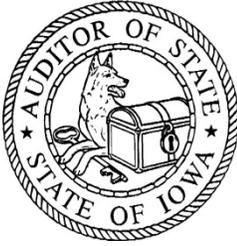
Seven of the eleven findings discussed above are repeated from the prior year. The City Council has a fiduciary responsibility to provide oversight of the City's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity.

A copy of the agreed-upon procedures report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/audit-reports>.

###

**CITY OF ELK RUN HEIGHTS**  
**AUDITOR OF STATE'S INDEPENDENT REPORT**  
**ON APPLYING AGREED-UPON PROCEDURES**  
**FOR THE PERIOD**  
**JULY 1, 2019 THROUGH JUNE 30, 2020**

**City of Elk Run Heights**



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

Rob Sand  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 281-6518

December 4, 2020

Officials of the City of Elk Run Heights  
Elk Run Heights, Iowa

Dear Honorable Mayor and Members of the City Council:

I am pleased to submit to you the agreed-upon procedures report for the City of Elk Run Heights, Iowa, for the period July 1, 2019 through June 30, 2020. The agreed-upon procedures engagement was performed pursuant to Chapter 11.6 of the Code of Iowa and in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards.

I appreciate the cooperation and courtesy extended by the officials and employees of the City of Elk Run Heights throughout the agreed-upon procedures engagement. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink that reads "Rob Sand".

Rob Sand  
Auditor of State

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**City of Elk Run Heights**

**Officials**

**(Before January 2020)**

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Timothy Swope	Mayor	Jan 2020
Timothy Ratchford	Mayor Pro Tem	Jan 2020
Dennis Bass	Council Member	Jan 2020
Lisa Smock	Council Member	Jan 2020
Dale Wilson	Council Member	Jan 2020
Arlan Schellhorn	Council Member	Jan 2020
Julie Eastman	City Clerk/Treasurer	Indefinite
Heather Prendergast	Attorney	Indefinite

**(After January 2020)**

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Kristi Lundy	Mayor	Jan 2022
Lisa Smock	Mayor Pro Tem	Jan 2022
Dennis Bass	Council Member	Jan 2022
Timothy Ratchford	Council Member	Jan 2022
Heather Sallas	Council Member	Jan 2022
Dale Wilson	Council Member	Jan 2022
Julie Eastman	City Clerk/Treasurer	Indefinite
Heather Prendergast	Attorney	Indefinite

**City of Elk Run Heights**



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

Rob Sand  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 281-6518

Auditor of State's Independent Report on Applying Agreed-Upon Procedures

To the Honorable Mayor and Members of the City Council:

We performed the procedures below, which were established at Iowa Code Chapter 11.6, to provide oversight of Iowa cities. Accordingly, we have applied certain procedures to selected accounting records and related information of the City of Elk Run Heights for the period July 1, 2019 through June 30, 2020, including procedures related to the City's compliance with certain Code of Iowa requirements identified below. The City of Elk Run Heights' management, which agreed to the performance of the procedures performed, is responsible for compliance with these requirements and for the City's records.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed are summarized as follows:

1. We observed selected City Council meeting minutes for compliance with Chapters 21, 372.13(6) and 380 of the Code of Iowa.
2. We obtained an understanding of the City's internal controls to determine if proper control procedures are in place and incompatible duties, from a control standpoint, are not performed by the same employee.
3. We observed surety bond coverage for compliance with Chapter 64 of the Code of Iowa.
4. We obtained and observed the City Clerk's financial reports and selected bank reconciliations to determine whether the bank balances properly reconciled to the general ledger account balances and monthly financial reports provided to the City Council.
5. We scanned City funds for consistency with the City Finance Committee's recommended Uniform Chart of Accounts (COA) and to determine required funds and fund balances are properly maintained and accurately accounted for.
6. We observed the City's fiscal year 2019 Annual Financial Report to determine whether it was completed and accurately reflects the City's financial information.
7. We scanned investments to determine compliance with Chapter 12B of the Code of Iowa.
8. We scanned depository resolutions, the City's investment policy and reporting of unclaimed property to the State of Iowa to determine compliance with Chapters 12C.2, 12B.10B and 556.1(12) of the Code of Iowa.

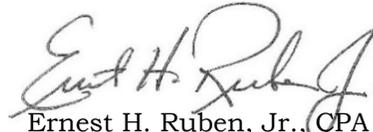
9. We scanned debt, including general obligation and revenue bonds/notes, and related transactions for proper authorization and compliance with Chapters 75, 384 and 403.9 of the Code of Iowa and to determine whether the debt and related proceeds and repayments were properly accounted for.
10. We scanned selected tax increment financing (TIF) transactions, including receipts, disbursements and transfers, for compliance and accurate accounting, including compliance with the TIF reporting requirements of Chapter 384.22 of the Code of Iowa.
11. We observed the City's TIF debt certification forms filed with the County Auditor, including requests for collection of reduced TIF amounts and to decertify certain TIF obligations, as applicable, for proper support and compliance with Chapter 403.19(6) of the Code of Iowa.
12. We traced selected receipts to accurate accounting and consistency with the recommended COA.
13. The City had no voter approved levies.
14. We traced selected disbursements to proper approval, adequate supporting documentation, accurate accounting and consistency with the recommended COA and compliance with the public purpose criteria established by Article III, Section 31 of the Constitution of the State of Iowa.
15. We traced transfers between funds to proper authorization and accurate accounting and to determine whether transfers were proper.
16. We traced selected payroll and related transactions to proper authorization and accurate accounting and determined whether payroll was proper.
17. We observed the annual certified budget for proper authorization, certification and timely amendment.

Based on the performance of the procedures described above, we identified various findings and recommendations for the City. Our findings and recommendations are described in the Detailed Findings and Recommendations section of this report. Unless reported in the Detailed Findings and Recommendations, items of non-compliance were not noted during the performance of the specific procedures listed above.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on specific accounting records and related information of the City, including compliance with specific Code of Iowa requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is to report, in accordance with Chapter 11.6 of the Code of Iowa, certain agreed-upon procedures and the resulting findings and recommendations pertaining to selected accounting records and related information of the City, including the City's compliance with certain Code of Iowa requirements. This report is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the City of Elk Run Heights during the course of our agreed-upon procedures engagement. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.



Ernest H. Ruben, Jr., CPA  
Director

December 4, 2020

**Detailed Findings and Recommendations**

City of Elk Run Heights

Detailed Findings and Recommendations

For the period July 1, 2019 through June 30, 2020

(A) Segregation of Duties – Management is responsible for establishing and maintaining internal control. A good system of internal control provides for adequate segregation of duties so no one individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody and recording of transactions are not under the control of the same employee. This segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of the City’s financial statements. Generally, one individual has control over each of the following areas for the City:

- (1) Cash – handling, reconciling, and recording.
- (2) Receipts – opening mail, collecting, depositing, recording and reconciling.
- (3) Utilities – collecting, depositing, reconciling, recording and maintaining detailed accounts receivable records.
- (4) Disbursements – invoice processing, purchasing, check writing, mailing, reconciling and recording.
- (5) Payroll – recordkeeping, preparing, distributing and maintaining detailed vacation and compensatory time records.
- (6) Computer system – performing all general accounting functions and controlling all data input and output.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the City should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff, including elected officials. Independent reviews of reconciliations should be documented by the signature or initials of the reviewer and the date of the review.

(B) Bank Reconciliations – Cash and investment balances in the City’s general ledger were not reconciled to bank and investment balances throughout the year. For the two months observed, bank and book balances did not properly reconcile. The “Bank Statement Reconciliation” reports from the City’s financial system include the City’s main checking and savings accounts; however, does not include certificates of deposit and the reconciliation did not include all interest receipts on investments. The March 2020 and June 2020 bank balance was greater than the book balance by \$444 and \$10,800, respectively. A correcting adjustment to record interest receipts was made in October 2020. Also, an independent review of the bank reconciliations was not documented.

Recommendation – The City should establish procedures to ensure bank and investment account balances are reconciled to the general ledger monthly and variances, if any, are reviewed and resolved timely. An independent person should review the reconciliations and document the review by signing or initialing and dating the monthly reconciliations.

(C) Reconciliation of Utility Billings, Collections and Delinquent Accounts – Utility billings, collections and delinquent accounts were not reconciled throughout the year and a delinquent account listing was not prepared. Also, the utility rates entered into the system are not periodically reviewed by an independent person to ensure proper utility calculations and billings.

City of Elk Run Heights

Detailed Findings and Recommendations

For the period July 1, 2019 through June 30, 2020

Recommendation – A listing of delinquent accounts should be prepared, and procedures should be established to reconcile utility billings, collections and delinquent accounts for each billing period. The City Council or other independent person designated by the City Council should review the reconciliations and monitor delinquent accounts. The review should be documented by the signature or initials of the reviewer and the date of the review. Additionally, utility rates entered into the system should be reviewed by an independent person to ensure proper utility calculations.

- (D) Financial Condition – The Enterprise, Solid Waste Fund had a deficit balance of \$2,733 at June 30, 2020.

Recommendation – The City should investigate alternatives to eliminate this deficit to return the fund to a sound financial position.

- (E) Certified Budget – Disbursements during the year ended June 30, 2020 exceeded the amounts budgeted in the public works, community and economic development and general government functions prior to the June 9, 2020 budget amendment. In addition, disbursements exceeded the amounts budgeted in the public works, community and economic development and business type activities functions at year end. Chapter 384.20 of the Code of Iowa states, in part, “Public monies may not be expended or encumbered except under an annual or continuing appropriation.”

Recommendation – The budget should have been amended in accordance with Chapter 384.18 of the Code of Iowa before disbursements were allowed to exceed the budget.

- (F) Disaster Recovery Plan – The City does not have a written disaster recovery plan

Recommendation – A written disaster recovery plan should be developed and tested periodically.

- (G) Accounting Policies and Procedures Manual – the City does not have an accounting policies and procedures manual.

Recommendation – An accounting policies and procedures manual should be developed to provide the following benefits:

- (1) Aid in training additional or replacement staff.
- (2) Help achieve uniformity in accounting and in the application of policies and procedures.
- (3) Save supervisory time by recording decisions so they will not have to be made each time the same, or a similar, situation rises.

City of Elk Run Heights

Detailed Findings and Recommendations

For the period July 1, 2019 through June 30, 2020

- (H) Annual Urban Renewal Report – The City understated the amount reported as TIF debt outstanding on the fiscal year 2019 Annual Urban Renewal Report (AURR) Levy Authority Summary. The City reported a zero balance for TIF debt outstanding on the AURR, however, the City has an internal loan representing TIF debt outstanding totaling \$150,000.

Recommendation – The City should ensure the amounts reported as TIF debt outstanding on the AURR Levy Authority Summary agree with the City’s records.

- (I) Journal Entries – Two of six journal entries observed were not supported. There was no evidence journal entries were reviewed and approved by an independent person.

Recommendation – Supporting documentation for all journal entries should be retained. An independent person should review and approved journal entries. Approval should be documented by signing or initialing and dating the journal entries.

- (J) Uniform Policy – The City has a policy which states, “Employees are expected to maintain their personal appearance, grooming and hygiene in a manner appropriate to the task at hand and at all times befitting a representative of the City.” The policy allows up to \$300 for clothing replacement each fiscal year for the Maintenance Department and the Wastewater Treatment Plant Supervisor. The clothing replacement includes uniform shirts, belt, jeans, boots and safety clothing. Purchases must be approved by the Mayor prior to the disbursement. We observed disbursements for jeans as part of this clothing allowance, however, there was no evidence of prior approval by the Mayor. Also, the policy is not clear as to the public purpose and how the public benefits from the clothing allowance.

In addition, disbursements for clothing considered adaptable to general usage as ordinary clothing are considered a taxable fringe benefit, however these disbursements were not included in wages in accordance with Internal Revenue Service (IRS) guidelines.

Recommendation – The City should revise the clothing allowance policy to clearly state the public purpose for providing a clothing allowance beyond good grooming and personal hygiene. Purchases should be approved by the Mayor prior to disbursement. Additionally, the City should establish procedures to include clothing purchases as a taxable fringe benefit in accordance with IRS guidelines.

- (K) Minutes – Chapter 21.3 of the Code of Iowa requires meeting minutes to include information sufficient to indicate the vote of each member. The minutes did not show information sufficient to indicate the vote of each member present.

Recommendation – The minutes should show sufficient information to indicate the vote of each member present.

City of Elk Run Heights

Staff

This engagement was performed by:

Ernest H. Ruben, Jr., CPA, Director  
Katherine L. Rupp, CPA, Manager  
Kelly L. Hilton, Senior Auditor  
Matthew R. Baumhover, Assistant Auditor

December 11, 2020

Mayor Kristi Lundy  
City of Elk Run Heights  
5042 Lafayette Road  
Elk Run Heights, Iowa 50707

Dear Mayor Lundy,

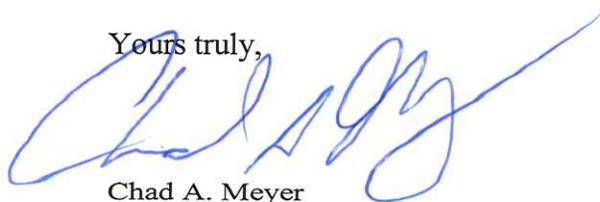
Pursuant Paragraphs 1.4 and 4.2 of the Operations and Maintenance Agreement dated with an effective date of January 1, 2020 between the City of Elk Run Heights, Iowa and PeopleService, Inc., the maximum annual maintenance/repair (non-capital) expenditure amount and monthly compensation the City of Elk Run Heights, Iowa pays for our services are to be adjusted each January 1<sup>st</sup>. This adjustment is to be based on the change in the Consumer Price Index for All Urban Consumers (CPI-U) between September of 2019 and September of 2020, plus one percent (1%).

The change to the CPI-U was a positive 1.4%, making the total adjustment 2.4%. Thus, effective January 1, 2021, the City of Elk Run Heights maximum annual maintenance/repair (non-capital) expenditure amount will be increased from \$12,000 to \$12,288 and the monthly compensation will be increased from \$11,700 to \$11,981.

PeopleService would appreciate your signing this letter in the space provided below and returning a copy to our Waterloo office. By doing so, you acknowledge receipt of this letter and the adjustment and increase in accordance with the Operations and Maintenance Agreement. Please note that the CPI adjustment will be billed beginning with the effective date even if we do not receive a signed copy of this letter.

If you have any questions, please do not hesitate to contact either Steve Robinette, our Region Manager for your area, or myself.

Yours truly,



Chad A. Meyer  
President

Acknowledged:  
CITY OF ELK RUN HEIGHTS, IOWA

By: \_\_\_\_\_  
Mayor

Dated: \_\_\_\_\_

**AGREEMENT AND CONTRACT FOR REPAYMENT**

This agreement entered into between the City of Elk Run Heights, hereinafter referred to "City", and \_\_\_\_\_, hereinafter referred to as "\_\_\_\_\_", serves an agreement between the parties for \_\_\_\_\_ to repay overdue city utility fees that have been unpaid.

WHEREAS, \_\_\_\_\_ has received city utility services including water, garbage and sewer from October 2015 to the present;

WHEREAS, \_\_\_\_\_ agrees that \$ \_\_\_\_\_ is owed for repayment to the city for unpaid utility fees;

WHEREAS, \_\_\_\_\_ has agreed to a repayment schedule of said fees and acknowledge \_\_\_\_\_ is due and owing to the city. \_\_\_\_\_ hereby agrees to repay the city in installments of \$ \_\_\_\_\_ per month until said outstanding balance is paid in full. In the event of a breach of this agreement or nonpayment of the installments as agreed upon, the city may pursue any and all remedies available to it under law for recovery of said unpaid balance.

CITY OF ELK RUN HEIGHTS

\_\_\_\_\_

SUBSCRIBED AND SWORN to before me this \_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
Notary Public, State of Iowa

\_\_\_\_\_  
(Party's Name)

SUBSCRIBED AND SWORN to before me this \_\_\_\_ day of \_\_\_\_\_, 2021.

\_\_\_\_\_  
Notary Public, State of Iowa

## ORDINANCE 269

### AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF ELK RUN HEIGHTS, IOWA, BY AMENDING PROVISIONS PERTAINING TO TITLE 10 VEHICLES AND TRAFFIC, CHAPTER 10.04 TRAFFICE CODE, ARTICLE IX. PARKING, SECTION 10.04.440 RESIDENTIAL PARKING

**BE IT ENACTED** by the City Council of the City of Elk Run Heights, Iowa:

**SECTION 1. SECTION MODIFIED.** Ordinance 10.04.440 of the City of Elk Run Heights, Iowa, is repealed in its entirety and the following adopted in lieu thereof:

**10.04.440 RESIDENTIAL PARKING.** Motor vehicle parking and storage is not permitted in any yard in a zoning district, except as provided in this section.

1. **Sidewalks.** No motor vehicle shall be parked on or obstruct any public sidewalk.
2. **Driveways.** A motor vehicle may be parked upon a driveway. For the purposes of this section, a driveway shall be the area designated which provides access from the public street to a parking area, an attached garage, carport or detached garage. The driveway shall be free of grass and weeds and maintained with concrete, brick, stabilized gravel, or combinations of such materials with the necessary base, asphalt or other material as approved by Council
3. **Recreational Vehicle.**
  - For purposes of this section, recreational vehicles shall include bus campers, camper trailers, pickup campers, travel trailers, motor homes, snowmobiles, boats and trailers. Recreational vehicles shall not be used for living, sleeping or residential purposes while parked or stored pursuant to this section. Recreational vehicles may only be parked in the front yard upon a driveway for up to 14 days unless stored in an enclosed area.
4. **Side and Rear Yard Parking.** No more than two motor vehicles may be parked or stored in any side yard or rear yard, and any such vehicles must be parked or stored on a driveway, carport, hard surface pad or accessory building as defined in this code.
5. **Equipment and Materials.** No farming equipment or farming machinery shall be parked or stored unless within an enclosed structure.
6. **Hard Surface Pads.** For the purposes of this section, a hard surface pad shall be defined as surfaced and maintained with concrete, brick, stabilized gravel, combinations of such materials with the necessary base, asphalt or other material approved by Council.
7. **Motor Vehicles.** For purposes of this section, motor vehicles shall include automobiles, motorcycles, vans, pickup trucks, similar vehicles, and recreational vehicles.
8. **Temporary Parking.** A vehicle may be parked in the front yard on a temporary basis for only 48 hours. Movement of the vehicle within the front yard within the 48-hour time period shall not constitute a defense and it is the intent of this paragraph to allow

temporary parking for 48 hours for unique circumstances and under limited circumstances.

9. **Exceptions.** Properties used for agricultural purposes and any state or railroad-owned property are excepted from the requirements of this ordinance; however, any agriculturally used property that is adjacent to a city right-of-way must adhere to the requirements of this chapter. It is the intent of this section that provisions pertaining to hard surface on driveways are effective from this point forward and any residence previously in compliance with this code shall be considered “grandfathered” pertaining to driveway surfaces only.

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

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

**PASSED AND APPROVED ON THIS 8<sup>TH</sup> DAY OF DECEMBER 2020**

First Reading: 12/08/2020

Second Reading:

Third Reading:

**ATTEST:**

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Kristi Lundy, Mayor

---

Julie Eastman, City Clerk

**The following rates are effective as of December 23, 2020**

*Interest rates are at the discretion of FSSB and are subject to change at any time.*

**Certificates of Deposit**

Minimum Deposit	Term	Interest	
		APY*	Rate
\$1,000	3 months	0.20 %	0.20 %
\$1,000	6 months	0.25 %	0.25 %
\$1,000	12 months	0.40 %	0.40 %
\$1,000	24 months	0.45 %	0.45 %
\$1,000	30 months	0.50 %	0.50 %
\$1,000	36 months	0.50 %	0.50 %
\$1,000	48 months	0.50 %	0.50 %
\$1,000	60 months	0.60 %	0.60 %

**CD Specials**

Minimum Deposit	Term	Interest	
		APY*	Rate
\$10,000	13 months	0.75 %	0.750 %
\$10,000	23 months	0.75 %	0.750 %
\$100,000	13 months	0.85 %	0.850 %
\$100,000	23 months	0.85 %	0.850 %

\*APY - Annual Percentage Yield (The annual percentage yield assumes that interest remains on deposit until maturity and that a withdrawal will reduce earnings. Early withdrawal penalty may apply)

*Visit with a Bank Representative for IRA Rates*

**Money Market Account**

*** (\$1,000 minimum to open)*1	APY*	Interest Rate
\$1,000 - \$24,999	0.10 %	0.10 %
\$25,000 - \$99,999	0.10 %	0.10 %
\$100,000 and over	0.35 %	0.35 %

**Platinum Money Market Account**

*** (\$5,000 minimum to open)*1	APY*	Interest Rate
\$5,000 - \$14,999	0.10 %	0.10 %
\$15,000 - \$49,999	0.10 %	0.10 %
\$50,000 - \$99,999	0.20 %	0.20 %
\$100,000 - \$249,999	0.40 %	0.40 %
\$250,000 and over	0.50 %	0.50 %

\*APY - Annual Percentage Yield

\*\*\*Fees may reduce earnings

\*1 Variable rates subject to change after account opening

**Other Savings Accounts \*\*\***

	APY*	Interest Rate
Savings Account	0.10 %	0.10 %
Christmas Club	0.15 %	0.15 %
Checking w/Interest	0.05 %	0.05 %

\*APY - Annual Percentage Yield

\*\*\*Fees may reduce earnings

Equal Housing Lender - Member FDIC

