



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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November 19, 2019

Wayne Elliott, Chairperson
Village of Dix
P.O. Box 23
Dix, NE 69133

Dear Chairperson Elliott:

As you know, the Nebraska Auditor of Public Accounts (APA) has approved the fiscal year 2018 audit waiver for the Village of Dix (Village). However, while performing our review to determine whether to approve the audit waiver, the APA noted certain internal control or compliance matters, or other operational issues, within the Village.

At approximately the same time, the APA received an anonymous concern regarding the Village's utility billings. As a result, the APA requested additional information from the Village Clerk (Clerk), including utility ordinances and details of the utility billing records.

The following information is intended to improve internal controls or result in other operational efficiencies.

Comments and Recommendations

1. Utility Billing Issues

The APA noted a number of issues related to the Village's utility billing processes, as detailed below:

Late Billings

The Clerk was significantly behind in sending utility bills to the Village customers. The APA received the Village's utility records on September 24, 2019. At that time, the last billing sent to customers was dated July 25, 2019, covering the month of June 2019.

The Village of Dix Code (Code) § 3-302 provides for the billing of Village utilities, as follows:

Charges for water, sewer, garbage, and yard waste site service shall be billed jointly on a monthly basis. Utility bills shall be mailed on the last day of each month and shall be due and payable the day such bills are placed in the mail. Bills not paid by the tenth (10th) of the month shall be deemed to be delinquent. Upon being deemed to be delinquent, as herein defined, the Village may discontinue service pursuant to the provisions of section 3-303 of this Code. Once discontinued, service shall be recommenced except upon payment in full of the delinquent charges and upon further payment of a reconnect fee in the amount of twenty dollars (\$20). The Municipality may also take any action authorized by law to effect collection of the delinquent charges.

In addition to having “the custody of all laws and ordinances” and keeping “a correct journal of the proceedings . . . of the village board of trustees,” village clerks are directed by Neb. Rev. Stat. § 17-605 (Cum. Supp. 2018) to “perform such other duties as may be required by the ordinances of the . . . village.”

Furthermore, the Village’s ordinances provide that the Clerk is responsible for the billing and collection of funds. Section 3-109 of the Code states the following:

The Municipal Clerk shall bill the consumers and collect all money received by the Municipality on the account of the Water Department.

There is a similar ordinance for the garbage collection.

The violation of any statute or lawfully adopted rule or regulation having a direct relation to, and being connected with, the performance of official duties gives rise to concerns regarding possible “official misconduct” under Neb. Rev. Stat. § 28-924 (Reissue 2016), as follows:

(1) A public servant commits official misconduct if he knowingly violates any statute or lawfully adopted rule or regulation relating to his official duties.

(2) Official misconduct is a Class II misdemeanor.

Large Unpaid Balances

The APA also noted utility accounts with large, outstanding balances. The APA identified several accounts with balances in excess of \$1,000. Those accounts are detailed in **Exhibit A** of this letter.

The APA also found two Board members who had not made timely payments on their utility bills.

As noted in the aforementioned provision of the Village Code, remedies exist for the nonpayment of utility bills. At its July 16, 2019, meeting, the Village Board of Trustees (Board) approved a new ordinance, Village Code § 3-306, that allows the Village to charge a late penalty for the non-payment of utility bills, as follows:

There shall be a 15% late fee applied to any unpaid utility account which is not paid on or before the last business day of the same month in which the statement is dated and forwarded to the customer of the village from whom utility service is being provided. The late fee shall be added to the next following monthly statement.

Because the Clerk has been behind on her billings, this ordinance has yet to be implemented.

Utility Rates

The Village failed to provide properly approved ordinances for the rates that it charges its utility customers. Instead, it provided various meeting minutes approving the utility rates.

Neb. Rev. Stat. § 17-538 (Cum. Supp. 2018) requires a village to set the water rate by ordinance, as follows:

Cities of the second class and villages shall have the right and power to tax, assess, and collect from the inhabitants of such cities and villages such tax, rent, or rates for the use and benefit of water used or supplied to them by such waterworks, mains, portion, or extension of any system of waterworks or water supply as the city council or village board of trustees shall deem just or expedient. All such water rates, taxes, or rent shall be a lien upon the premises, or real estate, upon or for which such water is used or supplied; and such taxes, rents, or rates shall be paid and collected and such lien enforced in such manner as the city council or village board of trustees shall provide by ordinance.

(Emphasis added). Similarly, Neb. Rev. Stat. § 17-925.01 (Cum. Supp. 2018) provides the following for sewer rates:

The mayor and city council of any city of the second class or the village board of trustees is hereby authorized, after the establishment of a system of sewerage and at the time of levying other taxes for city or village purposes, to levy a tax of not more than three and five-tenths cents on each one hundred dollars upon the taxable value of all the taxable property in such city or village for the purpose of creating a fund to be used for the maintenance and repairing of any sewer or water utilities in such city or village. In lieu of the levy of such tax, the mayor and city council or the village board of trustees may establish by ordinance such rates for such sewer service as may be deemed to be fair and reasonable, to be collected from either the owner or the person, firm, or corporation requesting the services at such times, either monthly, quarterly, or otherwise, as may be specified in the ordinance. All sewer charges shall be a lien upon the premises or real estate for which the same is used or supplied. Such lien shall be enforced in such manner as the city council or village board of trustees provides by ordinance. The charges thus made when collected shall be placed either in a separate fund or in a combined water and sewer fund and used exclusively for the purpose of maintenance and repairs of the sewer system, or the water and sewer system, in such city or village.

(Emphasis added). The APA also noted that the approval of the out-of-town utility rates was not provided.

Good internal control requires procedures to ensure that utility billings are sent to customers in accordance with prescribed ordinances, amounts due are collected and recorded timely or enforcement action is taken in accordance with approved ordinances, and all utility rates are approved and implemented through Village ordinances.

Without such procedures, there is an increased risk for loss or misuse of Village funds. Furthermore, without these procedures, the Village Board is unable to monitor properly the fund balances of the utility funds to ensure the amounts charged are adequate to cover the costs of the services provided.

We recommend the Village implement procedures to ensure the proper and timely billing and collection of its utilities, including the following:

- Procedures to ensure all utility accounts are billed in accordance with the prescribed ordinances;
- Procedures to ensure all utility customers pay amounts due in accordance with the prescribed ordinances, and enforcement action for nonpayment is taken per such ordinances; and
- Procedures to ensure all utility rates are documented properly by ordinance.

Because this issue involves apparent violation of Village ordinances, we are forwarding the information herein to the Village Attorney for further review.

Village Response:

Late billings – We are aware that our billings for public utilities have been behind. As of this writing, we are up to date and have set procedure to maintain timeliness in billing. Our clerk received no training at the time of her hire, and this is one procedural issue that has not been addressed well. Our consumers have made payment of the late billing amounts, or have made arrangements to catch those billing up over the next few months.

Large unpaid balances – Each of the accounts in with balances over \$1,000 has been addressed, and payment schedules made to bring accounts current within the next six months at maximum. The Board will continue to monitor those accounts for compliance.

Board members with untimely payments – Both accounts are current.

Utility Rates – The USDA is in process of a rate study for the Village of Dix, and we, as a Board, recognize that rates for all services will likely need to go up. Our Dix Municipal Code books are currently vintage 1994. Most of the ordinances passed since the printing of the book are not updated in the Board member’s books and therefore hard to access. We intend to hire a new Village Attorney this December, and begin the process of updating the village municipal code books, including fee ordinances for the fees increased by board minutes instead of ordinance. Thank you for bringing this error to our attention.

2. Payment of Unapproved Claims

During our comparison of the Village’s bank account details to claims approved by the Board, the APA identified numerous checks, totaling \$1,095.31, which were paid but not included on the claims listing to be approved by the Board.

The table below summarizes those unapproved payments:

Name/Vendor	Payment Type	Cleared Date	Amount
Cobblestone Inn	VISA	9/17/2018	\$ 123.19
Neb Dept Rev	ACH	9/11/2018	\$ 560.61
Amazon	ACH	9/19/2018	\$ 19.99
Norton	VISA	9/20/2018	\$ 110.76
Amazon	ACH	9/24/2018	\$ 86.04
Amazon	ACH	9/24/2018	\$ 13.90
Gary Sherpherd	18359	9/24/2018	\$ 88.32
Kimball County Sheriff’s office	18381	10/23/2018	\$ 92.50
Total			\$ 1,095.31

Good internal control requires procedures to ensure that all claims are approved by the Board prior to payment and are adequately documented in the meeting minutes of the month in which they are approved.

Without such procedures, there is an increased risk for the loss or misuse of Village funds.

We recommend the Board implement procedures to ensure all claims are approved by the Board prior to payment and are adequately documented in the meeting minutes of the month in which they are approved.

Village Response: Each item on the unapproved claims list you included in your letter is familiar to the Board. We addressed payment of the items either through telephone or text polls, and some at Board meetings. The omission in the billing list on the minutes of the meeting was an oversight. The clerk has implemented a new procedure to ensure that these items are noted in the minutes each month and reviewed at the board meetings even when approved by prior poll vote.

APA Response: All claims must be approved by the Board in an official meeting prior to their payment, as specified in Neb. Rev. Stat. § 17-614(1) (Cum. Supp. 2018) as follows:

All ordinances and resolutions or orders for the appropriation or payment of money shall require for their passage or adoption the concurrence of a majority of all members elected to the city council in a city of the second class or village board of trustees. . . .

Therefore, the Village’s method to approve claims by phone or text, outside an official meeting is not allowed.

3. Payment in Excess of Approved Amount

During our comparison of the Village’s bank account details to claims approved by the Board, the APA identified one check paid in excess of the amount approved by the Board.

The following table summarizes that overpayment:

Name	Claim Date	Approved Amount	Amount Paid	Over Payment
Baker & Associates, Inc.	9/18/2018	\$ 9,948.14	\$ 15,055.22	\$ 5,107.08

Good internal control requires procedures to ensure that all claims are made in the amount approved by the Board.

Without such procedures, there is an increased risk for the loss or misuse of Village funds.

We recommend the Village implement procedures to ensure payments are made in the amount approved by the Board.

Village Response: The payment to Baker and Associates Inc on 9/18/18 included the approved amount of \$9,948.14, plus invoices #29041 for \$800 and #29093 for \$4,307.08. The additional invoices were submitted at the board meeting and approved by the board for payment. It was an oversight to not list them on the minutes, as they were last-minute additions to the billing. Again, our clerk has implemented a new procedure to ensure that these last-minute items are documented.

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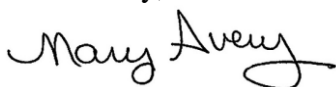
The preliminary planning work that resulted in this letter was designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the Village’s policies or procedures. Nevertheless, our objective is to use the knowledge gained during the performance of that preliminary planning work to make comments and suggestions that we hope will prove useful to the Village.

Draft copies of this letter were furnished to the Village to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. Any formal responses received have been incorporated into this letter. Such responses have been objectively evaluated and recognized, as appropriate, in the letter. Any response indicating that corrective action has been taken was not verified at this time.

This communication is intended solely for the information and use of the Village and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions regarding the above information, please contact our office.

Sincerely,



Mary Avery
Special Audits and Finance Manager
Phone (402) 471-3686
mary.avery@nebraska.gov

cc: Sharon Mckinney, Village Clerk
Mark Kovarik, Village Attorney

Village of Dix
Large Utility Account Balances

Exhibit A

Utility	Date	Description	Ending Meter	Beginning Meter	Usage	Rate	Balance
Balance Forward							\$ 1,533.96
Sewer	1/10/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 1,537.33
Sewer	1/10/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 1,537.52
Trash	1/10/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 1,571.47
Water	1/10/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 1,613.47
Water	1/10/2019	Water Inside Limits-Rate Per Unit	1,832	1,828	4	\$ 3.00	\$ 1,616.47
Water	1/10/2019	Water Inside Limits-State Sales Tax				\$ 2.48	\$ 1,618.95
Sewer	1/30/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 1,622.32
Sewer	1/30/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 1,622.51
Trash	1/30/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 1,656.46
Water	1/30/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 1,698.46
Water	1/30/2019	Water Inside Limits-Rate Per Unit	1,834	1,832	2	\$ 1.00	\$ 1,699.46
Water	1/30/2019	Water Inside Limits-State Sales Tax				\$ 2.37	\$ 1,701.83
Sewer	2/26/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 1,705.20
Sewer	2/26/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 1,705.39
Trash	2/26/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 1,739.34
Water	2/26/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 1,781.34
Water	2/26/2019	Water Inside Limits-Rate Per Unit	1,836	1,834	2	\$ 1.00	\$ 1,782.34
Water	2/26/2019	Water Inside Limits-State Sales Tax				\$ 2.37	\$ 1,784.71
Sewer	3/31/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 1,788.08
Sewer	3/31/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 1,788.27
Trash	3/31/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 1,822.22
Water	3/31/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 1,864.22
Water	3/31/2019	Water Inside Limits-Rate Per Unit	1,837	1,836	1	\$ 0.00	\$ 1,864.22
Water	3/31/2019	Water Inside Limits-State Sales Tax				\$ 2.31	\$ 1,866.53
Sewer	4/30/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 1,869.90
Sewer	4/30/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 1,870.09
Trash	4/30/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 1,904.04
Water	4/30/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 1,946.04
Water	4/30/2019	Water Inside Limits-Rate Per Unit	1,840	1,837	3	\$ 2.00	\$ 1,948.04
Water	4/30/2019	Water Inside Limits-State Sales Tax				\$ 2.42	\$ 1,950.46
Sewer	5/31/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 1,953.83
Sewer	5/31/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 1,954.02
Trash	5/31/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 1,987.97
Water	5/31/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 2,029.97
Water	5/31/2019	Water Inside Limits-Rate Per Unit	1,842	1,840	2	\$ 1.00	\$ 2,030.97
Water	5/31/2019	Water Inside Limits-State Sales Tax				\$ 2.37	\$ 2,033.34
Sewer	7/25/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 2,036.71
Sewer	7/25/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 2,036.90
Trash	7/25/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 2,070.85
Water	7/25/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 2,112.85
Water	7/25/2019	Water Inside Limits-Rate Per Unit	1,845	1,842	3	\$ 2.00	\$ 2,114.85
Water	7/25/2019	Water Inside Limits-State Sales Tax				\$ 2.42	\$ 2,117.27
Ending Balance							\$ 2,117.27

Village of Dix
Large Utility Account Balances

Exhibit A

Utility	Date	Description	Ending Meter	Beginning Meter	Usage	Rate	Balance
Balance Forward							\$ 2,103.59
Sewer	1/10/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 2,106.96
Sewer	1/10/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 2,107.15
Trash	1/10/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 2,141.10
Water	1/10/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 2,183.10
Water	1/10/2019	Water Inside Limits-Rate Per Unit	4,867	4,857	10	\$ 9.00	\$ 2,192.10
Water	1/10/2019	Water Inside Limits-State Sales Tax				\$ 2.81	\$ 2,194.91
Sewer	1/30/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 2,198.28
Sewer	1/30/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 2,198.47
Trash	1/30/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 2,232.42
Water	1/30/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 2,274.42
Water	1/30/2019	Water Inside Limits-Rate Per Unit	4,881	4,867	14	\$ 13.00	\$ 2,287.42
Water	1/30/2019	Water Inside Limits-State Sales Tax				\$ 3.03	\$ 2,290.45
Sewer	2/26/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 2,293.82
Sewer	2/26/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 2,294.01
Trash	2/26/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 2,327.96
Water	2/26/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 2,369.96
Water	2/26/2019	Water Inside Limits-Rate Per Unit	4,895	4,881	14	\$ 13.00	\$ 2,382.96
Water	2/26/2019	Water Inside Limits-State Sales Tax				\$ 3.03	\$ 2,385.99
Water	2/28/2019	Payment				\$ (475.68)	\$ 1,910.31
Water	2/28/2019	Payment				\$ (24.32)	\$ 1,885.99
Sewer	3/31/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 1,889.36
Sewer	3/31/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 1,889.55
Trash	3/31/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 1,923.50
Water	3/31/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 1,965.50
Water	3/31/2019	Water Inside Limits-Rate Per Unit	4,905	4,895	10	\$ 9.00	\$ 1,974.50
Water	3/31/2019	Water Inside Limits-State Sales Tax				\$ 2.81	\$ 1,977.31
Sewer	4/30/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 1,980.68
Sewer	4/30/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 1,980.87
Trash	4/30/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 2,014.82
Water	4/30/2019	Payment				\$ (94.16)	\$ 1,920.66
Water	4/30/2019	Payment				\$ (5.84)	\$ 1,914.82
Water	4/30/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 1,956.82
Water	4/30/2019	Water Inside Limits-Rate Per Unit	4,923	4,905	18	\$ 17.00	\$ 1,973.82
Water	4/30/2019	Water Inside Limits-State Sales Tax				\$ 3.25	\$ 1,977.07
Sewer	5/31/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 1,980.44
Sewer	5/31/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 1,980.63
Trash	5/31/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 2,014.58
Water	5/31/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 2,056.58
Water	5/31/2019	Water Inside Limits-Rate Per Unit	4,934	4,923	11	\$ 10.00	\$ 2,066.58
Water	5/31/2019	Water Inside Limits-State Sales Tax				\$ 2.86	\$ 2,069.44
Sewer	7/25/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 2,072.81
Sewer	7/25/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 2,073.00
Trash	7/25/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 2,106.95
Water	7/25/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 2,148.95
Water	7/25/2019	Water Inside Limits-Rate Per Unit	4,950	4,934	16	\$ 15.00	\$ 2,163.95
Water	7/25/2019	Water Inside Limits-State Sales Tax				\$ 3.14	\$ 2,167.09
Water	7/31/2019	Payment				\$ (140.91)	\$ 2,026.18

Village of Dix
Large Utility Account Balances

Exhibit A

Utility	Date	Description	Ending Meter	Beginning Meter	Usage	Rate	Balance
Water	7/31/2019	Payment				\$ (9.09)	\$ 2,017.09
Ending Balance							\$ 2,017.09

Utility	Date	Description	Ending Meter	Beginning Meter	Usage	Rate	Balance
Balance Forward							\$ 565.77
Sewer	1/10/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 569.14
Sewer	1/10/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 569.33
Trash	1/10/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 603.28
Water	1/10/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 645.28
Water	1/10/2019	Water Inside Limits-Rate Per Unit	1,084	1,066	18	\$ 17.00	\$ 662.28
Water	1/10/2019	Water Inside Limits-State Sales Tax				\$ 3.25	\$ 665.53
Water	1/22/2019	Payment				\$ (92.45)	\$ 573.08
Water	1/22/2019	Payment				\$ (7.55)	\$ 565.53
Sewer	1/30/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 568.90
Sewer	1/30/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 569.09
Trash	1/30/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 603.04
Water	1/30/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 645.04
Water	1/30/2019	Water Inside Limits-Rate Per Unit	1,125	1,084	41	\$ 40.00	\$ 685.04
Water	1/30/2019	Water Inside Limits-State Sales Tax				\$ 4.51	\$ 689.55
Sewer	2/25/2019	Payment				\$ (22.78)	\$ 666.77
Sewer	2/25/2019	Payment				\$ (0.76)	\$ 666.01
Trash	2/25/2019	Payment				\$ (79.16)	\$ 586.85
Water	2/25/2019	Payment				\$ (94.55)	\$ 492.30
Water	2/25/2019	Payment				\$ (2.75)	\$ 489.55
Sewer	2/26/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 492.92
Sewer	2/26/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 493.11
Trash	2/26/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 527.06
Water	2/26/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 569.06
Water	2/26/2019	Water Inside Limits-Rate Per Unit	1,198	1,125	73	\$ 72.00	\$ 641.06
Water	2/26/2019	Water Inside Limits-State Sales Tax				\$ 6.27	\$ 647.33
Sewer	3/31/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 650.70
Sewer	3/31/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 650.89
Trash	3/31/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 684.84
Water	3/31/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 726.84
Water	3/31/2019	Water Inside Limits-Rate Per Unit	1,238	1,198	40	\$ 39.00	\$ 765.84
Water	3/31/2019	Water Inside Limits-State Sales Tax				\$ 4.46	\$ 770.30
Sewer	4/30/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 773.67
Sewer	4/30/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 773.86
Trash	4/30/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 807.81
Water	4/30/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 849.81
Water	4/30/2019	Water Inside Limits-Rate Per Unit	1,295	1,238	57	\$ 56.00	\$ 905.81
Water	4/30/2019	Water Inside Limits-State Sales Tax				\$ 5.39	\$ 911.20
Sewer	5/31/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 914.57
Sewer	5/31/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 914.76
Trash	5/31/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 948.71
Water	5/31/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 990.71
Water	5/31/2019	Water Inside Limits-Rate Per Unit	1,350	1,295	55	\$ 54.00	\$ 1,044.71

Village of Dix
Large Utility Account Balances

Exhibit A

Utility	Date	Description	Ending Meter	Beginning Meter	Usage	Rate	Balance
Water	5/31/2019	Water Inside Limits-State Sales Tax				\$ 5.28	\$ 1,049.99
Water	6/30/2019	Payment				\$ (89.27)	\$ 960.72
Water	6/30/2019	Payment				\$ (10.73)	\$ 949.99
Sewer	7/25/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 953.36
Sewer	7/25/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 953.55
Trash	7/25/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 987.50
Water	7/25/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 1,029.50
Water	7/25/2019	Water Inside Limits-Rate Per Unit	1,401	1,350	51	\$ 50.00	\$ 1,079.50
Water	7/25/2019	Water Inside Limits-State Sales Tax				\$ 5.06	\$ 1,084.56
Ending Balance							\$ 1,084.56

Utility	Date	Description	Ending Meter	Beginning Meter	Usage	Rate	Balance
Balance Forward							\$ 2,498.16
Sewer	1/10/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 2,501.53
Sewer	1/10/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 2,501.72
Trash	1/10/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 2,535.67
Water	1/10/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 2,577.67
Water	1/10/2019	Water Inside Limits-Rate Per Unit	4,985	4,981	4	\$ 3.00	\$ 2,580.67
Water	1/10/2019	Water Inside Limits-State Sales Tax				\$ 2.48	\$ 2,583.15
Sewer	1/30/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 2,586.52
Sewer	1/30/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 2,586.71
Trash	1/30/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 2,620.66
Water	1/30/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 2,662.66
Water	1/30/2019	Water Inside Limits-Rate Per Unit	4,990	4,985	5	\$ 4.00	\$ 2,666.66
Water	1/30/2019	Water Inside Limits-State Sales Tax				\$ 2.53	\$ 2,669.19
Sewer	2/26/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 2,672.56
Sewer	2/26/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 2,672.75
Trash	2/26/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 2,706.70
Water	2/26/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 2,748.70
Water	2/26/2019	Water Inside Limits-Rate Per Unit	4,996	4,990	6	\$ 5.00	\$ 2,753.70
Water	2/26/2019	Water Inside Limits-State Sales Tax				\$ 2.59	\$ 2,756.29
Water	2/27/2019	Payment				\$ (196.20)	\$ 2,560.09
Water	2/27/2019	Payment				\$ (3.80)	\$ 2,556.29
Sewer	3/31/2019	Payment				\$ (101.10)	\$ 2,455.19
Sewer	3/31/2019	Payment				\$ (5.70)	\$ 2,449.49
Sewer	3/31/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 2,452.86
Sewer	3/31/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 2,453.05
Trash	3/31/2019	Payment				\$ (754.88)	\$ 1,698.17
Trash	3/31/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 1,732.12
Water	3/31/2019	Payment				\$ (1,135.62)	\$ 596.50
Water	3/31/2019	Payment				\$ (2.70)	\$ 593.80
Water	3/31/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 635.80
Water	3/31/2019	Water Inside Limits-Rate Per Unit	5,001	4,996	5	\$ 4.00	\$ 639.80
Water	3/31/2019	Water Inside Limits-State Sales Tax				\$ 2.53	\$ 642.33
Sewer	4/30/2019	Payment				\$ (10.11)	\$ 632.22
Sewer	4/30/2019	Payment				\$ (0.57)	\$ 631.65

Village of Dix
Large Utility Account Balances

Exhibit A

Utility	Date	Description	Ending Meter	Beginning Meter	Usage	Rate	Balance
Sewer	4/30/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 635.02
Sewer	4/30/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 635.21
Trash	4/30/2019	Payment				\$ (393.72)	\$ 241.49
Trash	4/30/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 275.44
Water	4/30/2019	Payment				\$ (138.00)	\$ 137.44
Water	4/30/2019	Payment				\$ (7.60)	\$ 129.84
Water	4/30/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 171.84
Water	4/30/2019	Water Inside Limits-Rate Per Unit	5,004	5,001	3	\$ 2.00	\$ 173.84
Water	4/30/2019	Water Inside Limits-State Sales Tax				\$ 2.42	\$ 176.26
Sewer	5/31/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 179.63
Sewer	5/31/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 179.82
Trash	5/31/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 213.77
Water	5/31/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 255.77
Water	5/31/2019	Water Inside Limits-Rate Per Unit	5,009	5,004	5	\$ 4.00	\$ 259.77
Water	5/31/2019	Water Inside Limits-State Sales Tax				\$ 2.53	\$ 262.30
Sewer	7/25/2019	Sewer Inside Limits-Sewer Inside Limits				\$ 3.37	\$ 265.67
Sewer	7/25/2019	Sewer Inside Limits-State Sales Tax				\$ 0.19	\$ 265.86
Trash	7/25/2019	Trash Fee Within Limits-Trash Fee Inside Limit				\$ 33.95	\$ 299.81
Water	7/25/2019	Water Inside Limits-Minimum Charge				\$ 42.00	\$ 341.81
Water	7/25/2019	Water Inside Limits-Rate Per Unit	5,017	5,009	8	\$ 7.00	\$ 348.81
Water	7/25/2019	Water Inside Limits-State Sales Tax				\$ 2.70	\$ 351.51
Ending Balance							\$ 351.51