

**CITY OF CASCADE, IOWA**  
**CITY COUNCIL MEETING AGENDA & PUBLIC NOTICE**  
**Monday, February 23, 2026, 6:00 P.M.**  
**CITY HALL, 320 1<sup>ST</sup> AVE WEST**

NOTICE: Notice is hereby given that the Cascade City Council will hold a meeting at 6:00 PM on Monday, February 23, 2026 at City Hall. Any visually or hearing-impaired person with special accessibility needs should contact the City Clerk at 563-852-3114.  
Meetings are live streamed at [www.cityofcascade.org](http://www.cityofcascade.org) and Facebook Live

- 1. Call to Order**
- 2. Pledge of Allegiance**
- 3. Roll Call**
- 4. Approve Agenda**
- 5. Public Comment (Limit 3 minutes per person-Agenda Items and Local Government Issues)**
- 6. Consent Agenda – Review and approve the following:**
  - 1. City Council Minutes 2/9/26**
  - 2. Cascade Economic Development Corporation Minutes 1/21/26**
  - 3. Jones County Economic Development Board Meeting Minutes 1/27/26**
  - 4. VISA Invoice \$6,667.53**
  - 5. December 2025 Month End Financial Reports**
  - 6. January 2026 Month End Financial Reports**
  - 7. February 23, 2026 Claims**
- 7. Consideration to Approve Resolution #06-26 – Resolution Approving An Update To the Façade Renovation Reimbursement Program**
- 8. Consideration to Approve Resolution #07-26 – Resolution Approving An Addendum To The Building Permit Application**
- 9. Consideration to Approve Resolution #05-26 – Resolution Authorizing A Façade Grant for Iowa Main Street Investments LLC for 201 2<sup>nd</sup> Avenue SW in the Amount of \$20,000 (tabled)**
- 10. Discussion on the Request From CEDC and Allocated Funds in FY26 (tabled)**
- 11. Reports – Police Chief and City Administrator**
- 12. FY27 Budget Workshop – Community Groups FY27 Budget Requests**
- 13. Closed Session**
  - 1. Adjourn into closed session pursuant to Iowa Code 21.5 (i) To evaluate the professional competency of an individual whose appointment, hiring, performance, or discharge is being considered when necessary to prevent needless and irreparable injury to that individual’s reputation and that individual requests a closed session.**
- 14. Reconvene into Open Session**



**15. Possible Action After Closed Session**

**16. Adjournment**

February 9, 2026  
City Council Meeting Minutes

The February 9, 2026 Regular City Council meeting was called to order at 6:00PM by Mayor Steve Knepper. The Pledge of Allegiance was recited. Delaney, Gehl, Hosch, Weber, and Recker answered roll call.

Motion Hosch, second Weber to approve the agenda. Five Ayes. Motion carried.

Motion Hosch, second Delaney to approve the consent agenda items: City Council Minutes 1/26/26, Park Board Minutes 2/2/26, Cascade Public Library Minutes 2/3/26, Jones County Economic Development Annual Meeting Minutes 1/28/25 & Jones County Economic Development Board Meeting Minutes 12/23/25, November 2025 Month End Financial Reports, and February 9, 2026 Claims. Five Ayes. Motion carried.

Council reviewed and discussed the feasibility study results for the Police Department. Council decided to meet with Police, Fire, and EMS to discuss the option of a Public Safety Campus.

Motion Weber, second Recker to table Resolution #05-26 – Resolution Authorizing A Façade Grant for Iowa Main Street Investments LLC for 201 2nd Avenue SW in the Amount of \$20,000 to review and update the policy for a Façade Grant. Roll call vote. All ayes. Motion carried.

Council reviewed FY27 Budget Requests including Streets, Water, and Sewer.

Police Chief and City Administrator provided updates to council and staff.

Motion Weber, second Hosch to adjourn at 7:20pm. All Ayes.

## MINUTES – CASCADE ECONOMIC DEVELOPMENT CORPORATION

DATE: January 21, 2026

TIME: 12:00 P.M.

PLACE: Cascade Library

MEMBERS PRESENT: Ken McDermott, Nick Callahan, Bill Hosch, Pat Recker, Nicki Leytem, Brad Ludwig, Ben McCarthy, Jim Conlin

STAFF PRESENT: Matt Specht, Holly McPherson

OTHERS PRESENT: Derek Lumsden, Christie Remley, Caroline Poole, Jason White

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### CALL TO ORDER

President McDermott called the meeting to order at 12:05 P.M.

### APPROVAL OF MINUTES

Motion by Conlin, second by Ludwig to approve the Minutes of the January 21, 2026, meeting. Motion approved unanimously.

### TREASURER'S REPORT

Recker discussed the treasurers report.

#### Outstanding bills:

- ECIA Contract payment in the amount of \$1,666
- Make a payment of \$1,608.74 to Drake Law Firm for attorney fees.
- Make a payment in the amount of \$600 for Chamber dues.

Motion by Callahan, second by Conlin to approve the treasurer's report. The motion passed unanimously.

### GDDC UPDATE

White discussed the million cups event held at Collins Community Credit Union.

### JONES COUNTY ED UPDATE

Annual meeting is coming up January 27. Working on budget requests.

### CHAMBER UPDATE/REPORT

Annual dinner is March 18. Sips and tips are coming back this spring.

### MAQUOKETA VALLEY REC

Hosting a code class next week for electricians.

### SCHOOL UPDATE/REPORT

Not present.

### CITY UPDATE/REPORT.

Hosch indicated that the city is currently working on the budget.

WEBSITE DISCUSSION

No new update

ECIA UPDATE/REPORT

21 business calls were made last year, and those results were shared with the group. McPherson discussed a grant application she is working on to the Economic Development Administration. The grant would be for disaster planning as well as industrial park planning.

AVAILABLE LAND & BUILDINGS

No new update

OTHER BUSINESS

ADJOURNMENT

Motion by Ludwig, second by Recker to adjourn. The motion passed unanimously. The meeting was adjourned at 12:38pm.

Respectfully submitted,

Nick Callahan, Secretary

**Jones County Economic Development Board Meeting**  
**Monticello City Council Chambers**  
**January 27, 2026**

Vice President Jon Zirkelbach called the meeting to order at 12:10pm with Nels Petersen, Candy Langerman, Kelly Dodge, and Matt Behrends present.

Absent: Deanna McCusker, Rod Smith, Craig Stadtmueller, Doug Wortman, Eric Briesemeister, and Emily Kaiser.

A motion to approve the December board meeting minutes was made by Petersen, second by Behrends. Motion carried unanimously.

A motion to approve the Treasurer's report, January Financials, January Credit Card Report, January Reimbursement Report, Alliant Energy Bill for \$36.58, Black Hills Energy Bill for \$79.12, and Monticello Water Bill for \$59.88. Petersen also asked the motion to include the 3% raise the Board agreed upon for Executive Director Derek Lumsden. Behrends made the motion and Dodge made the second. Motion carried unanimously.

The Director's report was reviewed. The main work was doing funding requests to the municipalities and end of year items. A question was asked about the asbestos at the Arts Court building. Derek said that once they had the funding, it would likely take about three months. Behrends moved and Dodge seconded to approve the Director's report. Motion carried unanimously.

**Old Business:**

- Derek said that HUD had still not released everything for the down payment assistance and housing rehab. Once that happens, 2 applicants will get down payment assistance and 9 will go out to bid for rehab. Derek stated that in March, applications will likely open again for the remaining money depending on what is left. As long as all money is allocated by December 31, 2026 (and it will be), JCED has a couple of years to spend the money.
- Committee Reports: Derek handed out note cards with Committee Preferences on them and asked all members to rate their committee choices 1-5 with 1 being the highest preference and 5 being the lowest. Derek noted that the committees generally meet the second month of each quarter virtually.

**New Business**

- Conflict of Interest/Confidentiality Forms. Derek reminded everyone to fill them both out and turn them in by the February meeting. Or scan and email them to him directly.
- Petersen moved and Behrends seconded to authorize Jon to sign the Wyoming Non-Profit Contract Document for the annual funding request.
- The Board discussed the Homes for Iowa house and decided to leave the price as is for now. Derek noted that since the ad had been updated, more views were happening daily online and that more people were saving it. With the spring coming and people thinking about tax refunds, etc., he was hopeful it might start to get more traction and move.
- Derek mentioned that he had accidentally been double-booked on Friday, January 30<sup>th</sup> and could not be at the Legislative forum. He said that Briesemeister had offered to MC, but

that he would not be there until 12pm, so Derek was looking for someone willing to do the hosting duties. Jon Zirkelbach, Nels Petersen, and Matt Behrends all said that they would try to be there to assist.

- Board Member Reports/Other Information
  1. Derek noted that he had the ECICOG annual report if anyone was interested in looking at it. He also mentioned that he had reached out to Lee County regarding the fundraising proposal. If any Board member wanted him to research some other things on fundraising prior to when the Board discussed it, please let him know so he can work on that before the Board meeting.
  2. Zirkelbach talked about the Supervisors and the Budget process.
  3. Derek apologized for forgetting to introduce Candy Langerman, the new representative from Monticello on the Board of Directors.

Next Board meeting will be on Tuesday, February 24<sup>th</sup> at 12pm. Location is TBD.

Zirkelbach adjourned the meeting at 12:24pm.

<b>Visa Bill</b>
Jan-26

Library
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001-1100-6727	\$104.00	Faraday Bags for Phones
001-4300-6701	\$3,898.00	8' Picnic Table
001-1100-6506	\$7.99	2 Year Monthly Planner
001-1100-6727	\$9.99	Phone Screen Protector
001-1100-6727	\$28.45	Phone Case
001-1100-6506	\$39.26	Binders and Folders
001-1100-6181	\$139.98	All Weather Gloves
001-1100-6181	\$19.86	Cold Weather Face Protection
001-1100-6490	\$50.00	MOCIC
001-4100-6508	\$4.25	Loan Return
001-4100-6512	\$13.98	Potato Derby Program
001-6200-6506	\$57.73	W2 Forms, Binders
001-6200-6506	\$46.46	1099 Forms
001-4100-6511	\$95.97	Bottle Filler Filter Replacement
001-6500-6507	\$45.16	Paper Towels - Bathrooms
001-6500-6490	\$1,924.46	Go Daddy - Council
001-6500-6507	\$6.99	Mailbox Stickers
001-4600-6490	\$175.00	Ben Pool CEU Workshop
	\$6,667.53	



Rewards	Bonus Points Available 0	Household Balance 3,174
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**Account Summary**

Billing Cycle		02/01/2026
Days In Billing Cycle		31
Previous Balance		\$2,153.14
Purchases	+	\$6,667.53
Cash	+	\$0.00
Balance Transfers	+	\$0.00
Special	+	\$0.00
Credits	-	\$0.00
Payments	-	\$2,153.14
Other Charges	+	\$0.00
Finance Charges	+	\$0.00
<b>NEW BALANCE</b>		<b>\$6,667.53</b>

**Credit Summary**

Total Credit Line	\$20,000.00
Available Credit Line	\$13,332.47
Available Cash	\$2,000.00
Amount Over Credit Line	\$0.00
Amount Past Due	\$0.00
Disputed Amount	\$0.00

**Account Inquiries**

- Call us at: (800) 883-0131  
Lost or Stolen Card: (800) 883-0131
- Go to MyCardStatement.com
- Write us at PO BOX 105666, ATLANTA, GA  
30348-5666

**Payment Summary**

NEW BALANCE	\$6,667.53
MINIMUM PAYMENT	\$6,667.53
PAYMENT DUE DATE	02/26/2026

*NOTE: Grace period to avoid a finance charge on purchases, pay entire new balance by payment due date. Finance charge accrues on cash advances until paid and will be billed on your next statement.*

**Corporate Activity**

TOTAL CORPORATE ACTIVITY				\$2,153.14-
Trans Date	Post Date	Reference Number	Transaction Description	Amount
01/26	01/26	5618627	INTERNET PMT-THANK YOU	\$2,153.14-

PLEASE DETACH COUPON AND RETURN PAYMENT USING THE ENCLOSED ENVELOPE - ALLOW UP TO 7 DAYS FOR RECEIPT

TCM BANK NA  
PO BOX 105666  
ATLANTA GA 30348-5666

**Account Number**  
####-####-####-0088

Check box to indicate name/address change on back of this coupon

AMOUNT OF PAYMENT ENCLOSED

<b>Closing Date</b>	<b>New Balance</b>	<b>Total Minimum Payment Due</b>	<b>Payment Due Date</b>
02/01/26	\$6,667.53	\$6,667.53	02/26/26

\$

BL ACCT 00006219-10000000  
CITY OF CASCADE  
320 1ST AVE W  
PO BOX 400  
CASCADE IA 52033-7721



MAKE CHECK PAYABLE TO:

VISA  
PO BOX 6818  
CAROL STREAM IL 60197-6818

IMPORTANT INFORMATION

Finance Charge Calculation Methods and Computation of Average Daily Balance Subject to Finance Charge: The Finance Charge Calculation Method applicable to your account for Cash Advances and Credit Purchases of goods and services that you obtain through the use of your card is specified on the front side of this statement and explained below.

Method A - Average Daily Balance (including current transactions): The Finance Charge on purchases begins on the date the transaction posted to your account. The Finance Charge on Cash Advances begins on the date you obtained the cash advance, or the first day of the billing cycle within which it is posted to your account, whichever is later. There is no grace period.

The Finance Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of your account. To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing fees, and unpaid finance charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method E - Average Daily Balance (excluding current transactions): To avoid incurring an additional Finance Charge on the balance of purchases (and cash advances if Method E is specified as applicable to cash advances) reflected on your monthly statement, you must pay the New Balance shown on your monthly statement on or before the Payment Due Date. The grace period for the New Balance of purchases extends to the Payment Due Date.

The Finance Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day and subtract any payments, credits, non-accruing fees, and unpaid finance charges. We do not add in any new purchases or cash advances. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Method G - Average Daily Balance (including current transactions): To avoid incurring an additional Finance Charge on the balance of purchases (and cash advances, if Method G is specified as applicable to cash advances) reflected on your monthly statement and, on any new purchases (and if applicable, cash advances) appearing on your next monthly statement, you must pay the New Balance, shown on your monthly statement, on or before the Payment Due Date. The grace period for the New Balance of purchases extends to the Payment Due Date.

The Finance Charges for a billing cycle are computed by applying the Periodic Rate to the "average daily balance" of purchases (and if applicable, cash advances). To get the average daily balance, we take the beginning balance of your account each day, add any new purchases or cash advances, and subtract any payments, credits, non-accruing fees, and unpaid finance charges. This gives us the daily balance. Then we add up all the daily balances for the billing cycle and divide the total by the number of days in the billing cycle.

Payment Crediting and Credit Balance: Payments received at the location specified on the front of the statement after the phrase "MAKE CHECK PAYABLE TO" will be credited to the account specified on the payment coupon as of the date of receipt. Payments received at a different location or payments that do not conform to the requirements set forth on or with the periodic statement (e.g. missing payment stub, payment envelope other than as provided with your statement, multiple checks or multiple coupons in the same envelope) may be subject to delay in crediting, but shall be credited within five days of receipt. If there is a credit balance due on your account, you may request in writing, a full refund. Submit your request to the Account Inquiries address on the front of this statement.

By sending your check, you are authorizing the use of the information on your check to make a one-time electronic debit from the account on which the check is drawn. This electronic debit, which may be posted to your account as early as the date your check is received, will be only for the amount of your check. The original check will be destroyed and we will retain the image in our records. If you have questions please call the customer service number on the front of this billing statement.

Closing Date: The closing date is the last day of the billing cycle; all transactions received after the closing date will appear on your next statement.

Annual Fee: If your account has been assessed an annual fee, you may avoid paying this annual fee by sending written notification of termination within 30 days following the mailing date of this bill. Submit your request to the Account Inquiries address on the front of this statement. You may use your card(s) during this 30 day period but immediately thereafter must send your card(s), which you have cut in half, to this same address.

Negative Credit Reports: You are hereby notified that a negative credit report reflecting on your credit record may be submitted to a credit reporting agency if you fail to fulfill the terms of your credit obligations.

BILLING RIGHTS SUMMARY

In Case of Errors or Inquiries About Your Bill: If you suspect there is an error on your account or you need information about a transaction on your bill, send your written inquiry to the Account Inquiries address on the front of this statement within 60 days of the date of the statement containing the transaction in question. You may telephone us, however a written request is required to preserve your rights.

In your letter, give us the following information:

- Your name and account number.
The dollar amount of the suspected error.
Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your bill that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount you question.

Please provide a legal document evidencing your name change, such as a court document. Please use blue or black ink to complete form

NAME CHANGE

Last

First

Middle

ADDRESS CHANGE

Street

City

State

ZIP Code

Home Phone ( )

Business Phone ( )

Cell Phone ( )

E-mail Address

SIGNATURE REQUIRED

TO AUTHORIZE CHANGES Signature

Card Holder/Account Summary						
FRED HEIM #### #### #### 0956			Payments & Other Credits \$0.00	Purchases & Other Charges \$4,297.53	Cash Advances \$0.00	Total Activity \$4,297.53
Card Holder/Account Detail						
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount	
01/05	01/06	PBUS01	24492166006100004385429	SP MOS EQUIPMENT MOSEQUIPMENT. CA	✓ \$104.00	
01/06	01/07	PBUS01	24755426006270063966607	HERITAGE LIGHTING AND FIR 563-5820119 IA	✓ \$3,898.00	
01/10	01/11	PBUS01	24692166010109729989391	AMAZON MKTPL*O773N1YL3 Amzn.com/bill WA	✓ \$7.99	
01/13	01/13	PBUS01	24692166013101980153921	AMAZON MKTPL*KY0RY7843 Amzn.com/bill WA	✓ \$9.99	
01/15	01/15	PBUS01	24692166015103805935936	AMAZON MKTPL*599R94P33 Amzn.com/bill WA	✓ \$28.45	
01/22	01/22	PBUS01	24692166022100112181486	AMAZON MKTPL*2E4PA81O3 Amzn.com/bill WA	✓ \$39.26	
01/23	01/25	PBUS01	24692166023101452443527	AMAZON MKTPL*HI3Q02YG3 Amzn.com/bill WA	✓ \$139.98	
01/24	01/25	PBUS01	24692166024102001940756	AMAZON MKTPL*RS2AI2XE3 Amzn.com/bill WA	✓ \$19.86	
01/27	01/29	PBUS01	24639236028900016200097	MOCIC 417-8934110 MO	✓ \$50.00	

Card Holder/Account Summary						
MELISSA A KANE #### #### #### 1053			Payments & Other Credits \$0.00	Purchases & Other Charges \$18.23	Cash Advances \$0.00	Total Activity \$18.23
Card Holder/Account Detail						
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount	
01/09	01/11	PBUS01	24137466010001134950224	USPS PO 1814402033 CASCADE IA	✓ \$4.25	
01/28	01/29	PBUS01	24427336028720212139202	FAREWAY STORES #008 DYERSVILLE IA	✓ \$13.98	

Card Holder/Account Summary						
SAMANTHA SIMON #### #### #### 1228			Payments & Other Credits \$0.00	Purchases & Other Charges \$2,169.78	Cash Advances \$0.00	Total Activity \$2,169.78
Card Holder/Account Detail						
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount	
01/02	01/02	PBUS01	24692166002102025997028	AMAZON MKTPL*AK59S99K3 Amzn.com/bill WA	✓ \$57.73	
01/04	01/05	PBUS01	24430996005604675010774	DNH*GODADDY 480-505-8855 AZ	✓ \$1,924.46	
01/14	01/14	PBUS01	24692166014102945254571	AMAZON MKTPL*FI90G4LB3 Amzn.com/bill WA	✓ \$46.46	
01/14	01/14	PBUS01	24692166014102961381381	AMAZON MKTPL*FV0LX7TL3 Amzn.com/bill WA	✓ \$95.97	
01/17	01/18	PBUS01	24113436017200330110559	THE WEBSTAIRANT STORE INC 717-392-7472 PA	✓ \$45.16	

Card Holder/Account Summary						
PHIL GEHL #### #### #### 0120			Payments & Other Credits \$0.00	Purchases & Other Charges \$181.99	Cash Advances \$0.00	Total Activity \$181.99
Card Holder/Account Detail						
Trans Date	Post Date	Plan Name	Reference Number	Description	Amount	
01/15	01/15	PBUS01	24692166015103812153663	AMAZON MKTPL*Y30EYQOE3 Amzn.com/bill WA	✓ \$6.99	
01/27	01/28	PBUS01	24064666027100075760007	IPRA* IA WWW.IAPRA.ORG IA	✓ \$175.00	

**Additional Information About Your Account**

THE TOTAL FINANCE CHARGE PAID ON YOUR ACCOUNT DURING THE PAST YEAR WAS \$340.81.

**cRewards Bonus Points Information as of 01/30/2026**

®Rewards	Beginning Balance	Points Earned	Points Adjusted	Points Redeemed	Ending Balance	Household Balance
	0	0	0	0	0	3,174

**Finance Charge Summary / Plan Level Information**

Plan Name	Plan Description	FCM <sup>1</sup>	Average Daily Balance	Periodic Rate *	Corresponding APR	Finance Charges	Effective APR Fees **	Effective APR	Ending Balance
<b>Purchases</b>									
PBUS01 001	PURCHASE	G	\$0.00	2.12416%(M)	25.4900%(V)	\$0.00	\$0.00	0.0000%	\$6,667.53
<b>Cash</b>									
CBUS01 001	CASH	A	\$0.00	2.37416%(M)	28.4900%(V)	\$0.00	\$0.00	0.0000%	\$0.00
* Periodic Rate (M)=Monthly (D)=Daily							Days In Billing Cycle: 31		
** includes cash advance and foreign currency fees							APR = Annual Percentage Rate		
<sup>1</sup> FCM = Finance Charge Method									
(V) = Variable Rate. If you have a variable rate account the periodic rate and Annual Percentage Rate (APR) may vary.									



Cascade, IA

# Detail vs Budget Report

## Account Summary

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<b>001 - GENERAL</b>								
<b>Revenue</b>								
<u>001-1100-4185</u>	ANIMAL LICENSE	0.00	-100.00	-23.00	-5.00	-28.00	-72.00	-72.00%
<u>001-1100-4700</u>	DONATIONS - POLICE	0.00	-1,500.00	0.00	-200.00	-200.00	-1,300.00	-86.67%
<u>001-1100-4770</u>	COURT & PARKING FINES	0.00	-100.00	0.00	0.00	0.00	-100.00	-100.00%
<u>001-1100-4799</u>	MISCELLANEOUS REVENUES	0.00	-500.00	-1,750.00	0.00	-1,750.00	1,250.00	250.00%
<u>001-1500-4710</u>	FARM BOARD - FIRE INS & UTILIT	0.00	-14,000.00	-21,390.40	0.00	-21,390.40	7,390.40	52.79%
<u>001-1600-4475</u>	TOWNSHIP CONTRIBUTIONS	0.00	-27,458.00	-10,923.11	-669.06	-11,592.17	-15,865.83	-57.78%
<u>001-1600-4500</u>	AMBULANCE SERVICE CHARGES	0.00	-110,000.00	-71,154.08	-14,012.26	-85,166.34	-24,833.66	-22.58%
<u>001-1600-4700</u>	DONATION	0.00	-100.00	-999.62	0.00	-999.62	899.62	899.62%
<u>001-1600-4710</u>	REIMBURSEMENTS	0.00	-1,000.00	0.00	-3,003.14	-3,003.14	2,003.14	200.31%
<u>001-2100-4134</u>	STREET EXCAVATION BOND	0.00	-1,000.00	0.00	0.00	0.00	-1,000.00	-100.00%
<u>001-2100-4570</u>	STREET/SIDEWALK/CURB REPAIR CH	0.00	-5,000.00	0.00	0.00	0.00	-5,000.00	-100.00%
<u>001-2100-4799</u>	MISCELLANEOUS REVENUES	0.00	-2,000.00	-80.00	-300.00	-380.00	-1,620.00	-81.00%
<u>001-2900-4500</u>	GARBAGE CHARGES/FEES	0.00	-235,000.00	-103,622.01	-20,296.49	-123,918.50	-111,081.50	-47.27%
<u>001-2900-4516</u>	RECYCLING CHARGES/FEES	0.00	-112,000.00	-45,413.15	-8,921.35	-54,334.50	-57,665.50	-51.49%
<u>001-4100-4310</u>	LIB ROOM RENT	0.00	0.00	-60.00	-80.00	-140.00	140.00	0.00%
<u>001-4100-4441</u>	LIBRARY OPEN ACCESS/ENRICH IA	0.00	-4,200.00	-1,575.45	0.00	-1,575.45	-2,624.55	-62.49%
<u>001-4100-4443</u>	LIBRARY DBQ & JONES CNTY 28E	0.00	-6,200.00	0.00	-4,217.00	-4,217.00	-1,983.00	-31.98%
<u>001-4100-4700</u>	DONATIONS - LIBRARY	0.00	-500.00	-799.00	0.00	-799.00	299.00	59.80%
<u>001-4100-4765</u>	LIBRARY MISC FEES	0.00	-200.00	0.00	-30.00	-30.00	-170.00	-85.00%
<u>001-4300-4310</u>	PAVILION RENTAL	0.00	-2,000.00	-298.00	0.00	-298.00	-1,702.00	-85.10%
<u>001-4300-4311</u>	PAVILION DEPOSIT	0.00	-1,000.00	-150.00	0.00	-150.00	-850.00	-85.00%
<u>001-4300-4700</u>	DONATIONS - PARK	0.00	-500.00	-12,644.00	0.00	-12,644.00	12,144.00	2,428.80%
<u>001-4600-4575</u>	SWIMMING LESSONS	0.00	-38,000.00	-800.00	0.00	-800.00	-37,200.00	-97.89%
<u>001-4600-4580</u>	SWIMMING POOL CONCESSIONS	0.00	-20,000.00	-11,303.69	0.00	-11,303.69	-8,696.31	-43.48%
<u>001-4600-4590</u>	SWIMMING POOL ADMISSIONS	0.00	-3,000.00	-12,762.50	0.00	-12,762.50	9,762.50	325.42%
<u>001-4600-4595</u>	POOL PASS	0.00	-60,000.00	-1,265.00	-740.00	-2,005.00	-57,995.00	-96.66%
<u>001-4600-4710</u>	REIMBURSEMENTS	0.00	-500.00	0.00	-55.00	-55.00	-445.00	-89.00%
<u>001-4600-4799</u>	MISCELLANEOUS REVENUES	0.00	-500.00	-10.00	0.00	-10.00	-490.00	-98.00%
<u>001-5100-4750</u>	MERCHANDISE SALES	0.00	-200.00	-255.00	0.00	-255.00	55.00	27.50%
<u>001-9100-4830</u>	TRANSFER IN	0.00	-220,309.00	0.00	0.00	0.00	-220,309.00	-100.00%
<u>001-9500-4000</u>	GENERAL PROPERTY TAXES - CURRE	0.00	-933,694.00	-505,999.25	-17,481.93	-523,481.18	-410,212.82	-43.93%
<u>001-9500-4003</u>	AGRICULTURAL LAND TAXES	0.00	-1,242.00	-735.87	0.00	-735.87	-506.13	-40.75%
<u>001-9500-4013</u>	LIAB, PROP, SELF INS COST	0.00	-124,840.00	-67,566.78	-2,337.44	-69,904.22	-54,935.78	-44.00%
<u>001-9500-4101</u>	LIQUOR LICENSES	0.00	-5,000.00	-1,349.06	0.00	-1,349.06	-3,650.94	-73.02%
<u>001-9500-4105</u>	CIGARETTE PERMITS	0.00	-300.00	-150.00	0.00	-150.00	-150.00	-50.00%
<u>001-9500-4120</u>	BUILDING PERMITS & ZONING REQU	0.00	-10,000.00	-2,350.00	-150.00	-2,500.00	-7,500.00	-75.00%

**Detail vs Budget Report**

**Date Range: 12/01/2025 - 12/31/2025**

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<u>001-9500-4300</u>	INTEREST	0.00	-100,000.00	-58,325.31	-14,723.73	-73,049.04	-26,950.96	-26.95%
<u>001-9500-4306</u>	GYM KEY DEPOSIT	0.00	-150.00	0.00	0.00	0.00	-150.00	-100.00%
<u>001-9500-4310</u>	RENTS AND LEASES	0.00	-500.00	0.00	0.00	0.00	-500.00	-100.00%
<u>001-9500-4440</u>	STATE GRANTS	0.00	0.00	-250,000.00	0.00	-250,000.00	250,000.00	0.00%
<u>001-9500-4463</u>	TIER I BUS PROP TAX REPLA	0.00	-43,838.00	-24,464.86	0.00	-24,464.86	-19,373.14	-44.19%
<u>001-9500-4464</u>	COMM/IND TAX REPLACEMENT	0.00	-4,620.00	-3,140.06	0.00	-3,140.06	-1,479.94	-32.03%
<u>001-9500-4560</u>	SALES TAXES COLLECTED	0.00	-7,700.00	-2,760.90	-535.50	-3,296.40	-4,403.60	-57.19%
<u>001-9500-4710</u>	REIMBURSEMENTS	0.00	-1,000.00	0.00	0.00	0.00	-1,000.00	-100.00%
<u>001-9500-4711</u>	UTILITY SHARE-WAGES/INSUR/LINE	0.00	-4,000.00	-1,406.54	0.00	-1,406.54	-2,593.46	-64.84%
<u>001-9500-4735</u>	GAS TAX REFUND	0.00	-4,000.00	0.00	0.00	0.00	-4,000.00	-100.00%
<u>001-9500-4799</u>	MISCELLANEOUS REVENUES	0.00	-2,500.00	-2,200.00	-1.00	-2,201.00	-299.00	-11.96%
<u>001-9500-4800</u>	SALE OF REAL PROPERTY	0.00	0.00	0.00	-3,377.00	-3,377.00	3,377.00	0.00%
	<b>Revenue Totals:</b>	<b>0.00</b>	<b>-2,110,251.00</b>	<b>-1,217,726.64</b>	<b>-91,135.90</b>	<b>-1,308,862.54</b>	<b>-801,388.46</b>	<b>-37.98%</b>
<b>Expense</b>								
<u>001-1100-6010</u>	SALARIES	0.00	158,080.00	60,297.02	11,645.40	71,942.42	86,137.58	54.49%
<u>001-1100-6020</u>	WAGES - PART TIME	0.00	12,000.00	6,512.49	0.00	6,512.49	5,487.51	45.73%
<u>001-1100-6040</u>	WAGES - OVERTIME	0.00	5,000.00	157.50	315.00	472.50	4,527.50	90.55%
<u>001-1100-6110</u>	FICA	0.00	13,394.00	5,031.89	896.76	5,928.65	7,465.35	55.74%
<u>001-1100-6130</u>	IPERS	0.00	16,300.00	6,150.95	1,098.56	7,249.51	9,050.49	55.52%
<u>001-1100-6150</u>	GROUP INSURANCE	0.00	28,000.00	11,154.45	2,230.89	13,385.34	14,614.66	52.20%
<u>001-1100-6160</u>	WORKERS' COMPENSATION	0.00	4,500.00	0.00	0.00	0.00	4,500.00	100.00%
<u>001-1100-6181</u>	UNIFORM ALLOWANCE	0.00	4,000.00	0.00	654.75	654.75	3,345.25	83.63%
<u>001-1100-6230</u>	TRAVEL TRAINING & CONFERENCE	0.00	4,000.00	0.00	0.00	0.00	4,000.00	100.00%
<u>001-1100-6331</u>	FUEL	0.00	7,000.00	2,595.44	446.61	3,042.05	3,957.95	56.54%
<u>001-1100-6332</u>	VEHICLE/RADIO MAINTENANCE	0.00	7,000.00	150.32	0.00	150.32	6,849.68	97.85%
<u>001-1100-6373</u>	TELEPHONE/INTERNET	0.00	5,000.00	1,981.18	353.05	2,334.23	2,665.77	53.32%
<u>001-1100-6408</u>	INSURANCE-GENERAL	0.00	12,000.00	0.00	0.00	0.00	12,000.00	100.00%
<u>001-1100-6490</u>	PROFESSIONAL FEES	0.00	3,000.00	2,769.95	140.98	2,910.93	89.07	2.97%
<u>001-1100-6506</u>	OFFICE SUPPLIES	0.00	2,500.00	104.06	0.00	104.06	2,395.94	95.84%
<u>001-1100-6507</u>	OPER SUPPLIES/MATERIALS MISC.	0.00	7,000.00	1,745.00	346.56	2,091.56	4,908.44	70.12%
<u>001-1100-6508</u>	POSTAGE	0.00	100.00	0.00	0.00	0.00	100.00	100.00%
<u>001-1100-6526</u>	CRIME NIGHT OUT	0.00	3,000.00	2,172.72	0.00	2,172.72	827.28	27.58%
<u>001-1100-6727</u>	CAPITAL EQUIPMENT	0.00	5,000.00	1,022.83	614.00	1,636.83	3,363.17	67.26%
<u>001-1300-6375</u>	CIVIL DEFENSE/SIRENS	0.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
<u>001-1400-6766</u>	LEVEE IMPROVEMENTS/FLOOD CONTR	0.00	2,000.00	3,788.00	0.00	3,788.00	-1,788.00	-89.40%
<u>001-1500-6160</u>	WORKERS' COMPENSATION	0.00	2,520.00	0.00	0.00	0.00	2,520.00	100.00%
<u>001-1500-6331</u>	FUEL	0.00	1,000.00	18.22	0.00	18.22	981.78	98.18%
<u>001-1500-6350</u>	REPAIR & MAINT EQUIPMENT	0.00	7,000.00	119.75	0.00	119.75	6,880.25	98.29%
<u>001-1500-6371</u>	UTILITIES	0.00	6,000.00	1,104.48	200.92	1,305.40	4,694.60	78.24%
<u>001-1500-6373</u>	TELEPHONE/INTERNET	0.00	720.00	315.81	52.71	368.52	351.48	48.82%
<u>001-1500-6408</u>	INSURANCE-GENERAL	0.00	18,000.00	0.00	0.00	0.00	18,000.00	100.00%
<u>001-1500-6412</u>	MEDICAL EXPENSES	0.00	750.00	0.00	0.00	0.00	750.00	100.00%
<u>001-1500-6413</u>	VOLUNTEER COMPENSATION	0.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00%

**Detail vs Budget Report**

**Date Range: 12/01/2025 - 12/31/2025**

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001-1500-6423	SCHOOL TRAINING SUPPLIES	0.00	2,500.00	0.00	0.00	0.00	2,500.00	100.00%
001-1500-6511	BLDG. MAINT. & SUPPLIES	0.00	7,000.00	214.20	0.00	214.20	6,785.80	96.94%
001-1500-6727	CAPITAL EQUIPMENT	0.00	5,550.00	0.00	0.00	0.00	5,550.00	100.00%
001-1500-6856	CAPITAL IMPROVEMENTS	0.00	8,300.00	0.00	0.00	0.00	8,300.00	100.00%
001-1600-6010	SALARIES	0.00	58,000.00	30,164.00	8,611.69	38,775.69	19,224.31	33.15%
001-1600-6110	FICA	0.00	4,437.00	2,307.61	700.10	3,007.71	1,429.29	32.21%
001-1600-6130	IPERS	0.00	3,900.00	2,276.71	610.46	2,887.17	1,012.83	25.97%
001-1600-6160	WORKERS' COMPENSATION	0.00	2,400.00	1,328.50	0.00	1,328.50	1,071.50	44.65%
001-1600-6181	UNIFORM ALLOWANCE	0.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
001-1600-6230	TRAVEL TRAINING & CONFERENCE	0.00	3,000.00	10,064.98	1,319.00	11,383.98	-8,383.98	-279.47%
001-1600-6299	EMPLOYEE/OFFICIAL RECOGNITION	0.00	1,200.00	0.00	0.00	0.00	1,200.00	100.00%
001-1600-6310	BUILDING REPAIR/MAINT	0.00	500.00	920.00	175.00	1,095.00	-595.00	-119.00%
001-1600-6331	FUEL	0.00	5,000.00	2,570.38	334.10	2,904.48	2,095.52	41.91%
001-1600-6350	REPAIR & MAINT EQUIPMENT	0.00	3,500.00	4,228.29	0.00	4,228.29	-728.29	-20.81%
001-1600-6371	UTILITIES	0.00	2,500.00	479.83	117.31	597.14	1,902.86	76.11%
001-1600-6373	TELEPHONE/INTERNET	0.00	3,000.00	1,033.21	197.85	1,231.06	1,768.94	58.96%
001-1600-6408	INSURANCE-GENERAL	0.00	8,840.00	0.00	0.00	0.00	8,840.00	100.00%
001-1600-6412	MEDICAL EXPENSES	0.00	1,000.00	172.00	0.00	172.00	828.00	82.80%
001-1600-6416	BUILDING RENT/LEASE	0.00	18,000.00	7,500.00	1,500.00	9,000.00	9,000.00	50.00%
001-1600-6452	RADIOS/EQUIPMENT	0.00	4,000.00	0.00	0.00	0.00	4,000.00	100.00%
001-1600-6490	PROFESSIONAL FEES	0.00	2,000.00	2,020.05	0.00	2,020.05	-20.05	-1.00%
001-1600-6506	OFFICE SUPPLIES	0.00	1,500.00	277.59	0.00	277.59	1,222.41	81.49%
001-1600-6507	OPER SUPPLIES/MATERIALS MISC.	0.00	22,000.00	7,140.07	1,155.88	8,295.95	13,704.05	62.29%
001-1600-6508	POSTAGE	0.00	300.00	0.00	0.00	0.00	300.00	100.00%
001-1600-6599	OTHER SUPPLIES	0.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00%
001-1600-6727	CAPITAL EQUIPMENT	0.00	0.00	53,844.80	0.00	53,844.80	-53,844.80	0.00%
001-2100-6181	UNIFORM ALLOWANCE	0.00	3,000.00	2,034.11	268.80	2,302.91	697.09	23.24%
001-2100-6371	UTILITIES	0.00	4,200.00	444.68	259.09	703.77	3,496.23	83.24%
001-2100-6373	TELEPHONE/INTERNET	0.00	700.00	377.98	79.59	457.57	242.43	34.63%
001-2100-6377	STREET BOND REFUND	0.00	0.00	250.00	0.00	250.00	-250.00	0.00%
001-2100-6490	PROFESSIONAL FEES	0.00	4,000.00	989.17	0.00	989.17	3,010.83	75.27%
001-2100-6507	OPERATING SUPPLIES	0.00	2,500.00	611.68	562.43	1,174.11	1,325.89	53.04%
001-2100-6761	STREET IMPROVEMENTS	0.00	40,000.00	0.00	72,028.00	72,028.00	-32,028.00	-80.07%
001-2100-6762	HANDICAP CURBS	0.00	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
001-2100-6763	SIDEWALK REPAIR/REPLACEMENT	0.00	20,000.00	11,038.43	0.00	11,038.43	8,961.57	44.81%
001-2100-6764	STORM SEWER REPAIRS	0.00	55,000.00	3,975.00	0.00	3,975.00	51,025.00	92.77%
001-2100-6771	CRACK SEALING	0.00	10,000.00	0.00	0.00	0.00	10,000.00	100.00%
001-2100-6799	OTHER CAPITAL OUTLAY	0.00	30,000.00	31,230.00	0.00	31,230.00	-1,230.00	-4.10%
001-2900-6490	PROFESSIONAL FEES - CMU	0.00	5,200.00	2,153.32	430.67	2,583.99	2,616.01	50.31%
001-2900-6499	GARBAGE/RECYCLING FEES	0.00	330,000.00	135,764.75	0.00	135,764.75	194,235.25	58.86%
001-4100-6010	SALARIES	0.00	111,290.00	47,311.55	9,067.33	56,378.88	54,911.12	49.34%
001-4100-6040	WAGES - OVERTIME	0.00	500.00	0.00	0.00	0.00	500.00	100.00%
001-4100-6050	BOARD MEMBERS COMPENSATION	0.00	900.00	0.00	126.65	126.65	773.35	85.93%
001-4100-6110	FICA	0.00	8,621.00	3,553.53	737.89	4,291.42	4,329.58	50.22%

**Detail vs Budget Report**

**Date Range: 12/01/2025 - 12/31/2025**

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<a href="#">001-4100-6130</a>	IPERS	0.00	10,638.00	3,673.44	669.67	4,343.11	6,294.89	59.17%
<a href="#">001-4100-6150</a>	GROUP INSURANCE	0.00	19,500.00	7,919.50	1,583.90	9,503.40	9,996.60	51.26%
<a href="#">001-4100-6160</a>	WORKERS' COMPENSATION	0.00	200.00	0.00	0.00	0.00	200.00	100.00%
<a href="#">001-4100-6230</a>	TRAVEL TRAINING & CONFERENCE	0.00	500.00	40.00	0.00	40.00	460.00	92.00%
<a href="#">001-4100-6310</a>	BUILDING REPAIR/MAINT	0.00	10,000.00	5,373.75	1,103.00	6,476.75	3,523.25	35.23%
<a href="#">001-4100-6350</a>	REPAIR & MAINT EQUIPMENT	0.00	2,500.00	1,030.00	0.00	1,030.00	1,470.00	58.80%
<a href="#">001-4100-6371</a>	UTILITIES	0.00	8,500.00	2,031.23	405.31	2,436.54	6,063.46	71.33%
<a href="#">001-4100-6373</a>	TELEPHONE/INTERNET	0.00	3,500.00	506.26	113.24	619.50	2,880.50	82.30%
<a href="#">001-4100-6408</a>	INSURANCE-GENERAL	0.00	20,000.00	0.00	0.00	0.00	20,000.00	100.00%
<a href="#">001-4100-6419</a>	SOFTWARE	0.00	3,000.00	0.00	0.00	0.00	3,000.00	100.00%
<a href="#">001-4100-6490</a>	PROFESSIONAL FEES	0.00	2,200.00	2,256.11	1,182.00	3,438.11	-1,238.11	-56.28%
<a href="#">001-4100-6502</a>	LIBRARY BOOKS/FILMS/REF. BOOKS	0.00	30,000.00	17,656.02	0.00	17,656.02	12,343.98	41.15%
<a href="#">001-4100-6506</a>	OFFICE SUPPLIES	0.00	3,000.00	4,100.65	0.00	4,100.65	-1,100.65	-36.69%
<a href="#">001-4100-6507</a>	MISC OPERATING SUPPLIES	0.00	1,000.00	924.63	165.73	1,090.36	-90.36	-9.04%
<a href="#">001-4100-6508</a>	POSTAGE	0.00	0.00	43.09	14.90	57.99	-57.99	0.00%
<a href="#">001-4100-6511</a>	BLDG. MAINT. & SUPPLIES	0.00	500.00	2,460.66	500.00	2,960.66	-2,460.66	-492.13%
<a href="#">001-4100-6512</a>	PROGRAM MATERIALS	0.00	10,000.00	4,293.66	38.75	4,332.41	5,667.59	56.68%
<a href="#">001-4100-6799</a>	CAPITAL IMPROVEMENTS	0.00	0.00	519.00	0.00	519.00	-519.00	0.00%
<a href="#">001-4300-6050</a>	BOARD MEMBERS COMPENSATION	0.00	900.00	0.00	335.65	335.65	564.35	62.71%
<a href="#">001-4300-6110</a>	FICA	0.00	70.00	0.00	44.75	44.75	25.25	36.07%
<a href="#">001-4300-6310</a>	BUILDING REPAIR/MAINT	0.00	10,000.00	1,500.00	0.00	1,500.00	8,500.00	85.00%
<a href="#">001-4300-6320</a>	PARKS/EQUIP-REPAIR/MAINT	0.00	4,000.00	1,525.97	0.00	1,525.97	2,474.03	61.85%
<a href="#">001-4300-6331</a>	FUEL	0.00	2,200.00	948.12	94.46	1,042.58	1,157.42	52.61%
<a href="#">001-4300-6360</a>	PAVILION DEPOSIT REFUND	0.00	1,700.00	825.00	0.00	825.00	875.00	51.47%
<a href="#">001-4300-6371</a>	UTILITIES	0.00	3,300.00	1,249.87	151.30	1,401.17	1,898.83	57.54%
<a href="#">001-4300-6408</a>	INSURANCE-GENERAL	0.00	5,000.00	0.00	315.00	315.00	4,685.00	93.70%
<a href="#">001-4300-6490</a>	PROFESSIONAL FEES	0.00	2,200.00	2,672.46	0.00	2,672.46	-472.46	-21.48%
<a href="#">001-4300-6507</a>	MISC OPERATING SUPPLIES	0.00	1,000.00	2,144.07	32.94	2,177.01	-1,177.01	-117.70%
<a href="#">001-4300-6701</a>	PARK IMPROVEMENTS	0.00	25,000.00	16,534.62	2,000.00	18,534.62	6,465.38	25.86%
<a href="#">001-4300-6727</a>	CAPITAL EQUIPMENT	0.00	5,000.00	37,690.00	-37,690.00	0.00	5,000.00	100.00%
<a href="#">001-4600-6010</a>	SALARIES	0.00	92,000.00	50,543.53	0.00	50,543.53	41,456.47	45.06%
<a href="#">001-4600-6040</a>	WAGES - OVERTIME	0.00	0.00	102.00	0.00	102.00	-102.00	0.00%
<a href="#">001-4600-6110</a>	FICA	0.00	7,038.00	3,874.42	0.00	3,874.42	3,163.58	44.95%
<a href="#">001-4600-6160</a>	WORKERS' COMPENSATION	0.00	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
<a href="#">001-4600-6230</a>	TRAVEL TRAINING & CONFERENCE	0.00	4,000.00	4,861.60	0.00	4,861.60	-861.60	-21.54%
<a href="#">001-4600-6310</a>	REPAIR & MAINT. OF BUILDINGS	0.00	1,500.00	1,115.65	0.00	1,115.65	384.35	25.62%
<a href="#">001-4600-6371</a>	UTILITIES	0.00	5,800.00	5,024.27	12.19	5,036.46	763.54	13.16%
<a href="#">001-4600-6373</a>	TELEPHONE/INTERNET	0.00	200.00	108.42	0.00	108.42	91.58	45.79%
<a href="#">001-4600-6402</a>	ADVERTISING AND PUBLICATIONS	0.00	206.00	0.00	0.00	0.00	206.00	100.00%
<a href="#">001-4600-6408</a>	INSURANCE-GENERAL	0.00	18,000.00	0.00	0.00	0.00	18,000.00	100.00%
<a href="#">001-4600-6458</a>	MISC EXPENSE	0.00	1,000.00	650.00	0.00	650.00	350.00	35.00%
<a href="#">001-4600-6490</a>	PROFESSIONAL FEES	0.00	700.00	771.50	0.00	771.50	-71.50	-10.21%
<a href="#">001-4600-6507</a>	MISC OPERATING SUPPLIES	0.00	15,000.00	7,559.17	0.00	7,559.17	7,440.83	49.61%
<a href="#">001-4600-6514</a>	POOL CONCESSIONS	0.00	12,000.00	5,391.10	0.00	5,391.10	6,608.90	55.07%

**Detail vs Budget Report**

**Date Range: 12/01/2025 - 12/31/2025**

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<a href="#">001-4600-672Z</a>	CAPITAL EQUIPMENT	0.00	40,000.00	0.00	37,690.00	37,690.00	2,310.00	5.78%
<a href="#">001-5100-6413</a>	PAYMENTS - OTHER AGENCIES	0.00	20,000.00	0.00	0.00	0.00	20,000.00	100.00%
<a href="#">001-5100-6434</a>	CASCADE ECONOMIC DEVELOPMENT C	0.00	20,000.00	0.00	0.00	0.00	20,000.00	100.00%
<a href="#">001-6100-6050</a>	COUNCIL WAGES	0.00	7,000.00	1,700.00	1,172.95	2,872.95	4,127.05	58.96%
<a href="#">001-6100-6110</a>	FICA	0.00	535.00	108.37	92.33	200.70	334.30	62.49%
<a href="#">001-6100-6130</a>	IPERS	0.00	150.00	33.04	28.32	61.36	88.64	59.09%
<a href="#">001-6100-6240</a>	MEETING/CONFERENCES	0.00	650.00	0.00	0.00	0.00	650.00	100.00%
<a href="#">001-6150-6050</a>	MAYOR WAGES	0.00	2,500.00	650.00	600.00	1,250.00	1,250.00	50.00%
<a href="#">001-6150-6110</a>	FICA	0.00	200.00	49.73	45.90	95.63	104.37	52.19%
<a href="#">001-6200-6010</a>	SALARIES	0.00	88,000.00	37,623.16	6,839.09	44,462.25	43,537.75	49.47%
<a href="#">001-6200-6040</a>	WAGES - OVERTIME	0.00	500.00	103.93	213.97	317.90	182.10	36.42%
<a href="#">001-6200-6050</a>	BOARD MEMBERS COMPENSATION	0.00	900.00	0.00	94.60	94.60	805.40	89.49%
<a href="#">001-6200-6110</a>	FICA	0.00	6,839.00	2,849.91	543.81	3,393.72	3,445.28	50.38%
<a href="#">001-6200-6130</a>	IPERS	0.00	8,439.00	3,561.38	665.79	4,227.17	4,211.83	49.91%
<a href="#">001-6200-6150</a>	GROUP INSURANCE	0.00	10,727.00	5,297.15	955.12	6,252.27	4,474.73	41.71%
<a href="#">001-6200-6155</a>	FLEX PLAN ADMIN.	0.00	500.00	200.00	0.00	200.00	300.00	60.00%
<a href="#">001-6200-6160</a>	WORKERS' COMPENSATION	0.00	1,700.00	0.00	0.00	0.00	1,700.00	100.00%
<a href="#">001-6200-6181</a>	UNIFORM ALLOWANCE	0.00	750.00	0.00	0.00	0.00	750.00	100.00%
<a href="#">001-6200-6210</a>	DUES/MEMBERSHIPS/MAGAZINE SUB.	0.00	8,000.00	4,361.59	751.59	5,113.18	2,886.82	36.09%
<a href="#">001-6200-6230</a>	TRAVEL TRAINING & CONFERENCE	0.00	4,000.00	0.00	0.00	0.00	4,000.00	100.00%
<a href="#">001-6200-6402</a>	ADVERTISING AND PUBLICATIONS	0.00	5,200.00	1,171.30	348.48	1,519.78	3,680.22	70.77%
<a href="#">001-6200-6405</a>	COURT & RECORDING FEES	0.00	200.00	27.00	0.00	27.00	173.00	86.50%
<a href="#">001-6200-6419</a>	SOFTWARE	0.00	3,000.00	26,362.85	3,540.00	29,902.85	-26,902.85	-896.76%
<a href="#">001-6200-6458</a>	MISC EXPENSE	0.00	1,000.00	32.10	0.00	32.10	967.90	96.79%
<a href="#">001-6200-6459</a>	WEBSITE DEVELOPMENT	0.00	2,000.00	2,000.00	0.00	2,000.00	0.00	0.00%
<a href="#">001-6200-6499</a>	REFUNDS/REIMBURSEMENTS TO CMU	0.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
<a href="#">001-6200-6506</a>	OFFICE SUPPLIES	0.00	6,000.00	1,016.67	0.00	1,016.67	4,983.33	83.06%
<a href="#">001-6200-6507</a>	OPERATING SUPPLIES	0.00	500.00	1,746.43	320.00	2,066.43	-1,566.43	-313.29%
<a href="#">001-6200-6508</a>	POSTAGE	0.00	1,500.00	31.40	0.00	31.40	1,468.60	97.91%
<a href="#">001-6200-672Z</a>	OFFICE EQUIPMENT	0.00	3,000.00	0.00	0.00	0.00	3,000.00	100.00%
<a href="#">001-6300-6413</a>	ELECTION COSTS	0.00	2,500.00	0.00	0.00	0.00	2,500.00	100.00%
<a href="#">001-6400-6411</a>	LEGAL FEES	0.00	10,000.00	2,945.00	830.00	3,775.00	6,225.00	62.25%
<a href="#">001-6500-6299</a>	EMPLOYEE/OFFICIAL RECOGNITION	0.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
<a href="#">001-6500-6310</a>	REPAIR & MAINT. OF BUILDINGS	0.00	20,000.00	13,022.36	348.98	13,371.34	6,628.66	33.14%
<a href="#">001-6500-6350</a>	OPERATIONAL EQUIP REPAIR	0.00	2,000.00	159.13	0.00	159.13	1,840.87	92.04%
<a href="#">001-6500-6371</a>	UTILITIES	0.00	6,400.00	1,489.01	393.74	1,882.75	4,517.25	70.58%
<a href="#">001-6500-6373</a>	TELEPHONE/INTERNET	0.00	3,300.00	1,291.92	927.64	2,219.56	1,080.44	32.74%
<a href="#">001-6500-6401</a>	AUDIT COSTS	0.00	18,000.00	0.00	0.00	0.00	18,000.00	100.00%
<a href="#">001-6500-6408</a>	INSURANCE	0.00	24,000.00	0.00	0.00	0.00	24,000.00	100.00%
<a href="#">001-6500-6413</a>	DONATIONS TO LOCAL AGENCIES	0.00	35,000.00	35,143.31	0.00	35,143.31	-143.31	-0.41%
<a href="#">001-6500-6418</a>	SALES TAX	0.00	7,000.00	2,718.10	564.78	3,282.88	3,717.12	53.10%
<a href="#">001-6500-6438</a>	GYM KEY DEPOSIT REFUND	0.00	600.00	0.00	0.00	0.00	600.00	100.00%
<a href="#">001-6500-6490</a>	PROFESSIONAL FEES	0.00	40,000.00	19,094.04	641.49	19,735.53	20,264.47	50.66%
<a href="#">001-6500-6491</a>	CONTRACT LABOR	0.00	10,000.00	1,199.20	5,255.00	6,454.20	3,545.80	35.46%

Detail vs Budget Report

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Date	Budget Remaining	% Remaining
<a href="#">001-6500-6507</a>	OPER SUPPLIES/MATERIALS MISC.	0.00	8,000.00	292.18	544.80	836.98	7,163.02	89.54%	
<a href="#">001-6500-6599</a>	OTHER SUPPLIES	0.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00%	
<a href="#">001-6500-6750</a>	OUTLAY	0.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00%	
<a href="#">001-6500-6799</a>	CAPITAL IMPROVEMENTS	0.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00%	
<a href="#">001-9100-6910</a>	TRANSFER OUT	0.00	101,000.00	0.00	0.00	0.00	101,000.00	100.00%	
	<b>Expense Totals:</b>	<b>0.00</b>	<b>2,032,644.00</b>	<b>837,668.51</b>	<b>151,759.20</b>	<b>989,427.71</b>	<b>1,043,216.29</b>	<b>51.32%</b>	
<b>001 - POLICE</b>		<b>0.00</b>	<b>-77,607.00</b>	<b>-380,058.13</b>	<b>60,623.30</b>	<b>-319,434.83</b>	<b>241,827.83</b>		
Revenue									
<a href="#">011-1100-4300</a>	INTEREST	0.00	-7,000.00	-1,480.20	-375.71	-1,855.91	-5,144.09	-73.49%	
<a href="#">011-9100-4830</a>	TRANSFER IN	0.00	-7,000.00	0.00	0.00	0.00	-7,000.00	-100.00%	
	<b>Revenue Totals:</b>	<b>0.00</b>	<b>-14,000.00</b>	<b>-1,480.20</b>	<b>-375.71</b>	<b>-1,855.91</b>	<b>-12,144.09</b>	<b>-86.74%</b>	
<b>011 - POLICE Totals:</b>		<b>0.00</b>	<b>-14,000.00</b>	<b>-1,480.20</b>	<b>-375.71</b>	<b>-1,855.91</b>	<b>-12,144.09</b>	<b>-86.74%</b>	
Revenue									
<a href="#">012-1500-4300</a>	INTEREST	0.00	-8,000.00	-1,953.37	-42.81	-1,996.18	-6,003.82	-75.05%	
<a href="#">012-9100-4830</a>	TRANSFER IN	0.00	-30,000.00	0.00	0.00	0.00	-30,000.00	-100.00%	
	<b>Revenue Totals:</b>	<b>0.00</b>	<b>-38,000.00</b>	<b>-1,953.37</b>	<b>-42.81</b>	<b>-1,996.18</b>	<b>-36,003.82</b>	<b>-94.75%</b>	
<b>012 - FIRE Totals:</b>		<b>0.00</b>	<b>-38,000.00</b>	<b>-1,953.37</b>	<b>-42.81</b>	<b>-1,996.18</b>	<b>-36,003.82</b>	<b>-94.75%</b>	
Revenue									
<a href="#">013-4300-4300</a>	INTEREST	0.00	-600.00	-207.83	-402.33	-610.16	10.16	1.69%	
<a href="#">013-9100-4830</a>	TRANSFER IN	0.00	-600.00	-207.83	-402.33	-610.16	10.16	1.69%	
	<b>Revenue Totals:</b>	<b>0.00</b>	<b>-600.00</b>	<b>-207.83</b>	<b>-402.33</b>	<b>-610.16</b>	<b>10.16</b>	<b>1.69%</b>	
<b>013 - RIVERVIEW PARK Totals:</b>		<b>0.00</b>	<b>-600.00</b>	<b>-207.83</b>	<b>-402.33</b>	<b>-610.16</b>	<b>10.16</b>	<b>1.69%</b>	
Revenue									
<a href="#">014-9100-4830</a>	TRANSFER IN	0.00	-10,000.00	0.00	0.00	0.00	-10,000.00	-100.00%	
	<b>Revenue Totals:</b>	<b>0.00</b>	<b>-10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-10,000.00</b>	<b>-100.00%</b>	
<b>014 - FIRE EQUIPMENT Totals:</b>		<b>0.00</b>	<b>-10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-10,000.00</b>	<b>-100.00%</b>	
Revenue									
<a href="#">015-2100-4300</a>	INTEREST	0.00	-2,800.00	-1,026.13	-211.35	-1,237.48	-1,562.52	-55.80%	
<a href="#">015-9100-4830</a>	TRANSFER IN	0.00	-7,000.00	0.00	0.00	0.00	-7,000.00	-100.00%	
	<b>Revenue Totals:</b>	<b>0.00</b>	<b>-9,800.00</b>	<b>-1,026.13</b>	<b>-211.35</b>	<b>-1,237.48</b>	<b>-8,562.52</b>	<b>-87.37%</b>	
<b>015 - PUBLIC WORKS TRUCK Totals:</b>		<b>0.00</b>	<b>-9,800.00</b>	<b>-1,026.13</b>	<b>-211.35</b>	<b>-1,237.48</b>	<b>-8,562.52</b>	<b>-87.37%</b>	
Revenue									
<a href="#">016-9100-4830</a>	TRANSFER IN	0.00	-20,000.00	0.00	0.00	0.00	-20,000.00	-100.00%	
<a href="#">016-9500-4300</a>	INTEREST	0.00	-2,000.00	-366.75	-75.54	-442.29	-1,557.71	-77.89%	

Detail vs Budget Report

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<b>Expense</b>								
<u>016-6200-6152</u>	PARTIAL SELF-FUND EXPENSE	0.00	-22,000.00	-366.75	-75.54	-442.29	-21,557.71	-97.99%
	<b>Revenue Totals:</b>							
		0.00	20,000.00	9,079.87	566.72	9,646.59	10,353.41	51.77%
	<b>Expense Totals:</b>							
		0.00	20,000.00	9,079.87	566.72	9,646.59	10,353.41	51.77%
	<b>016 - PARTIAL SELF-FUND Totals:</b>							
		0.00	-2,000.00	8,713.12	491.18	9,204.30	-11,204.30	
	<b>017 - SWIMMING POOL</b>							
	<b>Revenue</b>							
<u>017-4600-4300</u>	INTEREST	0.00	-1,500.00	-415.08	-85.50	-500.58	-999.42	-66.63%
<u>017-9100-4830</u>	TRANSFER IN	0.00	-5,000.00	0.00	0.00	0.00	-5,000.00	-100.00%
	<b>Revenue Totals:</b>							
		0.00	-6,500.00	-415.08	-85.50	-500.58	-5,999.42	-92.30%
	<b>017 - SWIMMING POOL Totals:</b>							
		0.00	-6,500.00	-415.08	-85.50	-500.58	-5,999.42	-92.30%
	<b>018 - CABLE</b>							
	<b>Revenue</b>							
<u>018-6500-4300</u>	INTEREST	0.00	-400.00	-0.54	-0.11	-0.65	-399.35	-99.84%
	<b>Revenue Totals:</b>							
		0.00	-400.00	-0.54	-0.11	-0.65	-399.35	-99.84%
	<b>018 - CABLE Totals:</b>							
		0.00	-400.00	-0.54	-0.11	-0.65	-399.35	-99.84%
	<b>019 - PARKS/PLAYGROUND</b>							
	<b>Revenue</b>							
<u>019-4300-4300</u>	INTEREST	0.00	-1,300.00	-451.71	-93.04	-544.75	-755.25	-58.10%
	<b>Revenue Totals:</b>							
		0.00	-1,300.00	-451.71	-93.04	-544.75	-755.25	-58.10%
	<b>019 - PARKS/PLAYGROUND Totals:</b>							
		0.00	-1,300.00	-451.71	-93.04	-544.75	-755.25	-58.10%
	<b>020 - STREET EQUIP</b>							
	<b>Revenue</b>							
<u>020-2100-4300</u>	INTEREST	0.00	-8,600.00	-2,870.67	-591.27	-3,461.94	-5,138.06	-59.74%
<u>020-9100-4830</u>	TRANSFER IN	0.00	-30,000.00	0.00	0.00	0.00	-30,000.00	-100.00%
	<b>Revenue Totals:</b>							
		0.00	-38,600.00	-2,870.67	-591.27	-3,461.94	-35,138.06	-91.03%
	<b>Expense</b>							
<u>020-9100-6910</u>	TRANSFER OUT	0.00	40,000.00	0.00	0.00	0.00	40,000.00	100.00%
	<b>Expense Totals:</b>							
		0.00	40,000.00	0.00	0.00	0.00	40,000.00	100.00%
	<b>020 - STREET EQUIP Totals:</b>							
		0.00	1,400.00	-2,870.67	-591.27	-3,461.94	4,861.94	
	<b>021 - LIBRARY</b>							
	<b>Revenue</b>							
<u>021-4100-4300</u>	INTEREST	0.00	-7,700.00	-2,881.06	-593.41	-3,474.47	-4,225.53	-54.88%
<u>021-4100-4705</u>	PRIVATE SOURCE CONTRIB	0.00	0.00	0.00	-23,830.12	-23,830.12	23,830.12	0.00%
	<b>Revenue Totals:</b>							
		0.00	-7,700.00	-2,881.06	-24,423.53	-27,304.59	19,604.59	254.61%
	<b>021 - LIBRARY Totals:</b>							
		0.00	-7,700.00	-2,881.06	-24,423.53	-27,304.59	19,604.59	254.61%
	<b>022 - 1ST AVENUE</b>							
	<b>Revenue</b>							
<u>022-2100-4300</u>	INTEREST	0.00	-14.00	0.00	0.00	0.00	-14.00	-100.00%

Detail vs Budget Report

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<b>025 - TRAIL</b>								
Revenue								
<u>025-4300-4300</u>	INTEREST	0.00	-14.00	0.00	0.00	0.00	-14.00	-100.00%
	Revenue Totals:	0.00	-14.00	0.00	0.00	0.00	-14.00	-100.00%
<b>022 - 1ST AVENUE</b>								
Revenue								
<u>025-4300-4300</u>	INTEREST	0.00	-3.00	-0.90	-0.18	-1.08	-1.92	-64.00%
	Revenue Totals:	0.00	-3.00	-0.90	-0.18	-1.08	-1.92	-64.00%
<b>025 - SIREN</b>								
Revenue								
<u>026-1300-4300</u>	INTEREST	0.00	-140.00	-0.19	-0.04	-0.23	-139.77	-99.84%
	Revenue Totals:	0.00	-140.00	-0.19	-0.04	-0.23	-139.77	-99.84%
<b>026 - SIREN</b>								
Revenue								
<u>026-1300-4300</u>	INTEREST	0.00	-140.00	-0.19	-0.04	-0.23	-139.77	-99.84%
	Revenue Totals:	0.00	-140.00	-0.19	-0.04	-0.23	-139.77	-99.84%
<b>027 - BICENTENNIAL</b>								
Revenue								
<u>027-4700-4300</u>	INTEREST	0.00	-300.00	-101.97	-21.00	-122.97	-177.03	-59.01%
	Revenue Totals:	0.00	-300.00	-101.97	-21.00	-122.97	-177.03	-59.01%
<b>027 - BICENTENNIAL</b>								
Revenue								
<u>027-4700-4300</u>	INTEREST	0.00	-300.00	-101.97	-21.00	-122.97	-177.03	-59.01%
	Revenue Totals:	0.00	-300.00	-101.97	-21.00	-122.97	-177.03	-59.01%
<b>028 - AMBULANCE</b>								
Revenue								
<u>028-1600-4300</u>	INTEREST	0.00	-12,000.00	-4,192.82	-863.59	-5,056.41	-6,943.59	-57.86%
<u>028-9100-4830</u>	TRANSFER IN	0.00	-25,000.00	0.00	0.00	0.00	-25,000.00	-100.00%
	Revenue Totals:	0.00	-37,000.00	-4,192.82	-863.59	-5,056.41	-31,943.59	-86.33%
<b>028 - AMBULANCE</b>								
Revenue								
<u>028-1600-4300</u>	INTEREST	0.00	-12,000.00	-4,192.82	-863.59	-5,056.41	-6,943.59	-57.86%
<u>028-9100-4830</u>	TRANSFER IN	0.00	-25,000.00	0.00	0.00	0.00	-25,000.00	-100.00%
	Revenue Totals:	0.00	-37,000.00	-4,192.82	-863.59	-5,056.41	-31,943.59	-86.33%
<b>110 - ROAD USE TAX</b>								
Expense								
<u>110-2100-6010</u>	STATE ROAD USE TAXES	0.00	-340,000.00	-145,112.39	-26,476.84	-171,589.23	-168,410.77	-49.53%
<u>110-2100-6040</u>	MISCELLANEOUS REVENUES	0.00	-100.00	0.00	-43.97	-43.97	-56.03	-56.03%
<u>110-2100-4799</u>	TRANSFER IN	0.00	-88,933.00	0.00	0.00	0.00	-88,933.00	-100.00%
	Revenue Totals:	0.00	-429,033.00	-145,112.39	-26,520.81	-171,633.20	-257,399.80	-60.00%
<b>Expense</b>								
<u>110-2100-6010</u>	SALARIES	0.00	113,000.00	38,658.35	4,252.59	42,910.94	70,089.06	62.03%
<u>110-2100-6040</u>	WAGES - OVERTIME	0.00	1,500.00	92.80	66.32	159.12	1,340.88	89.39%
<u>110-2100-6110</u>	FICA	0.00	8,759.00	2,918.52	324.54	3,243.06	5,515.94	62.97%
<u>110-2100-6130</u>	IPERS	0.00	10,809.00	3,529.96	812.98	4,342.94	6,466.06	59.82%
<u>110-2100-6150</u>	GROUP INSURANCE	0.00	15,000.00	5,690.46	742.39	6,432.85	8,567.15	57.11%
<u>110-2100-6160</u>	WORKERS' COMPENSATION	0.00	4,461.00	442.84	0.00	442.84	4,018.16	90.07%
<u>110-2100-6310</u>	REPAIR & MAINT. OF BUILDINGS	0.00	1,500.00	1,800.00	0.00	1,800.00	-300.00	-20.00%
<u>110-2100-6331</u>	FUEL	0.00	3,500.00	921.75	293.51	1,215.26	2,284.74	65.28%
<u>110-2100-6350</u>	REPAIR & MAINT EQUIPMENT	0.00	5,000.00	337.13	5.80	342.93	4,657.07	93.14%
<u>110-2100-6408</u>	INSURANCE-GENERAL	0.00	19,000.00	0.00	0.00	0.00	19,000.00	100.00%

Detail vs Budget Report

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<u>110-2100-6417</u>	STREET MAINTENANCE	0.00	30,000.00	4,219.50	82,230.00	86,449.50	-56,449.50	-188.17%
<u>110-2100-6505</u>	TOOLS & EQUIPMENT	0.00	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
<u>110-2100-6507</u>	STREET SUPPLIES	0.00	10,000.00	4,638.70	51.95	4,690.65	5,309.35	53.09%
<u>110-2100-672Z</u>	CAPITAL EQUIPMENT	0.00	60,000.00	50,000.00	0.00	50,000.00	10,000.00	16.67%
<u>110-2300-6376</u>	STREET LIGHTING	0.00	12,000.00	4,251.25	639.69	4,890.94	7,109.06	59.24%
<u>110-2300-6441</u>	TRAFFIC SIGNAL MAINTENANCE	0.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
<u>110-2500-6010</u>	SALARIES	0.00	15,000.00	0.00	4,292.92	4,292.92	10,707.08	71.38%
<u>110-2500-6040</u>	WAGES - OVERTIME	0.00	6,000.00	0.00	1,628.06	1,628.06	4,371.94	72.87%
<u>110-2500-6110</u>	FICA	0.00	1,607.00	0.00	445.27	445.27	1,161.73	72.29%
<u>110-2500-6130</u>	IPERS	0.00	1,982.00	0.00	153.69	153.69	1,828.31	92.25%
<u>110-2500-6150</u>	GROUP INSURANCE	0.00	2,300.00	0.00	909.00	909.00	1,391.00	60.48%
<u>110-2500-6331</u>	FUEL	0.00	4,000.00	0.00	331.18	331.18	3,668.82	91.72%
<u>110-2500-6350</u>	REPAIR & MAINT EQUIP	0.00	4,000.00	262.74	2,967.27	3,230.01	769.99	19.25%
<u>110-2500-6490</u>	PROFESSIONAL FEES	0.00	1,500.00	0.00	0.00	0.00	1,500.00	100.00%
<u>110-2500-650Z</u>	OPER SUPPLIES/MATERIALS MISC	0.00	15,000.00	1,136.92	123.24	1,260.16	13,739.84	91.60%
<u>110-9100-6910</u>	TRANSFER OUT	0.00	42,000.00	0.00	0.00	0.00	42,000.00	100.00%
	<b>Expense Totals:</b>	<b>0.00</b>	<b>390,918.00</b>	<b>118,900.92</b>	<b>100,270.40</b>	<b>219,171.32</b>	<b>171,746.68</b>	<b>43.93%</b>
	<b>110 - ROAD USE TAX Totals:</b>	<b>0.00</b>	<b>-38,115.00</b>	<b>-26,211.47</b>	<b>73,749.59</b>	<b>47,538.12</b>	<b>-85,653.12</b>	
	<b>111 - ARPA CHECKING</b>							
	<b>Expense</b>							
<u>111-1300-6490</u>	PROFESSIONAL FEES	0.00	0.00	1,214.42	0.00	1,214.42	-1,214.42	0.00%
<u>111-1300-6761</u>	STREET IMPROVEMENTS	0.00	0.00	30,000.00	0.00	30,000.00	-30,000.00	0.00%
	<b>Expense Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>31,214.42</b>	<b>0.00</b>	<b>31,214.42</b>	<b>-31,214.42</b>	<b>0.00%</b>
	<b>111 - ARPA CHECKING Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>31,214.42</b>	<b>0.00</b>	<b>31,214.42</b>	<b>-31,214.42</b>	<b>0.00%</b>
	<b>112 - EMPLOYEE BENEFITS</b>							
	<b>Revenue</b>							
<u>112-9500-4000</u>	EMPLOYEE BENEFIT TAX LEVY	0.00	-190,242.00	-103,238.82	-3,561.99	-106,800.81	-83,441.19	-43.86%
<u>112-9500-4463</u>	TIER I BUS PROP TAX REPLACE	0.00	-7,879.00	-4,396.90	0.00	-4,396.90	-3,482.10	-44.19%
<u>112-9500-4464</u>	COMM/IND TAX REPLACEMENT	0.00	-830.00	0.00	0.00	0.00	-830.00	-100.00%
	<b>Revenue Totals:</b>	<b>0.00</b>	<b>-198,951.00</b>	<b>-107,635.72</b>	<b>-3,561.99</b>	<b>-111,197.71</b>	<b>-87,753.29</b>	<b>-44.11%</b>
	<b>Expense</b>							
<u>112-9100-6910</u>	TRANSFER OUT	0.00	190,242.00	0.00	0.00	0.00	190,242.00	100.00%
	<b>Expense Totals:</b>	<b>0.00</b>	<b>190,242.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>190,242.00</b>	<b>100.00%</b>
	<b>112 - EMPLOYEE BENEFITS Totals:</b>	<b>0.00</b>	<b>-8,709.00</b>	<b>-107,635.72</b>	<b>-3,561.99</b>	<b>-111,197.71</b>	<b>102,488.71</b>	
	<b>121 - LOST</b>							
	<b>Revenue</b>							
<u>121-9500-4090</u>	LOCAL OPTION TAX	0.00	-400,000.00	-144,005.85	-66,520.93	-210,526.78	-189,473.22	-47.37%
	<b>Revenue Totals:</b>	<b>0.00</b>	<b>-400,000.00</b>	<b>-144,005.85</b>	<b>-66,520.93</b>	<b>-210,526.78</b>	<b>-189,473.22</b>	<b>-47.37%</b>
	<b>Expense</b>							
<u>121-9100-6910</u>	TRANSFER OUT	0.00	232,587.00	0.00	0.00	0.00	232,587.00	100.00%
	<b>Expense Totals:</b>	<b>0.00</b>	<b>232,587.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>232,587.00</b>	<b>100.00%</b>

Detail vs Budget Report

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Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<b>125 - TIF</b>								
<b>Revenue</b>								
<u>125-9500-4050</u>	TIF PROP TAX-DIST 24	0.00	-295,044.00	-179,940.79	-435.33	-180,376.12	-114,667.88	-38.86%
<u>125-9500-4070</u>	TIF LOAN REPAYMENTS	0.00	-10,008.00	-2,085.00	-417.00	-2,502.00	-7,506.00	-75.00%
	<b>Revenue Totals:</b>	<b>0.00</b>	<b>-305,052.00</b>	<b>-182,025.79</b>	<b>-852.33</b>	<b>-182,878.12</b>	<b>-122,173.88</b>	<b>-40.05%</b>
<b>Expense</b>								
<u>125-5250-6453</u>	TIF TAX REFUND	0.00	154,712.00	4,000.00	2,500.00	6,500.00	148,212.00	95.80%
<u>125-5250-6490</u>	PROFESSIONAL FEES	0.00	0.00	7,475.00	0.00	7,475.00	-7,475.00	0.00%
<u>125-9100-6911</u>	TRANSFER OUT - TIF	0.00	140,333.00	0.00	0.00	0.00	140,333.00	100.00%
	<b>Expense Totals:</b>	<b>0.00</b>	<b>295,045.00</b>	<b>11,475.00</b>	<b>2,500.00</b>	<b>13,975.00</b>	<b>281,070.00</b>	<b>95.26%</b>
<b>200 - DEBT SERVICE</b>								
<b>Revenue</b>								
<u>200-7100-4000</u>	PROPERTY TAXES	0.00	-190,060.00	-104,448.36	-3,276.89	-107,725.25	-82,334.75	-43.32%
<u>200-7100-4463</u>	TIER I BUS PROP TAX REPLA	0.00	-7,194.00	-4,014.63	0.00	-4,014.63	-3,179.37	-44.19%
<u>200-7100-4464</u>	COMM/IND TAX REPLACEMENT	0.00	-830.00	0.00	0.00	0.00	-830.00	-100.00%
<u>200-9100-4830</u>	TRANSFER IN	0.00	-202,587.00	0.00	0.00	0.00	-202,587.00	-100.00%
<u>200-9100-4831</u>	TRANSFER IN-TIF	0.00	-110,333.00	0.00	0.00	0.00	-110,333.00	-100.00%
	<b>Revenue Totals:</b>	<b>0.00</b>	<b>-511,004.00</b>	<b>-108,462.99</b>	<b>-3,276.89</b>	<b>-111,739.88</b>	<b>-399,264.12</b>	<b>-78.13%</b>
<b>Expense</b>								
<u>200-2100-6801</u>	PRINCIPAL - STREETS	0.00	135,000.00	0.00	0.00	0.00	135,000.00	100.00%
<u>200-2100-6805</u>	PRINCIPAL - STREET EQUIPMENT	0.00	35,000.00	0.00	0.00	0.00	35,000.00	100.00%
<u>200-2100-6806</u>	PRINCIPAL-2024 GO BOND HWY 136	0.00	35,000.00	0.00	0.00	0.00	35,000.00	100.00%
<u>200-2100-6851</u>	INTEREST - STREETS	0.00	4,050.00	2,025.00	0.00	2,025.00	2,025.00	50.00%
<u>200-2100-6855</u>	INTEREST - STREET EQUIPMENT	0.00	2,587.00	1,293.75	0.00	1,293.75	1,293.75	49.99%
<u>200-2100-6856</u>	INTEREST-2024 GO BOND HWY 136	0.00	24,808.00	12,403.75	0.00	12,403.75	12,403.75	50.00%
<u>200-4100-6801</u>	PRINCIPAL PAYMENTS-2024 GO LIB	0.00	30,000.00	0.00	0.00	0.00	30,000.00	100.00%
<u>200-4100-6802</u>	PRINCIPAL-2023 LIB CIPCO LOAN	0.00	23,513.00	0.00	11,697.86	11,697.86	11,815.14	50.25%
<u>200-4100-6803</u>	PRINCIPAL-2024 DBQ COUNTY LOAN	0.00	19,326.00	19,302.00	0.00	19,302.00	24.00	0.12%
<u>200-4100-6851</u>	INTEREST PAYMENTS-2024 GO LIBR	0.00	20,525.00	10,262.50	0.00	10,262.50	10,262.50	50.00%
<u>200-4100-6852</u>	INTEREST-2023 LIB CIPCO LOAN	0.00	4,195.00	0.00	2,155.97	2,155.97	2,039.03	48.61%
<u>200-4100-6853</u>	INTEREST-2024 DBQ COUNTY LOAN	0.00	1,762.00	1,786.00	0.00	1,786.00	-24.00	-1.36%
<u>200-4100-6899</u>	BOND REGISTRATION FEES	0.00	2,214.00	0.00	2,213.88	2,213.88	0.12	0.01%
<u>200-7100-6801</u>	PRINCIPAL PAYMENTS	0.00	125,000.00	0.00	0.00	0.00	125,000.00	100.00%
<u>200-7100-6851</u>	INTEREST PAYMENTS	0.00	38,400.00	19,200.00	0.00	19,200.00	19,200.00	50.00%
<u>200-7100-6899</u>	BOND REGISTRATION FEES	0.00	1,600.00	0.00	250.00	250.00	1,350.00	84.38%
	<b>Expense Totals:</b>	<b>0.00</b>	<b>502,980.00</b>	<b>66,273.00</b>	<b>16,317.71</b>	<b>82,590.71</b>	<b>420,389.29</b>	<b>83.58%</b>
<b>322 - STREET IMPROVEMENTS</b>								
<b>Revenue</b>								
	<b>200 - DEBT SERVICE Totals:</b>	<b>0.00</b>	<b>-8,024.00</b>	<b>-42,189.99</b>	<b>13,040.82</b>	<b>-29,149.17</b>	<b>21,125.17</b>	

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Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<u>322-7500-4820</u>	PROCEEDS FROM BONDS/LOANS	0.00	0.00	0.00	-1,427,898.50	-1,427,898.50	1,427,898.50	0.00%
	<b>Revenue Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,427,898.50</b>	<b>-1,427,898.50</b>	<b>1,427,898.50</b>	<b>0.00%</b>
<b>322 - STREET IMPROVEMENTS Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,427,898.50</b>	<b>-1,427,898.50</b>	<b>1,427,898.50</b>	<b>0.00%</b>
<b>370 - LIBRARY CAP PROJECT</b>								
<b>Expense</b>								
<u>370-4100-6761</u>	CAP OUTLAY - LCP	0.00	0.00	43,336.07	0.00	43,336.07	-43,336.07	0.00%
	<b>Expense Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>43,336.07</b>	<b>0.00</b>	<b>43,336.07</b>	<b>-43,336.07</b>	<b>0.00%</b>
<b>370 - LIBRARY CAP PROJECT Totals:</b>		<b>0.00</b>	<b>0.00</b>	<b>43,336.07</b>	<b>0.00</b>	<b>43,336.07</b>	<b>-43,336.07</b>	<b>0.00%</b>
<b>600 - WATER</b>								
<b>Revenue</b>								
<u>600-8100-4300</u>	INTEREST	0.00	-3,000.00	-1,887.26	-388.72	-2,275.98	-724.02	-24.13%
<u>600-8100-4500</u>	WATER COLLECTION FEES	0.00	-420,000.00	-202,028.84	-36,785.67	-238,814.51	-181,185.49	-43.14%
<u>600-8100-4540</u>	HOOKUP FEES	0.00	-3,000.00	-600.00	0.00	-600.00	-2,400.00	-80.00%
<u>600-8100-4550</u>	MATERIALS	0.00	-3,000.00	0.00	0.00	0.00	-3,000.00	-100.00%
<u>600-8100-4561</u>	WET TAX	0.00	-20,000.00	-11,597.05	-2,100.99	-13,698.04	-6,301.96	-31.51%
<u>600-8100-4799</u>	MISCELLANEOUS REVENUES	0.00	-6,200.00	-1,690.00	0.00	-1,690.00	-4,510.00	-72.74%
<u>600-9100-4830</u>	TRANSFER IN	0.00	-6,600.00	0.00	0.00	0.00	-6,600.00	-100.00%
	<b>Revenue Totals:</b>	<b>0.00</b>	<b>-461,800.00</b>	<b>-217,803.15</b>	<b>-39,275.38</b>	<b>-257,078.53</b>	<b>-204,721.47</b>	<b>-44.33%</b>
<b>Expense</b>								
<u>600-8100-6010</u>	SALARIES	0.00	120,000.00	59,817.14	7,754.35	67,571.49	52,428.51	43.69%
<u>600-8100-6040</u>	WAGES - OVERTIME	0.00	4,000.00	519.20	284.78	803.98	3,196.02	79.90%
<u>600-8100-6110</u>	FICA	0.00	9,486.00	4,558.36	607.79	5,166.15	4,319.85	45.54%
<u>600-8100-6130</u>	IPERS	0.00	11,705.00	5,544.88	758.93	6,303.81	5,401.19	46.14%
<u>600-8100-6150</u>	GROUP INSURANCE	0.00	16,000.00	7,023.08	905.28	7,928.36	8,071.64	50.45%
<u>600-8100-6160</u>	WORKERS' COMPENSATION	0.00	1,762.00	442.83	0.00	442.83	1,319.17	74.87%
<u>600-8100-6230</u>	TRAVEL TRAINING & CONFERENCE	0.00	1,000.00	900.00	0.00	900.00	100.00	10.00%
<u>600-8100-6310</u>	BUILDING REPAIR/MAINT	0.00	3,000.00	0.00	0.00	0.00	3,000.00	100.00%
<u>600-8100-6331</u>	FUEL	0.00	4,000.00	1,344.01	184.60	1,528.61	2,471.39	61.78%
<u>600-8100-6350</u>	REPAIR & MAINT EQUIP	0.00	5,000.00	714.13	0.00	714.13	4,285.87	85.72%
<u>600-8100-6371</u>	UTILITIES	0.00	24,000.00	9,490.48	1,620.67	11,111.15	12,888.85	53.70%
<u>600-8100-6373</u>	TELEPHONE/INTERNET	0.00	4,500.00	1,865.60	377.58	2,243.18	2,256.82	50.15%
<u>600-8100-6402</u>	PUBLISHING	0.00	500.00	0.00	0.00	0.00	500.00	100.00%
<u>600-8100-6408</u>	INSURANCE-GENERAL	0.00	28,000.00	0.00	0.00	0.00	28,000.00	100.00%
<u>600-8100-6418</u>	TAX EXPENSE	0.00	20,000.00	11,942.89	2,460.56	14,403.45	5,596.55	27.98%
<u>600-8100-6419</u>	SOFTWARE	0.00	250.00	0.00	0.00	0.00	250.00	100.00%
<u>600-8100-6423</u>	SCHOOL TRAINING SUPPLIES	0.00	2,500.00	727.00	0.00	727.00	1,773.00	70.92%
<u>600-8100-6490</u>	PROFESSIONAL FEES	0.00	25,000.00	9,247.45	477.87	9,725.32	15,274.68	61.10%
<u>600-8100-6491</u>	CONTRACT LABOR	0.00	45,000.00	76,921.08	0.00	76,921.08	-31,921.08	-70.94%
<u>600-8100-6506</u>	OFFICE SUPPLIES	0.00	100.00	0.00	0.00	0.00	100.00	100.00%
<u>600-8100-6507</u>	OPER SUPPLIES/MATERIALS	0.00	30,000.00	29,504.41	10.00	29,514.41	485.59	1.62%
<u>600-8100-6508</u>	POSTAGE	0.00	300.00	123.82	14.71	138.53	161.47	53.82%
<u>600-8100-6520</u>	PUMP REPAIR & MAINT EQUIPMENT	0.00	500.00	0.00	0.00	0.00	500.00	100.00%

**Detail vs Budget Report**

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Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<u>600-8100-6521</u>	VALVES & HYDRANTS	0.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00%
<u>600-8100-6727</u>	CAPITAL EQUIPMENT	0.00	20,000.00	15,000.00	0.00	15,000.00	5,000.00	25.00%
<u>600-8100-6801</u>	PRINCIPAL PAYMENTS	0.00	49,314.00	0.00	0.00	0.00	49,314.00	100.00%
<u>600-8100-6851</u>	INTEREST PAYMENTS	0.00	6,906.00	0.00	3,453.00	3,453.00	3,453.00	50.00%
<u>600-8100-6899</u>	BOND REGISTRATION FEES	0.00	500.00	0.00	0.00	0.00	500.00	100.00%
<u>600-9100-6910</u>	TRANSFER OUT	0.00	11,600.00	0.00	0.00	0.00	11,600.00	100.00%
	<b>Expense Totals:</b>	<b>0.00</b>	<b>449,923.00</b>	<b>235,686.36</b>	<b>18,910.12</b>	<b>254,596.48</b>	<b>195,326.52</b>	<b>43.41%</b>
<b>601 - DEPOSITS</b>		<b>0.00</b>	<b>-11,877.00</b>	<b>17,883.21</b>	<b>-20,365.26</b>	<b>-2,482.05</b>	<b>-9,394.95</b>	
<u>Expense</u>								
<u>601-8100-6443</u>	METER DEPOSIT REFUNDS	0.00	500.00	240.00	0.00	240.00	260.00	52.00%
	<b>Expense Totals:</b>	<b>0.00</b>	<b>500.00</b>	<b>240.00</b>	<b>0.00</b>	<b>240.00</b>	<b>260.00</b>	<b>52.00%</b>
<b>601 - DEPOSITS Totals:</b>		<b>0.00</b>	<b>500.00</b>	<b>240.00</b>	<b>0.00</b>	<b>240.00</b>	<b>260.00</b>	<b>52.00%</b>
<b>603 - WELL PUMP</b>								
<u>Revenue</u>								
<u>603-8100-4300</u>	INTEREST	0.00	-3,000.00	-1,142.18	-235.25	-1,377.43	-1,622.57	-54.09%
	<b>Revenue Totals:</b>	<b>0.00</b>	<b>-3,000.00</b>	<b>-1,142.18</b>	<b>-235.25</b>	<b>-1,377.43</b>	<b>-1,622.57</b>	<b>-54.09%</b>
<b>603 - WELL PUMP Totals:</b>		<b>0.00</b>	<b>-3,000.00</b>	<b>-1,142.18</b>	<b>-235.25</b>	<b>-1,377.43</b>	<b>-1,622.57</b>	<b>-54.09%</b>
<b>605 - 2021A BOND SINKING</b>								
<u>Revenue</u>								
<u>605-8100-4300</u>	INTEREST	0.00	-4,200.00	-1,547.91	-318.82	-1,866.73	-2,333.27	-55.55%
	<b>Revenue Totals:</b>	<b>0.00</b>	<b>-4,200.00</b>	<b>-1,547.91</b>	<b>-318.82</b>	<b>-1,866.73</b>	<b>-2,333.27</b>	<b>-55.55%</b>
<b>605 - 2021A BOND SINKING Totals:</b>		<b>0.00</b>	<b>-4,200.00</b>	<b>-1,547.91</b>	<b>-318.82</b>	<b>-1,866.73</b>	<b>-2,333.27</b>	<b>-55.55%</b>
<b>610 - SEWER</b>								
<u>Revenue</u>								
<u>610-8150-4300</u>	INTEREST	0.00	-8,600.00	-3,174.72	-653.90	-3,828.62	-4,771.38	-55.48%
<u>610-8150-4500</u>	SEWER COLLECTION FEES	0.00	-900,000.00	-381,746.21	-72,652.02	-454,398.23	-445,601.77	-49.51%
<u>610-8150-4540</u>	HOOKUP FEES	0.00	-2,500.00	-600.00	0.00	-600.00	-1,900.00	-76.00%
<u>610-8150-4550</u>	MATERIALS	0.00	-1,000.00	0.00	0.00	0.00	-1,000.00	-100.00%
<u>610-8150-4560</u>	SALES TAX	0.00	-9,000.00	-4,470.49	-864.86	-5,335.35	-3,664.65	-40.72%
<u>610-8150-4799</u>	MISCELLANEOUS REVENUES	0.00	-8,000.00	0.00	0.00	0.00	-8,000.00	-100.00%
	<b>Revenue Totals:</b>	<b>0.00</b>	<b>-929,100.00</b>	<b>-389,991.42</b>	<b>-74,170.78</b>	<b>-464,162.20</b>	<b>-464,937.80</b>	<b>-50.04%</b>
<b>Expense</b>								
<u>610-8150-6010</u>	SALARIES	0.00	120,000.00	50,728.72	9,475.14	60,203.86	59,796.14	49.83%
<u>610-8150-6040</u>	WAGES - OVERTIME	0.00	3,300.00	673.22	279.99	953.21	2,346.79	71.11%
<u>610-8150-6110</u>	FICA	0.00	9,432.00	3,869.30	733.76	4,603.06	4,828.94	51.20%
<u>610-8150-6130</u>	IPERS	0.00	11,640.00	4,701.01	920.85	5,621.86	6,018.14	51.70%
<u>610-8150-6150</u>	GROUP INSURANCE	0.00	17,000.00	7,654.26	1,516.90	9,171.16	7,828.84	46.05%
<u>610-8150-6160</u>	WORKERS' COMPENSATION	0.00	1,611.00	442.83	0.00	442.83	1,168.17	72.51%
<u>610-8150-6230</u>	TRAVEL TRAINING & CONFERENCE	0.00	700.00	0.00	0.00	0.00	700.00	100.00%
<u>610-8150-6310</u>	BUILDING REPAIR/MAINT	0.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00%

**Detail vs Budget Report**

**Date Range: 12/01/2025 - 12/31/2025**

Account	Name	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<a href="#">610-8150-6331</a>	FUEL	0.00	4,000.00	1,698.03	500.67	2,198.70	1,801.30	45.03%
<a href="#">610-8150-6350</a>	REPAIR & MAINT EQUIPMENT	0.00	8,000.00	1,469.75	1,865.00	3,334.75	4,665.25	58.32%
<a href="#">610-8150-6371</a>	UTILITIES	0.00	37,000.00	14,792.35	2,908.75	17,701.10	19,298.90	52.16%
<a href="#">610-8150-6373</a>	TELEPHONE/INTERNET	0.00	2,400.00	1,103.99	225.11	1,329.10	1,070.90	44.62%
<a href="#">610-8150-6408</a>	INSURANCE-GENERAL	0.00	45,000.00	0.00	0.00	0.00	45,000.00	100.00%
<a href="#">610-8150-6418</a>	SALES TAX	0.00	10,000.00	3,371.45	1,028.51	4,399.96	5,600.04	56.00%
<a href="#">610-8150-6419</a>	SOFTWARE	0.00	100.00	0.00	0.00	0.00	100.00	100.00%
<a href="#">610-8150-6423</a>	SCHOOL TRAINING SUPPLIES	0.00	1,600.00	727.00	0.00	727.00	873.00	54.56%
<a href="#">610-8150-6446</a>	SANITARY SEWERS	0.00	10,000.00	72,375.55	12,511.25	84,886.80	-74,886.80	-748.87%
<a href="#">610-8150-6490</a>	PROFESSIONAL FEES	0.00	35,000.00	14,666.26	1,558.86	16,225.12	18,774.88	53.64%
<a href="#">610-8150-6491</a>	CONTRACT LABOR	0.00	23,000.00	4,269.25	0.00	4,269.25	18,730.75	81.44%
<a href="#">610-8150-6506</a>	OFFICE SUPPLIES	0.00	250.00	0.00	0.00	0.00	250.00	100.00%
<a href="#">610-8150-6507</a>	OPER SUPPLIES/MATERIALS MISC.	0.00	23,000.00	1,096.73	2,722.92	3,819.65	19,180.35	83.39%
<a href="#">610-8150-6508</a>	POSTAGE	0.00	300.00	31.02	0.00	31.02	268.98	89.66%
<a href="#">610-8150-6727</a>	CAPITAL EQUIPMENT	0.00	20,000.00	14,765.00	0.00	14,765.00	5,235.00	26.18%
<a href="#">610-8150-6801</a>	PRINCIPAL PAYMENTS	0.00	415,000.00	0.00	0.00	0.00	415,000.00	100.00%
<a href="#">610-8150-6851</a>	INTEREST PAYMENTS	0.00	97,335.00	0.00	48,667.50	48,667.50	48,667.50	50.00%
<a href="#">610-8150-6899</a>	BOND REGISTRATION FEES	0.00	13,905.00	0.00	6,952.50	6,952.50	6,952.50	50.00%
<a href="#">610-9100-6910</a>	TRANSFER OUT	0.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00%

**Expense Totals:** 0.00 915,573.00 198,435.72 91,867.71 290,303.43 625,269.57 68.29%

**610 - SEWER Totals:** 0.00 -13,527.00 -191,555.70 17,696.93 -173,858.77 160,331.77

**Report Total:** 0.00 -468,336.00 -979,093.39 -1,378,761.72 -2,357,855.11 1,889,519.11

# Fund Summary

Fund	Encumbrances	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001 - GENERAL	0.00	-77,607.00	-380,058.13	60,623.30	-319,434.83	241,827.83	-86.74%
011 - POLICE	0.00	-14,000.00	-1,480.20	-375.71	-1,855.91	-12,144.09	-94.75%
012 - FIRE	0.00	-38,000.00	-1,953.37	-42.81	-1,996.18	-36,003.82	1.69%
013 - RIVERVIEW PARK	0.00	-600.00	-207.83	-402.33	-610.16	10.16	-100.00%
014 - FIRE EQUIPMENT	0.00	-10,000.00	0.00	0.00	0.00	-10,000.00	-87.37%
015 - PUBLIC WORKS TRUCK	0.00	-9,800.00	-1,026.13	-211.35	-1,237.48	-8,562.52	-92.30%
016 - PARTIAL SELF-FUND	0.00	-2,000.00	8,713.12	491.18	9,204.30	-11,204.30	-99.84%
017 - SWIMMING POOL	0.00	-6,500.00	-415.08	-85.50	-500.58	-5,999.42	-58.10%
018 - CABLE	0.00	-400.00	-0.54	-0.11	-0.65	-399.35	-99.84%
019 - PARKS/PLAYGROUND	0.00	-1,300.00	-451.71	-93.04	-544.75	-755.25	-58.10%
020 - STREET EQUIP	0.00	1,400.00	-2,870.67	-591.27	-3,461.94	4,861.94	254.61%
021 - LIBRARY	0.00	-7,700.00	-2,881.06	-24,423.53	-27,304.59	19,604.59	-100.00%
022 - 1ST AVENUE	0.00	-14.00	0.00	0.00	0.00	-14.00	-64.00%
025 - TRAIL	0.00	-3.00	-0.90	-0.18	-1.08	-1.92	-99.84%
026 - SIREN	0.00	-140.00	-0.19	-0.04	-0.23	-139.77	-59.01%
027 - BICENTENNIAL	0.00	-300.00	-101.97	-21.00	-122.97	-177.03	-86.33%
028 - AMBULANCE	0.00	-37,000.00	-4,192.82	-863.59	-5,056.41	-31,943.59	0.00%
110 - ROAD USE TAX	0.00	-38,115.00	-26,211.47	73,749.59	47,538.12	-85,653.12	0.00%
111 - ARPA CHECKING	0.00	0.00	31,214.42	0.00	31,214.42	-31,214.42	0.00%
112 - EMPLOYEE BENEFITS	0.00	-8,709.00	-107,635.72	-3,561.99	-111,197.71	102,488.71	0.00%
121 - LOST	0.00	-167,413.00	-144,005.85	-66,520.93	-210,526.78	43,113.78	0.00%
125 - TIF	0.00	-10,007.00	-170,550.79	1,647.67	-168,903.12	158,896.12	0.00%
200 - DEBT SERVICE	0.00	-8,024.00	-42,189.99	13,040.82	-29,149.17	21,125.17	0.00%
322 - STREET IMPROVEMENTS	0.00	0.00	0.00	-1,427,898.50	-1,427,898.50	1,427,898.50	0.00%
370 - LIBRARY CAP PROJECT	0.00	0.00	43,336.07	0.00	43,336.07	-43,336.07	0.00%
600 - WATER	0.00	-11,877.00	17,883.21	-20,365.26	-2,482.05	-9,394.95	52.00%
601 - DEPOSITS	0.00	500.00	240.00	0.00	240.00	260.00	-54.09%
603 - WELL PUMP	0.00	-3,000.00	-1,142.18	-235.25	-1,377.43	-1,622.57	-55.55%
605 - 2021A BOND SINKING	0.00	-4,200.00	-1,547.91	-318.82	-1,866.73	-2,333.27	-55.55%
610 - SEWER	0.00	-13,527.00	-191,555.70	17,696.93	-173,858.77	160,331.77	-55.55%
<b>Report Total:</b>	<b>0.00</b>	<b>-468,336.00</b>	<b>-979,093.39</b>	<b>-1,378,761.72</b>	<b>-2,357,855.11</b>	<b>1,889,519.11</b>	



Cascade, IA

# Trial Balance Account Summary

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 001 - GENERAL</b>						
<a href="#">001-0000-1100</a>	Claim On Cash - Checking - General	799,581.71	123,788.61	168,898.24	-45,109.63	754,472.08
<a href="#">001-0000-1107</a>	Claim On Cash - Investments - General	152,920.90	602.31	0.00	602.31	153,523.21
<a href="#">001-0000-1110</a>	CASH - GENERAL	65,580.00	0.00	0.00	0.00	65,580.00
<a href="#">001-0000-1170</a>	CDS/INVESTMENTS - GENERAL	0.00	0.00	0.00	0.00	0.00
<a href="#">001-0000-2022</a>	Accounts Payable Pending	0.00	100,060.50	100,060.50	0.00	0.00
<a href="#">001-0050-2020</a>	ACCOUNTS PAYABLE	116.58	0.00	0.00	0.00	116.58
<a href="#">001-0050-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">001-0050-2120</a>	FEDERAL W/H PAYABLE	0.00	1,208.53	1,208.53	0.00	0.00
<a href="#">001-0050-2121</a>	FEDERAL/FICA/MEDICARE PAYABLE	0.00	3,820.32	3,820.32	0.00	0.00
<a href="#">001-0050-2122</a>	STATE WITHHOLDING PAYABLE	-285.86	832.33	2,345.80	-1,513.47	-1,799.33
<a href="#">001-0050-2123</a>	IPERS PAYABLE	1,801.03	4,218.84	13,774.63	-9,555.79	-7,754.76
<a href="#">001-0050-2124</a>	EMPLOYEE HEALTH INS	-2,773.74	5,046.73	10,093.45	-5,046.72	-7,820.46
<a href="#">001-0050-2125</a>	IPERS PAYABLE-POLICE	0.00	927.16	927.16	0.00	0.00
<a href="#">001-0050-2126</a>	ICMA PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">001-0050-2128</a>	FLEX CONTR	0.00	0.00	0.00	0.00	0.00
<a href="#">001-0050-2155</a>	PAYROLL CLEARING ACCOUNT	0.00	0.00	0.00	0.00	0.00
<a href="#">001-0050-3910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">001-0050-3950</a>	FUND BALANCE	-636,882.49	0.00	0.00	0.00	-636,882.49
<a href="#">001-1100-4185</a>	ANIMAL LICENSE	-23.00	0.00	5.00	-5.00	-28.00
<a href="#">001-1100-4700</a>	DONATIONS - POLICE	0.00	0.00	200.00	-200.00	-200.00
<a href="#">001-1100-4770</a>	COURT & PARKING FINES	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1100-4799</a>	MISCELLANEOUS REVENUES	-1,750.00	0.00	0.00	0.00	-1,750.00
<a href="#">001-1100-6010</a>	SALARIES	60,297.02	17,369.40	5,724.00	11,645.40	71,942.42
<a href="#">001-1100-6020</a>	WAGES - PART TIME	6,512.49	0.00	0.00	0.00	6,512.49
<a href="#">001-1100-6040</a>	WAGES - OVERTIME	157.50	577.50	262.50	315.00	472.50
<a href="#">001-1100-6110</a>	FICA	5,031.89	1,253.16	356.40	896.76	5,928.65
<a href="#">001-1100-6120</a>	MEDICARE	0.00	83.35	83.35	0.00	0.00
<a href="#">001-1100-6130</a>	IPERS	6,150.95	1,648.42	549.86	1,098.56	7,249.51
<a href="#">001-1100-6150</a>	GROUP INSURANCE	11,154.45	4,374.23	2,143.34	2,230.89	13,385.34
<a href="#">001-1100-6160</a>	WORKERS' COMPENSATION	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1100-6181</a>	UNIFORM ALLOWANCE	0.00	654.75	0.00	654.75	654.75
<a href="#">001-1100-6230</a>	TRAVEL TRAINING & CONFERENCE	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1100-6331</a>	FUEL	2,595.44	446.61	0.00	446.61	3,042.05
<a href="#">001-1100-6332</a>	VEHICLE/RADIO MAINTENANCE	150.32	0.00	0.00	0.00	150.32
<a href="#">001-1100-6373</a>	TELEPHONE/INTERNET	1,981.18	353.05	0.00	353.05	2,334.23
<a href="#">001-1100-6408</a>	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1100-6490</a>	PROFESSIONAL FEES	2,769.95	140.98	0.00	140.98	2,910.93
<a href="#">001-1100-6506</a>	OFFICE SUPPLIES	104.06	0.00	0.00	0.00	104.06
<a href="#">001-1100-6507</a>	OPER SUPPLIES/MATERIALS MISC.	1,745.00	346.56	0.00	346.56	2,091.56
<a href="#">001-1100-6508</a>	POSTAGE	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1100-6526</a>	CRIME NIGHT OUT	2,172.72	0.00	0.00	0.00	2,172.72
<a href="#">001-1100-6727</a>	CAPITAL EQUIPMENT	1,022.83	614.00	0.00	614.00	1,636.83
<a href="#">001-1300-6375</a>	CIVIL DEFENSE/SIRENS	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1300-6458</a>	MISC EXPENSE	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1400-6766</a>	LEVEE IMPROVEMENTS/FLOOD CONTR	3,788.00	0.00	0.00	0.00	3,788.00
<a href="#">001-1500-4710</a>	FARM BOARD - FIRE INS & UTILIT	-21,390.40	0.00	0.00	0.00	-21,390.40
<a href="#">001-1500-4800</a>	SALE OF REAL PROPERTY	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1500-6160</a>	WORKERS' COMPENSATION	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1500-6181</a>	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1500-6310</a>	BUILDING REPAIR/MAINT	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1500-6331</a>	FUEL	18.22	0.00	0.00	0.00	18.22
<a href="#">001-1500-6350</a>	REPAIR & MAINT EQUIPMENT	119.75	0.00	0.00	0.00	119.75

Account	Name	Beginning Balance	Period		Net Change	Ending Balance
			Total Debits	Total Credits		
<a href="#">001-1500-6371</a>	UTILITIES	1,104.48	200.92	0.00	200.92	1,305.40
<a href="#">001-1500-6373</a>	TELEPHONE/INTERNET	315.81	52.71	0.00	52.71	368.52
<a href="#">001-1500-6408</a>	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1500-6412</a>	MEDICAL EXPENSES	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1500-6413</a>	VOLUNTEER COMPENSATION	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1500-6423</a>	SCHOOL TRAINING SUPPLIES	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1500-6511</a>	BLDG. MAINT. & SUPPLIES	214.20	0.00	0.00	0.00	214.20
<a href="#">001-1500-6727</a>	CAPITAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1500-6856</a>	CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1600-4310</a>	AMB MEETING RM RENT	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1600-4441</a>	AMBULANCE GRANT	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1600-4442</a>	AMBULANCE GRANT	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1600-4475</a>	TOWNSHIP CONTRIBUTIONS	-10,923.11	0.00	669.06	-669.06	-11,592.17
<a href="#">001-1600-4500</a>	AMBULANCE SERVICE CHARGES	-71,154.08	0.00	14,012.26	-14,012.26	-85,166.34
<a href="#">001-1600-4700</a>	DONATION	-999.62	0.00	0.00	0.00	-999.62
<a href="#">001-1600-4710</a>	REIMBURSEMENTS	0.00	0.00	3,003.14	-3,003.14	-3,003.14
<a href="#">001-1600-6010</a>	SALARIES	30,164.00	17,552.50	8,940.81	8,611.69	38,775.69
<a href="#">001-1600-6110</a>	FICA	2,307.61	1,220.99	520.89	700.10	3,007.71
<a href="#">001-1600-6120</a>	MEDICARE	0.00	121.83	121.83	0.00	0.00
<a href="#">001-1600-6130</a>	IPERS	2,276.71	1,150.12	539.66	610.46	2,887.17
<a href="#">001-1600-6160</a>	WORKERS' COMPENSATION	1,328.50	0.00	0.00	0.00	1,328.50
<a href="#">001-1600-6181</a>	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1600-6230</a>	TRAVEL TRAINING & CONFERENCE	10,064.98	1,319.00	0.00	1,319.00	11,383.98
<a href="#">001-1600-6299</a>	EMPLOYEE/OFFICIAL RECOGNITION	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1600-6310</a>	BUILDING REPAIR/MAINT	920.00	175.00	0.00	175.00	1,095.00
<a href="#">001-1600-6331</a>	FUEL	2,570.38	334.10	0.00	334.10	2,904.48
<a href="#">001-1600-6350</a>	REPAIR & MAINT EQUIPMENT	4,228.29	0.00	0.00	0.00	4,228.29
<a href="#">001-1600-6371</a>	UTILITIES	479.83	117.31	0.00	117.31	597.14
<a href="#">001-1600-6373</a>	TELEPHONE/INTERNET	1,033.21	197.85	0.00	197.85	1,231.06
<a href="#">001-1600-6408</a>	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1600-6412</a>	MEDICAL EXPENSES	172.00	0.00	0.00	0.00	172.00
<a href="#">001-1600-6413</a>	VOLUNTEER COMPENSATION	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1600-6416</a>	BUILDING RENT/LEASE	7,500.00	1,500.00	0.00	1,500.00	9,000.00
<a href="#">001-1600-6452</a>	RADIOS/EQUIPMENT	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1600-6490</a>	PROFESSIONAL FEES	2,020.05	0.00	0.00	0.00	2,020.05
<a href="#">001-1600-6506</a>	OFFICE SUPPLIES	277.59	0.00	0.00	0.00	277.59
<a href="#">001-1600-6507</a>	OPER SUPPLIES/MATERIALS MISC.	7,140.07	1,155.88	0.00	1,155.88	8,295.95
<a href="#">001-1600-6508</a>	POSTAGE	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1600-6599</a>	OTHER SUPPLIES	0.00	0.00	0.00	0.00	0.00
<a href="#">001-1600-6727</a>	CAPITAL EQUIPMENT	53,844.80	0.00	0.00	0.00	53,844.80
<a href="#">001-1900-6421</a>	ANIMAL CONTROL	0.00	0.00	0.00	0.00	0.00
<a href="#">001-2100-4134</a>	STREET EXCAVATION BOND	0.00	0.00	0.00	0.00	0.00
<a href="#">001-2100-4300</a>	INTEREST	0.00	0.00	0.00	0.00	0.00
<a href="#">001-2100-4443</a>	DUBUQUE COUNTY	0.00	0.00	0.00	0.00	0.00
<a href="#">001-2100-4570</a>	STREET/SIDEWALK/CURB REPAIR CH	0.00	0.00	0.00	0.00	0.00
<a href="#">001-2100-4799</a>	MISCELLANEOUS REVENUES	-80.00	0.00	300.00	-300.00	-380.00
<a href="#">001-2100-6110</a>	FICA	0.00	0.00	0.00	0.00	0.00
<a href="#">001-2100-6120</a>	MEDICARE	0.00	0.00	0.00	0.00	0.00
<a href="#">001-2100-6130</a>	IPERS	0.00	0.00	0.00	0.00	0.00
<a href="#">001-2100-6181</a>	UNIFORM ALLOWANCE	2,034.11	268.80	0.00	268.80	2,302.91
<a href="#">001-2100-6310</a>	BUILDING REPAIR/MAINT	0.00	0.00	0.00	0.00	0.00
<a href="#">001-2100-6371</a>	UTILITIES	444.68	259.09	0.00	259.09	703.77
<a href="#">001-2100-6373</a>	TELEPHONE/INTERNET	377.98	79.59	0.00	79.59	457.57
<a href="#">001-2100-6377</a>	STREET BOND REFUND	250.00	0.00	0.00	0.00	250.00
<a href="#">001-2100-6408</a>	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
<a href="#">001-2100-6490</a>	PROFESSIONAL FEES	989.17	0.00	0.00	0.00	989.17
<a href="#">001-2100-6507</a>	OPERATING SUPPLIES	611.68	562.43	0.00	562.43	1,174.11
<a href="#">001-2100-6727</a>	CAPITAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00
<a href="#">001-2100-6761</a>	STREET IMPROVEMENTS	0.00	72,028.00	0.00	72,028.00	72,028.00

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<a href="#">001-2100-6762</a>	HANDICAP CURBS	0.00	0.00	0.00	0.00	0.00
<a href="#">001-2100-6763</a>	SIDEWALK REPAIR/REPLACEMENT	11,038.43	0.00	0.00	0.00	11,038.43
<a href="#">001-2100-6764</a>	STORM SEWER REPAIRS	3,975.00	0.00	0.00	0.00	3,975.00
<a href="#">001-2100-6771</a>	CRACK SEALING	0.00	0.00	0.00	0.00	0.00
<a href="#">001-2100-6799</a>	OTHER CAPITAL OUTLAY	31,230.00	0.00	0.00	0.00	31,230.00
<a href="#">001-2900-4500</a>	GARBAGE CHARGES/FEES	-103,622.01	0.00	20,296.49	-20,296.49	-123,918.50
<a href="#">001-2900-4516</a>	RECYCLING CHARGES/FEES	-45,413.15	0.00	8,921.35	-8,921.35	-54,334.50
<a href="#">001-2900-6490</a>	PROFESSIONAL FEES - CMU	2,153.32	430.67	0.00	430.67	2,583.99
<a href="#">001-2900-6491</a>	SPECIAL GARBAGE PICK UP	0.00	0.00	0.00	0.00	0.00
<a href="#">001-2900-6499</a>	GARBAGE/RECYCLING FEES	135,764.75	0.00	0.00	0.00	135,764.75
<a href="#">001-4100-4310</a>	LIB ROOM RENT	-60.00	0.00	80.00	-80.00	-140.00
<a href="#">001-4100-4311</a>	LIBRARY ROOM DEPOSIT	0.00	0.00	0.00	0.00	0.00
<a href="#">001-4100-4400</a>	FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
<a href="#">001-4100-4441</a>	LIBRARY OPEN ACCESS/ENRICH IA	-1,575.45	0.00	0.00	0.00	-1,575.45
<a href="#">001-4100-4443</a>	LIBRARY DBQ & JONES CNTY 28E	0.00	0.00	4,217.00	-4,217.00	-4,217.00
<a href="#">001-4100-4470</a>	LIBRARY GRANT	0.00	0.00	0.00	0.00	0.00
<a href="#">001-4100-4700</a>	DONATIONS - LIBRARY	-799.00	0.00	0.00	0.00	-799.00
<a href="#">001-4100-4715</a>	REFUNDS/REBATES	0.00	0.00	0.00	0.00	0.00
<a href="#">001-4100-4765</a>	LIBRARY MISC FEES	0.00	0.00	30.00	-30.00	-30.00
<a href="#">001-4100-6010</a>	SALARIES	47,311.55	12,307.33	3,240.00	9,067.33	56,378.88
<a href="#">001-4100-6020</a>	WAGES - PART TIME	0.00	909.73	909.73	0.00	0.00
<a href="#">001-4100-6040</a>	WAGES - OVERTIME	0.00	0.00	0.00	0.00	0.00
<a href="#">001-4100-6050</a>	BOARD MEMBERS COMPENSATION	0.00	1,590.00	1,463.35	126.65	126.65
<a href="#">001-4100-6110</a>	FICA	3,553.53	1,036.59	298.70	737.89	4,291.42
<a href="#">001-4100-6120</a>	MEDICARE	0.00	69.86	69.86	0.00	0.00
<a href="#">001-4100-6130</a>	IPERS	3,673.44	993.50	323.83	669.67	4,343.11
<a href="#">001-4100-6150</a>	GROUP INSURANCE	7,919.50	3,131.45	1,547.55	1,583.90	9,503.40
<a href="#">001-4100-6160</a>	WORKERS' COMPENSATION	0.00	0.00	0.00	0.00	0.00
<a href="#">001-4100-6230</a>	TRAVEL TRAINING & CONFERENCE	40.00	0.00	0.00	0.00	40.00
<a href="#">001-4100-6310</a>	BUILDING REPAIR/MAINT	5,373.75	1,103.00	0.00	1,103.00	6,476.75
<a href="#">001-4100-6350</a>	REPAIR & MAINT EQUIPMENT	1,030.00	0.00	0.00	0.00	1,030.00
<a href="#">001-4100-6360</a>	LIB ROOM DEPOSIT REFUND	0.00	0.00	0.00	0.00	0.00
<a href="#">001-4100-6371</a>	UTILITIES	2,031.23	405.31	0.00	405.31	2,436.54
<a href="#">001-4100-6373</a>	TELEPHONE/INTERNET	506.26	113.24	0.00	113.24	619.50
<a href="#">001-4100-6408</a>	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
<a href="#">001-4100-6419</a>	SOFTWARE	0.00	0.00	0.00	0.00	0.00
<a href="#">001-4100-6490</a>	PROFESSIONAL FEES	2,256.11	1,182.00	0.00	1,182.00	3,438.11
<a href="#">001-4100-6502</a>	LIBRARY BOOKS/FILMS/REF. BOOKS	17,656.02	0.00	0.00	0.00	17,656.02
<a href="#">001-4100-6506</a>	OFFICE SUPPLIES	4,100.65	0.00	0.00	0.00	4,100.65
<a href="#">001-4100-6507</a>	MISC OPERATING SUPPLIES	924.63	165.73	0.00	165.73	1,090.36
<a href="#">001-4100-6508</a>	POSTAGE	43.09	14.90	0.00	14.90	57.99
<a href="#">001-4100-6511</a>	BLDG. MAINT. & SUPPLIES	2,460.66	500.00	0.00	500.00	2,960.66
<a href="#">001-4100-6512</a>	PROGRAM MATERIALS	4,293.66	38.75	0.00	38.75	4,332.41
<a href="#">001-4100-6727</a>	CAPITAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00
<a href="#">001-4100-6799</a>	CAPITAL IMPROVEMENTS	519.00	0.00	0.00	0.00	519.00
<a href="#">001-4300-4310</a>	PAVILION RENTAL	-298.00	0.00	0.00	0.00	-298.00
<a href="#">001-4300-4311</a>	PAVILION DEPOSIT	-150.00	0.00	0.00	0.00	-150.00
<a href="#">001-4300-4440</a>	STATE GRANTS	0.00	0.00	0.00	0.00	0.00
<a href="#">001-4300-4700</a>	DONATIONS - PARK	-12,644.00	0.00	0.00	0.00	-12,644.00
<a href="#">001-4300-6010</a>	SALARIES	0.00	0.00	0.00	0.00	0.00
<a href="#">001-4300-6020</a>	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00
<a href="#">001-4300-6040</a>	WAGES - OVERTIME	0.00	0.00	0.00	0.00	0.00
<a href="#">001-4300-6050</a>	BOARD MEMBERS COMPENSATION	0.00	1,170.00	834.35	335.65	335.65
<a href="#">001-4300-6110</a>	FICA	0.00	81.02	36.27	44.75	44.75
<a href="#">001-4300-6120</a>	MEDICARE	0.00	8.48	8.48	0.00	0.00
<a href="#">001-4300-6130</a>	IPERS	0.00	0.00	0.00	0.00	0.00
<a href="#">001-4300-6160</a>	WORKERS' COMPENSATION	0.00	0.00	0.00	0.00	0.00
<a href="#">001-4300-6310</a>	BUILDING REPAIR/MAINT	1,500.00	0.00	0.00	0.00	1,500.00
<a href="#">001-4300-6320</a>	PARKS/EQUIP-REPAIR/MAINT	1,525.97	0.00	0.00	0.00	1,525.97

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Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
001-4300-6331	FUEL	948.12	94.46	0.00	94.46	1,042.58
001-4300-6360	PAVILION DEPOSIT REFUND	825.00	0.00	0.00	0.00	825.00
001-4300-6371	UTILITIES	1,249.87	151.30	0.00	151.30	1,401.17
001-4300-6373	TELEPHONE/INTERNET	0.00	0.00	0.00	0.00	0.00
001-4300-6408	INSURANCE-GENERAL	0.00	315.00	0.00	315.00	315.00
001-4300-6425	DONATIONS - PARK	0.00	0.00	0.00	0.00	0.00
001-4300-6490	PROFESSIONAL FEES	2,672.46	0.00	0.00	0.00	2,672.46
001-4300-6507	MISC OPERATING SUPPLIES	2,144.07	32.94	0.00	32.94	2,177.01
001-4300-6701	PARK IMPROVEMENTS	16,534.62	2,000.00	0.00	2,000.00	18,534.62
001-4300-6727	CAPITAL EQUIPMENT	37,690.00	0.00	37,690.00	-37,690.00	0.00
001-4600-4560	SALES TAXES COLLECTED	0.00	0.00	0.00	0.00	0.00
001-4600-4575	SWIMMING LESSONS	-800.00	0.00	0.00	0.00	-800.00
001-4600-4580	SWIMMING POOL CONCESSIONS	-11,303.69	0.00	0.00	0.00	-11,303.69
001-4600-4590	SWIMMING POOL ADMISSIONS	-12,762.50	0.00	0.00	0.00	-12,762.50
001-4600-4595	POOL PASS	-1,265.00	0.00	740.00	-740.00	-2,005.00
001-4600-4710	REIMBURSEMENTS	0.00	0.00	55.00	-55.00	-55.00
001-4600-4799	MISCELLANEOUS REVENUES	-10.00	0.00	0.00	0.00	-10.00
001-4600-6010	SALARIES	50,543.53	0.00	0.00	0.00	50,543.53
001-4600-6020	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00
001-4600-6040	WAGES - OVERTIME	102.00	0.00	0.00	0.00	102.00
001-4600-6110	FICA	3,874.42	0.00	0.00	0.00	3,874.42
001-4600-6120	MEDICARE	0.00	0.00	0.00	0.00	0.00
001-4600-6130	IPERS	0.00	0.00	0.00	0.00	0.00
001-4600-6160	WORKERS' COMPENSATION	0.00	0.00	0.00	0.00	0.00
001-4600-6230	TRAVEL TRAINING & CONFERENCE	4,861.60	0.00	0.00	0.00	4,861.60
001-4600-6310	REPAIR & MAINT. OF BUILDINGS	1,115.65	0.00	0.00	0.00	1,115.65
001-4600-6331	FUEL	0.00	0.00	0.00	0.00	0.00
001-4600-6371	UTILITIES	5,024.27	12.19	0.00	12.19	5,036.46
001-4600-6373	TELEPHONE/INTERNET	108.42	0.00	0.00	0.00	108.42
001-4600-6402	ADVERTISING AND PUBLICATIONS	0.00	0.00	0.00	0.00	0.00
001-4600-6408	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
001-4600-6428	SWIM TEAM	0.00	0.00	0.00	0.00	0.00
001-4600-6458	MISC EXPENSE	650.00	0.00	0.00	0.00	650.00
001-4600-6490	PROFESSIONAL FEES	771.50	0.00	0.00	0.00	771.50
001-4600-6507	MISC OPERATING SUPPLIES	7,559.17	0.00	0.00	0.00	7,559.17
001-4600-6514	POOL CONCESSIONS	5,391.10	0.00	0.00	0.00	5,391.10
001-4600-6727	CAPITAL EQUIPMENT	0.00	37,690.00	0.00	37,690.00	37,690.00
001-5100-4500	CHARGES/FEES FOR SERVICES	0.00	0.00	0.00	0.00	0.00
001-5100-4715	REFUNDS/REBATES	0.00	0.00	0.00	0.00	0.00
001-5100-4750	MERCHANDISE SALES	-255.00	0.00	0.00	0.00	-255.00
001-5100-6402	ADVERTISING	0.00	0.00	0.00	0.00	0.00
001-5100-6413	PAYMENTS - OTHER AGENCIES	0.00	0.00	0.00	0.00	0.00
001-5100-6434	CASCADE ECONOMIC DEVELOPMENT C	0.00	0.00	0.00	0.00	0.00
001-5100-6490	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00
001-6100-6050	COUNCIL WAGES	1,700.00	2,900.00	1,727.05	1,172.95	2,872.95
001-6100-6110	FICA	108.37	163.63	71.30	92.33	200.70
001-6100-6120	MEDICARE	0.00	21.03	21.03	0.00	0.00
001-6100-6130	IPERS	33.04	56.64	28.32	28.32	61.36
001-6100-6240	MEETING/CONFERENCES	0.00	0.00	0.00	0.00	0.00
001-6150-6050	MAYOR WAGES	650.00	1,200.00	600.00	600.00	1,250.00
001-6150-6110	FICA	49.73	83.10	37.20	45.90	95.63
001-6150-6120	MEDICARE	0.00	8.70	8.70	0.00	0.00
001-6150-6130	IPERS	0.00	0.00	0.00	0.00	0.00
001-6150-6230	TRAVEL TRAINING & CONFERENCE	0.00	0.00	0.00	0.00	0.00
001-6200-4500	CHARGES/FEES FOR SERVICES-SNOW	0.00	0.00	0.00	0.00	0.00
001-6200-6010	SALARIES	37,623.16	10,258.63	3,419.54	6,839.09	44,462.25
001-6200-6020	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00
001-6200-6040	WAGES - OVERTIME	103.93	348.46	134.49	213.97	317.90
001-6200-6050	BOARD MEMBERS COMPENSATION	0.00	300.00	205.40	94.60	94.60

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Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<a href="#">001-6200-6110</a>	FICA	2,849.91	767.60	223.79	543.81	3,393.72
<a href="#">001-6200-6120</a>	MEDICARE	0.00	52.36	52.36	0.00	0.00
<a href="#">001-6200-6130</a>	IPERS	3,561.38	1,001.29	335.50	665.79	4,227.17
<a href="#">001-6200-6131</a>	CA PENSION	0.00	0.00	0.00	0.00	0.00
<a href="#">001-6200-6150</a>	GROUP INSURANCE	5,297.15	1,806.27	851.15	955.12	6,252.27
<a href="#">001-6200-6155</a>	FLEX PLAN ADMIN.	200.00	0.00	0.00	0.00	200.00
<a href="#">001-6200-6160</a>	WORKERS' COMPENSATION	0.00	0.00	0.00	0.00	0.00
<a href="#">001-6200-6181</a>	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00
<a href="#">001-6200-6210</a>	DUES/MEMBERSHIPS/MAGAZINE SUB.	4,361.59	751.59	0.00	751.59	5,113.18
<a href="#">001-6200-6230</a>	TRAVEL TRAINING & CONFERENCE	0.00	0.00	0.00	0.00	0.00
<a href="#">001-6200-6402</a>	ADVERTISING AND PUBLICATIONS	1,171.30	348.48	0.00	348.48	1,519.78
<a href="#">001-6200-6405</a>	COURT & RECORDING FEES	27.00	0.00	0.00	0.00	27.00
<a href="#">001-6200-6408</a>	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
<a href="#">001-6200-6419</a>	SOFTWARE	26,362.85	3,540.00	0.00	3,540.00	29,902.85
<a href="#">001-6200-6458</a>	MISC EXPENSE	32.10	0.00	0.00	0.00	32.10
<a href="#">001-6200-6459</a>	WEBSITE DEVELOPMENT	2,000.00	0.00	0.00	0.00	2,000.00
<a href="#">001-6200-6491</a>	CONTRACT LABOR - SNOW	0.00	0.00	0.00	0.00	0.00
<a href="#">001-6200-6498</a>	NUISANCE ABATEMENT	0.00	0.00	0.00	0.00	0.00
<a href="#">001-6200-6499</a>	REFUNDS/REIMBURSEMENTS TO CMU	0.00	0.00	0.00	0.00	0.00
<a href="#">001-6200-6506</a>	OFFICE SUPPLIES	1,016.67	0.00	0.00	0.00	1,016.67
<a href="#">001-6200-6507</a>	OPERATING SUPPLIES	1,746.43	320.00	0.00	320.00	2,066.43
<a href="#">001-6200-6508</a>	POSTAGE	31.40	0.00	0.00	0.00	31.40
<a href="#">001-6200-6727</a>	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00
<a href="#">001-6300-6413</a>	ELECTION COSTS	0.00	0.00	0.00	0.00	0.00
<a href="#">001-6400-6411</a>	LEGAL FEES	2,945.00	830.00	0.00	830.00	3,775.00
<a href="#">001-6500-6299</a>	EMPLOYEE/OFFICIAL RECOGNITION	0.00	0.00	0.00	0.00	0.00
<a href="#">001-6500-6310</a>	REPAIR & MAINT, OF BUILDINGS	13,022.36	348.98	0.00	348.98	13,371.34
<a href="#">001-6500-6350</a>	OPERATIONAL EQUIP REPAIR	159.13	0.00	0.00	0.00	159.13
<a href="#">001-6500-6371</a>	UTILITIES	1,489.01	393.74	0.00	393.74	1,882.75
<a href="#">001-6500-6373</a>	TELEPHONE/INTERNET	1,291.92	927.64	0.00	927.64	2,219.56
<a href="#">001-6500-6401</a>	AUDIT COSTS	0.00	0.00	0.00	0.00	0.00
<a href="#">001-6500-6408</a>	INSURANCE	0.00	0.00	0.00	0.00	0.00
<a href="#">001-6500-6413</a>	DONATIONS TO LOCAL AGENCIES	35,143.31	0.00	0.00	0.00	35,143.31
<a href="#">001-6500-6418</a>	SALES TAX	2,718.10	564.78	0.00	564.78	3,282.88
<a href="#">001-6500-6438</a>	GYM KEY DEPOSIT REFUND	0.00	0.00	0.00	0.00	0.00
<a href="#">001-6500-6490</a>	PROFESSIONAL FEES	19,094.04	641.49	0.00	641.49	19,735.53
<a href="#">001-6500-6491</a>	CONTRACT LABOR	1,199.20	5,255.00	0.00	5,255.00	6,454.20
<a href="#">001-6500-6507</a>	OPER SUPPLIES/MATERIALS MISC.	292.18	544.80	0.00	544.80	836.98
<a href="#">001-6500-6599</a>	OTHER SUPPLIES	0.00	0.00	0.00	0.00	0.00
<a href="#">001-6500-6727</a>	CAPITAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00
<a href="#">001-6500-6750</a>	OUTLAY	0.00	0.00	0.00	0.00	0.00
<a href="#">001-6500-6799</a>	CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
<a href="#">001-6510-6010</a>	SALARIES	0.00	0.00	0.00	0.00	0.00
<a href="#">001-6510-6110</a>	FICA/MEDICARE	0.00	0.00	0.00	0.00	0.00
<a href="#">001-6510-6130</a>	IPERS	0.00	0.00	0.00	0.00	0.00
<a href="#">001-6510-6350</a>	REPAIR & MAINT EQUIPMENT	0.00	0.00	0.00	0.00	0.00
<a href="#">001-6510-6458</a>	MISC EXPENSE	0.00	0.00	0.00	0.00	0.00
<a href="#">001-6510-6507</a>	OPER SUPPLIES/MATERIALS MISC.	0.00	0.00	0.00	0.00	0.00
<a href="#">001-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">001-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">001-9500-4000</a>	GENERAL PROPERTY TAXES - CURRE	-505,999.25	0.00	17,481.93	-17,481.93	-523,481.18
<a href="#">001-9500-4001</a>	PROPERTY TAXES - PRIOR YR	0.00	0.00	0.00	0.00	0.00
<a href="#">001-9500-4003</a>	AGRICULTURAL LAND TAXES	-735.87	0.00	0.00	0.00	-735.87
<a href="#">001-9500-4013</a>	LIAB, PROP, SELF INS COST	-67,566.78	0.00	2,337.44	-2,337.44	-69,904.22
<a href="#">001-9500-4101</a>	LIQUOR LICENSES	-1,349.06	0.00	0.00	0.00	-1,349.06
<a href="#">001-9500-4105</a>	CIGARETTE PERMITS	-150.00	0.00	0.00	0.00	-150.00
<a href="#">001-9500-4120</a>	BUILDING PERMITS & ZONING REQU	-2,350.00	0.00	150.00	-150.00	-2,500.00
<a href="#">001-9500-4134</a>	STREET EXCAVATION BOND	0.00	0.00	0.00	0.00	0.00
<a href="#">001-9500-4161</a>	CABLE FRANCHISE & PEG FEES	0.00	0.00	0.00	0.00	0.00

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<a href="#">001-9500-4300</a>	INTEREST	-58,325.31	0.00	14,723.73	-14,723.73	-73,049.04
<a href="#">001-9500-4306</a>	GYM KEY DEPOSIT	0.00	0.00	0.00	0.00	0.00
<a href="#">001-9500-4310</a>	RENTS AND LEASES	0.00	0.00	0.00	0.00	0.00
<a href="#">001-9500-4400</a>	FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
<a href="#">001-9500-4401</a>	FEDERAL DISASTER GRANT-COVID	0.00	0.00	0.00	0.00	0.00
<a href="#">001-9500-4440</a>	STATE GRANTS	-250,000.00	0.00	0.00	0.00	-250,000.00
<a href="#">001-9500-4441</a>	STATE DISASTER GRANT-COVID	0.00	0.00	0.00	0.00	0.00
<a href="#">001-9500-4463</a>	TIER I BUS PROP TAX REPLA	-24,464.86	0.00	0.00	0.00	-24,464.86
<a href="#">001-9500-4464</a>	COMM/IND TAX REPLACEMENT	-3,140.06	0.00	0.00	0.00	-3,140.06
<a href="#">001-9500-4500</a>	CABLE ADS/SPONSORS/DUBBING	0.00	0.00	0.00	0.00	0.00
<a href="#">001-9500-4560</a>	SALES TAXES COLLECTED	-2,760.90	0.00	535.50	-535.50	-3,296.40
<a href="#">001-9500-4705</a>	CONTRIBUTIONS/DONATIONS	0.00	0.00	0.00	0.00	0.00
<a href="#">001-9500-4710</a>	REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
<a href="#">001-9500-4711</a>	UTILITY SHARE-WAGES/INSUR/LINE	-1,406.54	0.00	0.00	0.00	-1,406.54
<a href="#">001-9500-4735</a>	GAS TAX REFUND	0.00	0.00	0.00	0.00	0.00
<a href="#">001-9500-4799</a>	MISCELLANEOUS REVENUES	-2,200.00	0.00	1.00	-1.00	-2,201.00
<a href="#">001-9500-4800</a>	SALE OF REAL PROPERTY	0.00	0.00	3,377.00	-3,377.00	-3,377.00
<a href="#">001-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 001 Total:</b>		<b>0.00</b>	<b>465,645.12</b>	<b>465,645.12</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 002 - ARP COVID 19 GRANT</b>						
<a href="#">002-0000-1100</a>	Claim On Cash - Checking - ARPA	0.00	0.00	0.00	0.00	0.00
<a href="#">002-0000-1110</a>	CASH- ARP COVID 19 GRANT	0.00	0.00	0.00	0.00	0.00
<a href="#">002-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">002-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">002-0050-3950</a>	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
<a href="#">002-1300-4400</a>	FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
<a href="#">002-1300-6490</a>	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00
<a href="#">002-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">002-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 002 Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 011 - POLICE</b>						
<a href="#">011-0000-1100</a>	Claim On Cash - Checking - Police	0.00	0.00	0.00	0.00	0.00
<a href="#">011-0000-1107</a>	Claim On Cash - Investments - Police Car	97,547.42	375.71	0.00	375.71	97,923.13
<a href="#">011-0000-1110</a>	CASH - POLICE	0.00	0.00	0.00	0.00	0.00
<a href="#">011-0000-1170</a>	CDS/INVESTMENTS - POLICE CAR	0.00	0.00	0.00	0.00	0.00
<a href="#">011-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">011-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">011-0050-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">011-0050-3950</a>	FUND BALANCE	-96,067.22	0.00	0.00	0.00	-96,067.22
<a href="#">011-1100-4300</a>	INTEREST	-1,480.20	0.00	375.71	-375.71	-1,855.91
<a href="#">011-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">011-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">011-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 011 Total:</b>		<b>0.00</b>	<b>375.71</b>	<b>375.71</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 012 - FIRE</b>						
<a href="#">012-0000-1100</a>	Claim On Cash - Checking - Fire	30,000.00	0.00	0.00	0.00	30,000.00
<a href="#">012-0000-1107</a>	Claim On Cash - Investments - Fire Truck	104,457.98	42.81	0.00	42.81	104,500.79
<a href="#">012-0000-1110</a>	CASH - FIRE	0.00	0.00	0.00	0.00	0.00
<a href="#">012-0000-1170</a>	CDS/INVESTMENTS - FIRE TRUCK	0.00	0.00	0.00	0.00	0.00
<a href="#">012-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">012-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">012-0050-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">012-0050-3950</a>	FUND BALANCE	-132,504.61	0.00	0.00	0.00	-132,504.61
<a href="#">012-1500-4300</a>	INTEREST	-1,953.37	0.00	42.81	-42.81	-1,996.18
<a href="#">012-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">012-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">012-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 012 Total:</b>		<b>0.00</b>	<b>42.81</b>	<b>42.81</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 013 - RIVERVIEW PARK</b>						
<a href="#">013-0000-1100</a>	Claim On Cash - Checking - Riverview	0.00	0.00	0.00	0.00	0.00
<a href="#">013-0000-1107</a>	Claim On Cash - Investments - Riverview	11,113.76	402.33	0.00	402.33	11,516.09
<a href="#">013-0000-1110</a>	CASH - RIVERVIEW PARK	0.00	0.00	0.00	0.00	0.00
<a href="#">013-0000-1170</a>	CDS/INVESTMENTS - RIVERVIEW	0.00	0.00	0.00	0.00	0.00
<a href="#">013-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">013-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">013-0050-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">013-0050-3950</a>	FUND BALANCE	-10,905.93	0.00	0.00	0.00	-10,905.93
<a href="#">013-4300-4300</a>	INTEREST	-207.83	0.00	402.33	-402.33	-610.16
<a href="#">013-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 013 Total:</b>	<b>0.00</b>	<b>402.33</b>	<b>402.33</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 014 - FIRE EQUIPMENT</b>						
<a href="#">014-0000-1100</a>	Claim On Cash - Checking - Fire	97,500.00	0.00	0.00	0.00	97,500.00
<a href="#">014-0000-1110</a>	CASH - FIRE EQUIPMENT	0.00	0.00	0.00	0.00	0.00
<a href="#">014-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">014-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">014-0050-3950</a>	FUND BALANCE	-97,500.00	0.00	0.00	0.00	-97,500.00
<a href="#">014-1500-4300</a>	INTEREST	0.00	0.00	0.00	0.00	0.00
<a href="#">014-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">014-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 014 Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 015 - PUBLIC WORKS TRUCK</b>						
<a href="#">015-0000-1100</a>	Claim On Cash - Checking - Public Works	5,000.00	0.00	0.00	0.00	5,000.00
<a href="#">015-0000-1107</a>	Claim On Cash - Investments - Truck Re...	54,874.04	211.35	0.00	211.35	55,085.39
<a href="#">015-0000-1110</a>	CASH - PUBLIC WORKS TRUCK	0.00	0.00	0.00	0.00	0.00
<a href="#">015-0000-1170</a>	CDS/INVESTMENTS - TRUCK RSRV	0.00	0.00	0.00	0.00	0.00
<a href="#">015-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">015-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">015-0050-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">015-0050-3950</a>	FUND BALANCE	-58,847.91	0.00	0.00	0.00	-58,847.91
<a href="#">015-2100-4300</a>	INTEREST	-1,026.13	0.00	211.35	-211.35	-1,237.48
<a href="#">015-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">015-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">015-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 015 Total:</b>		<b>0.00</b>	<b>211.35</b>	<b>211.35</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 016 - PARTIAL SELF-FUND</b>						
<a href="#">016-0000-1100</a>	Claim On Cash - Checking - Partial Self ...	25,260.06	0.00	566.72	-566.72	24,693.34
<a href="#">016-0000-1107</a>	Claim On Cash - Investments - Partial Se..	19,612.40	75.54	0.00	75.54	19,687.94
<a href="#">016-0000-1110</a>	CASH - PARTIAL SELF-FUND	0.00	0.00	0.00	0.00	0.00
<a href="#">016-0000-1170</a>	CDS/INVESTMENTS - PARTIAL SELF	0.00	0.00	0.00	0.00	0.00
<a href="#">016-0000-2022</a>	Accounts Payable Pending	0.00	566.72	566.72	0.00	0.00
<a href="#">016-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">016-0050-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">016-0050-3920</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">016-0050-3950</a>	FUND BALANCE	-53,585.58	0.00	0.00	0.00	-53,585.58
<a href="#">016-6200-6152</a>	PARTIAL SELF-FUND EXPENSE	9,079.87	566.72	0.00	566.72	9,646.59
<a href="#">016-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">016-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">016-9500-4300</a>	INTEREST	-366.75	0.00	75.54	-75.54	-442.29
<a href="#">016-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 016 Total:</b>		<b>0.00</b>	<b>1,208.98</b>	<b>1,208.98</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 017 - SWIMMING POOL</b>						
<a href="#">017-0000-1100</a>	Claim On Cash - Checking - Swimming ...	36,027.59	0.00	0.00	0.00	36,027.59
<a href="#">017-0000-1107</a>	Claim On Cash - Investments - Swimmi...	22,197.48	85.50	0.00	85.50	22,282.98
<a href="#">017-0000-1110</a>	CASH - SWIMMING POOL	0.00	0.00	0.00	0.00	0.00
<a href="#">017-0000-1170</a>	CDS/INVESTMENTS - SWIMMING	0.00	0.00	0.00	0.00	0.00
<a href="#">017-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">017-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">017-0050-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">017-0050-3950</a>	FUND BALANCE	-57,809.99	0.00	0.00	0.00	-57,809.99
<a href="#">017-4600-4300</a>	INTEREST	-415.08	0.00	85.50	-85.50	-500.58
<a href="#">017-4600-4470</a>	SWIMMING POOL GRANT	0.00	0.00	0.00	0.00	0.00
<a href="#">017-4600-4700</a>	POOL DONATION	0.00	0.00	0.00	0.00	0.00
<a href="#">017-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">017-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">017-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 017 Total:</b>	<b>0.00</b>	<b>85.50</b>	<b>85.50</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 018 - CABLE</b>						
<a href="#">018-0000-1100</a>	Claim On Cash - Checking - Cable	0.00	0.00	0.00	0.00	0.00
<a href="#">018-0000-1107</a>	Claim On Cash - Investments - Cable Re...	28.96	0.11	0.00	0.11	29.07
<a href="#">018-0000-1110</a>	CASH - CABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">018-0000-1170</a>	CDS/INVESTMENTS - CABLE RSRV	0.00	0.00	0.00	0.00	0.00
<a href="#">018-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">018-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">018-0050-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">018-0050-3950</a>	FUND BALANCE	-28.42	0.00	0.00	0.00	-28.42
<a href="#">018-6500-4300</a>	INTEREST	-0.54	0.00	0.11	-0.11	-0.65
<a href="#">018-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">018-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 018 Total:</b>		<b>0.00</b>	<b>0.11</b>	<b>0.11</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 019 - PARKS/PLAYGROUND</b>						
<a href="#">019-0000-1100</a>	Claim On Cash - Checking - Parks	0.00	0.00	0.00	0.00	0.00
<a href="#">019-0000-1107</a>	Claim On Cash - Investments - Parks	24,155.83	93.04	0.00	93.04	24,248.87
<a href="#">019-0000-1110</a>	CASH - PARKS/PLAYGROUND	0.00	0.00	0.00	0.00	0.00
<a href="#">019-0000-1170</a>	CDS/INVESTMENTS - PARKS	0.00	0.00	0.00	0.00	0.00
<a href="#">019-0000-1171</a>	CD - PARKS	0.00	0.00	0.00	0.00	0.00
<a href="#">019-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">019-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">019-0050-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">019-0050-3950</a>	FUND BALANCE	-23,704.12	0.00	0.00	0.00	-23,704.12
<a href="#">019-4300-4300</a>	INTEREST	-451.71	0.00	93.04	-93.04	-544.75
<a href="#">019-4300-4490</a>	PARK/PLAYGROUND GRANT	0.00	0.00	0.00	0.00	0.00
<a href="#">019-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">019-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">019-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 019 Total:</b>	<b>0.00</b>	<b>93.04</b>	<b>93.04</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 020 - STREET EQUIP</b>						
<a href="#">020-0000-1100</a>	Claim On Cash - Checking - Street	40,000.00	0.00	0.00	0.00	40,000.00
<a href="#">020-0000-1107</a>	Claim On Cash - Investments - Street E...	153,512.34	591.27	0.00	591.27	154,103.61
<a href="#">020-0000-1110</a>	CASH - STREET EQUIP	0.00	0.00	0.00	0.00	0.00
<a href="#">020-0000-1170</a>	CDS/INVESTMENTS - STREET EQUIP	0.00	0.00	0.00	0.00	0.00
<a href="#">020-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">020-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">020-0050-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">020-0050-3950</a>	FUND BALANCE	-190,641.67	0.00	0.00	0.00	-190,641.67
<a href="#">020-2100-4300</a>	INTEREST	-2,870.67	0.00	591.27	-591.27	-3,461.94
<a href="#">020-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">020-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">020-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 020 Total:</b>		<b>0.00</b>	<b>591.27</b>	<b>591.27</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 021 - LIBRARY</b>						
<a href="#">021-0000-1100</a>	Claim On Cash - Checking - Library	112,038.55	23,830.12	0.00	23,830.12	135,868.67
<a href="#">021-0000-1107</a>	Claim On Cash - Investments - Library	154,068.63	593.41	0.00	593.41	154,662.04
<a href="#">021-0000-1110</a>	CASH - LIBRARY	0.00	0.00	0.00	0.00	0.00
<a href="#">021-0000-1170</a>	CDS/INVESTMENTS - LIBRARY RSRV	0.00	0.00	0.00	0.00	0.00
<a href="#">021-0000-1171</a>	CD - LIBRARY	0.00	0.00	0.00	0.00	0.00
<a href="#">021-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">021-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">021-0050-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">021-0050-3950</a>	FUND BALANCE	-263,226.12	0.00	0.00	0.00	-263,226.12
<a href="#">021-4100-4300</a>	INTEREST	-2,881.06	0.00	593.41	-593.41	-3,474.47
<a href="#">021-4100-4705</a>	PRIVATE SOURCE CONTRIB	0.00	0.00	23,830.12	-23,830.12	-23,830.12
<a href="#">021-4100-6448</a>	LIBRARY RESERVE	0.00	0.00	0.00	0.00	0.00
<a href="#">021-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">021-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">021-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 021 Total:</b>		<b>0.00</b>	<b>24,423.53</b>	<b>24,423.53</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 022 - 1ST AVENUE</b>						
<a href="#">022-0000-1100</a>	Claim On Cash - Checking - 1st Avenue	312,982.23	0.00	0.00	0.00	312,982.23
<a href="#">022-0000-1107</a>	Claim On Cash - Investments - 1st Aven...	0.56	0.00	0.00	0.00	0.56
<a href="#">022-0000-1110</a>	CASH - 1ST AVENUE	0.00	0.00	0.00	0.00	0.00
<a href="#">022-0000-1170</a>	CDS/INVESTMENTS - 1ST AVE RSRV	0.00	0.00	0.00	0.00	0.00
<a href="#">022-0000-1171</a>	CD - 1ST AVE	0.00	0.00	0.00	0.00	0.00
<a href="#">022-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">022-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">022-0050-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">022-0050-3950</a>	FUND BALANCE	-312,982.79	0.00	0.00	0.00	-312,982.79
<a href="#">022-2100-4300</a>	INTEREST	0.00	0.00	0.00	0.00	0.00
<a href="#">022-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">022-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">022-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 022 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 023 - 1ST AVE BRIDGE</b>						
<a href="#">023-0000-1100</a>	Claim On Cash - Checking - 1st Ave Brid...	0.00	0.00	0.00	0.00	0.00
<a href="#">023-0000-1110</a>	CASH - 1ST AVE BRIDGE	0.00	0.00	0.00	0.00	0.00
<a href="#">023-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">023-0050-3950</a>	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
<a href="#">023-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 023 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 024 - TYLER BRIDGE</b>						
<a href="#">024-0000-1100</a>	Claim On Cash - Checking - Tyler Bridge	0.00	0.00	0.00	0.00	0.00
<a href="#">024-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">024-0050-3950</a>	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
<a href="#">024-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 024 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 025 - TRAIL</b>						
<a href="#">025-0000-1100</a>	Claim On Cash - Checking - Trail	0.00	0.00	0.00	0.00	0.00
<a href="#">025-0000-1107</a>	Claim On Cash - Investments - Trail Res...	1.29	0.18	0.00	0.18	1.47
<a href="#">025-0000-1110</a>	CASH - TRAIL	0.00	0.00	0.00	0.00	0.00
<a href="#">025-0000-1170</a>	CDS/INVESTMENTS - TRAIL RSRV	0.00	0.00	0.00	0.00	0.00
<a href="#">025-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">025-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">025-0050-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">025-0050-3950</a>	FUND BALANCE	-0.39	0.00	0.00	0.00	-0.39
<a href="#">025-4300-4300</a>	INTEREST	-0.90	0.00	0.18	-0.18	-1.08
<a href="#">025-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">025-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 025 Total:</b>	<b>0.00</b>	<b>0.18</b>	<b>0.18</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 026 - SIREN</b>						
<a href="#">026-0000-1100</a>	Claim On Cash - Checking - Siren	0.00	0.00	0.00	0.00	0.00
<a href="#">026-0000-1107</a>	Claim On Cash - Investments - Siren Re...	10.06	0.04	0.00	0.04	10.10
<a href="#">026-0000-1110</a>	CASH - SIREN	0.00	0.00	0.00	0.00	0.00
<a href="#">026-0000-1170</a>	CDS/INVESTMENTS - SIREN RSRV	0.00	0.00	0.00	0.00	0.00
<a href="#">026-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">026-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">026-0050-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">026-0050-3950</a>	FUND BALANCE	-9.87	0.00	0.00	0.00	-9.87
<a href="#">026-1300-4300</a>	INTEREST	-0.19	0.00	0.04	-0.04	-0.23
<a href="#">026-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">026-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 026 Total:</b>		<b>0.00</b>	<b>0.04</b>	<b>0.04</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 027 - BICENTENNIAL</b>						
<a href="#">027-0000-1100</a>	Claim On Cash - Checking - Bicentennial	0.00	0.00	0.00	0.00	0.00
<a href="#">027-0000-1107</a>	Claim On Cash - Investments - Bicen...	5,452.76	21.00	0.00	21.00	5,473.76
<a href="#">027-0000-1110</a>	CASH - BICENTENNIAL	0.00	0.00	0.00	0.00	0.00
<a href="#">027-0000-1170</a>	CDS/INVESTMENTS - BICENTENNIAL	0.00	0.00	0.00	0.00	0.00
<a href="#">027-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">027-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">027-0050-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">027-0050-3950</a>	FUND BALANCE	-5,350.79	0.00	0.00	0.00	-5,350.79
<a href="#">027-4700-4300</a>	INTEREST	-101.97	0.00	21.00	-21.00	-122.97
<a href="#">027-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 027 Total:</b>	<b>0.00</b>	<b>21.00</b>	<b>21.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 028 - AMBULANCE</b>						
<a href="#">028-0000-1100</a>	Claim On Cash - Checking - Ambulance	0.00	0.00	0.00	0.00	0.00
<a href="#">028-0000-1107</a>	Claim On Cash - Investments - Ambula...	224,215.45	863.59	0.00	863.59	225,079.04
<a href="#">028-0000-1110</a>	CASH - AMBULANCE	0.00	0.00	0.00	0.00	0.00
<a href="#">028-0000-1170</a>	CD/INVESTMENTS - AMBULANCE RES	0.00	0.00	0.00	0.00	0.00
<a href="#">028-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">028-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">028-0050-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">028-0050-3950</a>	FUND BALANCE	-220,022.63	0.00	0.00	0.00	-220,022.63
<a href="#">028-1600-4300</a>	INTEREST	-4,192.82	0.00	863.59	-863.59	-5,056.41
<a href="#">028-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">028-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">028-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 028 Total:</b>		<b>0.00</b>	<b>863.59</b>	<b>863.59</b>	<b>0.00</b>	<b>0.00</b>

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 110 - ROAD USE TAX</b>						
<a href="#">110-0000-1100</a>	Claim On Cash - Checking - Road Use T...	443,605.49	30,522.89	102,497.66	-71,974.77	371,630.72
<a href="#">110-0000-1110</a>	CASH - ROAD USE TAX	-9,883.00	0.00	0.00	0.00	-9,883.00
<a href="#">110-0000-1170</a>	CDS/INVESTMENTS - ROAD USE TAX	0.00	0.00	0.00	0.00	0.00
<a href="#">110-0000-2022</a>	Accounts Payable Pending	0.00	86,696.69	86,696.69	0.00	0.00
<a href="#">110-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">110-0050-2120</a>	FEDERAL W/H PAYABLE	0.00	507.73	507.73	0.00	0.00
<a href="#">110-0050-2121</a>	FICA W/H PAYABLE	0.00	873.10	873.10	0.00	0.00
<a href="#">110-0050-2122</a>	STATE W/H PAYABLE	0.00	244.53	244.53	0.00	0.00
<a href="#">110-0050-2123</a>	IPERS W/H PAYABLE	0.00	1,610.79	1,610.79	0.00	0.00
<a href="#">110-0050-2124</a>	INSURANCE W/H PAYABLE	1,827.97	1,774.82	3,549.64	-1,774.82	53.15
<a href="#">110-0050-2125</a>	IPERS PAYABLE-POLICE	0.00	0.00	0.00	0.00	0.00
<a href="#">110-0050-2126</a>	ICMA PAYABLE	0.00	250.01	250.01	0.00	0.00
<a href="#">110-0050-2127</a>	GUARD SUIT W/H	0.00	0.00	0.00	0.00	0.00
<a href="#">110-0050-2128</a>	FLEX CONTR	-4.78	0.00	0.00	0.00	-4.78
<a href="#">110-0050-3910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">110-0050-3950</a>	FUND BALANCE	-409,334.21	0.00	0.00	0.00	-409,334.21
<a href="#">110-2100-4300</a>	INTEREST	0.00	0.00	0.00	0.00	0.00
<a href="#">110-2100-4430</a>	STATE ROAD USE TAXES	-145,112.39	0.00	26,476.84	-26,476.84	-171,589.23
<a href="#">110-2100-4799</a>	MISCELLANEOUS REVENUES	0.00	0.00	43.97	-43.97	-43.97
<a href="#">110-2100-4820</a>	PROCEEDS FROM DEBT/LOAN	0.00	0.00	0.00	0.00	0.00
<a href="#">110-2100-6010</a>	SALARIES	38,658.35	6,673.76	2,421.17	4,252.59	42,910.94
<a href="#">110-2100-6020</a>	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00
<a href="#">110-2100-6040</a>	WAGES - OVERTIME	92.80	103.00	36.68	66.32	159.12
<a href="#">110-2100-6110</a>	FICA	2,918.52	472.19	147.65	324.54	3,243.06
<a href="#">110-2100-6120</a>	MEDICARE	0.00	34.54	34.54	0.00	0.00
<a href="#">110-2100-6130</a>	IPERS	3,529.96	1,044.99	232.01	812.98	4,342.94
<a href="#">110-2100-6131</a>	CA PENSION	0.00	0.00	0.00	0.00	0.00
<a href="#">110-2100-6150</a>	GROUP INSURANCE	5,690.46	1,430.74	688.35	742.39	6,432.85
<a href="#">110-2100-6160</a>	WORKERS' COMPENSATION	442.84	0.00	0.00	0.00	442.84
<a href="#">110-2100-6310</a>	REPAIR & MAINT. OF BUILDINGS	1,800.00	0.00	0.00	0.00	1,800.00
<a href="#">110-2100-6331</a>	FUEL	921.75	293.51	0.00	293.51	1,215.26
<a href="#">110-2100-6350</a>	REPAIR & MAINT EQUIPMENT	337.13	5.80	0.00	5.80	342.93
<a href="#">110-2100-6408</a>	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
<a href="#">110-2100-6417</a>	STREET MAINTENANCE	4,219.50	82,230.00	0.00	82,230.00	86,449.50
<a href="#">110-2100-6505</a>	TOOLS & EQUIPMENT	0.00	0.00	0.00	0.00	0.00
<a href="#">110-2100-6507</a>	STREET SUPPLIES	4,638.70	51.95	0.00	51.95	4,690.65
<a href="#">110-2100-6727</a>	CAPITAL EQUIPMENT	50,000.00	0.00	0.00	0.00	50,000.00
<a href="#">110-2100-6801</a>	PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	0.00
<a href="#">110-2100-6851</a>	INTEREST PAYMENTS	0.00	0.00	0.00	0.00	0.00
<a href="#">110-2300-6376</a>	STREET LIGHTING	4,251.25	639.69	0.00	639.69	4,890.94
<a href="#">110-2300-6441</a>	TRAFFIC SIGNAL MAINTENANCE	0.00	0.00	0.00	0.00	0.00
<a href="#">110-2500-6010</a>	SALARIES	0.00	6,731.58	2,438.66	4,292.92	4,292.92
<a href="#">110-2500-6040</a>	WAGES - OVERTIME	0.00	2,615.65	987.59	1,628.06	1,628.06
<a href="#">110-2500-6110</a>	FICA	0.00	651.43	206.16	445.27	445.27
<a href="#">110-2500-6120</a>	MEDICARE	0.00	48.20	48.20	0.00	0.00
<a href="#">110-2500-6130</a>	IPERS	0.00	477.14	323.45	153.69	153.69
<a href="#">110-2500-6150</a>	GROUP INSURANCE	0.00	1,817.99	908.99	909.00	909.00
<a href="#">110-2500-6331</a>	FUEL	0.00	331.18	0.00	331.18	331.18
<a href="#">110-2500-6350</a>	REPAIR & MAINT EQUIP	262.74	2,967.27	0.00	2,967.27	3,230.01
<a href="#">110-2500-6417</a>	SNOW REMOVAL	0.00	0.00	0.00	0.00	0.00
<a href="#">110-2500-6490</a>	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00
<a href="#">110-2500-6507</a>	OPER SUPPLIES/MATERIALS MISC	1,136.92	123.24	0.00	123.24	1,260.16
<a href="#">110-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">110-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">110-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 110 Total:</b>	<b>0.00</b>	<b>231,224.41</b>	<b>231,224.41</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 111 - ARPA CHECKING</b>						
<a href="#">111-0000-1100</a>	Claim On Cash - Checking - ARPA Check...	32,165.22	0.00	0.00	0.00	32,165.22
<a href="#">111-0000-1110</a>	ARPA CHECKING	0.00	0.00	0.00	0.00	0.00
<a href="#">111-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">111-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">111-0050-3950</a>	FUND BALANCE	-63,379.64	0.00	0.00	0.00	-63,379.64
<a href="#">111-1300-4400</a>	FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
<a href="#">111-1300-6490</a>	PROFESSIONAL FEES	1,214.42	0.00	0.00	0.00	1,214.42
<a href="#">111-1300-6761</a>	STREET IMPROVEMENTS	30,000.00	0.00	0.00	0.00	30,000.00
<a href="#">111-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">111-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">111-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 111 Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 112 - EMPLOYEE BENEFITS</b>						
<a href="#">112-0000-1100</a>	Claim On Cash - Checking - Employee B...	147,128.78	3,561.99	0.00	3,561.99	150,690.77
<a href="#">112-0000-1110</a>	<b>CASH - EMPLOYEE BENEFITS</b>	<b>-66,944.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-66,944.00</b>
<a href="#">112-0000-1170</a>	CDS/INVESTMENTS - EMPLOYEE BEN	0.00	0.00	0.00	0.00	0.00
<a href="#">112-0000-2022</a>	<b>Accounts Payable Pending</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<a href="#">112-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">112-0050-3950</a>	<b>FUND BALANCE</b>	<b>27,450.94</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>27,450.94</b>
<a href="#">112-1100-6150</a>	GROUP INSURANCE	0.00	0.00	0.00	0.00	0.00
<a href="#">112-2100-6150</a>	<b>GROUP INSURANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<a href="#">112-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">112-9500-4000</a>	<b>EMPLOYEE BENEFIT TAX LEVY</b>	<b>-103,238.82</b>	<b>0.00</b>	<b>3,561.99</b>	<b>-3,561.99</b>	<b>-106,800.81</b>
<a href="#">112-9500-4001</a>	PROPERTY TAXES - PRIOR YR	0.00	0.00	0.00	0.00	0.00
<a href="#">112-9500-4013</a>	<b>LIAB, PROP, SELF INS COST</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<a href="#">112-9500-4463</a>	TIER I BUS PROP TAX REPLACE	-4,396.90	0.00	0.00	0.00	-4,396.90
<a href="#">112-9500-4464</a>	<b>COMM/IND TAX REPLACEMENT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<a href="#">112-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 112 Total:</b>	<b>0.00</b>	<b>3,561.99</b>	<b>3,561.99</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 121 - LOST</b>						
<a href="#">121-0000-1100</a>	Claim On Cash - Checking - Lost	722,660.91	66,520.93	0.00	66,520.93	789,181.84
<a href="#">121-0000-1110</a>	CASH - LOST	0.00	0.00	0.00	0.00	0.00
<a href="#">121-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">121-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">121-0050-3950</a>	FUND BALANCE	-578,655.06	0.00	0.00	0.00	-578,655.06
<a href="#">121-9100-4831</a>	TRANSFER IN-TIF	0.00	0.00	0.00	0.00	0.00
<a href="#">121-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">121-9500-4090</a>	LOCAL OPTION TAX	-144,005.85	0.00	66,520.93	-66,520.93	-210,526.78
<a href="#">121-9500-4300</a>	INTEREST	0.00	0.00	0.00	0.00	0.00
<a href="#">121-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 121 Total:</b>	<b>0.00</b>	<b>66,520.93</b>	<b>66,520.93</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 125 - TIF</b>						
<a href="#">125-0000-1100</a>	Claim On Cash - Checking - TIF	330,020.60	852.33	2,500.00	-1,647.67	328,372.93
<a href="#">125-0000-1110</a>	CASH - TIF	0.00	0.00	0.00	0.00	0.00
<a href="#">125-0000-1170</a>	CDS/INVESTMENTS - TIF	0.00	0.00	0.00	0.00	0.00
<a href="#">125-0000-2022</a>	Accounts Payable Pending	0.00	2,500.00	2,500.00	0.00	0.00
<a href="#">125-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">125-0050-3910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">125-0050-3950</a>	FUND BALANCE	-159,469.81	0.00	0.00	0.00	-159,469.81
<a href="#">125-5250-6450</a>	TIF REVOLVING LOAN PAYMENTS	0.00	0.00	0.00	0.00	0.00
<a href="#">125-5250-6453</a>	TIF TAX REFUND	4,000.00	2,500.00	0.00	2,500.00	6,500.00
<a href="#">125-5250-6458</a>	MISC TIF EXPENSES	0.00	0.00	0.00	0.00	0.00
<a href="#">125-5250-6460</a>	TIF EXPENSES-SALARIES & BENS	0.00	0.00	0.00	0.00	0.00
<a href="#">125-5250-6490</a>	PROFESSIONAL FEES	7,475.00	0.00	0.00	0.00	7,475.00
<a href="#">125-9100-4831</a>	TRANSFER IN-TIF	0.00	0.00	0.00	0.00	0.00
<a href="#">125-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">125-9100-6911</a>	TRANSFER OUT - TIF	0.00	0.00	0.00	0.00	0.00
<a href="#">125-9500-4050</a>	TIF PROP TAX-DIST 24	-179,940.79	0.00	435.33	-435.33	-180,376.12
<a href="#">125-9500-4051</a>	TIF-PROP TAX-DIST 29	0.00	0.00	0.00	0.00	0.00
<a href="#">125-9500-4052</a>	TIF-PROP TAX-DIST 39	0.00	0.00	0.00	0.00	0.00
<a href="#">125-9500-4053</a>	TIF-PROP TAX-DIST 43	0.00	0.00	0.00	0.00	0.00
<a href="#">125-9500-4054</a>	TIF-PROP TAX-DIST 47	0.00	0.00	0.00	0.00	0.00
<a href="#">125-9500-4055</a>	TIF-PROP TAX-DIST 50	0.00	0.00	0.00	0.00	0.00
<a href="#">125-9500-4056</a>	TIF-PROP TAX-DIST 61	0.00	0.00	0.00	0.00	0.00
<a href="#">125-9500-4057</a>	TIF-PROP TAX-DIST 64	0.00	0.00	0.00	0.00	0.00
<a href="#">125-9500-4058</a>	TIF-PROP TAX-DIST 79	0.00	0.00	0.00	0.00	0.00
<a href="#">125-9500-4059</a>	TIF-PROP TAX-DIST 80	0.00	0.00	0.00	0.00	0.00
<a href="#">125-9500-4060</a>	TIF-PROP TAX-DIST 90	0.00	0.00	0.00	0.00	0.00
<a href="#">125-9500-4061</a>	TIF-PROP TAX-JONES CO	0.00	0.00	0.00	0.00	0.00
<a href="#">125-9500-4062</a>	TIF-PROP TAX-DIST 137	0.00	0.00	0.00	0.00	0.00
<a href="#">125-9500-4063</a>	TIF PROP TAX DIST 142	0.00	0.00	0.00	0.00	0.00
<a href="#">125-9500-4064</a>	TIF PROP TAX DIST 150	0.00	0.00	0.00	0.00	0.00
<a href="#">125-9500-4065</a>	TIF PROP TAX DIST 153	0.00	0.00	0.00	0.00	0.00
<a href="#">125-9500-4070</a>	TIF LOAN REPAYMENTS	-2,085.00	0.00	417.00	-417.00	-2,502.00
<a href="#">125-9500-4464</a>	COMM/IND TAX REPLACEMENT	0.00	0.00	0.00	0.00	0.00
<a href="#">125-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 125 Total:</b>	<b>0.00</b>	<b>5,852.33</b>	<b>5,852.33</b>	<b>0.00</b>	<b>0.00</b>

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 200 - DEBT SERVICE</b>						
<a href="#">200-0000-1100</a>	Claim On Cash - Checking - Debt Service	137,894.84	3,276.89	16,317.71	-13,040.82	124,854.02
<a href="#">200-0000-1110</a>	CASH - DEBT SERVICE	11,247.00	0.00	0.00	0.00	11,247.00
<a href="#">200-0000-1170</a>	CDS/INVESTMENTS - DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
<a href="#">200-0000-2022</a>	Accounts Payable Pending	0.00	16,317.71	16,317.71	0.00	0.00
<a href="#">200-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">200-0050-3920</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">200-0050-3950</a>	FUND BALANCE	-106,951.85	0.00	0.00	0.00	-106,951.85
<a href="#">200-1600-6801</a>	PRINCIPAL - AMB SVC/NEW UNIT	0.00	0.00	0.00	0.00	0.00
<a href="#">200-1600-6851</a>	INTEREST - AMB SVC/NEW UNIT	0.00	0.00	0.00	0.00	0.00
<a href="#">200-2100-6458</a>	MISC EXPENSE	0.00	0.00	0.00	0.00	0.00
<a href="#">200-2100-6801</a>	PRINCIPAL - STREETS	0.00	0.00	0.00	0.00	0.00
<a href="#">200-2100-6803</a>	PRINCIPAL - 2012B GO BOND	0.00	0.00	0.00	0.00	0.00
<a href="#">200-2100-6804</a>	PRINCIPAL - 2025 GO Bond 3rd Ave and...	0.00	0.00	0.00	0.00	0.00
<a href="#">200-2100-6805</a>	PRINCIPAL - STREET EQUIPMENT	0.00	0.00	0.00	0.00	0.00
<a href="#">200-2100-6806</a>	PRINCIPAL-2024 GO BOND HWY 136	0.00	0.00	0.00	0.00	0.00
<a href="#">200-2100-6851</a>	INTEREST - STREETS	2,025.00	0.00	0.00	0.00	2,025.00
<a href="#">200-2100-6853</a>	INTEREST - 2012B GO BOND	0.00	0.00	0.00	0.00	0.00
<a href="#">200-2100-6854</a>	INTEREST - 2025 GO Bond 3rd Ave and...	0.00	0.00	0.00	0.00	0.00
<a href="#">200-2100-6855</a>	INTEREST - STREET EQUIPMENT	1,293.75	0.00	0.00	0.00	1,293.75
<a href="#">200-2100-6856</a>	INTEREST-2024 GO BOND HWY 136	12,403.75	0.00	0.00	0.00	12,403.75
<a href="#">200-4100-6801</a>	PRINCIPAL PAYMENTS-2024 GO LIB	0.00	0.00	0.00	0.00	0.00
<a href="#">200-4100-6802</a>	PRINCIPAL-2023 LIB CIPCO LOAN	0.00	11,697.86	0.00	11,697.86	11,697.86
<a href="#">200-4100-6803</a>	PRINCIPAL-2024 DBQ COUNTY LOAN	19,302.00	0.00	0.00	0.00	19,302.00
<a href="#">200-4100-6851</a>	INTEREST PAYMENTS-2024 GO LIBR	10,262.50	0.00	0.00	0.00	10,262.50
<a href="#">200-4100-6852</a>	INTEREST-2023 LIB CIPCO LOAN	0.00	2,155.97	0.00	2,155.97	2,155.97
<a href="#">200-4100-6853</a>	INTEREST-2024 DBQ COUNTY LOAN	1,786.00	0.00	0.00	0.00	1,786.00
<a href="#">200-4100-6899</a>	BOND REGISTRATION FEES	0.00	2,213.88	0.00	2,213.88	2,213.88
<a href="#">200-7100-4000</a>	PROPERTY TAXES	-104,448.36	0.00	3,276.89	-3,276.89	-107,725.25
<a href="#">200-7100-4001</a>	PROPERTY TAXES - PRIOR YR	0.00	0.00	0.00	0.00	0.00
<a href="#">200-7100-4463</a>	TIER I BUS PROP TAX REPLA	-4,014.63	0.00	0.00	0.00	-4,014.63
<a href="#">200-7100-4464</a>	COMM/IND TAX REPLACEMENT	0.00	0.00	0.00	0.00	0.00
<a href="#">200-7100-4600</a>	SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00
<a href="#">200-7100-6801</a>	PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	0.00
<a href="#">200-7100-6851</a>	INTEREST PAYMENTS	19,200.00	0.00	0.00	0.00	19,200.00
<a href="#">200-7100-6899</a>	BOND REGISTRATION FEES	0.00	250.00	0.00	250.00	250.00
<a href="#">200-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">200-9100-4831</a>	TRANSFER IN-TIF	0.00	0.00	0.00	0.00	0.00
<a href="#">200-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">200-9100-6911</a>	TRANSFER OUT - TIF	0.00	0.00	0.00	0.00	0.00
<a href="#">200-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 200 Total:</b>	<b>0.00</b>	<b>35,912.31</b>	<b>35,912.31</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 220 - SPECIAL ASSESSMENT</b>						
<a href="#">220-0000-1100</a>	Claim On Cash - Checking - Special Asse...	0.00	0.00	0.00	0.00	0.00
<a href="#">220-0000-1110</a>	CASH - SPECIAL ASSESSMENT	0.00	0.00	0.00	0.00	0.00
<a href="#">220-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">220-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">220-0050-3950</a>	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
	<b>Fund 220 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 310 - HOUSE REHAB</b>						
<a href="#">310-0000-1100</a>	Claim On Cash - Checking - House Rehab	13,603.74	0.00	0.00	0.00	13,603.74
<a href="#">310-0000-1110</a>	CASH - HOUSING REHAB	0.00	0.00	0.00	0.00	0.00
<a href="#">310-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">310-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">310-0050-3950</a>	FUND BALANCE	-13,603.74	0.00	0.00	0.00	-13,603.74
<a href="#">310-7500-4455</a>	HOUSING REHAB	0.00	0.00	0.00	0.00	0.00
<a href="#">310-7500-4799</a>	MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00
<a href="#">310-7500-6768</a>	HOUSING REHAB PROJECT	0.00	0.00	0.00	0.00	0.00
<a href="#">310-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">310-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">310-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 310 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 312 - 1ST AVE TRAIL PROJECT</b>						
<a href="#">312-0000-1100</a>	Claim On Cash - Checking - 1st Ave Trail...	9,990.32	0.00	0.00	0.00	9,990.32
<a href="#">312-0000-1110</a>	CASH - 1ST AVE TRAIL PROJECT	0.00	0.00	0.00	0.00	0.00
<a href="#">312-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">312-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">312-0050-3950</a>	FUND BALANCE	-9,990.32	0.00	0.00	0.00	-9,990.32
<a href="#">312-7500-4440</a>	STATE GRANTS & REVENUES	0.00	0.00	0.00	0.00	0.00
<a href="#">312-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">312-9100-4831</a>	TRANSFER IN-TIF	0.00	0.00	0.00	0.00	0.00
	<b>Fund 312 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 322 - STREET IMPROVEMENTS</b>						
<a href="#">322-0000-1100</a>	Claim On Cash - Checking - Street Impr...	-8,210.38	1,427,898.50	0.00	1,427,898.50	1,419,688.12
<a href="#">322-0000-1110</a>	CASH - STREET IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
<a href="#">322-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">322-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">322-0050-3950</a>	FUND BALANCE	8,210.38	0.00	0.00	0.00	8,210.38
<a href="#">322-2100-6490</a>	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00
<a href="#">322-2100-6761</a>	STREET IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
<a href="#">322-7500-4300</a>	INTEREST	0.00	0.00	0.00	0.00	0.00
<a href="#">322-7500-4440</a>	STATE GRANTS & REVENUES	0.00	0.00	0.00	0.00	0.00
<a href="#">322-7500-4705</a>	PRIVATE SOURCE CONTRIB	0.00	0.00	0.00	0.00	0.00
<a href="#">322-7500-4820</a>	PROCEEDS FROM BONDS/LOANS	0.00	0.00	1,427,898.50	-1,427,898.50	-1,427,898.50
<a href="#">322-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">322-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 322 Total:</b>		<b>0.00</b>	<b>1,427,898.50</b>	<b>1,427,898.50</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 323 - HIGHWAY 136</b>						
<a href="#">323-0000-1100</a>	Claim On Cash - Checking - Highway 136	6,665.85	0.00	0.00	0.00	6,665.85
<a href="#">323-0000-1110</a>	<b>CASH - HIGHWAY 136</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<a href="#">323-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">323-0050-2020</a>	<b>ACCOUNTS PAYABLE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<a href="#">323-0050-3950</a>	FUND BALANCE	-6,665.85	0.00	0.00	0.00	-6,665.85
<a href="#">323-2100-4820</a>	<b>PROCEEDS FROM DEBT/LOAN</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<a href="#">323-2100-6490</a>	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00
<a href="#">323-2100-6499</a>	<b>OTHER CONTRACTUAL SERV</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<a href="#">323-2100-6721</a>	CAP OUTLAY-FURN/FIXTURES	0.00	0.00	0.00	0.00	0.00
<a href="#">323-7500-4440</a>	<b>STATE GRANTS &amp; REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<a href="#">323-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">323-9100-6910</a>	<b>TRANSFER OUT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<a href="#">323-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 323 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 360 - WATER SYS IMPROVEMENT</b>						
<a href="#">360-0000-1100</a>	Claim On Cash - Checking - Water Sys I...	-0.37	0.00	0.00	0.00	-0.37
<a href="#">360-0000-1110</a>	CASH - WATER SYS IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
<a href="#">360-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">360-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">360-0050-3950</a>	FUND BALANCE	0.37	0.00	0.00	0.00	0.37
<a href="#">360-7500-4300</a>	INTEREST	0.00	0.00	0.00	0.00	0.00
<a href="#">360-7500-6729</a>	WATER SYSTEM IMPROVEMENT PROJ	0.00	0.00	0.00	0.00	0.00
<a href="#">360-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">360-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">360-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 360 Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 363 - WWTP IMPROVEMENT PROJ</b>						
<a href="#">363-0000-1100</a>	Claim On Cash - Checking - WWTP Imp...	0.00	0.00	0.00	0.00	0.00
<a href="#">363-0000-1110</a>	CASH - WWTP IMPROVEMENT PROJ	0.00	0.00	0.00	0.00	0.00
<a href="#">363-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">363-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">363-0050-3950</a>	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
<a href="#">363-7500-4500</a>	CHARGES/FEES FOR SERVICES	0.00	0.00	0.00	0.00	0.00
<a href="#">363-7500-4820</a>	PROCEEDS FROM DEBT/LOAN	0.00	0.00	0.00	0.00	0.00
<a href="#">363-7500-6732</a>	WWTP IMPROV PROJECT	0.00	0.00	0.00	0.00	0.00
<a href="#">363-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">363-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 363 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 364 - TRAIL WATER MAIN REPLAC</b>						
<a href="#">364-0000-1100</a>	Claim On Cash - Checking - Trail Water...	0.00	0.00	0.00	0.00	0.00
<a href="#">364-0000-1110</a>	CASH - TRAIL WATER MAIN REPLAC	0.00	0.00	0.00	0.00	0.00
<a href="#">364-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">364-0050-3950</a>	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
<a href="#">364-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 364 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 365 - MCKINLEY ST &amp; 1ST AVE</b>						
<a href="#">365-0000-1100</a>	Claim On Cash - Checking - McKinley St...	0.00	0.00	0.00	0.00	0.00
<a href="#">365-0000-1110</a>	<b>CASH - MCKINLEY ST &amp; 1ST AVE</b>	0.00	0.00	0.00	<b>0.00</b>	<b>0.00</b>
<a href="#">365-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">365-0050-3950</a>	<b>FUND BALANCE</b>	0.00	0.00	0.00	<b>0.00</b>	<b>0.00</b>
<a href="#">365-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">365-9999-9999</a>	<b>PROFIT HANDLER</b>	0.00	0.00	0.00	<b>0.00</b>	<b>0.00</b>
	<b>Fund 365 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 366 - SWIMMING POOL PROJ</b>						
<a href="#">366-0000-1100</a>	Claim On Cash - Checking - Swimming ...	0.00	0.00	0.00	0.00	0.00
<a href="#">366-0000-1110</a>	CASH - SWIMMING POOL PROJ	0.00	0.00	0.00	0.00	0.00
<a href="#">366-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">366-0050-2020</a>	SWIMMING POOL PROJECT	0.00	0.00	0.00	0.00	0.00
<a href="#">366-0050-3950</a>	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
<a href="#">366-7500-1110</a>	CASH	0.00	0.00	0.00	0.00	0.00
<a href="#">366-7500-4820</a>	PROCEEDS FROM DEBT/LOAN	0.00	0.00	0.00	0.00	0.00
<a href="#">366-7500-6490</a>	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00
<a href="#">366-7500-6507</a>	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00
<a href="#">366-7500-6761</a>	POOL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
<a href="#">366-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">366-9100-4831</a>	TRANSFER IN-TIF	0.00	0.00	0.00	0.00	0.00
<a href="#">366-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 366 Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 370 - LIBRARY CAP PROJECT</b>						
<a href="#">370-0000-1100</a>	Clalm On Cash - Checking - Library Capi...	-65,667.31	0.00	0.00	0.00	-65,667.31
<a href="#">370-0000-1110</a>	CASH - LIBRARY CAP PROJECT	0.00	0.00	0.00	0.00	0.00
<a href="#">370-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">370-0050-2020</a>	LIBRARY CAPITAL PROJECT	0.00	0.00	0.00	0.00	0.00
<a href="#">370-0050-3950</a>	FUND BALANCE	22,331.24	0.00	0.00	0.00	22,331.24
<a href="#">370-4100-4440</a>	STATE GRANTS - LIBRARY PROJECT	0.00	0.00	0.00	0.00	0.00
<a href="#">370-4100-4470</a>	LOCAL GRANTS-COUNTY LIBRARY PR	0.00	0.00	0.00	0.00	0.00
<a href="#">370-4100-4700</a>	PRIVATE SOURCE CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
<a href="#">370-4100-4820</a>	PROCEEDS FROM DEBT/LOAN-LCP	0.00	0.00	0.00	0.00	0.00
<a href="#">370-4100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">370-4100-4831</a>	TRANSFER IN-TIF- LIB CAP PR	0.00	0.00	0.00	0.00	0.00
<a href="#">370-4100-6490</a>	PROFESSIONAL FEES - LCP	0.00	0.00	0.00	0.00	0.00
<a href="#">370-4100-6507</a>	OPERATING SUPPLIES - LCP	0.00	0.00	0.00	0.00	0.00
<a href="#">370-4100-6761</a>	CAP OUTLAY - LCP	43,336.07	0.00	0.00	0.00	43,336.07
<a href="#">370-4100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">370-4100-6911</a>	TRANSFER OUT - TIF	0.00	0.00	0.00	0.00	0.00
<a href="#">370-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">370-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">370-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 370 Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 600 - WATER</b>						
<a href="#">600-0000-1100</a>	Claim On Cash - Checking - Water	-55,592.97	43,058.01	22,135.66	20,922.35	-34,670.62
<a href="#">600-0000-1107</a>	Claim On Cash - Investments - Water	100,923.81	388.72	0.00	388.72	101,312.53
<a href="#">600-0000-1110</a>	CASH - WATER	0.00	0.00	0.00	0.00	0.00
<a href="#">600-0000-1170</a>	CDS/INVESTMENTS - WATER	0.00	0.00	0.00	0.00	0.00
<a href="#">600-0000-1171</a>	CD - WATER	0.00	0.00	0.00	0.00	0.00
<a href="#">600-0000-2022</a>	Accounts Payable Pending	0.00	8,653.04	8,653.04	0.00	0.00
<a href="#">600-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">600-0050-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">600-0050-2120</a>	FEDERAL W/H PAYABLE	0.00	288.53	288.53	0.00	0.00
<a href="#">600-0050-2121</a>	FICA W/H PAYABLE	0.00	559.44	559.44	0.00	0.00
<a href="#">600-0050-2122</a>	STATE W/H PAYABLE	0.00	184.66	184.66	0.00	0.00
<a href="#">600-0050-2123</a>	IPERS W/H PAYABLE	0.00	1,264.52	1,264.52	0.00	0.00
<a href="#">600-0050-2124</a>	INSURANCE W/H PAYABLE	1,845.57	945.72	1,891.53	-945.81	899.76
<a href="#">600-0050-2125</a>	IPERS PAYABLE-POLICE	0.00	0.00	0.00	0.00	0.00
<a href="#">600-0050-2126</a>	ICMA PAYABLE	0.00	193.51	193.51	0.00	0.00
<a href="#">600-0050-2127</a>	GUARD SUIT W/H	0.00	0.00	0.00	0.00	0.00
<a href="#">600-0050-2128</a>	FLEX CONTR	33.58	0.00	0.00	0.00	33.58
<a href="#">600-0050-3910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">600-0050-3950</a>	FUND BALANCE	-65,093.20	0.00	0.00	0.00	-65,093.20
<a href="#">600-8100-4300</a>	INTEREST	-1,887.26	0.00	388.72	-388.72	-2,275.98
<a href="#">600-8100-4500</a>	WATER COLLECTION FEES	-202,028.84	0.00	36,785.67	-36,785.67	-238,814.51
<a href="#">600-8100-4540</a>	HOOKUP FEES	-600.00	0.00	0.00	0.00	-600.00
<a href="#">600-8100-4550</a>	MATERIALS	0.00	0.00	0.00	0.00	0.00
<a href="#">600-8100-4560</a>	SALES TAX	0.00	0.00	0.00	0.00	0.00
<a href="#">600-8100-4561</a>	WET TAX	-11,597.05	0.00	2,100.99	-2,100.99	-13,698.04
<a href="#">600-8100-4799</a>	MISCELLANEOUS REVENUES	-1,690.00	0.00	0.00	0.00	-1,690.00
<a href="#">600-8100-4800</a>	SALE OF REAL PROPERTY	0.00	0.00	0.00	0.00	0.00
<a href="#">600-8100-4820</a>	PROCEEDS FROM DEBT/LOAN	0.00	0.00	0.00	0.00	0.00
<a href="#">600-8100-6010</a>	SALARIES	59,817.14	11,335.81	3,581.46	7,754.35	67,571.49
<a href="#">600-8100-6020</a>	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00
<a href="#">600-8100-6040</a>	WAGES - OVERTIME	519.20	453.91	169.13	284.78	803.98
<a href="#">600-8100-6110</a>	FICA	4,558.36	834.48	226.69	607.79	5,166.15
<a href="#">600-8100-6120</a>	MEDICARE	0.00	53.03	53.03	0.00	0.00
<a href="#">600-8100-6130</a>	IPERS	5,544.88	1,112.95	354.02	758.93	6,303.81
<a href="#">600-8100-6131</a>	CA PENSION	0.00	0.00	0.00	0.00	0.00
<a href="#">600-8100-6150</a>	GROUP INSURANCE	7,023.08	1,756.42	851.14	905.28	7,928.36
<a href="#">600-8100-6160</a>	WORKERS' COMPENSATION	442.83	0.00	0.00	0.00	442.83
<a href="#">600-8100-6230</a>	TRAVEL TRAINING & CONFERENCE	900.00	0.00	0.00	0.00	900.00
<a href="#">600-8100-6310</a>	BUILDING REPAIR/MAINT	0.00	0.00	0.00	0.00	0.00
<a href="#">600-8100-6331</a>	FUEL	1,344.01	184.60	0.00	184.60	1,528.61
<a href="#">600-8100-6350</a>	REPAIR & MAINT EQUIP	714.13	0.00	0.00	0.00	714.13
<a href="#">600-8100-6371</a>	UTILITIES	9,490.48	1,620.67	0.00	1,620.67	11,111.15
<a href="#">600-8100-6373</a>	TELEPHONE/INTERNET	1,865.60	377.58	0.00	377.58	2,243.18
<a href="#">600-8100-6402</a>	PUBLISHING	0.00	0.00	0.00	0.00	0.00
<a href="#">600-8100-6408</a>	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
<a href="#">600-8100-6418</a>	TAX EXPENSE	11,942.89	2,460.56	0.00	2,460.56	14,403.45
<a href="#">600-8100-6419</a>	SOFTWARE	0.00	0.00	0.00	0.00	0.00
<a href="#">600-8100-6423</a>	SCHOOL TRAINING SUPPLIES	727.00	0.00	0.00	0.00	727.00
<a href="#">600-8100-6490</a>	PROFESSIONAL FEES	9,247.45	477.87	0.00	477.87	9,725.32
<a href="#">600-8100-6491</a>	CONTRACT LABOR	76,921.08	0.00	0.00	0.00	76,921.08
<a href="#">600-8100-6506</a>	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00
<a href="#">600-8100-6507</a>	OPER SUPPLIES/MATERIALS MISC.	29,504.41	10.00	0.00	10.00	29,514.41
<a href="#">600-8100-6508</a>	POSTAGE	123.82	14.71	0.00	14.71	138.53
<a href="#">600-8100-6520</a>	PUMP REPAIR & MAINT EQUIPMENT	0.00	0.00	0.00	0.00	0.00
<a href="#">600-8100-6521</a>	VALVES & HYDRANTS	0.00	0.00	0.00	0.00	0.00
<a href="#">600-8100-6727</a>	CAPITAL EQUIPMENT	15,000.00	0.00	0.00	0.00	15,000.00
<a href="#">600-8100-6801</a>	PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	0.00
<a href="#">600-8100-6851</a>	INTEREST PAYMENTS	0.00	3,453.00	0.00	3,453.00	3,453.00

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<a href="#">600-8100-6899</a>	BOND REGISTRATION FEES	0.00	0.00	0.00	0.00	0.00
<a href="#">600-9100-4830</a>	TRANSFER IN	0.00	<b>0.00</b>	0.00	<b>0.00</b>	0.00
<a href="#">600-9100-6910</a>	TRANSFER OUT	0.00	1,600.00	1,600.00	0.00	0.00
<a href="#">600-9999-9999</a>	PROFIT HANDLER	0.00	<b>0.00</b>	0.00	<b>0.00</b>	0.00
<b>Fund 600 Total:</b>		<b>0.00</b>	<b>81,281.74</b>	<b>81,281.74</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 601 - DEPOSITS</b>						
<a href="#">601-0000-1100</a>	Claim On Cash - Checking - Deposits	323.43	0.00	0.00	0.00	323.43
<a href="#">601-0000-1107</a>	Claim On Cash - Investments - Water D...	3,500.00	0.00	0.00	0.00	3,500.00
<a href="#">601-0000-1110</a>	CASH - DEPOSITS	0.00	0.00	0.00	0.00	0.00
<a href="#">601-0000-1170</a>	CDS/INVESTMENTS - DEPOSITS	0.00	0.00	0.00	0.00	0.00
<a href="#">601-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">601-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">601-0050-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">601-0050-3950</a>	FUND BALANCE	-4,063.43	0.00	0.00	0.00	-4,063.43
<a href="#">601-8100-4730</a>	DEPOSITS RECEIVED	0.00	0.00	0.00	0.00	0.00
<a href="#">601-8100-6443</a>	METER DEPOSIT REFUNDS	240.00	0.00	0.00	0.00	240.00
<a href="#">601-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">601-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">601-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 601 Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 603 - WELL PUMP</b>						
<a href="#">603-0000-1100</a>	Claim On Cash - Checking - Well Pump	0.00	0.00	0.00	0.00	0.00
<a href="#">603-0000-1107</a>	Claim On Cash - Investments - Well Pu...	61,079.51	235.25	0.00	235.25	61,314.76
<a href="#">603-0000-1110</a>	CASH - WELL PUMP	0.00	0.00	0.00	0.00	0.00
<a href="#">603-0000-1170</a>	CDS/INVESTMENTS - WELL PUMP	0.00	0.00	0.00	0.00	0.00
<a href="#">603-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">603-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">603-0050-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">603-0050-3950</a>	FUND BALANCE	-59,937.33	0.00	0.00	0.00	-59,937.33
<a href="#">603-8100-4300</a>	INTEREST	-1,142.18	0.00	235.25	-235.25	-1,377.43
<a href="#">603-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">603-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">603-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 603 Total:</b>	<b>0.00</b>	<b>235.25</b>	<b>235.25</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 604 - 2021A BOND</b>						
<a href="#">604-0000-1100</a>	Claim On Cash - Checking - 2021A Bond	0.00	0.00	0.00	0.00	0.00
<a href="#">604-0000-1110</a>	CASH - 2021A BOND	0.00	0.00	0.00	0.00	0.00
<a href="#">604-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">604-0050-3950</a>	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
<a href="#">604-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">604-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 604 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 605 - 2021A BOND SINKING</b>						
<a href="#">605-0000-1100</a>	Claim On Cash - Checking - 2021A Bond...	0.00	0.00	0.00	0.00	0.00
<a href="#">605-0000-1107</a>	Claim On Cash - Investments - 2021A Si...	82,776.35	318.82	0.00	318.82	83,095.17
<a href="#">605-0000-1110</a>	CASH - 2021A BOND SINKING	0.00	0.00	0.00	0.00	0.00
<a href="#">605-0000-1170</a>	CD's/INVESTMENTS-2021A SINKING	0.00	0.00	0.00	0.00	0.00
<a href="#">605-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">605-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">605-0050-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">605-0050-3950</a>	FUND BALANCE	-81,228.44	0.00	0.00	0.00	-81,228.44
<a href="#">605-8100-4300</a>	INTEREST	-1,547.91	0.00	318.82	-318.82	-1,866.73
<a href="#">605-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">605-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">605-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 605 Total:</b>	<b>0.00</b>	<b>318.82</b>	<b>318.82</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 610 - SEWER</b>						
<a href="#">610-0000-1100</a>	Claim On Cash - Checking - Sewer	419,569.41	76,678.70	93,404.11	-16,725.41	402,844.00
<a href="#">610-0000-1107</a>	Claim On Cash - Investments - Sewer	169,772.65	653.90	0.00	653.90	170,426.55
<a href="#">610-0000-1110</a>	CASH - SEWER	0.00	0.00	0.00	0.00	0.00
<a href="#">610-0000-1170</a>	CDS/INVESTMENTS - SEWER	0.00	0.00	0.00	0.00	0.00
<a href="#">610-0000-2022</a>	Accounts Payable Pending	0.00	78,995.12	78,995.12	0.00	0.00
<a href="#">610-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">610-0050-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">610-0050-2120</a>	FEDERAL W/H PAYABLE	0.00	427.99	427.99	0.00	0.00
<a href="#">610-0050-2121</a>	FICA W/H PAYABLE	0.00	669.68	669.68	0.00	0.00
<a href="#">610-0050-2122</a>	STATE W/H PAYABLE	0.00	251.95	251.95	0.00	0.00
<a href="#">610-0050-2123</a>	IPERS W/H PAYABLE	0.00	1,534.48	1,534.48	0.00	0.00
<a href="#">610-0050-2124</a>	INSURANCE W/H PAYABLE	-2,551.67	1,625.50	3,250.92	-1,625.42	-4,177.09
<a href="#">610-0050-2125</a>	IPERS PAYABLE-POLICE	0.00	0.00	0.00	0.00	0.00
<a href="#">610-0050-2126</a>	ICMA PAYABLE	0.00	56.48	56.48	0.00	0.00
<a href="#">610-0050-2127</a>	GUARD SUIT W/H	0.00	0.00	0.00	0.00	0.00
<a href="#">610-0050-2128</a>	FLEX CONTR	-28.80	0.00	0.00	0.00	-28.80
<a href="#">610-0050-3910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">610-0050-3950</a>	FUND BALANCE	-395,205.89	0.00	0.00	0.00	-395,205.89
<a href="#">610-8150-4300</a>	INTEREST	-3,174.72	0.00	653.90	-653.90	-3,828.62
<a href="#">610-8150-4500</a>	SEWER COLLECTION FEES	-381,746.21	0.00	72,652.02	-72,652.02	-454,398.23
<a href="#">610-8150-4540</a>	HOOKUP FEES	-600.00	0.00	0.00	0.00	-600.00
<a href="#">610-8150-4550</a>	MATERIALS	0.00	0.00	0.00	0.00	0.00
<a href="#">610-8150-4560</a>	SALES TAX	-4,470.49	0.00	864.86	-864.86	-5,335.35
<a href="#">610-8150-4799</a>	MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00
<a href="#">610-8150-6010</a>	SALARIES	50,728.72	13,893.88	4,418.74	9,475.14	60,203.86
<a href="#">610-8150-6020</a>	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00
<a href="#">610-8150-6040</a>	WAGES - OVERTIME	673.22	401.32	121.33	279.99	953.21
<a href="#">610-8150-6110</a>	FICA	3,869.30	1,005.15	271.39	733.76	4,603.06
<a href="#">610-8150-6120</a>	MEDICARE	0.00	63.45	63.45	0.00	0.00
<a href="#">610-8150-6130</a>	IPERS	4,701.01	1,349.47	428.62	920.85	5,621.86
<a href="#">610-8150-6131</a>	CA PENSION	0.00	0.00	0.00	0.00	0.00
<a href="#">610-8150-6150</a>	GROUP INSURANCE	7,654.26	2,979.83	1,462.93	1,516.90	9,171.16
<a href="#">610-8150-6160</a>	WORKERS' COMPENSATION	442.83	0.00	0.00	0.00	442.83
<a href="#">610-8150-6230</a>	TRAVEL TRAINING & CONFERENCE	0.00	0.00	0.00	0.00	0.00
<a href="#">610-8150-6310</a>	BUILDING REPAIR/MAINT	0.00	0.00	0.00	0.00	0.00
<a href="#">610-8150-6331</a>	FUEL	1,698.03	500.67	0.00	500.67	2,198.70
<a href="#">610-8150-6350</a>	REPAIR & MAINT EQUIPMENT	1,469.75	1,865.00	0.00	1,865.00	3,334.75
<a href="#">610-8150-6371</a>	UTILITIES	14,792.35	2,908.75	0.00	2,908.75	17,701.10
<a href="#">610-8150-6373</a>	TELEPHONE/INTERNET	1,103.99	225.11	0.00	225.11	1,329.10
<a href="#">610-8150-6408</a>	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
<a href="#">610-8150-6418</a>	SALES TAX	3,371.45	1,028.51	0.00	1,028.51	4,399.96
<a href="#">610-8150-6419</a>	SOFTWARE	0.00	0.00	0.00	0.00	0.00
<a href="#">610-8150-6423</a>	SCHOOL TRAINING SUPPLIES	727.00	0.00	0.00	0.00	727.00
<a href="#">610-8150-6446</a>	SANITARY SEWERS	72,375.55	12,511.25	0.00	12,511.25	84,886.80
<a href="#">610-8150-6490</a>	PROFESSIONAL FEES	14,666.26	1,558.86	0.00	1,558.86	16,225.12
<a href="#">610-8150-6491</a>	CONTRACT LABOR	4,269.25	0.00	0.00	0.00	4,269.25
<a href="#">610-8150-6506</a>	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00
<a href="#">610-8150-6507</a>	OPER SUPPLIES/MATERIALS MISC.	1,096.73	2,722.92	0.00	2,722.92	3,819.65
<a href="#">610-8150-6508</a>	POSTAGE	31.02	0.00	0.00	0.00	31.02
<a href="#">610-8150-6727</a>	CAPITAL EQUIPMENT	14,765.00	0.00	0.00	0.00	14,765.00
<a href="#">610-8150-6801</a>	PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	0.00
<a href="#">610-8150-6851</a>	INTEREST PAYMENTS	0.00	48,667.50	0.00	48,667.50	48,667.50
<a href="#">610-8150-6899</a>	BOND REGISTRATION FEES	0.00	6,952.50	0.00	6,952.50	6,952.50
<a href="#">610-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">610-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">610-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 610 Total:</b>		<b>0.00</b>	<b>259,527.97</b>	<b>259,527.97</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 611 - SEWER SINKING</b>						
<a href="#">611-0000-1100</a>	Claim On Cash - Checking - Sewer Sinki...	41,776.00	0.00	0.00	0.00	41,776.00
<a href="#">611-0000-1110</a>	CASH - SEWER SINKING	0.00	0.00	0.00	0.00	0.00
<a href="#">611-0000-1170</a>	CDS/INVESTMENTS - SEWER SINKIN	0.00	0.00	0.00	0.00	0.00
<a href="#">611-0000-2022</a>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<a href="#">611-0050-2020</a>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<a href="#">611-0050-3920</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">611-0050-3950</a>	FUND BALANCE	-41,776.00	0.00	0.00	0.00	-41,776.00
<a href="#">611-8150-4300</a>	INTEREST	0.00	0.00	0.00	0.00	0.00
<a href="#">611-8150-6801</a>	PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	0.00
<a href="#">611-8150-6851</a>	INTEREST PAYMENTS	0.00	0.00	0.00	0.00	0.00
<a href="#">611-8150-6899</a>	BOND REGISTRATION FEES	0.00	0.00	0.00	0.00	0.00
<a href="#">611-9100-4830</a>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<a href="#">611-9100-6910</a>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<a href="#">611-9999-9999</a>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 611 Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 998 - POOLED CASH (CD/INVESTMENTS)</b>						
<a href="#">998-0000-1177</a>	Cash In Bank - Money Market	1,442,222.18	7,154.88	1,600.00	5,554.88	1,447,777.06
<a href="#">998-0000-2020</a>	Accounts Payable	0.00	0.00	0.00	0.00	0.00
<a href="#">998-0000-2130</a>	Wages Payable	0.00	0.00	0.00	0.00	0.00
<a href="#">998-0000-3900</a>	Due From Other Funds	-1,442,222.18	0.00	5,554.88	-5,554.88	-1,447,777.06
<a href="#">998-0050-2130</a>	Wages Payable	0.00	0.00	0.00	0.00	0.00
<a href="#">998-0050-3900</a>	Due To Other Funds	0.00	1,600.00	1,600.00	0.00	0.00
	<b>Fund 998 Total:</b>	<b>0.00</b>	<b>8,754.88</b>	<b>8,754.88</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 12/01/2025 - 12/31/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 999 - POOLED CASH (GENERAL)</b>						
<a href="#">999-0000-1111</a>	Cash In Bank - Business Public Checking	3,634,323.70	1,798,388.97	404,720.10	1,393,668.87	5,027,992.57
<a href="#">999-0000-2020</a>	Accounts Payable	0.00	293,789.78	293,789.78	0.00	0.00
<a href="#">999-0000-3900</a>	Due From Other Funds	0.00	295,389.78	295,389.78	0.00	0.00
<a href="#">999-0050-2130</a>	Wages Payable	0.00	60,352.60	60,352.60	0.00	0.00
<a href="#">999-0050-3900</a>	Due To Other Funds	-3,634,323.70	406,320.10	1,799,988.97	-1,393,668.87	-5,027,992.57
	<b>Fund 999 Total:</b>	<b>0.00</b>	<b>2,854,241.23</b>	<b>2,854,241.23</b>	<b>0.00</b>	<b>0.00</b>
	<b>Report Total:</b>	<b>0.00</b>	<b>5,469,294.92</b>	<b>5,469,294.92</b>	<b>0.00</b>	<b>0.00</b>

## Fund Summary

Fund	Beginning Balance	Total Debits	Total Credits	Ending Balance
001 - GENERAL	0.00	465,645.12	465,645.12	0.00
002 - ARP COVID 19 GRANT	0.00	0.00	0.00	0.00
011 - POLICE	0.00	375.71	375.71	0.00
012 - FIRE	0.00	42.81	42.81	0.00
013 - RIVERVIEW PARK	0.00	402.33	402.33	0.00
014 - FIRE EQUIPMENT	0.00	0.00	0.00	0.00
015 - PUBLIC WORKS TRUCK	0.00	211.35	211.35	0.00
016 - PARTIAL SELF-FUND	0.00	1,208.98	1,208.98	0.00
017 - SWIMMING POOL	0.00	85.50	85.50	0.00
018 - CABLE	0.00	0.11	0.11	0.00
019 - PARKS/PLAYGROUND	0.00	93.04	93.04	0.00
020 - STREET EQUIP	0.00	591.27	591.27	0.00
021 - LIBRARY	0.00	24,423.53	24,423.53	0.00
022 - 1ST AVENUE	0.00	0.00	0.00	0.00
023 - 1ST AVE BRIDGE	0.00	0.00	0.00	0.00
024 - TYLER BRIDGE	0.00	0.00	0.00	0.00
025 - TRAIL	0.00	0.18	0.18	0.00
026 - SIREN	0.00	0.04	0.04	0.00
027 - BICENTENNIAL	0.00	21.00	21.00	0.00
028 - AMBULANCE	0.00	863.59	863.59	0.00
110 - ROAD USE TAX	0.00	231,224.41	231,224.41	0.00
111 - ARPA CHECKING	0.00	0.00	0.00	0.00
112 - EMPLOYEE BENEFITS	0.00	3,561.99	3,561.99	0.00
121 - LOST	0.00	66,520.93	66,520.93	0.00
125 - TIF	0.00	5,852.33	5,852.33	0.00
200 - DEBT SERVICE	0.00	35,912.31	35,912.31	0.00
220 - SPECIAL ASSESSMENT	0.00	0.00	0.00	0.00
310 - HOUSE REHAB	0.00	0.00	0.00	0.00
312 - 1ST AVE TRAIL PROJECT	0.00	0.00	0.00	0.00
322 - STREET IMPROVEMENTS	0.00	1,427,898.50	1,427,898.50	0.00
323 - HIGHWAY 136	0.00	0.00	0.00	0.00
360 - WATER SYS IMPROVEMENT	0.00	0.00	0.00	0.00
363 - WWTP IMPROVEMENT PROJ	0.00	0.00	0.00	0.00
364 - TRAIL WATER MAIN REPLAC	0.00	0.00	0.00	0.00
365 - MCKINLEY ST & 1ST AVE	0.00	0.00	0.00	0.00
366 - SWIMMING POOL PROJ	0.00	0.00	0.00	0.00
370 - LIBRARY CAP PROJECT	0.00	0.00	0.00	0.00
600 - WATER	0.00	81,281.74	81,281.74	0.00
601 - DEPOSITS	0.00	0.00	0.00	0.00
603 - WELL PUMP	0.00	235.25	235.25	0.00
604 - 2021A BOND	0.00	0.00	0.00	0.00
605 - 2021A BOND SINKING	0.00	318.82	318.82	0.00
610 - SEWER	0.00	259,527.97	259,527.97	0.00
611 - SEWER SINKING	0.00	0.00	0.00	0.00
998 - POOLED CASH (CD/INVESTMENTS)	0.00	8,754.88	8,754.88	0.00
999 - POOLED CASH (GENERAL)	0.00	2,854,241.23	2,854,241.23	0.00
<b>Report Total:</b>	<b>0.00</b>	<b>5,469,294.92</b>	<b>5,469,294.92</b>	<b>0.00</b>



Cascade, IA

# Treasurers Report

## Summary

Date Range: 12/01/2025 - 12/31/2025

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
001 - GENERAL	1,018,082.61	91,135.90	151,759.20	-44,507.32	-44,507.32	1,046,473.95	973,575.29	72,898.66
002 - ARP COVID 19 GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
011 - POLICE	97,547.42	375.71	0.00	375.71	375.71	97,171.71	97,923.13	-751.42
012 - FIRE	134,457.98	42.81	0.00	42.81	42.81	134,415.17	134,500.79	-85.62
013 - RIVERVIEW PARK	11,113.76	402.33	0.00	402.33	402.33	10,711.43	11,516.09	-804.66
014 - FIRE EQUIPMENT	97,500.00	0.00	0.00	0.00	0.00	97,500.00	97,500.00	0.00
015 - PUBLIC WORKS TRUCK	59,874.04	211.35	0.00	211.35	211.35	59,662.69	60,085.39	-422.70
016 - PARTIAL SELF-FUND	44,872.46	75.54	566.72	-491.18	-491.18	45,363.64	44,381.28	982.36
017 - SWIMMING POOL	58,225.07	85.50	0.00	85.50	85.50	58,139.57	58,310.57	-171.00
018 - CABLE	28.96	0.11	0.00	0.11	0.11	28.85	29.07	-0.22
019 - PARKS/PLAYGROUND	24,155.83	93.04	0.00	93.04	93.04	24,062.79	24,248.87	-186.08
020 - STREET EQUIP	193,512.34	591.27	0.00	591.27	591.27	192,921.07	194,103.61	-1,182.54
021 - LIBRARY	266,107.18	24,423.53	0.00	24,423.53	24,423.53	241,683.65	290,530.71	-48,847.06
022 - 1ST AVENUE	312,982.79	0.00	0.00	0.00	0.00	312,982.79	312,982.79	0.00
023 - 1ST AVE BRIDGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
024 - TYLER BRIDGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
025 - TRAIL	1.29	0.18	0.00	0.18	0.18	1.11	1.47	-0.36
026 - SIREN	10.06	0.04	0.00	0.04	0.04	10.02	10.10	-0.08
027 - BICENTENNIAL	5,452.76	21.00	0.00	21.00	21.00	5,431.76	5,473.76	-42.00
028 - AMBULANCE	224,215.45	863.59	0.00	863.59	863.59	223,351.86	225,079.04	-1,727.18
110 - ROAD USE TAX	433,722.49	26,520.81	100,270.40	-71,974.77	-71,974.77	503,922.44	361,747.72	142,174.72
111 - ARPA CHECKING	32,165.22	0.00	0.00	0.00	0.00	32,165.22	32,165.22	0.00
112 - EMPLOYEE BENEFITS	80,184.78	3,561.99	0.00	3,561.99	3,561.99	76,622.79	83,746.77	-7,123.98
121 - LOST	722,660.91	66,520.93	0.00	66,520.93	66,520.93	331,668.27	789,181.84	-133,041.86
125 - TIF	330,020.60	852.33	2,500.00	-1,647.67	-1,647.67	331,668.27	328,372.93	3,295.34
200 - DEBT SERVICE	149,141.84	3,276.89	16,317.71	-13,040.82	-13,040.82	162,182.66	136,101.02	26,081.64
220 - SPECIAL ASSESSMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310 - HOUSE REHAB	13,603.74	0.00	0.00	0.00	0.00	13,603.74	13,603.74	0.00
312 - 1ST AVE TRAIL PROJECT	9,990.32	0.00	0.00	0.00	0.00	9,990.32	9,990.32	0.00
322 - STREET IMPROVEMENTS	-8,210.38	1,427,898.50	0.00	1,427,898.50	1,427,898.50	-1,436,108.88	1,413,688.12	-2,855,797.00
323 - HIGHWAY 136	6,665.85	0.00	0.00	0.00	0.00	6,665.85	6,665.85	0.00
360 - WATER SYS IMPROVEMENT	-0.37	0.00	0.00	0.00	0.00	-0.37	-0.37	0.00
363 - WWTP IMPROVEMENT PROJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
364 - TRAIL WATER MAIN REPLAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
365 - MCKINLEY ST & 1ST AVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
366 - SWIMMING POOL PROJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370 - LIBRARY CAP PROJECT	-65,667.31	0.00	0.00	0.00	0.00	-65,667.31	-65,667.31	0.00

Treasurers Report

Date Range: 12/01/2025 - 12/31/2025

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
600 - WATER	45,330.84	39,275.38	18,910.12	21,311.07	21,311.07	23,073.96	66,641.91	-43,567.95
601 - DEPOSITS	3,823.43	0.00	0.00	0.00	0.00	3,823.43	3,823.43	0.00
603 - WELL PUMP	61,079.51	235.25	0.00	235.25	235.25	60,844.26	61,314.76	-470.50
604 - 2021A BOND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
605 - 2021A BOND SINKING	82,776.35	318.82	0.00	318.82	318.82	82,457.53	83,095.17	-637.64
610 - SEWER	589,342.06	74,170.78	91,867.71	-16,071.51	-16,071.51	603,788.15	573,270.55	30,517.60
611 - SEWER SINKING	41,776.00	0.00	0.00	0.00	0.00	41,776.00	41,776.00	0.00
998 - POOLED CASH (CD/INVESTMENTS)	-10,095,555.26	0.00	0.00	-38,884.16	-38,884.16	-10,017,786.94	-10,134,439.42	116,652.48
999 - POOLED CASH (GENERAL)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Report Total:</b>	<b>-5,019,009.38</b>	<b>1,760,953.58</b>	<b>382,191.86</b>	<b>1,360,339.59</b>	<b>1,360,339.59</b>	<b>-6,360,926.84</b>	<b>-3,658,665.79</b>	<b>-2,702,257.05</b>



Cascade, IA

# Detail vs Budget Report

## Account Summary

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001 - GENERAL							
Revenue							
001-1100-4185	ANIMAL LICENSE	-100.00	-28.00	-5.00	-33.00	-67.00	-67.00%
001-1100-4700	DONATIONS - POLICE	-1,500.00	-200.00	0.00	-200.00	-1,300.00	-86.67%
001-1100-4770	COURT & PARKING FINES	-100.00	0.00	-20.00	-20.00	-80.00	-80.00%
001-1100-4799	MISCELLANEOUS REVENUES	-500.00	-1,750.00	0.00	-1,750.00	1,250.00	250.00%
001-1500-4710	FARM BOARD - FIRE INS & UTILIT	-14,000.00	-21,390.40	-683.68	-22,074.08	8,074.08	57.67%
001-1500-4800	SALE OF REAL PROPERTY	0.00	0.00	-22,500.00	-22,500.00	22,500.00	0.00%
001-1600-4475	TOWNSHIP CONTRIBUTIONS	-27,458.00	-11,592.17	-224.95	-11,817.12	-15,640.88	-56.96%
001-1600-4500	AMBULANCE SERVICE CHARGES	-110,000.00	-85,166.34	-16,888.60	-102,054.94	-7,945.06	-7.22%
001-1600-4700	DONATION	-100.00	-999.62	0.00	-999.62	899.62	89.62%
001-1600-4710	REIMBURSEMENTS	-1,000.00	-3,003.14	-93.42	-3,096.56	2,096.56	20.66%
001-2100-4134	STREET EXCAVATION BOND	-1,000.00	0.00	-250.00	-250.00	-750.00	-75.00%
001-2100-4570	STREET/SIDEWALK/CURB REPAIR CH	-5,000.00	0.00	0.00	0.00	-5,000.00	-100.00%
001-2100-4799	MISCELLANEOUS REVENUES	-2,000.00	-380.00	0.00	-380.00	-1,620.00	-81.00%
001-2900-4500	GARBAGE CHARGES/FEES	-235,000.00	-123,918.50	-22,522.00	-146,440.50	-88,559.50	-37.66%
001-2900-4516	RECYCLING CHARGES/FEES	-112,000.00	-54,334.50	-9,259.94	-63,594.44	-48,405.56	-43.22%
001-4100-4310	LIB ROOM RENT	0.00	-140.00	0.00	-140.00	140.00	0.00%
001-4100-4441	LIBRARY OPEN ACCESS/ENRICH IA	-4,200.00	-1,575.45	-1,700.78	-3,276.23	-923.77	-21.99%
001-4100-4443	LIBRARY DBQ & JONES CNTY 28E	-6,200.00	-4,217.00	0.00	-4,217.00	-1,983.00	-31.98%
001-4100-4700	DONATIONS - LIBRARY	-500.00	-799.00	-375.00	-1,174.00	674.00	134.80%
001-4100-4765	LIBRARY MISC FEES	-200.00	-298.00	-144.05	-174.05	-25.95	-12.98%
001-4300-4310	PAVILION RENTAL	-2,000.00	-98.00	0.00	-298.00	-1,702.00	-85.10%
001-4300-4311	PAVILION DEPOSIT	-1,000.00	-150.00	0.00	-150.00	-850.00	-85.00%
001-4300-4700	DONATIONS - PARK	-500.00	-12,644.00	-2,162.76	-14,806.76	14,306.76	2,861.35%
001-4600-4575	SWIMMING LESSONS	-38,000.00	-800.00	0.00	-800.00	-37,200.00	-97.89%
001-4600-4580	SWIMMING POOL CONCESSIONS	-20,000.00	-11,303.69	0.00	-11,303.69	-8,696.31	-43.48%
001-4600-4590	SWIMMING POOL ADMISSIONS	-3,000.00	-12,762.50	0.00	-12,762.50	9,762.50	325.42%
001-4600-4595	POOL PASS	-60,000.00	-2,005.00	-555.00	-2,560.00	-57,440.00	-95.73%
001-4600-4710	REIMBURSEMENTS	-500.00	-55.00	0.00	-55.00	-445.00	-89.00%
001-4600-4799	MISCELLANEOUS REVENUES	-500.00	-10.00	0.00	-10.00	-490.00	-98.00%
001-5100-4750	MERCHANDISE SALES	-200.00	-255.00	0.00	-255.00	55.00	27.50%
001-9100-4830	TRANSFER IN	-220,309.00	0.00	0.00	0.00	-220,309.00	-100.00%
001-9500-4000	GENERAL PROPERTY TAXES - CURRE	-933,694.00	-523,481.18	-10,707.37	-534,188.55	-399,505.45	-42.79%
001-9500-4003	AGRICULTURAL LAND TAXES	-1,242.00	-735.87	-28.82	-764.69	-477.31	-38.43%
001-9500-4013	LIAB, PROD, SELF-INS COST	-124,840.00	-69,904.22	-1,431.63	-71,335.85	-53,504.15	-42.86%
001-9500-4101	LIQUOR LICENSES	-5,000.00	-1,349.06	0.00	-1,349.06	-3,650.94	-73.02%
001-9500-4105	CIGARETTE PERMITS	-300.00	-150.00	0.00	-150.00	-150.00	-50.00%

**Detail vs Budget Report**

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001-9500-4120	BUILDING PERMITS & ZONING REQU	-10,000.00	-2,500.00	125.00	-2,375.00	-7,625.00	-76.25%
001-9500-4300	INTEREST	-100,000.00	-73,049.04	-16,581.93	-89,630.97	-10,369.03	-10.37%
001-9500-4306	GVM KEY DEPOSIT	-150.00	0.00	0.00	0.00	-150.00	-100.00%
001-9500-4310	RENTS AND LEASES	-500.00	0.00	0.00	0.00	-500.00	-100.00%
001-9500-4440	STATE GRANTS	0.00	-250,000.00	0.00	-250,000.00	250,000.00	0.00%
001-9500-4463	TIER I BUS PROP TAX REPLA	-43,838.00	-24,464.86	0.00	-24,464.86	-19,373.14	-44.19%
001-9500-4464	COMM/IND TAX REPLACEMENT	-4,620.00	-3,140.06	0.00	-3,140.06	-1,479.94	-32.03%
001-9500-4560	SALES TAXES COLLECTED	-7,700.00	-3,296.40	-624.54	-3,920.94	-3,779.06	-49.08%
001-9500-4710	REIMBURSEMENTS	-1,000.00	0.00	0.00	0.00	-1,000.00	-100.00%
001-9500-4711	UTILITY SHARE-WAGES/INSUR/LINE	-4,000.00	-1,406.54	0.00	-1,406.54	-2,593.46	-64.84%
001-9500-4735	GAS TAX REFUND	-4,000.00	0.00	0.00	0.00	-4,000.00	-100.00%
001-9500-4799	MISCELLANEOUS REVENUES	-2,500.00	-2,201.00	-1,009.49	-3,210.49	710.49	28.42%
001-9500-4800	SALE OF REAL PROPERTY	0.00	-3,377.00	0.00	-3,377.00	3,377.00	0.00%
<b>Revenue Totals:</b>		<b>-2,110,251.00</b>	<b>-1,308,862.54</b>	<b>-107,643.96</b>	<b>-1,416,506.50</b>	<b>-693,744.50</b>	<b>-32.87%</b>
<b>Expense</b>							
001-1100-6010	SALARIES	158,080.00	71,942.42	11,640.51	83,582.93	74,497.07	47.13%
001-1100-6020	WAGES - PART TIME	12,000.00	6,512.49	623.66	7,136.15	4,863.85	40.53%
001-1100-6040	WAGES - OVERTIME	5,000.00	472.50	0.00	472.50	4,527.50	90.55%
001-1100-6110	FICA	13,394.00	5,928.65	745.43	6,674.08	6,719.92	50.17%
001-1100-6120	MEDICARE	0.00	0.00	174.33	174.33	-174.33	0.00%
001-1100-6130	IPERS	16,300.00	7,249.51	1,126.47	8,375.98	7,924.02	48.61%
001-1100-6150	GROUP INSURANCE	28,000.00	13,385.34	2,257.79	15,643.13	12,356.87	44.13%
001-1100-6160	WORKERS' COMPENSATION	4,500.00	0.00	0.00	0.00	4,500.00	100.00%
001-1100-6181	UNIFORM ALLOWANCE	4,000.00	654.75	0.00	654.75	3,345.25	83.63%
001-1100-6230	TRAVEL TRAINING & CONFERENCE	4,000.00	0.00	0.00	0.00	4,000.00	100.00%
001-1100-6331	FUEL	7,000.00	3,042.05	509.56	3,551.61	3,448.39	49.26%
001-1100-6332	VEHICLE/RADIO MAINTENANCE	7,000.00	150.32	0.00	150.32	6,849.68	97.85%
001-1100-6373	TELEPHONE/INTERNET	5,000.00	2,334.23	199.45	2,533.68	2,466.32	49.33%
001-1100-6408	INSURANCE-GENERAL	12,000.00	0.00	0.00	0.00	12,000.00	100.00%
001-1100-6490	PROFESSIONAL FEES	3,000.00	2,910.93	243.10	3,154.03	-154.03	-5.13%
001-1100-6506	OFFICE SUPPLIES	2,500.00	104.06	0.00	104.06	2,395.94	95.84%
001-1100-6507	OPER SUPPLIES/MATERIALS MISC.	7,000.00	2,091.56	0.00	2,091.56	4,908.44	70.12%
001-1100-6508	POSTAGE	100.00	0.00	0.00	0.00	100.00	100.00%
001-1100-6526	CRIME NIGHT OUT	3,000.00	2,172.72	0.00	2,172.72	827.28	27.58%
001-1100-6727	CAPITAL EQUIPMENT	5,000.00	1,636.83	0.00	1,636.83	3,363.17	67.26%
001-1300-6375	CIVIL DEFENSE/SIRENS	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
001-1400-6766	LEVEE IMPROVEMENTS/FLOOD CONTR	2,000.00	3,788.00	0.00	3,788.00	-1,788.00	-89.40%
001-1500-6160	WORKERS' COMPENSATION	2,520.00	0.00	0.00	0.00	2,520.00	100.00%
001-1500-6310	BUILDING REPAIR/MAINT	0.00	0.00	0.00	0.00	-771.10	0.00%
001-1500-6331	FUEL	1,000.00	18.22	341.85	360.07	639.93	63.99%
001-1500-6350	REPAIR & MAINT EQUIPMENT	7,000.00	119.75	2,025.14	2,144.89	4,855.11	69.36%
001-1500-6371	UTILITIES	6,000.00	1,305.40	623.41	1,928.81	4,071.19	67.85%
001-1500-6373	TELEPHONE/INTERNET	720.00	368.52	52.66	421.18	298.82	41.50%

**Detail vs Budget Report**

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001-1500-6408	INSURANCE-GENERAL	18,000.00	0.00	742.50	742.50	17,257.50	95.88%
001-1500-6412	MEDICAL EXPENSES	750.00	0.00	0.00	0.00	750.00	100.00%
001-1500-6413	VOLUNTEER COMPENSATION	5,000.00	0.00	0.00	0.00	5,000.00	100.00%
001-1500-6423	SCHOOL TRAINING SUPPLIES	2,500.00	0.00	0.00	0.00	2,500.00	100.00%
001-1500-6511	BLDG. MAINT. & SUPPLIES	7,000.00	214.20	60.00	274.20	6,725.80	96.08%
001-1500-6722	CAPITAL EQUIPMENT	5,550.00	0.00	0.00	0.00	5,550.00	100.00%
001-1500-6856	CAPITAL IMPROVEMENTS	8,300.00	0.00	0.00	0.00	8,300.00	100.00%
001-1600-6010	SALARIES	58,000.00	38,775.69	1,500.00	40,275.69	17,724.31	30.56%
001-1600-6110	FICA	4,437.00	3,007.71	93.00	3,100.71	1,336.29	30.12%
001-1600-6120	MEDICARE	0.00	0.00	21.76	21.76	-21.76	0.00%
001-1600-6130	IPERS	3,900.00	2,887.17	141.60	3,028.77	871.23	22.34%
001-1600-6160	WORKERS' COMPENSATION	2,400.00	1,328.50	0.00	1,328.50	1,071.50	44.65%
001-1600-6181	UNIFORM ALLOWANCE	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
001-1600-6230	TRAVEL TRAINING & CONFERENCE	3,000.00	11,383.98	0.00	11,383.98	-8,383.98	-279.47%
001-1600-6230	EMPLOYEE/OFFICIAL RECOGNITION	1,200.00	0.00	133.75	133.75	1,066.25	88.85%
001-1600-6299	BUILDING REPAIR/MAINT	500.00	1,095.00	180.00	1,275.00	-775.00	-155.00%
001-1600-6310	FUEL	5,000.00	2,904.48	992.56	3,897.04	1,102.96	22.06%
001-1600-6331	REPAIR & MAINT EQUIPMENT	3,500.00	4,228.29	2,500.00	6,728.29	-3,228.29	-92.24%
001-1600-6371	UTILITIES	2,500.00	597.14	138.74	735.88	1,764.12	70.56%
001-1600-6373	TELEPHONE/INTERNET	3,000.00	1,231.06	200.44	1,431.50	1,568.50	52.28%
001-1600-6408	INSURANCE-GENERAL	8,840.00	0.00	0.00	0.00	8,840.00	100.00%
001-1600-6412	MEDICAL EXPENSES	1,000.00	172.00	0.00	172.00	828.00	82.80%
001-1600-6416	BUILDING RENT/LEASE	18,000.00	9,000.00	1,500.00	10,500.00	7,500.00	41.67%
001-1600-6452	RADIOS/EQUIPMENT	4,000.00	0.00	0.00	0.00	4,000.00	100.00%
001-1600-6490	PROFESSIONAL FEES	2,000.00	2,020.05	248.00	2,268.05	-268.05	-13.40%
001-1600-6506	OFFICE SUPPLIES	1,500.00	277.59	52.69	330.28	1,169.72	77.98%
001-1600-6507	OPER SUPPLIES/MATERIALS MISC.	22,000.00	8,295.95	2,154.69	10,450.64	11,549.36	52.50%
001-1600-6508	POSTAGE	300.00	0.00	0.00	0.00	300.00	100.00%
001-1600-6599	OTHER SUPPLIES	5,000.00	0.00	0.00	0.00	5,000.00	100.00%
001-1600-6727	CAPITAL EQUIPMENT	0.00	53,844.80	0.00	53,844.80	-53,844.80	0.00%
001-2100-5181	UNIFORM ALLOWANCE	3,000.00	2,302.91	0.00	2,302.91	697.09	23.24%
001-2100-5371	UTILITIES	4,200.00	703.77	714.87	1,418.64	2,781.36	66.22%
001-2100-5373	TELEPHONE/INTERNET	700.00	457.57	80.54	538.11	161.89	23.13%
001-2100-5377	STREET BOND REFUND	0.00	250.00	0.00	250.00	-250.00	0.00%
001-2100-5490	PROFESSIONAL FEES	4,000.00	989.17	2,855.00	3,844.17	155.83	3.90%
001-2100-5507	OPERATING SUPPLIES	2,500.00	1,174.11	188.63	1,362.74	1,137.26	45.49%
001-2100-5761	STREET IMPROVEMENTS	40,000.00	72,028.00	0.00	72,028.00	-32,028.00	-80.07%
001-2100-5762	HANDICAP CURBS	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
001-2100-5763	SIDEWALK REPAIR/REPLACEMENT	20,000.00	11,038.43	0.00	11,038.43	8,961.57	44.81%
001-2100-5764	STORM SEWER REPAIRS	55,000.00	3,975.00	0.00	3,975.00	51,025.00	92.77%
001-2100-6771	CRACK SEALING	10,000.00	0.00	0.00	0.00	10,000.00	100.00%
001-2100-6799	OTHER CAPITAL OUTLAY	30,000.00	31,230.00	0.00	31,230.00	-1,230.00	-4.10%
001-2900-6490	PROFESSIONAL FEES - CMU	5,200.00	2,583.99	430.67	3,014.66	2,185.34	42.03%
001-2900-6499	GARBAGE/RECYCLING FEES	330,000.00	135,764.75	54,839.84	190,604.59	139,395.41	42.24%

**Detail vs Budget Report**

**Date Range: 01/01/2026 - 01/31/2026**

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001-4100-6010	SALARIES	111,290.00	56,378.88	6,480.00	62,858.88	48,431.12	43.52%
001-4100-6020	WAGES - PART TIME	0.00	0.00	2,762.51	2,762.51	-2,762.51	0.00%
001-4100-6040	WAGES - OVERTIME	500.00	0.00	38.25	38.25	461.75	92.35%
001-4100-6050	BOARD MEMBERS COMPENSATION	900.00	126.65	0.00	126.65	773.35	85.93%
001-4100-6110	FICA	8,621.00	4,291.42	564.62	4,856.04	3,764.96	43.67%
001-4100-6120	MEDICARE	0.00	0.00	132.02	132.02	-132.02	0.00%
001-4100-6130	IPERS	10,638.00	4,343.11	758.18	5,101.29	5,536.71	52.05%
001-4100-6150	GROUP INSURANCE	19,500.00	9,503.40	1,603.38	11,106.78	8,393.22	43.04%
001-4100-6160	WORKERS' COMPENSATION	200.00	0.00	0.00	0.00	200.00	100.00%
001-4100-6230	TRAVEL TRAINING & CONFERENCE	500.00	40.00	0.00	40.00	460.00	92.00%
001-4100-6310	BUILDING REPAIR/MAINT	10,000.00	6,476.75	1,943.01	8,419.76	1,580.24	15.80%
001-4100-6350	REPAIR & MAINT EQUIPMENT	2,500.00	1,030.00	0.00	1,030.00	1,470.00	58.80%
001-4100-6371	UTILITIES	8,500.00	2,436.54	706.26	3,142.80	5,357.20	63.03%
001-4100-6408	TELEPHONE/INTERNET	3,500.00	619.50	401.15	1,020.65	2,479.35	70.84%
001-4100-6419	INSURANCE-GENERAL	20,000.00	0.00	0.00	0.00	20,000.00	100.00%
001-4100-6490	SOFTWARE	3,000.00	0.00	1,334.00	1,334.00	1,666.00	55.53%
001-4100-6490	PROFESSIONAL FEES	2,200.00	3,438.11	1,140.37	4,578.48	-2,378.48	-108.11%
001-4100-6502	LIBRARY BOOKS/FILMS/REF BOOKS	30,000.00	17,656.02	2,681.23	20,337.25	9,662.75	32.21%
001-4100-6506	OFFICE SUPPLIES	3,000.00	4,100.65	16.48	4,117.13	-1,117.13	-37.24%
001-4100-6507	MISC OPERATING SUPPLIES	1,000.00	1,090.36	385.04	1,475.40	-475.40	-47.54%
001-4100-6508	POSTAGE	0.00	57.99	0.00	57.99	-57.99	0.00%
001-4100-6511	BLDG. MAINT. & SUPPLIES	500.00	2,960.66	35.87	2,996.53	-2,496.53	-499.31%
001-4100-6512	PROGRAM MATERIALS	10,000.00	4,332.41	248.15	4,580.56	5,419.44	54.19%
001-4100-6799	CAPITAL IMPROVEMENTS	0.00	519.00	0.00	519.00	-519.00	0.00%
001-4300-6050	BOARD MEMBERS COMPENSATION	900.00	335.65	0.00	335.65	564.35	62.71%
001-4300-6110	FICA	70.00	44.75	0.00	44.75	25.25	36.07%
001-4300-6310	BUILDING REPAIR/MAINT	10,000.00	1,500.00	0.00	1,500.00	8,500.00	85.00%
001-4300-6320	PARKS/EQUIP- REPAIR/MAINT	4,000.00	1,525.97	0.00	1,525.97	2,474.03	61.85%
001-4300-6331	FUEL	2,200.00	1,042.58	57.98	1,100.56	1,099.44	49.97%
001-4300-6360	PAVILION DEPOSIT REFUND	1,700.00	825.00	0.00	825.00	875.00	51.47%
001-4300-6371	UTILITIES	3,300.00	1,401.17	176.16	1,577.33	1,722.67	52.20%
001-4300-6408	INSURANCE-GENERAL	5,000.00	315.00	0.00	315.00	4,685.00	93.70%
001-4300-6490	PROFESSIONAL FEES	2,200.00	2,672.46	1,709.50	4,381.96	-2,181.96	-99.18%
001-4300-6507	MISC OPERATING SUPPLIES	1,000.00	2,177.01	95.35	2,272.36	-1,272.36	-127.24%
001-4300-6701	PARK IMPROVEMENTS	25,000.00	18,534.62	3,898.00	22,432.62	2,567.38	10.27%
001-4300-6727	CAPITAL EQUIPMENT	5,000.00	0.00	0.00	0.00	5,000.00	100.00%
001-4600-6010	SALARIES	92,000.00	50,543.53	0.00	50,543.53	41,456.47	45.06%
001-4600-6040	WAGES - OVERTIME	0.00	102.00	0.00	102.00	-102.00	0.00%
001-4600-6110	FICA	7,038.00	3,874.42	0.00	3,874.42	3,163.58	44.95%
001-4600-6160	WORKERS' COMPENSATION	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
001-4600-6230	TRAVEL TRAINING & CONFERENCE	4,000.00	4,861.60	0.00	4,861.60	-861.60	-21.54%
001-4600-6310	REPAIR & MAINT. OF BUILDINGS	1,500.00	1,115.65	0.00	1,115.65	384.35	25.62%
001-4600-6371	UTILITIES	5,800.00	5,036.46	12.28	5,048.74	751.26	12.95%
001-4600-6373	TELEPHONE/INTERNET	200.00	108.42	0.00	108.42	91.58	45.79%

**Detail vs Budget Report**

**Date Range: 01/01/2026 - 01/31/2026**

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001-4500-6402	ADVERTISING AND PUBLICATIONS	206.00	0.00	0.00	0.00	206.00	100.00%
001-4600-6408	INSURANCE-GENERAL	18,000.00	0.00	0.00	0.00	18,000.00	100.00%
001-4600-6458	MISC EXPENSE	1,000.00	650.00	0.00	650.00	350.00	35.00%
001-4600-6490	PROFESSIONAL FEES	700.00	771.50	64.20	835.70	-135.70	-19.39%
001-4600-6507	MISC OPERATING SUPPLIES	15,000.00	7,559.17	525.75	8,084.92	6,915.08	46.10%
001-4600-6514	POOL CONCESSIONS	12,000.00	5,391.10	0.00	5,391.10	6,608.90	55.07%
001-4600-6727	CAPITAL EQUIPMENT	40,000.00	37,690.00	0.00	37,690.00	2,310.00	5.78%
001-5100-6413	PAYMENTS - OTHER AGENCIES	20,000.00	0.00	0.00	0.00	20,000.00	100.00%
001-5100-6434	CASCADE ECONOMIC DEVELOPMENT C	20,000.00	0.00	0.00	0.00	20,000.00	100.00%
001-6100-6050	COUNCIL WAGES	7,000.00	2,872.95	0.00	2,872.95	4,127.05	58.96%
001-6100-6110	FICA	535.00	200.70	0.00	200.70	334.30	62.49%
001-6100-6130	IPERS	150.00	61.36	0.00	61.36	88.64	59.09%
001-6100-6240	MEETING/CONFERENCES	650.00	0.00	0.00	0.00	650.00	100.00%
001-6150-6050	MAYOR WAGES	2,500.00	1,250.00	0.00	1,250.00	1,250.00	50.00%
001-6150-6110	FICA	200.00	95.63	0.00	95.63	104.37	52.19%
001-6200-6010	SALARIES	88,000.00	44,462.25	6,839.07	51,301.32	36,698.68	41.70%
001-6200-6040	WAGES - OVERTIME	500.00	317.90	0.00	317.90	182.10	36.42%
001-6200-6050	BOARD MEMBERS COMPENSATION	900.00	94.60	1,412.25	1,506.85	-606.85	-67.43%
001-6200-6110	FICA	6,839.00	3,393.72	418.09	3,811.81	3,027.19	44.26%
001-6200-6120	MEDICARE	0.00	0.00	97.76	97.76	-97.76	0.00%
001-6200-6130	IPERS	8,439.00	4,227.17	645.62	4,872.79	3,566.21	42.26%
001-6200-6150	GROUP INSURANCE	10,727.00	6,252.27	965.85	7,218.12	3,508.88	32.71%
001-6200-6155	FLEX PLAN ADMIN.	500.00	200.00	0.00	200.00	300.00	60.00%
001-6200-6160	WORKERS' COMPENSATION	1,700.00	0.00	0.00	0.00	1,700.00	100.00%
001-6200-6181	UNIFORM ALLOWANCE	750.00	0.00	0.00	0.00	750.00	100.00%
001-6200-6210	DUES/MEMBERSHIPS/MAGAZINE SUB.	8,000.00	5,113.18	0.00	5,113.18	2,886.82	36.09%
001-6200-6230	TRAVEL TRAINING & CONFERENCE	4,000.00	0.00	236.43	236.43	3,763.57	94.09%
001-6200-6402	ADVERTISING AND PUBLICATIONS	5,200.00	1,519.78	445.25	1,965.03	3,234.97	62.21%
001-6200-6405	COURT & RECORDING FEES	200.00	27.00	0.00	27.00	173.00	86.50%
001-6200-6419	SOFTWARE	3,000.00	29,902.85	19,209.00	49,111.85	-46,111.85	-1,537.06%
001-6200-6458	MISC EXPENSE	1,000.00	32.10	0.00	32.10	967.90	96.79%
001-6200-6459	WEBSITE DEVELOPMENT	2,000.00	2,000.00	0.00	2,000.00	0.00	0.00%
001-6200-6499	REFUNDS/REIMBURSEMENTS TO CMU	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
001-6200-6506	OFFICE SUPPLIES	6,000.00	1,016.67	300.55	1,317.22	4,682.78	78.05%
001-6200-6507	OPERATING SUPPLIES	500.00	2,066.43	200.00	2,266.43	-1,766.43	-353.29%
001-6200-6508	POSTAGE	1,500.00	31.40	488.50	519.90	980.10	65.34%
001-6200-6727	OFFICE EQUIPMENT	3,000.00	0.00	0.00	0.00	3,000.00	100.00%
001-6300-6413	ELECTION COSTS	2,500.00	0.00	1,425.44	1,425.44	1,074.56	42.98%
001-6400-6411	LEGAL FEES	10,000.00	3,775.00	320.00	4,095.00	5,905.00	59.05%
001-6500-6299	EMPLOYEE/OFFICIAL RECOGNITION	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
001-6500-6310	REPAIR & MAINT. OF BUILDINGS	20,000.00	13,371.34	412.94	13,784.28	6,215.72	31.08%
001-6500-6350	OPERATIONAL EQUIP REPAIR	2,000.00	159.13	0.00	159.13	1,840.87	92.04%
001-6500-6371	UTILITIES	6,400.00	1,882.75	890.29	2,773.04	3,626.96	56.67%
001-6500-6373	TELEPHONE/INTERNET	3,300.00	2,219.56	228.82	2,448.38	851.62	25.81%

**Detail vs Budget Report**

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001-6500-6401	AUDIT COSTS	18,000.00	0.00	23,000.00	23,000.00	-5,000.00	-27.78%
001-6500-6408	INSURANCE	24,000.00	0.00	0.00	0.00	24,000.00	100.00%
001-6500-6413	DONATIONS TO LOCAL AGENCIES	35,000.00	35,143.31	0.00	35,143.31	-143.31	-0.41%
001-6500-6418	SALES TAX	7,000.00	3,282.88	535.50	3,818.38	3,181.62	45.45%
001-6500-6438	GYM KEY DEPOSIT REFUND	600.00	0.00	0.00	0.00	600.00	100.00%
001-6500-6490	PROFESSIONAL FEES	40,000.00	19,735.53	3,481.82	23,217.35	16,782.65	41.96%
001-6500-6491	CONTRACT LABOR	10,000.00	6,454.20	135.50	6,589.70	3,410.30	34.10%
001-6500-6507	OPER SUPPLIES/MATERIALS MISC.	8,000.00	836.98	7.53	844.51	7,155.49	89.44%
001-6500-6599	OTHER SUPPLIES	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
001-6500-6750	OUTLAY	5,000.00	0.00	0.00	0.00	5,000.00	100.00%
001-6500-6799	CAPITAL IMPROVEMENTS	5,000.00	0.00	0.00	0.00	5,000.00	100.00%
001-9100-6910	TRANSFER OUT	101,000.00	0.00	0.00	0.00	101,000.00	100.00%
<b>Expense Totals:</b>		<b>2,032,644.00</b>	<b>989,427.71</b>	<b>180,569.69</b>	<b>1,169,997.40</b>	<b>862,646.60</b>	<b>42.44%</b>
<b>001 - GENERAL Totals:</b>		<b>-77,607.00</b>	<b>-319,434.83</b>	<b>72,925.73</b>	<b>-246,509.10</b>	<b>168,902.10</b>	
<b>011 - POLICE Revenue</b>							
011-1100-4300	INTEREST	-7,000.00	-1,855.91	0.00	-1,855.91	-5,144.09	-73.49%
011-9100-4830	TRANSFER IN	-7,000.00	0.00	0.00	0.00	-7,000.00	-100.00%
<b>Revenue Totals:</b>		<b>-14,000.00</b>	<b>-1,855.91</b>	<b>0.00</b>	<b>-1,855.91</b>	<b>-12,144.09</b>	<b>-86.74%</b>
<b>011 - POLICE Totals:</b>		<b>-14,000.00</b>	<b>-1,855.91</b>	<b>0.00</b>	<b>-1,855.91</b>	<b>-12,144.09</b>	<b>-86.74%</b>
<b>012 - FIRE Revenue</b>							
012-1500-4300	INTEREST	-8,000.00	-1,996.18	0.00	-1,996.18	-6,003.82	-75.05%
012-9100-4830	TRANSFER IN	-30,000.00	0.00	0.00	0.00	-30,000.00	-100.00%
<b>Revenue Totals:</b>		<b>-38,000.00</b>	<b>-1,996.18</b>	<b>0.00</b>	<b>-1,996.18</b>	<b>-36,003.82</b>	<b>-94.75%</b>
<b>012 - FIRE Totals:</b>		<b>-38,000.00</b>	<b>-1,996.18</b>	<b>0.00</b>	<b>-1,996.18</b>	<b>-36,003.82</b>	<b>-94.75%</b>
<b>013 - RIVERVIEW PARK Revenue</b>							
013-4300-4300	INTEREST	-600.00	-610.16	0.00	-610.16	10.16	1.69%
<b>Revenue Totals:</b>		<b>-600.00</b>	<b>-610.16</b>	<b>0.00</b>	<b>-610.16</b>	<b>10.16</b>	<b>1.69%</b>
<b>013 - RIVERVIEW PARK Totals:</b>		<b>-600.00</b>	<b>-610.16</b>	<b>0.00</b>	<b>-610.16</b>	<b>10.16</b>	<b>1.69%</b>
<b>014 - FIRE EQUIPMENT Revenue</b>							
014-9100-4830	TRANSFER IN	-10,000.00	0.00	0.00	0.00	-10,000.00	-100.00%
<b>Revenue Totals:</b>		<b>-10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-10,000.00</b>	<b>-100.00%</b>
<b>014 - FIRE EQUIPMENT Totals:</b>		<b>-10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-10,000.00</b>	<b>-100.00%</b>
<b>015 - PUBLIC WORKS TRUCK Revenue</b>							
015-2100-4300	INTEREST	-2,800.00	-1,237.48	0.00	-1,237.48	-1,562.52	-55.80%
015-9100-4830	TRANSFER IN	-7,000.00	0.00	0.00	0.00	-7,000.00	-100.00%

**Detail vs Budget Report**

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<b>015 - PUBLIC WORKS TRUCK</b>							
	Revenue Totals:	-9,800.00	-1,237.48	0.00	-1,237.48	-8,562.52	-87.37%
	Revenue Totals:	-9,800.00	-1,237.48	0.00	-1,237.48	-8,562.52	-87.37%
<b>016 - PARTIAL SELF-FUND</b>							
	Revenue	-20,000.00	0.00	0.00	0.00	-20,000.00	-100.00%
	016-9100-4830	-2,000.00	-442.29	0.00	-442.29	-1,557.71	-77.89%
	016-9500-4300	-22,000.00	-442.29	0.00	-442.29	-21,557.71	-97.99%
	Revenue Totals:	-20,000.00	0.00	0.00	0.00	-20,000.00	-100.00%
	Expense	20,000.00	9,646.59	744.67	10,391.26	9,608.74	48.04%
	016-6200-6152	20,000.00	9,646.59	744.67	10,391.26	9,608.74	48.04%
	Expense Totals:	20,000.00	9,646.59	744.67	10,391.26	9,608.74	48.04%
<b>016 - PARTIAL SELF-FUND Totals:</b>		-2,000.00	9,204.30	744.67	9,948.97	-11,948.97	
<b>017 - SWIMMING POOL</b>							
	Revenue	-1,500.00	-500.58	0.00	-500.58	-999.42	-66.63%
	017-4600-4300	-5,000.00	0.00	0.00	0.00	-5,000.00	-100.00%
	017-9100-4830	-6,500.00	-500.58	0.00	-500.58	-5,999.42	-92.30%
	Revenue Totals:	-6,500.00	-500.58	0.00	-500.58	-5,999.42	-92.30%
<b>017 - SWIMMING POOL Totals:</b>		-6,500.00	-500.58	0.00	-500.58	-5,999.42	-92.30%
<b>018 - CABLE</b>							
	Revenue	-400.00	-0.65	0.00	-0.65	-399.35	-99.84%
	018-6500-4300	-400.00	-0.65	0.00	-0.65	-399.35	-99.84%
	Revenue Totals:	-400.00	-0.65	0.00	-0.65	-399.35	-99.84%
<b>018 - CABLE Totals:</b>		-400.00	-0.65	0.00	-0.65	-399.35	-99.84%
<b>019 - PARKS/PLAYGROUND</b>							
	Revenue	-1,300.00	-544.75	0.00	-544.75	-755.25	-58.10%
	019-4300-4300	-1,300.00	-544.75	0.00	-544.75	-755.25	-58.10%
	Revenue Totals:	-1,300.00	-544.75	0.00	-544.75	-755.25	-58.10%
<b>019 - PARKS/PLAYGROUND Totals:</b>		-1,300.00	-544.75	0.00	-544.75	-755.25	-58.10%
<b>020 - STREET EQUIP</b>							
	Revenue	-8,600.00	-3,461.94	0.00	-3,461.94	-5,138.06	-59.74%
	020-2100-4300	-30,000.00	0.00	0.00	0.00	-30,000.00	-100.00%
	020-9100-4830	-38,600.00	-3,461.94	0.00	-3,461.94	-35,138.06	-91.03%
	Revenue Totals:	-8,600.00	-3,461.94	0.00	-3,461.94	-5,138.06	-59.74%
	Expense	40,000.00	0.00	0.00	0.00	40,000.00	100.00%
	020-9100-6910	40,000.00	0.00	0.00	0.00	40,000.00	100.00%
	Expense Totals:	40,000.00	0.00	0.00	0.00	40,000.00	100.00%
<b>020 - STREET EQUIP Totals:</b>		1,400.00	-3,461.94	0.00	-3,461.94	4,861.94	
<b>021 - LIBRARY</b>							
	Revenue	-7,700.00	-3,474.47	0.00	-3,474.47	-4,225.53	-54.88%
	021-4100-4300	-7,700.00	-3,474.47	0.00	-3,474.47	-4,225.53	-54.88%
	Revenue Totals:	-7,700.00	-3,474.47	0.00	-3,474.47	-4,225.53	-54.88%

**Detail vs Budget Report**

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
021-4100-4705	PRIVATE SOURCE CONTRIB	0.00	-23,830.12	0.00	-23,830.12	23,830.12	0.00%
	<b>Revenue Totals:</b>	<b>-7,700.00</b>	<b>-27,304.59</b>	<b>0.00</b>	<b>-27,304.59</b>	<b>19,604.59</b>	<b>254.61%</b>
021 - LIBRARY		-7,700.00	-27,304.59	0.00	-27,304.59	19,604.59	254.61%
022 - 1ST AVENUE							
Revenue	INTEREST	-14.00	0.00	0.00	0.00	-14.00	-100.00%
022-2100-4300		-14.00	0.00	0.00	0.00	-14.00	-100.00%
	<b>Revenue Totals:</b>	<b>-14.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-14.00</b>	<b>-100.00%</b>
022 - 1ST AVENUE		-14.00	0.00	0.00	0.00	-14.00	-100.00%
025 - TRAIL							
Revenue	INTEREST	-3.00	-1.08	0.00	-1.08	-1.92	-64.00%
025-4300-4300		-3.00	-1.08	0.00	-1.08	-1.92	-64.00%
	<b>Revenue Totals:</b>	<b>-3.00</b>	<b>-1.08</b>	<b>0.00</b>	<b>-1.08</b>	<b>-1.92</b>	<b>-64.00%</b>
025 - TRAIL		-3.00	-1.08	0.00	-1.08	-1.92	-64.00%
026 - SIREN							
Revenue	INTEREST	-140.00	-0.23	0.00	-0.23	-139.77	-99.84%
026-1300-4300		-140.00	-0.23	0.00	-0.23	-139.77	-99.84%
	<b>Revenue Totals:</b>	<b>-140.00</b>	<b>-0.23</b>	<b>0.00</b>	<b>-0.23</b>	<b>-139.77</b>	<b>-99.84%</b>
026 - SIREN		-140.00	-0.23	0.00	-0.23	-139.77	-99.84%
027 - BICENTENNIAL							
Revenue	INTEREST	-300.00	-122.97	0.00	-122.97	-177.03	-59.01%
027-4700-4300		-300.00	-122.97	0.00	-122.97	-177.03	-59.01%
	<b>Revenue Totals:</b>	<b>-300.00</b>	<b>-122.97</b>	<b>0.00</b>	<b>-122.97</b>	<b>-177.03</b>	<b>-59.01%</b>
027 - BICENTENNIAL		-300.00	-122.97	0.00	-122.97	-177.03	-59.01%
028 - AMBULANCE							
Revenue	INTEREST	-12,000.00	-5,056.41	0.00	-5,056.41	-6,943.59	-57.86%
028-1600-4300	TRANSFER IN	-25,000.00	0.00	0.00	0.00	-25,000.00	-100.00%
028-9100-4830		-37,000.00	-5,056.41	0.00	-5,056.41	-31,943.59	-86.33%
	<b>Revenue Totals:</b>	<b>-37,000.00</b>	<b>-5,056.41</b>	<b>0.00</b>	<b>-5,056.41</b>	<b>-31,943.59</b>	<b>-86.33%</b>
028 - AMBULANCE		-37,000.00	-5,056.41	0.00	-5,056.41	-31,943.59	-86.33%
110 - ROAD USE TAX							
Revenue	STATE ROAD USE TAXES	-340,000.00	-171,589.23	-27,473.80	-199,063.03	-140,936.97	-41.45%
110-2100-4430	MISCELLANEOUS REVENUES	-100.00	-43.97	0.00	-43.97	-56.03	-56.03%
110-2100-4799	TRANSFER IN	-88,933.00	0.00	0.00	0.00	-88,933.00	-100.00%
110-9100-4830		-429,033.00	-171,633.20	-27,473.80	-199,107.00	-229,926.00	-53.59%
	<b>Revenue Totals:</b>	<b>-429,033.00</b>	<b>-171,633.20</b>	<b>-27,473.80</b>	<b>-199,107.00</b>	<b>-229,926.00</b>	<b>-53.59%</b>
110 - ROAD USE TAX		-429,033.00	-171,633.20	-27,473.80	-199,107.00	-229,926.00	-53.59%
Expense	SALARIES	113,000.00	42,910.94	6,018.40	48,929.34	64,070.66	56.70%
110-2100-6010	WAGES - OVERTIME	1,500.00	159.12	0.00	159.12	1,340.88	89.39%
110-2100-6040	FICA	8,759.00	3,243.06	368.92	3,611.98	5,147.02	58.76%
110-2100-6110							

**Detail vs Budget Report**

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
110-2100-6120	MEDICARE	0.00	0.00	86.31	86.31	-86.31	0.00%
110-2100-6130	IPERS	10,809.00	4,342.94	568.13	4,911.07	5,897.93	54.56%
110-2100-6150	GROUP INSURANCE	15,000.00	6,432.85	666.73	7,099.58	7,900.42	52.67%
110-2100-6160	WORKERS' COMPENSATION	4,461.00	442.84	0.00	442.84	4,018.16	90.07%
110-2100-6310	REPAIR & MAINT. OF BUILDINGS	1,500.00	1,800.00	0.00	1,800.00	-300.00	-20.00%
110-2100-6331	FUEL	3,500.00	1,215.26	105.13	1,320.39	2,179.61	62.27%
110-2100-6350	REPAIR & MAINT EQUIPMENT	5,000.00	342.93	830.92	1,173.85	3,826.15	76.52%
110-2100-6408	INSURANCE-GENERAL	19,000.00	0.00	0.00	0.00	19,000.00	100.00%
110-2100-6417	STREET MAINTENANCE	30,000.00	86,449.50	0.00	86,449.50	-56,449.50	-188.17%
110-2100-6505	TOOLS & EQUIPMENT	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
110-2100-6507	STREET SUPPLIES	10,000.00	4,690.65	66.47	4,757.12	5,242.88	52.43%
110-2100-6727	CAPITAL EQUIPMENT	60,000.00	50,000.00	0.00	50,000.00	10,000.00	16.67%
110-2300-6376	STREET LIGHTING	12,000.00	4,890.94	1,065.41	5,956.35	6,043.65	50.36%
110-2300-6441	TRAFFIC SIGNAL MAINTENANCE	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
110-2500-6010	SALARIES	15,000.00	4,292.92	1,960.17	6,253.09	8,746.91	58.31%
110-2500-6040	WAGES - OVERTIME	6,000.00	1,628.06	0.00	1,628.06	4,371.94	72.87%
110-2500-6110	FICA	1,607.00	445.27	120.34	565.61	1,041.39	64.80%
110-2500-6120	MEDICARE	0.00	0.00	28.15	28.15	-28.15	0.00%
110-2500-6130	IPERS	1,982.00	153.69	185.04	338.73	1,643.27	82.91%
110-2500-6150	GROUP INSURANCE	2,300.00	909.00	171.51	1,080.51	1,219.49	53.02%
110-2500-6331	FUEL	4,000.00	331.18	533.89	865.07	3,134.93	78.37%
110-2500-6350	REPAIR & MAINT EQUIP	4,000.00	3,230.01	2,767.11	5,997.12	-1,997.12	-49.93%
110-2500-6490	PROFESSIONAL FEES	1,500.00	0.00	0.00	0.00	1,500.00	100.00%
110-2500-6507	OPER SUPPLIES/MATERIALS MISC	15,000.00	1,260.16	144.26	1,404.42	13,595.58	90.64%
110-9100-6910	TRANSFER OUT	42,000.00	0.00	0.00	0.00	42,000.00	100.00%
<b>Expense Totals:</b>		<b>390,918.00</b>	<b>219,171.32</b>	<b>15,686.89</b>	<b>234,858.21</b>	<b>156,059.79</b>	<b>39.92%</b>
<b>110 - ROAD USE TAX Totals:</b>		<b>-38,115.00</b>	<b>47,538.12</b>	<b>-11,786.91</b>	<b>35,751.21</b>	<b>-73,866.21</b>	
<b>Expense Totals:</b>		<b>0.00</b>	<b>1,214.42</b>	<b>0.00</b>	<b>1,214.42</b>	<b>-1,214.42</b>	<b>0.00%</b>
<b>Expense Totals:</b>		<b>0.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>30,000.00</b>	<b>-30,000.00</b>	<b>0.00%</b>
<b>Expense Totals:</b>		<b>0.00</b>	<b>31,214.42</b>	<b>0.00</b>	<b>31,214.42</b>	<b>-31,214.42</b>	<b>0.00%</b>
<b>111 - ARPA CHECKING Totals:</b>		<b>0.00</b>	<b>31,214.42</b>	<b>0.00</b>	<b>31,214.42</b>	<b>-31,214.42</b>	<b>0.00%</b>
<b>112 - EMPLOYEE BENEFITS</b>							
<b>Revenue</b>							
112-9500-4000	EMPLOYEE BENEFIT TAX LEVY	-190,242.00	-106,800.81	-2,181.65	-108,982.46	-81,259.54	-42.71%
112-9500-4463	TIER I BUS PROP TAX REPLACE	-7,879.00	-4,396.90	0.00	-4,396.90	-3,482.10	-44.19%
112-9500-4464	COMM/JND TAX REPLACEMENT	-830.00	0.00	0.00	0.00	-830.00	-100.00%
<b>Revenue Totals:</b>		<b>-198,951.00</b>	<b>-111,197.71</b>	<b>-2,181.65</b>	<b>-113,379.36</b>	<b>-85,571.64</b>	<b>-43.01%</b>
<b>Expense</b>							
112-9100-6910	TRANSFER OUT	190,242.00	0.00	0.00	0.00	190,242.00	100.00%
<b>Expense Totals:</b>		<b>190,242.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>190,242.00</b>	<b>100.00%</b>

**Detail vs Budget Report**

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<b>112 - EMPLOYEE BENEFITS Totals:</b>							
		-8,709.00	-111,197.71	-2,181.65	-113,379.36	104,670.36	
<b>121 - LOST</b>							
<b>Revenue</b>							
121-9500-4090	LOCAL OPTION TAX	-400,000.00	-210,526.78	-43,585.15	-254,111.93	-145,888.07	-36.47%
		-400,000.00	-210,526.78	-43,585.15	-254,111.93	-145,888.07	-36.47%
<b>Revenue Totals:</b>							
		232,587.00	0.00	0.00	0.00	232,587.00	100.00%
		<b>232,587.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>232,587.00</b>	<b>100.00%</b>
<b>Expense</b>							
121-9100-6910	TRANSFER OUT	232,587.00	0.00	0.00	0.00	232,587.00	100.00%
		232,587.00	0.00	0.00	0.00	232,587.00	100.00%
		<b>167,413.00</b>	<b>-210,526.78</b>	<b>-43,585.15</b>	<b>-254,111.93</b>	<b>86,698.93</b>	
<b>125 - TIF</b>							
<b>Revenue</b>							
125-9500-4050	TIF PROP TAX-DIST 24	-295,044.00	-180,376.12	-413.88	-180,790.00	-114,254.00	-38.72%
125-9500-4070	TIF LOAN REPAYMENTS	-10,008.00	-2,502.00	-834.00	-3,336.00	-6,672.00	-66.67%
		-305,052.00	-182,878.12	-1,247.88	-184,126.00	-120,926.00	-39.64%
<b>Revenue Totals:</b>							
		154,712.00	6,500.00	0.00	6,500.00	148,212.00	95.80%
		0.00	7,475.00	0.00	7,475.00	-7,475.00	0.00%
		140,333.00	0.00	0.00	0.00	140,333.00	100.00%
		<b>295,045.00</b>	<b>13,975.00</b>	<b>0.00</b>	<b>13,975.00</b>	<b>281,070.00</b>	<b>95.26%</b>
<b>Expense</b>							
200-2100-6801	PROPERTY TAXES	-190,060.00	-107,725.25	-2,015.35	-109,740.60	-80,319.40	-42.26%
200-7100-4000	TIER 1 BUS PROP TAX REPLA	-7,194.00	-4,014.63	0.00	-4,014.63	-3,179.37	-44.19%
200-7100-4463	COMM/IND TAX REPLACEMENT	-830.00	0.00	0.00	0.00	-830.00	-100.00%
200-9100-4830	TRANSFER IN	-202,587.00	0.00	0.00	0.00	-202,587.00	-100.00%
200-9100-4831	TRANSFER IN-TIF	-110,333.00	0.00	0.00	0.00	-110,333.00	-100.00%
		-511,004.00	-111,739.88	-2,015.35	-113,755.23	-397,248.77	-77.74%
<b>Expense Totals:</b>							
		-10,007.00	-168,903.12	-1,247.88	-170,151.00	160,144.00	
<b>200 - DEBT SERVICE</b>							
<b>Revenue</b>							
200-2100-6801	PRINCIPAL - STREETS	135,000.00	0.00	0.00	0.00	135,000.00	100.00%
200-2100-6805	PRINCIPAL - STREET EQUIPMENT	35,000.00	0.00	0.00	0.00	35,000.00	100.00%
200-2100-6806	PRINCIPAL-2024 GO BOND HWY 136	35,000.00	0.00	0.00	0.00	35,000.00	100.00%
200-2100-6851	INTEREST - STREETS	4,050.00	2,025.00	0.00	2,025.00	2,025.00	50.00%
200-2100-6855	INTEREST - STREET EQUIPMENT	2,587.00	1,293.75	0.00	1,293.75	1,293.25	49.99%
200-2100-6856	INTEREST-2024 GO BOND HWY 136	24,808.00	12,403.75	0.00	12,403.75	12,404.25	50.00%
200-4100-6801	PRINCIPAL-PAYMENTS-2024 GO LIB	30,000.00	0.00	0.00	0.00	30,000.00	100.00%
200-4100-6802	PRINCIPAL-2023 LIB CIPCO LOAN	23,513.00	11,697.86	0.00	11,697.86	11,815.14	50.25%
200-4100-6803	PRINCIPAL-2024 DBQ COUNTY LOAN	19,326.00	19,302.00	0.00	19,302.00	24.00	0.12%
200-4100-6851	INTEREST PAYMENTS-2024 GO LIBR	20,525.00	10,262.50	0.00	10,262.50	10,262.50	50.00%
200-4100-6852	INTEREST-2023 LIB CIPCO LOAN	4,195.00	2,155.97	0.00	2,155.97	2,039.03	48.61%
200-4100-6853	INTEREST-2024 DBQ COUNTY LOAN	1,762.00	1,786.00	0.00	1,786.00	-24.00	-1.36%

**Detail vs Budget Report**

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
200-4100-6899	BOND REGISTRATION FEES	2,214.00	2,213.88	0.00	2,213.88	0.12	0.01%
200-7100-6801	PRINCIPAL PAYMENTS	125,000.00	0.00	0.00	0.00	125,000.00	100.00%
200-7100-6851	INTEREST PAYMENTS	38,400.00	19,200.00	0.00	19,200.00	19,200.00	50.00%
200-7100-6899	BOND REGISTRATION FEES	1,600.00	250.00	300.00	550.00	1,050.00	65.63%
	<b>Expense Totals:</b>	<b>502,980.00</b>	<b>82,590.71</b>	<b>300.00</b>	<b>82,890.71</b>	<b>420,089.29</b>	<b>83.52%</b>
	<b>200 - DEBT SERVICE Totals:</b>	<b>-8,024.00</b>	<b>-29,149.17</b>	<b>-1,715.35</b>	<b>-30,864.52</b>	<b>22,840.52</b>	
322 - STREET IMPROVEMENTS							
Revenue							
322-7500-4820	PROCEEDS FROM BONDS/LOANS	0.00	-1,427,898.50	0.00	-1,427,898.50	1,427,898.50	0.00%
	<b>Revenue Totals:</b>	<b>0.00</b>	<b>-1,427,898.50</b>	<b>0.00</b>	<b>-1,427,898.50</b>	<b>1,427,898.50</b>	<b>0.00%</b>
Expense							
322-2100-6490	PROFESSIONAL FEES	0.00	0.00	29,979.74	29,979.74	-29,979.74	0.00%
	<b>Expense Totals:</b>	<b>0.00</b>	<b>0.00</b>	<b>29,979.74</b>	<b>29,979.74</b>	<b>-29,979.74</b>	<b>0.00%</b>
322 - STREET IMPROVEMENTS Totals:		<b>0.00</b>	<b>-1,427,898.50</b>	<b>29,979.74</b>	<b>-1,397,918.76</b>	<b>1,397,918.76</b>	
370 - LIBRARY CAP PROJECT							
Expense							
370-4100-6761	CAP OUTLAY - LCP	0.00	43,336.07	0.00	43,336.07	-43,336.07	0.00%
	<b>Expense Totals:</b>	<b>0.00</b>	<b>43,336.07</b>	<b>0.00</b>	<b>43,336.07</b>	<b>-43,336.07</b>	<b>0.00%</b>
370 - LIBRARY CAP PROJECT Totals:		<b>0.00</b>	<b>43,336.07</b>	<b>0.00</b>	<b>43,336.07</b>	<b>-43,336.07</b>	<b>0.00%</b>
600 - WATER							
Revenue							
600-8100-4300	INTEREST	-3,000.00	-2,275.98	0.00	-2,275.98	-724.02	-24.13%
600-8100-4500	WATER COLLECTION FEES	-420,000.00	-238,814.51	-36,103.24	-274,917.75	-145,082.25	-34.54%
600-8100-4540	HOOKUP FEES	-3,000.00	-600.00	0.00	-600.00	-2,400.00	-80.00%
600-8100-4550	MATERIALS	-3,000.00	0.00	0.00	0.00	-3,000.00	-100.00%
600-8100-4561	WET TAX	-20,000.00	-13,698.04	-1,985.04	-15,683.08	-4,316.92	-21.58%
600-8100-4799	MISCELLANEOUS REVENUES	-6,200.00	-1,690.00	0.00	-1,690.00	-4,510.00	-72.74%
600-9100-4830	TRANSFER IN	-6,600.00	0.00	0.00	0.00	-6,600.00	-100.00%
	<b>Revenue Totals:</b>	<b>-461,800.00</b>	<b>-257,078.53</b>	<b>-38,088.28</b>	<b>-295,166.81</b>	<b>-166,633.19</b>	<b>-36.08%</b>
Expense							
600-8100-6010	SALARIES	120,000.00	67,571.49	10,136.96	77,708.45	42,291.55	35.24%
600-8100-6040	WAGES - OVERTIME	4,000.00	803.98	0.00	803.98	3,196.02	79.90%
600-8100-6110	FICA	9,486.00	5,166.15	618.03	5,784.18	3,701.82	39.02%
600-8100-6120	MEDICARE	0.00	0.00	144.55	144.55	-144.55	0.00%
600-8100-6130	IPERS	11,705.00	6,303.81	956.91	7,260.72	4,444.28	37.97%
600-8100-6150	GROUP INSURANCE	16,000.00	7,928.36	1,575.73	9,504.09	6,495.91	40.60%
600-8100-6160	WORKERS' COMPENSATION	1,762.00	442.83	0.00	442.83	1,319.17	74.87%
600-8100-6230	TRAVEL TRAINING & CONFERENCE	1,000.00	900.00	0.00	900.00	100.00	10.00%
600-8100-6310	BUILDING REPAIR/MAINT	3,000.00	0.00	0.00	0.00	3,000.00	100.00%
600-8100-6331	FUEL	4,000.00	1,528.61	167.85	1,696.46	2,303.54	57.59%
600-8100-6350	REPAIR & MAINT EQUIP	5,000.00	714.13	0.00	714.13	4,285.87	85.72%

**Detail vs Budget Report**

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
600-8100-6371	UTILITIES	24,000.00	11,111.15	2,201.95	13,313.10	10,686.90	44.53%
600-8100-6373	TELEPHONE/INTERNET	4,500.00	2,243.18	378.35	2,621.53	1,878.47	41.74%
600-8100-6402	PUBLISHING	500.00	0.00	0.00	0.00	500.00	100.00%
600-8100-6408	INSURANCE-GENERAL	28,000.00	0.00	0.00	0.00	28,000.00	100.00%
600-8100-6418	TAX EXPENSE	20,000.00	14,403.45	2,100.99	16,504.44	3,495.56	17.48%
600-8100-6419	SOFTWARE	250.00	0.00	0.00	0.00	250.00	100.00%
600-8100-6423	SCHOOL TRAINING SUPPLIES	2,500.00	727.00	382.00	1,109.00	1,391.00	55.64%
600-8100-6490	PROFESSIONAL FEES	25,000.00	9,725.32	468.87	10,194.19	14,805.81	59.22%
600-8100-6491	CONTRACT LABOR	45,000.00	76,921.08	0.00	76,921.08	-31,921.08	-70.94%
600-8100-6506	OFFICE SUPPLIES	100.00	0.00	0.00	0.00	100.00	100.00%
600-8100-6507	OPER SUPPLIES/MATERIALS MISC.	30,000.00	29,514.41	4,409.75	33,924.16	-3,924.16	-13.08%
600-8100-6508	POSTAGE	300.00	138.53	14.71	153.24	146.76	48.92%
600-8100-6520	PUMP REPAIR & MAINT EQUIPMENT	500.00	0.00	0.00	0.00	500.00	100.00%
600-8100-6521	VALVES & HYDRANTS	5,000.00	0.00	2,175.00	2,175.00	2,825.00	56.50%
600-8100-6727	CAPITAL EQUIPMENT	20,000.00	15,000.00	0.00	15,000.00	5,000.00	25.00%
600-8100-6801	PRINCIPAL PAYMENTS	49,314.00	0.00	0.00	0.00	49,314.00	100.00%
600-8100-6851	INTEREST PAYMENTS	6,906.00	3,453.00	0.00	3,453.00	3,453.00	50.00%
600-8100-6899	BOND REGISTRATION FEES	500.00	0.00	0.00	0.00	500.00	100.00%
600-9100-6910	TRANSFER OUT	11,600.00	0.00	0.00	0.00	11,600.00	100.00%
<b>Expense Totals:</b>		<b>449,923.00</b>	<b>254,596.48</b>	<b>25,731.65</b>	<b>280,328.13</b>	<b>169,594.87</b>	<b>37.69%</b>
<b>600 - WATER Totals:</b>		<b>-11,877.00</b>	<b>-2,482.05</b>	<b>-12,356.63</b>	<b>-14,838.68</b>	<b>2,961.68</b>	
<b>601 - DEPOSITS</b>							
<b>Expense</b>							
601-8100-6443	METER DEPOSIT REFUNDS	500.00	240.00	0.00	240.00	260.00	52.00%
<b>Expense Totals:</b>		<b>500.00</b>	<b>240.00</b>	<b>0.00</b>	<b>240.00</b>	<b>260.00</b>	<b>52.00%</b>
<b>601 - DEPOSITS Totals:</b>		<b>500.00</b>	<b>240.00</b>	<b>0.00</b>	<b>240.00</b>	<b>260.00</b>	<b>52.00%</b>
<b>603 - WELL PUMP</b>							
<b>Revenue</b>							
603-8100-4300	INTEREST	-3,000.00	-1,377.43	0.00	-1,377.43	-1,622.57	-54.09%
<b>Revenue Totals:</b>		<b>-3,000.00</b>	<b>-1,377.43</b>	<b>0.00</b>	<b>-1,377.43</b>	<b>-1,622.57</b>	<b>-54.09%</b>
<b>603 - WELL PUMP Totals:</b>		<b>-3,000.00</b>	<b>-1,377.43</b>	<b>0.00</b>	<b>-1,377.43</b>	<b>-1,622.57</b>	<b>-54.09%</b>
<b>605 - 2021A BOND SINKING</b>							
<b>Revenue</b>							
605-8100-4300	INTEREST	-4,200.00	-1,866.73	0.00	-1,866.73	-2,333.27	-55.55%
<b>Revenue Totals:</b>		<b>-4,200.00</b>	<b>-1,866.73</b>	<b>0.00</b>	<b>-1,866.73</b>	<b>-2,333.27</b>	<b>-55.55%</b>
<b>605 - 2021A BOND SINKING Totals:</b>		<b>-4,200.00</b>	<b>-1,866.73</b>	<b>0.00</b>	<b>-1,866.73</b>	<b>-2,333.27</b>	<b>-55.55%</b>
<b>610 - SEWER</b>							
<b>Revenue</b>							
610-8150-4300	INTEREST	-8,600.00	-3,828.62	0.00	-3,828.62	-4,771.38	-55.48%
610-8150-4500	SEWER COLLECTION FEES	-900,000.00	-454,398.23	-71,511.52	-525,909.75	-374,090.25	-41.57%
610-8150-4540	HOOKUP FEES	-2,500.00	-600.00	0.00	-600.00	-1,900.00	-76.00%

**Detail vs Budget Report**

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
610-8150-4550	MATERIALS	-1,000.00	0.00	0.00	0.00	-1,000.00	-100.00%
610-8150-4560	SALES TAX	-9,000.00	-5,335.35	-868.48	-6,203.83	-2,796.17	-31.07%
610-8150-4799	MISCELLANEOUS REVENUES	-8,000.00	0.00	0.00	0.00	-8,000.00	-100.00%
	<b>Revenue Totals:</b>	<b>-929,100.00</b>	<b>-464,162.20</b>	<b>-72,380.00</b>	<b>-536,542.20</b>	<b>-392,557.80</b>	<b>-42.25%</b>
Expense							
610-8150-6010	SALARIES	120,000.00	60,203.86	8,616.28	68,820.14	51,179.86	42.65%
610-8150-6040	WAGES - OVERTIME	3,300.00	953.21	0.00	953.21	2,346.79	71.11%
610-8150-6110	FICA	9,432.00	4,603.06	522.80	5,125.86	4,306.14	45.65%
610-8150-6120	MEDICARE	0.00	0.00	122.23	122.23	-122.23	0.00%
610-8150-6130	IPERS	11,640.00	5,621.86	813.41	6,435.27	5,204.73	44.71%
610-8150-6150	GROUP INSURANCE	17,000.00	9,171.16	1,708.70	10,879.86	6,120.14	36.00%
610-8150-6160	WORKERS' COMPENSATION	1,611.00	442.83	0.00	442.83	1,168.17	72.51%
610-8150-6230	TRAVEL TRAINING & CONFERENCE	700.00	0.00	0.00	0.00	700.00	100.00%
610-8150-6310	BUILDING REPAIR/MAINT	1,000.00	0.00	1,084.35	1,084.35	-84.35	-8.44%
610-8150-6331	FUEL	4,000.00	2,198.70	243.36	2,442.06	1,557.94	38.95%
610-8150-6350	REPAIR & MAINT EQUIPMENT	8,000.00	3,334.75	337.55	3,672.30	4,327.70	54.10%
610-8150-6371	UTILITIES	37,000.00	17,701.10	2,722.61	20,423.71	16,576.29	44.80%
610-8150-6373	TELEPHONE/INTERNET	2,400.00	1,329.10	225.94	1,555.04	844.96	35.21%
610-8150-6408	INSURANCE-GENERAL	45,000.00	0.00	0.00	0.00	45,000.00	100.00%
610-8150-6418	SALES TAX	10,000.00	4,399.96	864.87	5,264.83	4,735.17	47.35%
610-8150-6419	SOFTWARE	100.00	0.00	0.00	0.00	100.00	100.00%
610-8150-6423	SCHOOL TRAINING SUPPLIES	1,600.00	727.00	382.00	1,109.00	491.00	30.69%
610-8150-6446	SANITARY SEWERS	10,000.00	84,886.80	2,175.00	87,061.80	-77,061.80	-770.62%
610-8150-6490	PROFESSIONAL FEES	35,000.00	16,225.12	3,831.86	20,056.98	14,943.02	42.69%
610-8150-6491	CONTRACT LABOR	23,000.00	4,269.25	0.00	4,269.25	18,730.75	81.44%
610-8150-6506	OFFICE SUPPLIES	250.00	0.00	0.00	0.00	250.00	100.00%
610-8150-6507	OPER SUPPLIES/MATERIALS	23,000.00	3,819.65	388.66	4,208.31	18,791.69	81.70%
610-8150-6508	POSTAGE	300.00	31.02	34.78	65.80	234.20	78.07%
610-8150-6727	CAPITAL EQUIPMENT	20,000.00	14,765.00	0.00	14,765.00	5,235.00	26.18%
610-8150-6801	PRINCIPAL PAYMENTS	415,000.00	0.00	0.00	0.00	415,000.00	100.00%
610-8150-6851	INTEREST PAYMENTS	97,335.00	48,667.50	0.00	48,667.50	48,667.50	50.00%
610-8150-6899	BOND REGISTRATION FEES	13,905.00	6,952.50	0.00	6,952.50	6,952.50	50.00%
610-9100-6910	TRANSFER OUT	5,000.00	0.00	0.00	0.00	5,000.00	100.00%
	<b>Expense Totals:</b>	<b>915,573.00</b>	<b>290,303.43</b>	<b>24,074.40</b>	<b>314,377.83</b>	<b>601,195.17</b>	<b>65.66%</b>
	<b>610 - SEWER Totals:</b>	<b>-13,527.00</b>	<b>-173,858.77</b>	<b>-48,305.60</b>	<b>-222,164.37</b>	<b>208,637.37</b>	
	<b>Report Total:</b>	<b>-468,336.00</b>	<b>-2,357,855.11</b>	<b>-17,529.03</b>	<b>-2,375,384.14</b>	<b>1,907,048.14</b>	

# Fund Summary

Fund	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001 - GENERAL	-77,607.00	-319,434.83	72,925.73	-246,509.10	168,902.10	
011 - POLICE	-14,000.00	-1,855.91	0.00	-1,855.91	-12,144.09	-86.74%
012 - FIRE	-38,000.00	-1,996.18	0.00	-1,996.18	-36,003.82	-94.75%
013 - RIVERVIEW PARK	-600.00	-610.16	0.00	-610.16	10.16	1.69%
014 - FIRE EQUIPMENT	-10,000.00	0.00	0.00	0.00	-10,000.00	-100.00%
015 - PUBLIC WORKS TRUCK	-9,800.00	-1,237.48	0.00	-1,237.48	-8,562.52	-87.37%
016 - PARTIAL SELF-FUND	-2,000.00	9,204.30	744.67	9,948.97	-11,948.97	
017 - SWIMMING POOL	-6,500.00	-500.58	0.00	-500.58	-5,999.42	-92.30%
018 - CABLE	-400.00	-0.65	0.00	-0.65	-399.35	-99.84%
019 - PARKS/PLAYGROUND	-1,300.00	-544.75	0.00	-544.75	-755.25	-58.10%
020 - STREET EQUIP	1,400.00	3,461.94	0.00	-3,461.94	4,861.94	
021 - LIBRARY	-7,700.00	-27,304.59	0.00	-27,304.59	19,604.59	254.61%
022 - 1ST AVENUE	-14.00	0.00	0.00	0.00	-14.00	-100.00%
025 - TRAIL	-3.00	-1.08	0.00	-1.08	-1.92	-64.00%
026 - SIREN	-140.00	-0.23	0.00	-0.23	-139.77	-99.84%
027 - BICENTENNIAL	-300.00	-122.97	0.00	-122.97	-177.03	-59.01%
028 - AMBULANCE	-37,000.00	-5,056.41	0.00	-5,056.41	-31,943.59	-86.33%
110 - ROAD USE TAX	-38,115.00	47,538.12	-11,786.91	35,751.21	-73,866.21	
111 - ARPA CHECKING	0.00	31,214.42	0.00	31,214.42	-31,214.42	0.00%
112 - EMPLOYEE BENEFITS	-8,709.00	-111,197.71	-2,181.65	-113,379.36	104,670.36	
121 - LOST	-167,413.00	-210,526.78	-43,585.15	-254,111.93	86,698.93	
125 - TIF	-10,007.00	-168,903.12	-1,247.88	-170,151.00	160,144.00	
200 - DEBT SERVICE	-8,024.00	-29,149.17	-1,715.35	-30,864.52	22,840.52	
322 - STREET IMPROVEMENTS	0.00	-1,427,898.50	29,979.74	-1,397,918.76	1,397,918.76	0.00%
370 - LIBRARY CAP PROJECT	0.00	43,336.07	0.00	43,336.07	-43,336.07	
600 - WATER	-11,877.00	-2,482.05	-12,356.63	-14,838.68	2,961.68	
601 - DEPOSITS	500.00	240.00	0.00	240.00	260.00	52.00%
603 - WELL PUMP	-3,000.00	-1,377.43	0.00	-1,377.43	-1,622.57	-54.09%
605 - 2021A BOND SINKING	-4,200.00	-1,866.73	0.00	-1,866.73	-2,333.27	-55.55%
610 - SEWER	-13,527.00	-173,858.77	-48,305.60	-222,164.37	208,637.37	
<b>Report Total:</b>	<b>-468,336.00</b>	<b>-2,357,855.11</b>	<b>-17,529.03</b>	<b>-2,375,384.14</b>	<b>1,907,048.14</b>	



Cascade, IA

# Trial Balance Account Summary

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 001 - GENERAL</b>						
001-0000-1100	Claim On Cash - Checking - General	754,472.08	117,819.55	211,724.72	-93,905.17	660,566.91
001-0000-1107	Claim On Cash - Investments - General	153,523.21	0.00	0.00	0.00	153,523.21
001-0000-1110	CASH - GENERAL	65,580.00	0.00	0.00	0.00	65,580.00
001-0000-1170	CDS/INVESTMENTS - GENERAL	0.00	0.00	0.00	0.00	0.00
001-0000-2022	Accounts Payable Pending	0.00	175,303.95	175,303.95	0.00	0.00
001-0050-2020	ACCOUNTS PAYABLE	116.58	0.00	0.00	0.00	116.58
001-0050-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
001-0050-2120	FEDERAL W/H PAYABLE	0.00	3,355.89	1,842.42	1,513.47	1,513.47
001-0050-2121	FEDERAL/FICA/MEDICARE PAYABLE	0.00	4,494.02	4,494.02	0.00	0.00
001-0050-2122	STATE WITHHOLDING PAYABLE	-1,799.33	696.05	696.05	0.00	-1,799.33
001-0050-2123	IPERS PAYABLE	-7,754.76	15,192.71	4,478.53	10,714.18	2,959.42
001-0050-2124	EMPLOYEE HEALTH INS	-7,820.46	13,861.92	5,110.13	8,751.79	931.33
001-0050-2125	IPERS PAYABLE-POLICE	0.00	0.00	0.00	0.00	0.00
001-0050-2126	ICMA PAYABLE	0.00	0.00	0.00	0.00	0.00
001-0050-2128	FLEX CONTR	0.00	0.00	0.00	0.00	0.00
001-0050-2155	PAYROLL CLEARING ACCOUNT	0.00	0.00	0.00	0.00	0.00
001-0050-3910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
001-0050-3950	FUND BALANCE	-636,882.49	0.00	0.00	0.00	-636,882.49
001-1100-4185	ANIMAL LICENSE	-28.00	0.00	5.00	-5.00	-33.00
001-1100-4700	DONATIONS - POLICE	-200.00	0.00	0.00	0.00	-200.00
001-1100-4770	COURT & PARKING FINES	0.00	0.00	20.00	-20.00	-20.00
001-1100-4799	MISCELLANEOUS REVENUES	-1,750.00	0.00	0.00	0.00	-1,750.00
001-1100-6010	SALARIES	71,942.42	11,640.51	0.00	11,640.51	83,582.93
001-1100-6020	WAGES - PART TIME	6,512.49	623.66	0.00	623.66	7,136.15
001-1100-6040	WAGES - OVERTIME	472.50	0.00	0.00	0.00	472.50
001-1100-6110	FICA	5,928.65	745.43	0.00	745.43	6,674.08
001-1100-6120	MEDICARE	0.00	174.33	0.00	174.33	174.33
001-1100-6130	IPERS	7,249.51	1,126.47	0.00	1,126.47	8,375.98
001-1100-6150	GROUP INSURANCE	13,385.34	2,257.79	0.00	2,257.79	15,643.13
001-1100-6160	WORKERS' COMPENSATION	0.00	0.00	0.00	0.00	0.00
001-1100-6181	UNIFORM ALLOWANCE	654.75	0.00	0.00	0.00	654.75
001-1100-6230	TRAVEL TRAINING & CONFERENCE	0.00	0.00	0.00	0.00	0.00
001-1100-6331	FUEL	3,042.05	509.56	0.00	509.56	3,551.61
001-1100-6332	VEHICLE/RADIO MAINTENANCE	150.32	0.00	0.00	0.00	150.32
001-1100-6373	TELEPHONE/INTERNET	2,334.23	199.45	0.00	199.45	2,533.68
001-1100-6408	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
001-1100-6490	PROFESSIONAL FEES	2,910.93	243.10	0.00	243.10	3,154.03
001-1100-6506	OFFICE SUPPLIES	104.06	0.00	0.00	0.00	104.06
001-1100-6507	OPER SUPPLIES/MATERIALS MISC.	2,091.56	0.00	0.00	0.00	2,091.56
001-1100-6508	POSTAGE	0.00	0.00	0.00	0.00	0.00
001-1100-6526	CRIME NIGHT OUT	2,172.72	0.00	0.00	0.00	2,172.72
001-1100-6727	CAPITAL EQUIPMENT	1,636.83	0.00	0.00	0.00	1,636.83
001-1300-6375	CIVIL DEFENSE/SIRENS	0.00	0.00	0.00	0.00	0.00
001-1300-6458	MISC EXPENSE	0.00	0.00	0.00	0.00	0.00
001-1400-6766	LEEVE IMPROVEMENTS/FLOOD CONTR	3,788.00	0.00	0.00	0.00	3,788.00
001-1500-4710	FARM BOARD - FIRE INS & UTILIT	-21,390.40	0.00	683.68	-683.68	-22,074.08
001-1500-4800	SALE OF REAL PROPERTY	0.00	0.00	22,500.00	-22,500.00	-22,500.00
001-1500-6160	WORKERS' COMPENSATION	0.00	0.00	0.00	0.00	0.00
001-1500-6181	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00
001-1500-6310	BUILDING REPAIR/MAINT	0.00	771.10	0.00	771.10	771.10
001-1500-6331	FUEL	18.22	341.85	0.00	341.85	360.07
001-1500-6350	REPAIR & MAINT EQUIPMENT	119.75	2,025.14	0.00	2,025.14	2,144.89

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period		Net Change	Ending Balance
			Total Debits	Total Credits		
001-1500-6371	UTILITIES	1,305.40	623.41	0.00	623.41	1,928.81
001-1500-6373	TELEPHONE/INTERNET	368.52	52.66	0.00	52.66	421.18
001-1500-6408	INSURANCE-GENERAL	0.00	742.50	0.00	742.50	742.50
001-1500-6412	MEDICAL EXPENSES	0.00	0.00	0.00	0.00	0.00
001-1500-6413	VOLUNTEER COMPENSATION	0.00	0.00	0.00	0.00	0.00
001-1500-6423	SCHOOL TRAINING SUPPLIES	0.00	0.00	0.00	0.00	0.00
001-1500-6511	BLDG. MAINT. & SUPPLIES	214.20	60.00	0.00	60.00	274.20
001-1500-6727	CAPITAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00
001-1500-6856	CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
001-1600-4310	AMB MEETING RM RENT	0.00	0.00	0.00	0.00	0.00
001-1600-4441	AMBULANCE GRANT	0.00	0.00	0.00	0.00	0.00
001-1600-4442	AMBULANCE GRANT	0.00	0.00	0.00	0.00	0.00
001-1600-4475	TOWNSHIP CONTRIBUTIONS	-11,592.17	0.00	224.95	-224.95	-11,817.12
001-1600-4500	AMBULANCE SERVICE CHARGES	-85,166.34	0.00	16,888.60	-16,888.60	-102,054.94
001-1600-4700	DONATION	-999.62	0.00	0.00	0.00	-999.62
001-1600-4710	REIMBURSEMENTS	-3,003.14	0.00	93.42	-93.42	-3,096.56
001-1600-6010	SALARIES	38,775.69	1,500.00	0.00	1,500.00	40,275.69
001-1600-6110	FICA	3,007.71	93.00	0.00	93.00	3,100.71
001-1600-6120	MEDICARE	0.00	21.76	0.00	21.76	21.76
001-1600-6130	IPERS	2,887.17	141.60	0.00	141.60	3,028.77
001-1600-6160	WORKERS' COMPENSATION	1,328.50	0.00	0.00	0.00	1,328.50
001-1600-6181	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00
001-1600-6230	TRAVEL TRAINING & CONFERENCE	11,383.98	0.00	0.00	0.00	11,383.98
001-1600-6299	EMPLOYEE/OFFICIAL RECOGNITION	0.00	133.75	0.00	133.75	133.75
001-1600-6310	BUILDING REPAIR/MAINT	1,095.00	180.00	0.00	180.00	1,275.00
001-1600-6331	FUEL	2,904.48	992.56	0.00	992.56	3,897.04
001-1600-6350	REPAIR & MAINT EQUIPMENT	4,228.29	2,500.00	0.00	2,500.00	6,728.29
001-1600-6371	UTILITIES	597.14	138.74	0.00	138.74	735.88
001-1600-6373	TELEPHONE/INTERNET	1,231.06	200.44	0.00	200.44	1,431.50
001-1600-6408	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
001-1600-6412	MEDICAL EXPENSES	172.00	0.00	0.00	0.00	172.00
001-1600-6413	VOLUNTEER COMPENSATION	0.00	0.00	0.00	0.00	0.00
001-1600-6416	BUILDING RENT/LEASE	9,000.00	1,500.00	0.00	1,500.00	10,500.00
001-1600-6452	RADIOS/EQUIPMENT	0.00	0.00	0.00	0.00	0.00
001-1600-6490	PROFESSIONAL FEES	2,020.05	248.00	0.00	248.00	2,268.05
001-1600-6506	OFFICE SUPPLIES	277.59	52.69	0.00	52.69	330.28
001-1600-6507	OPER SUPPLIES/MATERIALS MISC.	8,295.95	2,154.69	0.00	2,154.69	10,450.64
001-1600-6508	POSTAGE	0.00	0.00	0.00	0.00	0.00
001-1600-6599	OTHER SUPPLIES	0.00	0.00	0.00	0.00	0.00
001-1600-6727	CAPITAL EQUIPMENT	53,844.80	0.00	0.00	0.00	53,844.80
001-1900-6421	ANIMAL CONTROL	0.00	0.00	0.00	0.00	0.00
001-2100-4134	STREET EXCAVATION BOND	0.00	0.00	250.00	-250.00	-250.00
001-2100-4300	INTEREST	0.00	0.00	0.00	0.00	0.00
001-2100-4443	DUBUQUE COUNTY	0.00	0.00	0.00	0.00	0.00
001-2100-4570	STREET/SIDEWALK/CURB REPAIR CH	0.00	0.00	0.00	0.00	0.00
001-2100-4799	MISCELLANEOUS REVENUES	-380.00	0.00	0.00	0.00	-380.00
001-2100-6110	FICA	0.00	0.00	0.00	0.00	0.00
001-2100-6120	MEDICARE	0.00	0.00	0.00	0.00	0.00
001-2100-6130	IPERS	0.00	0.00	0.00	0.00	0.00
001-2100-6181	UNIFORM ALLOWANCE	2,302.91	0.00	0.00	0.00	2,302.91
001-2100-6310	BUILDING REPAIR/MAINT	0.00	0.00	0.00	0.00	0.00
001-2100-6371	UTILITIES	703.77	714.87	0.00	714.87	1,418.64
001-2100-6373	TELEPHONE/INTERNET	457.57	80.54	0.00	80.54	538.11
001-2100-6377	STREET BOND REFUND	250.00	0.00	0.00	0.00	250.00
001-2100-6408	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
001-2100-6490	PROFESSIONAL FEES	989.17	2,855.00	0.00	2,855.00	3,844.17
001-2100-6507	OPERATING SUPPLIES	1,174.11	188.63	0.00	188.63	1,362.74
001-2100-6727	CAPITAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00
001-2100-6761	STREET IMPROVEMENTS	72,028.00	0.00	0.00	0.00	72,028.00

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
001-2100-6762	HANDICAP CURBS	0.00	0.00	0.00	0.00	0.00
001-2100-6763	SIDEWALK REPAIR/REPLACEMENT	11,038.43	0.00	0.00	0.00	11,038.43
001-2100-6764	STORM SEWER REPAIRS	3,975.00	0.00	0.00	0.00	3,975.00
001-2100-6771	CRACK SEALING	0.00	0.00	0.00	0.00	0.00
001-2100-6799	OTHER CAPITAL OUTLAY	31,230.00	0.00	0.00	0.00	31,230.00
001-2900-4500	GARBAGE CHARGES/FEES	-123,918.50	0.00	22,522.00	-22,522.00	-146,440.50
001-2900-4516	RECYCLING CHARGES/FEES	-54,334.50	0.00	9,259.94	-9,259.94	-63,594.44
001-2900-6490	PROFESSIONAL FEES - CMU	2,583.99	430.67	0.00	430.67	3,014.66
001-2900-6491	SPECIAL GARBAGE PICK UP	0.00	0.00	0.00	0.00	0.00
001-2900-6499	GARBAGE/RECYCLING FEES	135,764.75	54,839.84	0.00	54,839.84	190,604.59
001-4100-4310	LIB ROOM RENT	-140.00	0.00	0.00	0.00	-140.00
001-4100-4311	LIBRARY ROOM DEPOSIT	0.00	0.00	0.00	0.00	0.00
001-4100-4400	FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
001-4100-4441	LIBRARY OPEN ACCESS/ENRICH IA	-1,575.45	0.00	1,700.78	-1,700.78	-3,276.23
001-4100-4443	LIBRARY DBQ & JONES CNTY 28E	-4,217.00	0.00	0.00	0.00	-4,217.00
001-4100-4470	LIBRARY GRANT	0.00	0.00	0.00	0.00	0.00
001-4100-4700	DONATIONS - LIBRARY	-799.00	0.00	375.00	-375.00	-1,174.00
001-4100-4715	REFUNDS/REBATES	0.00	0.00	0.00	0.00	0.00
001-4100-4765	LIBRARY MISC FEES	-30.00	0.00	144.05	-144.05	-174.05
001-4100-6010	SALARIES	56,378.88	6,480.00	0.00	6,480.00	62,858.88
001-4100-6020	WAGES - PART TIME	0.00	2,762.51	0.00	2,762.51	2,762.51
001-4100-6040	WAGES - OVERTIME	0.00	38.25	0.00	38.25	38.25
001-4100-6050	BOARD MEMBERS COMPENSATION	126.65	0.00	0.00	0.00	126.65
001-4100-6110	FICA	4,291.42	564.62	0.00	564.62	4,856.04
001-4100-6120	MEDICARE	0.00	132.02	0.00	132.02	132.02
001-4100-6130	IPERS	4,343.11	758.18	0.00	758.18	5,101.29
001-4100-6150	GROUP INSURANCE	9,503.40	1,603.38	0.00	1,603.38	11,106.78
001-4100-6160	WORKERS' COMPENSATION	0.00	0.00	0.00	0.00	0.00
001-4100-6230	TRAVEL TRAINING & CONFERENCE	40.00	0.00	0.00	0.00	40.00
001-4100-6310	BUILDING REPAIR/MAINT	6,476.75	1,943.01	0.00	1,943.01	8,419.76
001-4100-6350	REPAIR & MAINT EQUIPMENT	1,030.00	0.00	0.00	0.00	1,030.00
001-4100-6360	LIB ROOM DEPOSIT REFUND	0.00	0.00	0.00	0.00	0.00
001-4100-6371	UTILITIES	2,436.54	706.26	0.00	706.26	3,142.80
001-4100-6373	TELEPHONE/INTERNET	619.50	401.15	0.00	401.15	1,020.65
001-4100-6408	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
001-4100-6419	SOFTWARE	0.00	1,334.00	0.00	1,334.00	1,334.00
001-4100-6490	PROFESSIONAL FEES	3,438.11	1,140.37	0.00	1,140.37	4,578.48
001-4100-6502	LIBRARY BOOKS/FILMS/REF.BOOKS	17,656.02	2,681.23	0.00	2,681.23	20,337.25
001-4100-6506	OFFICE SUPPLIES	4,100.65	16.48	0.00	16.48	4,117.13
001-4100-6507	MISC OPERATING SUPPLIES	1,090.36	385.04	0.00	385.04	1,475.40
001-4100-6508	POSTAGE	57.99	0.00	0.00	0.00	57.99
001-4100-6511	BLDG. MAINT. & SUPPLIES	2,960.66	35.87	0.00	35.87	2,996.53
001-4100-6512	PROGRAM MATERIALS	4,332.41	248.15	0.00	248.15	4,580.56
001-4100-6727	CAPITAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00
001-4100-6799	CAPITAL IMPROVEMENTS	519.00	0.00	0.00	0.00	519.00
001-4300-4310	PAVILION RENTAL	-298.00	0.00	0.00	0.00	-298.00
001-4300-4311	PAVILION DEPOSIT	-150.00	0.00	0.00	0.00	-150.00
001-4300-4440	STATE GRANTS	0.00	0.00	0.00	0.00	0.00
001-4300-4700	DONATIONS - PARK	-12,644.00	0.00	2,162.76	-2,162.76	-14,806.76
001-4300-6010	SALARIES	0.00	0.00	0.00	0.00	0.00
001-4300-6020	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00
001-4300-6040	WAGES - OVERTIME	0.00	0.00	0.00	0.00	0.00
001-4300-6050	BOARD MEMBERS COMPENSATION	335.65	0.00	0.00	0.00	335.65
001-4300-6110	FICA	44.75	0.00	0.00	0.00	44.75
001-4300-6120	MEDICARE	0.00	0.00	0.00	0.00	0.00
001-4300-6130	IPERS	0.00	0.00	0.00	0.00	0.00
001-4300-6160	WORKERS' COMPENSATION	0.00	0.00	0.00	0.00	0.00
001-4300-6310	BUILDING REPAIR/MAINT	1,500.00	0.00	0.00	0.00	1,500.00
001-4300-6320	PARKS/EQUIP-REPAIR/MAINT	1,525.97	0.00	0.00	0.00	1,525.97

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
001-4300-6331	FUEL	1,042.58	57.98	0.00	57.98	1,100.56
001-4300-6360	PAVILION DEPOSIT REFUND	825.00	0.00	0.00	0.00	825.00
001-4300-6371	UTILITIES	1,401.17	176.16	0.00	176.16	1,577.33
001-4300-6373	TELEPHONE/INTERNET	0.00	0.00	0.00	0.00	0.00
001-4300-6408	INSURANCE-GENERAL	315.00	0.00	0.00	0.00	315.00
001-4300-6425	DONATIONS - PARK	0.00	0.00	0.00	0.00	0.00
001-4300-6490	PROFESSIONAL FEES	2,672.46	1,709.50	0.00	1,709.50	4,381.96
001-4300-6507	MISC OPERATING SUPPLIES	2,177.01	95.35	0.00	95.35	2,272.36
001-4300-6701	PARK IMPROVEMENTS	18,534.62	3,898.00	0.00	3,898.00	22,432.62
001-4300-6727	CAPITAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00
001-4600-4560	SALES TAXES COLLECTED	0.00	0.00	0.00	0.00	0.00
001-4600-4575	SWIMMING LESSONS	-800.00	0.00	0.00	0.00	-800.00
001-4600-4580	SWIMMING POOL CONCESSIONS	-11,303.69	0.00	0.00	0.00	-11,303.69
001-4600-4590	SWIMMING POOL ADMISSIONS	-12,762.50	0.00	0.00	0.00	-12,762.50
001-4600-4595	POOL PASS	-2,005.00	0.00	555.00	-555.00	-2,560.00
001-4600-4710	REIMBURSEMENTS	-55.00	0.00	0.00	0.00	-55.00
001-4600-4799	MISCELLANEOUS REVENUES	-10.00	0.00	0.00	0.00	-10.00
001-4600-6010	SALARIES	50,543.53	0.00	0.00	0.00	50,543.53
001-4600-6020	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00
001-4600-6040	WAGES - OVERTIME	102.00	0.00	0.00	0.00	102.00
001-4600-6110	FICA	3,874.42	0.00	0.00	0.00	3,874.42
001-4600-6120	MEDICARE	0.00	0.00	0.00	0.00	0.00
001-4600-6130	IPERS	0.00	0.00	0.00	0.00	0.00
001-4600-6160	WORKERS' COMPENSATION	0.00	0.00	0.00	0.00	0.00
001-4600-6230	TRAVEL TRAINING & CONFERENCE	4,861.60	0.00	0.00	0.00	4,861.60
001-4600-6310	REPAIR & MAINT. OF BUILDINGS	1,115.65	0.00	0.00	0.00	1,115.65
001-4600-6331	FUEL	0.00	0.00	0.00	0.00	0.00
001-4600-6371	UTILITIES	5,036.46	12.28	0.00	12.28	5,048.74
001-4600-6373	TELEPHONE/INTERNET	108.42	0.00	0.00	0.00	108.42
001-4600-6402	ADVERTISING AND PUBLICATIONS	0.00	0.00	0.00	0.00	0.00
001-4600-6408	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
001-4600-6428	SWIM TEAM	0.00	0.00	0.00	0.00	0.00
001-4600-6458	MISC EXPENSE	650.00	0.00	0.00	0.00	650.00
001-4600-6490	PROFESSIONAL FEES	771.50	64.20	0.00	64.20	835.70
001-4600-6507	MISC OPERATING SUPPLIES	7,559.17	525.75	0.00	525.75	8,084.92
001-4600-6514	POOL CONCESSIONS	5,391.10	0.00	0.00	0.00	5,391.10
001-4600-6727	CAPITAL EQUIPMENT	37,690.00	0.00	0.00	0.00	37,690.00
001-5100-4500	CHARGES/FEES FOR SERVICES	0.00	0.00	0.00	0.00	0.00
001-5100-4715	REFUNDS/REBATES	0.00	0.00	0.00	0.00	0.00
001-5100-4750	MERCHANDISE SALES	-255.00	0.00	0.00	0.00	-255.00
001-5100-6402	ADVERTISING	0.00	0.00	0.00	0.00	0.00
001-5100-6413	PAYMENTS - OTHER AGENCIES	0.00	0.00	0.00	0.00	0.00
001-5100-6434	CASCADE ECONOMIC DEVELOPMENT C	0.00	0.00	0.00	0.00	0.00
001-5100-6490	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00
001-6100-6050	COUNCIL WAGES	2,872.95	0.00	0.00	0.00	2,872.95
001-6100-6110	FICA	200.70	0.00	0.00	0.00	200.70
001-6100-6120	MEDICARE	0.00	0.00	0.00	0.00	0.00
001-6100-6130	IPERS	61.36	0.00	0.00	0.00	61.36
001-6100-6240	MEETING/CONFERENCES	0.00	0.00	0.00	0.00	0.00
001-6150-6050	MAYOR WAGES	1,250.00	0.00	0.00	0.00	1,250.00
001-6150-6110	FICA	95.63	0.00	0.00	0.00	95.63
001-6150-6120	MEDICARE	0.00	0.00	0.00	0.00	0.00
001-6150-6130	IPERS	0.00	0.00	0.00	0.00	0.00
001-6150-6230	TRAVEL TRAINING & CONFERENCE	0.00	0.00	0.00	0.00	0.00
001-6200-4500	CHARGES/FEES FOR SERVICES-SNOW	0.00	0.00	0.00	0.00	0.00
001-6200-6010	SALARIES	44,462.25	6,839.07	0.00	6,839.07	51,301.32
001-6200-6020	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00
001-6200-6040	WAGES - OVERTIME	317.90	0.00	0.00	0.00	317.90
001-6200-6050	BOARD MEMBERS COMPENSATION	94.60	1,412.25	0.00	1,412.25	1,506.85

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Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
001-6200-6110	FICA	3,393.72	418.09	0.00	418.09	3,811.81
001-6200-6120	MEDICARE	0.00	97.76	0.00	97.76	97.76
001-6200-6130	IPERS	4,227.17	645.62	0.00	645.62	4,872.79
001-6200-6131	CA PENSION	0.00	0.00	0.00	0.00	0.00
001-6200-6150	GROUP INSURANCE	6,252.27	965.85	0.00	965.85	7,218.12
001-6200-6155	FLEX PLAN ADMIN.	200.00	0.00	0.00	0.00	200.00
001-6200-6160	WORKERS' COMPENSATION	0.00	0.00	0.00	0.00	0.00
001-6200-6181	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00
001-6200-6210	DUES/MEMBERSHIPS/MAGAZINE SUB.	5,113.18	0.00	0.00	0.00	5,113.18
001-6200-6230	TRAVEL TRAINING & CONFERENCE	0.00	236.43	0.00	236.43	236.43
001-6200-6402	ADVERTISING AND PUBLICATIONS	1,519.78	445.25	0.00	445.25	1,965.03
001-6200-6405	COURT & RECORDING FEES	27.00	0.00	0.00	0.00	27.00
001-6200-6408	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
001-6200-6419	SOFTWARE	29,902.85	19,209.00	0.00	19,209.00	49,111.85
001-6200-6458	MISC EXPENSE	32.10	0.00	0.00	0.00	32.10
001-6200-6459	WEBSITE DEVELOPMENT	2,000.00	0.00	0.00	0.00	2,000.00
001-6200-6491	CONTRACT LABOR - SNOW	0.00	0.00	0.00	0.00	0.00
001-6200-6498	NUISANCE ABATEMENT	0.00	0.00	0.00	0.00	0.00
001-6200-6499	REFUNDS/REIMBURSEMENTS TO CMU	0.00	0.00	0.00	0.00	0.00
001-6200-6506	OFFICE SUPPLIES	1,016.67	300.55	0.00	300.55	1,317.22
001-6200-6507	OPERATING SUPPLIES	2,066.43	200.00	0.00	200.00	2,266.43
001-6200-6508	POSTAGE	31.40	488.50	0.00	488.50	519.90
001-6200-6727	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00
001-6300-6413	ELECTION COSTS	0.00	1,425.44	0.00	1,425.44	1,425.44
001-6400-6411	LEGAL FEES	3,775.00	320.00	0.00	320.00	4,095.00
001-6500-6299	EMPLOYEE/OFFICIAL RECOGNITION	0.00	0.00	0.00	0.00	0.00
001-6500-6310	REPAIR & MAINT. OF BUILDINGS	13,371.34	412.94	0.00	412.94	13,784.28
001-6500-6350	OPERATIONAL EQUIP REPAIR	159.13	0.00	0.00	0.00	159.13
001-6500-6371	UTILITIES	1,882.75	890.29	0.00	890.29	2,773.04
001-6500-6373	TELEPHONE/INTERNET	2,219.56	228.82	0.00	228.82	2,448.38
001-6500-6401	AUDIT COSTS	0.00	23,000.00	0.00	23,000.00	23,000.00
001-6500-6408	INSURANCE	0.00	0.00	0.00	0.00	0.00
001-6500-6413	DONATIONS TO LOCAL AGENCIES	35,143.31	0.00	0.00	0.00	35,143.31
001-6500-6418	SALES TAX	3,282.88	535.50	0.00	535.50	3,818.38
001-6500-6438	GYM KEY DEPOSIT REFUND	0.00	0.00	0.00	0.00	0.00
001-6500-6490	PROFESSIONAL FEES	19,735.53	3,481.82	0.00	3,481.82	23,217.35
001-6500-6491	CONTRACT LABOR	6,454.20	135.50	0.00	135.50	6,589.70
001-6500-6507	OPER SUPPLIES/MATERIALS MISC.	836.98	7.53	0.00	7.53	844.51
001-6500-6599	OTHER SUPPLIES	0.00	0.00	0.00	0.00	0.00
001-6500-6727	CAPITAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00
001-6500-6750	OUTLAY	0.00	0.00	0.00	0.00	0.00
001-6500-6799	CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
001-6510-6010	SALARIES	0.00	0.00	0.00	0.00	0.00
001-6510-6110	FICA/MEDICARE	0.00	0.00	0.00	0.00	0.00
001-6510-6130	IPERS	0.00	0.00	0.00	0.00	0.00
001-6510-6350	REPAIR & MAINT EQUIPMENT	0.00	0.00	0.00	0.00	0.00
001-6510-6458	MISC EXPENSE	0.00	0.00	0.00	0.00	0.00
001-6510-6507	OPER SUPPLIES/MATERIALS MISC.	0.00	0.00	0.00	0.00	0.00
001-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
001-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
001-9500-4000	GENERAL PROPERTY TAXES - CURRE	-523,481.18	0.00	10,707.37	-10,707.37	-534,188.55
001-9500-4001	PROPERTY TAXES - PRIOR YR	0.00	0.00	0.00	0.00	0.00
001-9500-4003	AGRICULTURAL LAND TAXES	-735.87	0.00	28.82	-28.82	-764.69
001-9500-4013	LIAB, PROP, SELF INS COST	-69,904.22	0.00	1,431.63	-1,431.63	-71,335.85
001-9500-4101	LIQUOR LICENSES	-1,349.06	0.00	0.00	0.00	-1,349.06
001-9500-4105	CIGARETTE PERMITS	-150.00	0.00	0.00	0.00	-150.00
001-9500-4120	BUILDING PERMITS & ZONING REQU	-2,500.00	200.00	75.00	125.00	-2,375.00
001-9500-4134	STREET EXCAVATION BOND	0.00	0.00	0.00	0.00	0.00
001-9500-4161	CABLE FRANCHISE & PEG FEES	0.00	0.00	0.00	0.00	0.00

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
001-9500-4300	INTEREST	-73,049.04	0.00	16,581.93	-16,581.93	-89,630.97
001-9500-4306	GYM KEY DEPOSIT	0.00	0.00	0.00	0.00	0.00
001-9500-4310	RENTS AND LEASES	0.00	0.00	0.00	0.00	0.00
001-9500-4400	FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
001-9500-4401	FEDERAL DISASTER GRANT-COVID	0.00	0.00	0.00	0.00	0.00
001-9500-4440	STATE GRANTS	-250,000.00	0.00	0.00	0.00	-250,000.00
001-9500-4441	STATE DISASTER GRANT-COVID	0.00	0.00	0.00	0.00	0.00
001-9500-4463	TIER I BUS PROP TAX REPLA	-24,464.86	0.00	0.00	0.00	-24,464.86
001-9500-4464	COMM/IND TAX REPLACEMENT	-3,140.06	0.00	0.00	0.00	-3,140.06
001-9500-4500	CABLE ADS/SPONSORS/DUBBING	0.00	0.00	0.00	0.00	0.00
001-9500-4560	SALES TAXES COLLECTED	-3,296.40	0.00	624.54	-624.54	-3,920.94
001-9500-4705	CONTRIBUTIONS/DONATIONS	0.00	0.00	0.00	0.00	0.00
001-9500-4710	REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
001-9500-4711	UTILITY SHARE-WAGES/INSUR/LINE	-1,406.54	0.00	0.00	0.00	-1,406.54
001-9500-4735	GAS TAX REFUND	0.00	0.00	0.00	0.00	0.00
001-9500-4799	MISCELLANEOUS REVENUES	-2,201.00	0.00	1,009.49	-1,009.49	-3,210.49
001-9500-4800	SALE OF REAL PROPERTY	-3,377.00	0.00	0.00	0.00	-3,377.00
001-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 001 Total:</b>		<b>0.00</b>	<b>511,493.78</b>	<b>511,493.78</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 002 - ARP COVID 19 GRANT</b>						
<u>002-0000-1100</u>	Claim On Cash - Checking - ARPA	0.00	0.00	0.00	0.00	0.00
<u>002-0000-1110</u>	CASH- ARP COVID 19 GRANT	0.00	0.00	0.00	0.00	0.00
<u>002-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>002-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>002-0050-3950</u>	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
<u>002-1300-4400</u>	FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
<u>002-1300-6490</u>	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00
<u>002-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>002-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 002 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 011 - POLICE</b>						
<u>011-0000-1100</u>	Claim On Cash - Checking - Police	0.00	0.00	0.00	0.00	0.00
<u>011-0000-1107</u>	Claim On Cash - Investments - Police Car	97,923.13	0.00	0.00	0.00	97,923.13
<u>011-0000-1110</u>	CASH - POLICE	0.00	0.00	0.00	0.00	0.00
<u>011-0000-1170</u>	CDS/INVESTMENTS - POLICE CAR	0.00	0.00	0.00	0.00	0.00
<u>011-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>011-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>011-0050-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>011-0050-3950</u>	FUND BALANCE	-96,067.22	0.00	0.00	0.00	-96,067.22
<u>011-1100-4300</u>	INTEREST	-1,855.91	0.00	0.00	0.00	-1,855.91
<u>011-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>011-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>011-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 011 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 012 - FIRE</b>						
<u>012-0000-1100</u>	Claim On Cash - Checking - Fire	30,000.00	0.00	0.00	0.00	30,000.00
<u>012-0000-1107</u>	Claim On Cash - Investments - Fire Truck	104,500.79	0.00	0.00	0.00	104,500.79
<u>012-0000-1110</u>	CASH - FIRE	0.00	0.00	0.00	0.00	0.00
<u>012-0000-1170</u>	CDS/INVESTMENTS - FIRE TRUCK	0.00	0.00	0.00	0.00	0.00
<u>012-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>012-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>012-0050-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>012-0050-3950</u>	FUND BALANCE	-132,504.61	0.00	0.00	0.00	-132,504.61
<u>012-1500-4300</u>	INTEREST	-1,996.18	0.00	0.00	0.00	-1,996.18
<u>012-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>012-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>012-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 012 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 013 - RIVERVIEW PARK</b>						
<u>013-0000-1100</u>	Claim On Cash - Checking - Riverview	0.00	0.00	0.00	0.00	0.00
<u>013-0000-1107</u>	Claim On Cash - Investments - Riverview	11,516.09	0.00	0.00	0.00	11,516.09
<u>013-0000-1110</u>	CASH - RIVERVIEW PARK	0.00	0.00	0.00	0.00	0.00
<u>013-0000-1170</u>	CDS/INVESTMENTS - RIVERVIEW	0.00	0.00	0.00	0.00	0.00
<u>013-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>013-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>013-0050-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>013-0050-3950</u>	FUND BALANCE	-10,905.93	0.00	0.00	0.00	-10,905.93
<u>013-4300-4300</u>	INTEREST	-610.16	0.00	0.00	0.00	-610.16
<u>013-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 013 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 014 - FIRE EQUIPMENT</b>						
<u>014-0000-1100</u>	Claim On Cash - Checking - Fire	97,500.00	0.00	0.00	0.00	97,500.00
<u>014-0000-1110</u>	CASH - FIRE EQUIPMENT	0.00	0.00	0.00	0.00	0.00
<u>014-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>014-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>014-0050-3950</u>	FUND BALANCE	-97,500.00	0.00	0.00	0.00	-97,500.00
<u>014-1500-4300</u>	INTEREST	0.00	0.00	0.00	0.00	0.00
<u>014-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>014-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 014 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 015 - PUBLIC WORKS TRUCK</b>						
<u>015-0000-1100</u>	Claim On Cash - Checking - Public Works	5,000.00	0.00	0.00	0.00	5,000.00
<u>015-0000-1107</u>	Claim On Cash - Investments - Truck Re...	55,085.39	0.00	0.00	0.00	55,085.39
<u>015-0000-1110</u>	CASH - PUBLIC WORKS TRUCK	0.00	0.00	0.00	0.00	0.00
<u>015-0000-1170</u>	CDS/INVESTMENTS - TRUCK RSRV	0.00	0.00	0.00	0.00	0.00
<u>015-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>015-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>015-0050-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>015-0050-3950</u>	FUND BALANCE	-58,847.91	0.00	0.00	0.00	-58,847.91
<u>015-2100-4300</u>	INTEREST	-1,237.48	0.00	0.00	0.00	-1,237.48
<u>015-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>015-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>015-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 015 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 016 - PARTIAL SELF-FUND</b>						
<u>016-0000-1100</u>	Claim On Cash - Checking - Partial Self ...	24,693.34	0.00	744.67	-744.67	23,948.67
<u>016-0000-1107</u>	Claim On Cash - Investments - Partial Se..	19,687.94	0.00	0.00	0.00	19,687.94
<u>016-0000-1110</u>	CASH - PARTIAL SELF-FUND	0.00	0.00	0.00	0.00	0.00
<u>016-0000-1170</u>	CDS/INVESTMENTS - PARTIAL SELF	0.00	0.00	0.00	0.00	0.00
<u>016-0000-2022</u>	Accounts Payable Pending	0.00	744.67	744.67	0.00	0.00
<u>016-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>016-0050-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>016-0050-3920</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>016-0050-3950</u>	FUND BALANCE	-53,585.58	0.00	0.00	0.00	-53,585.58
<u>016-6200-6152</u>	PARTIAL SELF-FUND EXPENSE	9,646.59	744.67	0.00	744.67	10,391.26
<u>016-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>016-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>016-9500-4300</u>	INTEREST	-442.29	0.00	0.00	0.00	-442.29
<u>016-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 016 Total:</b>	<b>0.00</b>	<b>1,489.34</b>	<b>1,489.34</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 017 - SWIMMING POOL</b>						
<u>017-0000-1100</u>	Claim On Cash - Checking - Swimming ...	36,027.59	0.00	0.00	0.00	36,027.59
<u>017-0000-1107</u>	Claim On Cash - Investments - Swimm...	22,282.98	0.00	0.00	0.00	22,282.98
<u>017-0000-1110</u>	CASH - SWIMMING POOL	0.00	0.00	0.00	0.00	0.00
<u>017-0000-1170</u>	<del>CDS/INVESTMENTS - SWIMMING</del>	0.00	0.00	0.00	0.00	0.00
<u>017-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>017-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>017-0050-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>017-0050-3950</u>	FUND BALANCE	-57,809.99	0.00	0.00	0.00	-57,809.99
<u>017-4600-4300</u>	INTEREST	-500.58	0.00	0.00	0.00	-500.58
<u>017-4600-4470</u>	SWIMMING POOL GRANT	0.00	0.00	0.00	0.00	0.00
<u>017-4600-4700</u>	POOL DONATION	0.00	0.00	0.00	0.00	0.00
<u>017-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>017-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>017-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 017 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 018 - CABLE</b>						
<u>018-0000-1100</u>	Claim On Cash - Checking - Cable	0.00	0.00	0.00	0.00	0.00
<u>018-0000-1107</u>	Claim On Cash - Investments - Cable Re...	29.07	0.00	0.00	0.00	29.07
<u>018-0000-1110</u>	CASH - CABLE	0.00	0.00	0.00	0.00	0.00
<u>018-0000-1170</u>	CDS/INVESTMENTS - CABLE RSRV	0.00	0.00	0.00	0.00	0.00
<u>018-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>018-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>018-0050-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>018-0050-3950</u>	FUND BALANCE	-28.42	0.00	0.00	0.00	-28.42
<u>018-6500-4300</u>	INTEREST	-0.65	0.00	0.00	0.00	-0.65
<u>018-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>018-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 018 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Trial Balance**

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 019 - PARKS/PLAYGROUND</b>						
<u>019-0000-1100</u>	Claim On Cash - Checking - Parks	0.00	0.00	0.00	0.00	0.00
019-0000-1107	Claim On Cash - Investments - Parks	24,248.87	0.00	0.00	0.00	24,248.87
<u>019-0000-1110</u>	<b>CASH - PARKS/PLAYGROUND</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
019-0000-1170	CDS/INVESTMENTS - PARKS	0.00	0.00	0.00	0.00	0.00
<u>019-0000-1171</u>	<b>CD - PARKS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
019-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>019-0050-2020</u>	<b>ACCOUNTS PAYABLE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
019-0050-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>019-0050-3950</u>	<b>FUND BALANCE</b>	<b>-23,704.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-23,704.12</b>
019-4300-4300	INTEREST	-544.75	0.00	0.00	0.00	-544.75
<u>019-4300-4490</u>	<b>PARK/PLAYGROUND GRANT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
019-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>019-9100-6910</u>	<b>TRANSFER OUT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
019-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 019 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 020 - STREET EQUIP</b>						
<u>020-0000-1100</u>	Claim On Cash - Checking - Street	40,000.00	0.00	0.00	0.00	40,000.00
<u>020-0000-1107</u>	Claim On Cash - Investments - Street E...	154,103.61	0.00	0.00	0.00	154,103.61
<u>020-0000-1110</u>	CASH - STREET EQUIP	0.00	0.00	0.00	0.00	0.00
<u>020-0000-1170</u>	CDS/INVESTMENTS - STREET EQUIP	0.00	0.00	0.00	0.00	0.00
<u>020-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>020-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>020-0050-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>020-0050-3950</u>	FUND BALANCE	-190,641.67	0.00	0.00	0.00	-190,641.67
<u>020-2100-4300</u>	INTEREST	-3,461.94	0.00	0.00	0.00	-3,461.94
<u>020-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>020-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>020-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 020 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 021 - LIBRARY</b>						
<u>021-0000-1100</u>	Claim On Cash - Checking - Library	135,868.67	0.00	0.00	0.00	135,868.67
<u>021-0000-1107</u>	Claim On Cash - Investments - Library	154,662.04	0.00	0.00	0.00	154,662.04
<u>021-0000-1110</u>	CASH - LIBRARY	0.00	0.00	0.00	0.00	0.00
<u>021-0000-1170</u>	CDS/INVESTMENTS - LIBRARY RSRV	0.00	0.00	0.00	0.00	0.00
<u>021-0000-1171</u>	CD - LIBRARY	0.00	0.00	0.00	0.00	0.00
<u>021-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>021-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>021-0050-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>021-0050-3950</u>	FUND BALANCE	-263,226.12	0.00	0.00	0.00	-263,226.12
<u>021-4100-4300</u>	INTEREST	-3,474.47	0.00	0.00	0.00	-3,474.47
<u>021-4100-4705</u>	PRIVATE SOURCE CONTRIB	-23,830.12	0.00	0.00	0.00	-23,830.12
<u>021-4100-6448</u>	LIBRARY RESERVE	0.00	0.00	0.00	0.00	0.00
<u>021-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>021-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>021-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 021 Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 022 - 1ST AVENUE</b>						
<u>022-0000-1100</u>	Claim On Cash - Checking - 1st Avenue	312,982.23	0.00	0.00	0.00	312,982.23
<u>022-0000-1107</u>	Claim On Cash - Investments - 1st Aven...	0.56	0.00	0.00	0.00	0.56
<u>022-0000-1110</u>	CASH - 1ST AVENUE	0.00	0.00	0.00	0.00	0.00
<u>022-0000-1170</u>	CDS/INVESTMENTS - 1ST AVE RSRV	0.00	0.00	0.00	0.00	0.00
<u>022-0000-1171</u>	CD - 1ST AVE	0.00	0.00	0.00	0.00	0.00
<u>022-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>022-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>022-0050-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>022-0050-3950</u>	FUND BALANCE	-312,982.79	0.00	0.00	0.00	-312,982.79
<u>022-2100-4300</u>	INTEREST	0.00	0.00	0.00	0.00	0.00
<u>022-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>022-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>022-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 022 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 023 - 1ST AVE BRIDGE</b>						
<u>023-0000-1100</u>	Claim On Cash - Checking - 1st Ave Brid...	0.00	0.00	0.00	0.00	0.00
<u>023-0000-1110</u>	CASH - 1ST AVE BRIDGE	0.00	0.00	0.00	0.00	0.00
<u>023-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>023-0050-3950</u>	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
<u>023-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 023 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 024 - TYLER BRIDGE</b>						
<u>024-0000-1100</u>	Claim On Cash - Checking - Tyler Bridge	0.00	0.00	0.00	0.00	0.00
<u>024-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>024-0050-3950</u>	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
<u>024-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 024 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 025 - TRAIL</b>						
<u>025-0000-1100</u>	Claim On Cash - Checking - Trail	0.00	0.00	0.00	0.00	0.00
<u>025-0000-1107</u>	<del>Claim On Cash - Investments - Trail Res...</del>	<del>1.47</del>	<del>0.00</del>	<del>0.00</del>	<del>0.00</del>	<del>1.47</del>
<u>025-0000-1110</u>	CASH - TRAIL	0.00	0.00	0.00	0.00	0.00
<u>025-0000-1170</u>	<del>CDS/INVESTMENTS - TRAIL RSRV</del>	<del>0.00</del>	<del>0.00</del>	<del>0.00</del>	<del>0.00</del>	<del>0.00</del>
<u>025-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>025-0050-2020</u>	<del>ACCOUNTS PAYABLE</del>	<del>0.00</del>	<del>0.00</del>	<del>0.00</del>	<del>0.00</del>	<del>0.00</del>
<u>025-0050-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>025-0050-3950</u>	<b>FUND BALANCE</b>	<b>-0.39</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-0.39</b>
<u>025-4300-4300</u>	INTEREST	-1.08	0.00	0.00	0.00	-1.08
<u>025-9100-6910</u>	<b>TRANSFER OUT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<u>025-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 025 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 026 - SIREN</b>						
<u>026-0000-1100</u>	Claim On Cash - Checking - Siren	0.00	0.00	0.00	0.00	0.00
<u>026-0000-1107</u>	Claim On Cash - Investments - Siren Re...	10.10	0.00	0.00	0.00	10.10
<u>026-0000-1110</u>	CASH - SIREN	0.00	0.00	0.00	0.00	0.00
<u>026-0000-1170</u>	CDS/INVESTMENTS - SIREN RSRV	0.00	0.00	0.00	0.00	0.00
<u>026-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>026-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>026-0050-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>026-0050-3950</u>	FUND BALANCE	-9.87	0.00	0.00	0.00	-9.87
<u>026-1300-4300</u>	INTEREST	-0.23	0.00	0.00	0.00	-0.23
<u>026-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>026-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 026 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 027 - BICENTENNIAL</b>						
<u>027-0000-1100</u>	Claim On Cash - Checking - Bicentennial	0.00	0.00	0.00	0.00	0.00
<u>027-0000-1107</u>	Claim On Cash - Investments - Bicen...	5,473.76	0.00	0.00	0.00	5,473.76
<u>027-0000-1110</u>	CASH - BICENTENNIAL	0.00	0.00	0.00	0.00	0.00
<u>027-0000-1170</u>	CDS/INVESTMENTS - BICENTENNIAL	0.00	0.00	0.00	0.00	0.00
<u>027-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>027-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>027-0050-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>027-0050-3950</u>	FUND BALANCE	-5,350.79	0.00	0.00	0.00	-5,350.79
<u>027-4700-4300</u>	INTEREST	-122.97	0.00	0.00	0.00	-122.97
<u>027-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 027 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 028 - AMBULANCE</b>						
<u>028-0000-1100</u>	Claim On Cash - Checking - Ambulance	0.00	0.00	0.00	0.00	0.00
<u>028-0000-1107</u>	Claim On Cash - Investments - Ambula...	225,079.04	0.00	0.00	0.00	225,079.04
<u>028-0000-1110</u>	CASH - AMBULANCE	0.00	0.00	0.00	0.00	0.00
<u>028-0000-1170</u>	CD/INVESTMENTS - AMBULANCE RES	0.00	0.00	0.00	0.00	0.00
<u>028-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>028-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>028-0050-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>028-0050-3950</u>	FUND BALANCE	-220,022.63	0.00	0.00	0.00	-220,022.63
<u>028-1600-4300</u>	INTEREST	-5,056.41	0.00	0.00	0.00	-5,056.41
<u>028-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>028-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>028-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 028 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 110 - ROAD USE TAX</b>						
<u>110-0000-1100</u>	Claim On Cash - Checking - Road Use T...	371,630.72	29,281.50	19,269.41	10,012.09	381,642.81
<u>110-0000-1110</u>	CASH - ROAD USE TAX	-9,883.00	0.00	0.00	0.00	-9,883.00
<u>110-0000-1170</u>	CDS/INVESTMENTS - ROAD USE TAX	0.00	0.00	0.00	0.00	0.00
<u>110-0000-2022</u>	Accounts Payable Pending	0.00	13,659.16	13,659.16	0.00	0.00
<u>110-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>110-0050-2120</u>	FEDERAL W/H PAYABLE	0.00	672.62	672.62	0.00	0.00
<u>110-0050-2121</u>	FICA W/H PAYABLE	0.00	1,207.44	1,207.44	0.00	0.00
<u>110-0050-2122</u>	STATE W/H PAYABLE	0.00	185.27	185.27	0.00	0.00
<u>110-0050-2123</u>	IPERS W/H PAYABLE	0.00	1,255.02	1,255.02	0.00	0.00
<u>110-0050-2124</u>	INSURANCE W/H PAYABLE	53.15	2,646.14	871.32	1,774.82	1,827.97
<u>110-0050-2125</u>	IPERS PAYABLE-POLICE	0.00	0.00	0.00	0.00	0.00
<u>110-0050-2126</u>	ICMA PAYABLE	0.00	317.73	317.73	0.00	0.00
<u>110-0050-2127</u>	GUARD SUIT W/H	0.00	0.00	0.00	0.00	0.00
<u>110-0050-2128</u>	FLEX CONTR	-4.78	0.00	0.00	0.00	-4.78
<u>110-0050-3910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>110-0050-3950</u>	FUND BALANCE	-409,334.21	0.00	0.00	0.00	-409,334.21
<u>110-2100-4300</u>	INTEREST	0.00	0.00	0.00	0.00	0.00
<u>110-2100-4430</u>	STATE ROAD USE TAXES	-171,589.23	0.00	27,473.80	-27,473.80	-199,063.03
<u>110-2100-4799</u>	MISCELLANEOUS REVENUES	-43.97	0.00	0.00	0.00	-43.97
<u>110-2100-4820</u>	PROCEEDS FROM DEBT/LOAN	0.00	0.00	0.00	0.00	0.00
<u>110-2100-6010</u>	SALARIES	42,910.94	6,018.40	0.00	6,018.40	48,929.34
<u>110-2100-6020</u>	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00
<u>110-2100-6040</u>	WAGES - OVERTIME	159.12	0.00	0.00	0.00	159.12
<u>110-2100-6110</u>	FICA	3,243.06	368.92	0.00	368.92	3,611.98
<u>110-2100-6120</u>	MEDICARE	0.00	86.31	0.00	86.31	86.31
<u>110-2100-6130</u>	IPERS	4,342.94	568.13	0.00	568.13	4,911.07
<u>110-2100-6131</u>	CA PENSION	0.00	0.00	0.00	0.00	0.00
<u>110-2100-6150</u>	GROUP INSURANCE	6,432.85	666.73	0.00	666.73	7,099.58
<u>110-2100-6160</u>	WORKERS' COMPENSATION	442.84	0.00	0.00	0.00	442.84
<u>110-2100-6310</u>	REPAIR & MAINT. OF BUILDINGS	1,800.00	0.00	0.00	0.00	1,800.00
<u>110-2100-6331</u>	FUEL	1,215.26	105.13	0.00	105.13	1,320.39
<u>110-2100-6350</u>	REPAIR & MAINT EQUIPMENT	342.93	830.92	0.00	830.92	1,173.85
<u>110-2100-6408</u>	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
<u>110-2100-6417</u>	STREET MAINTENANCE	86,449.50	0.00	0.00	0.00	86,449.50
<u>110-2100-6505</u>	TOOLS & EQUIPMENT	0.00	0.00	0.00	0.00	0.00
<u>110-2100-6507</u>	STREET SUPPLIES	4,690.65	66.47	0.00	66.47	4,757.12
<u>110-2100-6727</u>	CAPITAL EQUIPMENT	50,000.00	0.00	0.00	0.00	50,000.00
<u>110-2100-6801</u>	PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	0.00
<u>110-2100-6851</u>	INTEREST PAYMENTS	0.00	0.00	0.00	0.00	0.00
<u>110-2300-6376</u>	STREET LIGHTING	4,890.94	1,065.41	0.00	1,065.41	5,956.35
<u>110-2300-6441</u>	TRAFFIC SIGNAL MAINTENANCE	0.00	0.00	0.00	0.00	0.00
<u>110-2500-6010</u>	SALARIES	4,292.92	1,960.17	0.00	1,960.17	6,253.09
<u>110-2500-6040</u>	WAGES - OVERTIME	1,628.06	0.00	0.00	0.00	1,628.06
<u>110-2500-6110</u>	FICA	445.27	120.34	0.00	120.34	565.61
<u>110-2500-6120</u>	MEDICARE	0.00	28.15	0.00	28.15	28.15
<u>110-2500-6130</u>	IPERS	153.69	185.04	0.00	185.04	338.73
<u>110-2500-6150</u>	GROUP INSURANCE	909.00	171.51	0.00	171.51	1,080.51
<u>110-2500-6331</u>	FUEL	331.18	533.89	0.00	533.89	865.07
<u>110-2500-6350</u>	REPAIR & MAINT EQUIP	3,230.01	2,767.11	0.00	2,767.11	5,997.12
<u>110-2500-6417</u>	SNOW REMOVAL	0.00	0.00	0.00	0.00	0.00
<u>110-2500-6490</u>	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00
<u>110-2500-6507</u>	OPER SUPPLIES/MATERIALS MISC	1,260.16	144.26	0.00	144.26	1,404.42
<u>110-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>110-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>110-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 110 Total:</b>	<b>0.00</b>	<b>64,911.77</b>	<b>64,911.77</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 111 - ARPA CHECKING</b>						
<u>111-0000-1100</u>	Claim On Cash - Checking - ARPA Check...	32,165.22	0.00	0.00	0.00	32,165.22
<u>111-0000-1110</u>	ARPA CHECKING	0.00	0.00	0.00	0.00	0.00
<u>111-0000-2027</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>111-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>111-0050-3950</u>	FUND BALANCE	-63,379.64	0.00	0.00	0.00	-63,379.64
<u>111-1300-4400</u>	FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
<u>111-1300-6490</u>	PROFESSIONAL FEES	1,214.42	0.00	0.00	0.00	1,214.42
<u>111-1300-6761</u>	STREET IMPROVEMENTS	30,000.00	0.00	0.00	0.00	30,000.00
<u>111-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>111-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>111-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 111 Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 112 - EMPLOYEE BENEFITS</b>						
<u>112-0000-1100</u>	Claim On Cash - Checking - Employee B...	150,690.77	2,181.65	0.00	2,181.65	152,872.42
<u>112-0000-1110</u>	CASH - EMPLOYEE BENEFITS	-66,944.00	0.00	0.00	0.00	-66,944.00
<u>112-0000-1170</u>	CDS/INVESTMENTS - EMPLOYEE BEN	0.00	0.00	0.00	0.00	0.00
<u>112-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>112-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>112-0050-3950</u>	FUND BALANCE	27,450.94	0.00	0.00	0.00	27,450.94
<u>112-1100-6150</u>	GROUP INSURANCE	0.00	0.00	0.00	0.00	0.00
<u>112-2100-6150</u>	GROUP INSURANCE	0.00	0.00	0.00	0.00	0.00
<u>112-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>112-9500-4000</u>	EMPLOYEE BENEFIT TAX LEVY	-106,800.81	0.00	2,181.65	-2,181.65	-108,982.46
<u>112-9500-4001</u>	PROPERTY TAXES - PRIOR YR	0.00	0.00	0.00	0.00	0.00
<u>112-9500-4013</u>	LIAB, PROP, SELF INS COST	0.00	0.00	0.00	0.00	0.00
<u>112-9500-4463</u>	TIER I BUS PROP TAX REPLACE	-4,396.90	0.00	0.00	0.00	-4,396.90
<u>112-9500-4464</u>	COMM/IND TAX REPLACEMENT	0.00	0.00	0.00	0.00	0.00
<u>112-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 112 Total:</b>	<b>0.00</b>	<b>2,181.65</b>	<b>2,181.65</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 121 - LOST</b>						
<u>121-0000-1100</u>	Claim On Cash - Checking - Lost	789,181.84	43,585.15	0.00	43,585.15	832,766.99
<u>121-0000-1110</u>	CASH - LOST	0.00	0.00	0.00	0.00	0.00
<u>121-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>121-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>121-0050-3950</u>	FUND BALANCE	-578,655.06	0.00	0.00	0.00	-578,655.06
<u>121-9100-4831</u>	TRANSFER IN-TIF	0.00	0.00	0.00	0.00	0.00
<u>121-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>121-9500-4090</u>	LOCAL OPTION TAX	-210,526.78	0.00	43,585.15	-43,585.15	-254,111.93
<u>121-9500-4300</u>	INTEREST	0.00	0.00	0.00	0.00	0.00
<u>121-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 121 Total:</b>	<b>0.00</b>	<b>43,585.15</b>	<b>43,585.15</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period		Net Change	Ending Balance
			Total Debits	Total Credits		
<b>Fund: 125 - TIF</b>						
<u>125-0000-1100</u>	Claim On Cash - Checking - TIF	328,372.93	1,247.88	0.00	1,247.88	329,620.81
<u>125-0000-1110</u>	CASH - TIF	0.00	0.00	0.00	0.00	0.00
<u>125-0000-1170</u>	CDS/INVESTMENTS - TIF	0.00	0.00	0.00	0.00	0.00
<u>125-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>125-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>125-0050-3910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>125-0050-3950</u>	FUND BALANCE	-159,469.81	0.00	0.00	0.00	-159,469.81
<u>125-5250-6450</u>	TIF REVOLVING LOAN PAYMENTS	0.00	0.00	0.00	0.00	0.00
<u>125-5250-6453</u>	TIF TAX REFUND	6,500.00	0.00	0.00	0.00	6,500.00
<u>125-5250-6458</u>	MISC TIF EXPENSES	0.00	0.00	0.00	0.00	0.00
<u>125-5250-6460</u>	TIF EXPENSES-SALARIES & BENS	0.00	0.00	0.00	0.00	0.00
<u>125-5250-6490</u>	PROFESSIONAL FEES	7,475.00	0.00	0.00	0.00	7,475.00
<u>125-9100-4831</u>	TRANSFER IN-TIF	0.00	0.00	0.00	0.00	0.00
<u>125-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>125-9100-6911</u>	TRANSFER OUT - TIF	0.00	0.00	0.00	0.00	0.00
<u>125-9500-4050</u>	TIF PROP TAX-DIST 24	-180,376.12	0.00	413.88	-413.88	-180,790.00
<u>125-9500-4051</u>	TIF-PROP TAX-DIST 29	0.00	0.00	0.00	0.00	0.00
<u>125-9500-4052</u>	TIF-PROP TAX-DIST 39	0.00	0.00	0.00	0.00	0.00
<u>125-9500-4053</u>	TIF-PROP TAX-DIST 43	0.00	0.00	0.00	0.00	0.00
<u>125-9500-4054</u>	TIF-PROP TAX-DIST 47	0.00	0.00	0.00	0.00	0.00
<u>125-9500-4055</u>	TIF-PROP TAX-DIST 50	0.00	0.00	0.00	0.00	0.00
<u>125-9500-4056</u>	TIF-PROP TAX-DIST 61	0.00	0.00	0.00	0.00	0.00
<u>125-9500-4057</u>	TIF-PROP TAX-DIST 64	0.00	0.00	0.00	0.00	0.00
<u>125-9500-4058</u>	TIF-PROP TAX-DIST 79	0.00	0.00	0.00	0.00	0.00
<u>125-9500-4059</u>	TIF-PROP TAX-DIST 80	0.00	0.00	0.00	0.00	0.00
<u>125-9500-4060</u>	TIF-PROP TAX-DIST 90	0.00	0.00	0.00	0.00	0.00
<u>125-9500-4061</u>	TIF-PROP TAX-JONES CO	0.00	0.00	0.00	0.00	0.00
<u>125-9500-4062</u>	TIF-PROP TAX-DIST 137	0.00	0.00	0.00	0.00	0.00
<u>125-9500-4063</u>	TIF PROP TAX DIST 142	0.00	0.00	0.00	0.00	0.00
<u>125-9500-4064</u>	TIF PROP TAX DIST 150	0.00	0.00	0.00	0.00	0.00
<u>125-9500-4065</u>	TIF PROP TAX DIST 153	0.00	0.00	0.00	0.00	0.00
<u>125-9500-4070</u>	TIF LOAN REPAYMENTS	-2,502.00	0.00	834.00	-834.00	-3,336.00
<u>125-9500-4464</u>	COMM/IND TAX REPLACEMENT	0.00	0.00	0.00	0.00	0.00
<u>125-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 125 Total:</b>	<b>0.00</b>	<b>1,247.88</b>	<b>1,247.88</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 200 - DEBT SERVICE</b>						
<u>200-0000-1100</u>	Claim On Cash - Checking - Debt Service	124,854.02	2,015.35	300.00	1,715.35	126,569.37
<u>200-0000-1110</u>	CASH - DEBT SERVICE	11,247.00	0.00	0.00	0.00	11,247.00
<u>200-0000-1170</u>	CDS/INVESTMENTS - DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
<u>200-0000-2022</u>	Accounts Payable Pending	0.00	300.00	300.00	0.00	0.00
<u>200-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>200-0050-3920</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>200-0050-3950</u>	FUND BALANCE	-106,951.85	0.00	0.00	0.00	-106,951.85
<u>200-1600-6801</u>	PRINCIPAL - AMB SVC/NEW UNIT	0.00	0.00	0.00	0.00	0.00
<u>200-1600-6851</u>	INTEREST - AMB SVC/NEW UNIT	0.00	0.00	0.00	0.00	0.00
<u>200-2100-6458</u>	MISC EXPENSE	0.00	0.00	0.00	0.00	0.00
<u>200-2100-6801</u>	PRINCIPAL - STREETS	0.00	0.00	0.00	0.00	0.00
<u>200-2100-6803</u>	PRINCIPAL - 2012B GO BOND	0.00	0.00	0.00	0.00	0.00
<u>200-2100-6804</u>	PRINCIPAL - 2025 GO Bond 3rd Ave and...	0.00	0.00	0.00	0.00	0.00
<u>200-2100-6805</u>	PRINCIPAL - STREET EQUIPMENT	0.00	0.00	0.00	0.00	0.00
<u>200-2100-6806</u>	PRINCIPAL-2024 GO BOND HWY 136	0.00	0.00	0.00	0.00	0.00
<u>200-2100-6851</u>	INTEREST - STREETS	2,025.00	0.00	0.00	0.00	2,025.00
<u>200-2100-6853</u>	INTEREST - 2012B GO BOND	0.00	0.00	0.00	0.00	0.00
<u>200-2100-6854</u>	INTEREST - 2025 GO Bond 3rd Ave and...	0.00	0.00	0.00	0.00	0.00
<u>200-2100-6855</u>	INTEREST - STREET EQUIPMENT	1,293.75	0.00	0.00	0.00	1,293.75
<u>200-2100-6856</u>	INTEREST-2024 GO BOND HWY 136	12,403.75	0.00	0.00	0.00	12,403.75
<u>200-4100-6801</u>	PRINCIPAL PAYMENTS-2024 GO LIB	0.00	0.00	0.00	0.00	0.00
<u>200-4100-6802</u>	PRINCIPAL-2023 LIB CIPCO LOAN	11,697.86	0.00	0.00	0.00	11,697.86
<u>200-4100-6803</u>	PRINCIPAL-2024 DBQ COUNTY LOAN	19,302.00	0.00	0.00	0.00	19,302.00
<u>200-4100-6851</u>	INTEREST PAYMENTS-2024 GO LIBR	10,262.50	0.00	0.00	0.00	10,262.50
<u>200-4100-6852</u>	INTEREST-2023 LIB CIPCO LOAN	2,155.97	0.00	0.00	0.00	2,155.97
<u>200-4100-6853</u>	INTEREST-2024 DBQ COUNTY LOAN	1,786.00	0.00	0.00	0.00	1,786.00
<u>200-4100-6899</u>	BOND REGISTRATION FEES	2,213.88	0.00	0.00	0.00	2,213.88
<u>200-7100-4000</u>	PROPERTY TAXES	-107,725.25	0.00	2,015.35	-2,015.35	-109,740.60
<u>200-7100-4001</u>	PROPERTY TAXES - PRIOR YR	0.00	0.00	0.00	0.00	0.00
<u>200-7100-4463</u>	TIER I BUS PROP TAX REPLA	-4,014.63	0.00	0.00	0.00	-4,014.63
<u>200-7100-4464</u>	COMM/IND TAX REPLACEMENT	0.00	0.00	0.00	0.00	0.00
<u>200-7100-4600</u>	SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00
<u>200-7100-6801</u>	PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	0.00
<u>200-7100-6851</u>	INTEREST PAYMENTS	19,200.00	0.00	0.00	0.00	19,200.00
<u>200-7100-6899</u>	BOND REGISTRATION FEES	250.00	300.00	0.00	300.00	550.00
<u>200-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>200-9100-4831</u>	TRANSFER IN-TIF	0.00	0.00	0.00	0.00	0.00
<u>200-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>200-9100-6911</u>	TRANSFER OUT - TIF	0.00	0.00	0.00	0.00	0.00
<u>200-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 200 Total:</b>	<b>0.00</b>	<b>2,615.35</b>	<b>2,615.35</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 220 - SPECIAL ASSESSMENT</b>						
<u>220-0000-1100</u>	Claim On Cash - Checking - Special Asse...	0.00	0.00	0.00	0.00	0.00
<u>220-0000-1110</u>	CASH - SPECIAL ASSESSMENT	0.00	0.00	0.00	0.00	0.00
<u>220-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>220-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>220-0050-3950</u>	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
	<b>Fund 220 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 310 - HOUSE REHAB</b>						
<u>310-0000-1100</u>	Claim On Cash - Checking - House Rehab	13,603.74	0.00	0.00	0.00	13,603.74
<u>310-0000-1110</u>	CASH - HOUSING REHAB	0.00	0.00	0.00	0.00	0.00
<u>310-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>310-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>310-0050-3950</u>	FUND BALANCE	-13,603.74	0.00	0.00	0.00	-13,603.74
<u>310-7500-4455</u>	HOUSING REHAB	0.00	0.00	0.00	0.00	0.00
<u>310-7500-4799</u>	MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00
<u>310-7500-6768</u>	HOUSING REHAB PROJECT	0.00	0.00	0.00	0.00	0.00
<u>310-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>310-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>310-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 310 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 312 - 1ST AVE TRAIL PROJECT</b>						
<u>312-0000-1100</u>	Claim On Cash - Checking - 1st Ave Trail...	9,990.32	0.00	0.00	0.00	9,990.32
<u>312-0000-1110</u>	CASH - 1ST AVE TRAIL PROJECT	0.00	0.00	0.00	0.00	0.00
<u>312-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>312-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>312-0050-3950</u>	<b>FUND BALANCE</b>	<b>-9,990.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-9,990.32</b>
<u>312-7500-4440</u>	STATE GRANTS & REVENUES	0.00	0.00	0.00	0.00	0.00
<u>312-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>312-9100-4831</u>	TRANSFER IN-TIF	0.00	0.00	0.00	0.00	0.00
	<b>Fund 312 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 322 - STREET IMPROVEMENTS</b>						
<u>322-0000-1100</u>	Claim On Cash - Checking - Street Impr...	1,419,688.12	0.00	29,979.74	-29,979.74	1,389,708.38
<u>322-0000-1110</u>	CASH - STREET IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
<u>322-0000-2022</u>	Accounts Payable Pending	0.00	29,979.74	29,979.74	0.00	0.00
<u>322-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>322-0050-3950</u>	FUND BALANCE	8,210.38	0.00	0.00	0.00	8,210.38
<u>322-2100-6490</u>	PROFESSIONAL FEES	0.00	29,979.74	0.00	29,979.74	29,979.74
<u>322-2100-6761</u>	STREET IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
<u>322-7500-4300</u>	INTEREST	0.00	0.00	0.00	0.00	0.00
<u>322-7500-4440</u>	STATE GRANTS & REVENUES	0.00	0.00	0.00	0.00	0.00
<u>322-7500-4705</u>	PRIVATE SOURCE CONTRIB	0.00	0.00	0.00	0.00	0.00
<u>322-7500-4820</u>	PROCEEDS FROM BONDS/LOANS	-1,427,898.50	0.00	0.00	0.00	-1,427,898.50
<u>322-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>322-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 322 Total:</b>	<b>0.00</b>	<b>59,959.48</b>	<b>59,959.48</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 323 - HIGHWAY 136</b>						
<u>323-0000-1100</u>	Claim On Cash - Checking - Highway 136	6,665.85	0.00	0.00	0.00	6,665.85
<u>323-0000-1110</u>	<b>CASH - HIGHWAY 136</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<u>323-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>323-0050-2020</u>	<b>ACCOUNTS PAYABLE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<u>323-0050-3950</u>	FUND BALANCE	-6,665.85	0.00	0.00	0.00	-6,665.85
<u>323-2100-4820</u>	<b>PROCEEDS FROM DEBT/LOAN</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<u>323-2100-6490</u>	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00
<u>323-2100-6499</u>	<b>OTHER CONTRACTUAL SERV</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<u>323-2100-6721</u>	CAP OUTLAY-FURN/FIXTURES	0.00	0.00	0.00	0.00	0.00
<u>323-7500-4440</u>	<b>STATE GRANTS &amp; REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<u>323-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>323-9100-6910</u>	<b>TRANSFER OUT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<u>323-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 323 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 360 - WATER SYS IMPROVEMENT</b>						
<u>360-0000-1100</u>	Claim On Cash - Checking - Water Sys I...	-0.37	0.00	0.00	0.00	-0.37
<u>360-0000-1110</u>	CASH - WATER SYS IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
<u>360-0000-2027</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>360-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>360-0050-3950</u>	FUND BALANCE	0.37	0.00	0.00	0.00	0.37
<u>360-7500-4300</u>	INTEREST	0.00	0.00	0.00	0.00	0.00
<u>360-7500-6729</u>	WATER SYSTEM IMPROVEMENT PROJ	0.00	0.00	0.00	0.00	0.00
<u>360-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>360-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>360-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 360 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 363 - WWTP IMPROVEMENT PROJ</b>						
<u>363-0000-1100</u>	Claim On Cash - Checking - WWTP Imp...	0.00	0.00	0.00	0.00	0.00
<u>363-0000-1110</u>	CASH - WWTP IMPROVEMENT PROJ	0.00	0.00	0.00	0.00	0.00
<u>363-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>363-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>363-0050-3950</u>	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
<u>363-7500-4500</u>	CHARGES/FEES FOR SERVICES	0.00	0.00	0.00	0.00	0.00
<u>363-7500-4820</u>	PROCEEDS FROM DEBT/LOAN	0.00	0.00	0.00	0.00	0.00
<u>363-7500-6732</u>	WWTP IMPROV PROJECT	0.00	0.00	0.00	0.00	0.00
<u>363-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>363-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 363 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 364 - TRAIL WATER MAIN REPLAC</b>						
<u>364-0000-1100</u>	Claim On Cash - Checking - Trail Water...	0.00	0.00	0.00	0.00	0.00
<u>364-0000-1110</u>	CASH - TRAIL WATER MAIN REPLAC	0.00	0.00	0.00	0.00	0.00
<u>364-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>364-0050-3950</u>	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
<u>364-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 364 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 365 - MCKINLEY ST &amp; 1ST AVE</b>						
<u>365-0000-1100</u>	Claim On Cash - Checking - McKinley St...	0.00	0.00	0.00	0.00	0.00
<u>365-0000-1110</u>	CASH - MCKINLEY ST & 1ST AVE	0.00	0.00	0.00	0.00	0.00
<u>365-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>365-0050-3950</u>	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
<u>365-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>365-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 365 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 366 - SWIMMING POOL PROJ</b>						
<u>366-0000-1100</u>	Claim On Cash - Checking - Swimming ...	0.00	0.00	0.00	0.00	0.00
<u>366-0000-1110</u>	CASH - SWIMMING POOL PROJ	0.00	0.00	0.00	0.00	0.00
<u>366-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>366-0050-2020</u>	SWIMMING POOL PROJECT	0.00	0.00	0.00	0.00	0.00
<u>366-0050-3950</u>	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
<u>366-7500-1110</u>	CASH	0.00	0.00	0.00	0.00	0.00
<u>366-7500-4820</u>	PROCEEDS FROM DEBT/LOAN	0.00	0.00	0.00	0.00	0.00
<u>366-7500-6490</u>	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00
<u>366-7500-6507</u>	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00
<u>366-7500-6761</u>	POOL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
<u>366-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>366-9100-4831</u>	TRANSFER IN-TIF	0.00	0.00	0.00	0.00	0.00
<u>366-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 366 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 370 - LIBRARY CAP PROJECT</b>						
<u>370-0000-1100</u>	Claim On Cash - Checking - Library Capi...	-65,667.31	0.00	0.00	0.00	-65,667.31
<u>370-0000-1110</u>	CASH - LIBRARY CAP PROJECT	0.00	0.00	0.00	0.00	0.00
<u>370-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>370-0050-2020</u>	LIBRARY CAPITAL PROJECT	0.00	0.00	0.00	0.00	0.00
<u>370-0050-3950</u>	FUND BALANCE	22,331.24	0.00	0.00	0.00	22,331.24
<u>370-4100-4440</u>	STATE GRANTS - LIBRARY PROJECT	0.00	0.00	0.00	0.00	0.00
<u>370-4100-4470</u>	LOCAL GRANTS-COUNTY LIBRARY PR	0.00	0.00	0.00	0.00	0.00
<u>370-4100-4700</u>	PRIVATE SOURCE CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
<u>370-4100-4820</u>	PROCEEDS FROM DEBT/LOAN-LCP	0.00	0.00	0.00	0.00	0.00
<u>370-4100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>370-4100-4831</u>	TRANSFER IN-TIF- LIB CAP PR	0.00	0.00	0.00	0.00	0.00
<u>370-4100-6490</u>	PROFESSIONAL FEES - LCP	0.00	0.00	0.00	0.00	0.00
<u>370-4100-6507</u>	OPERATING SUPPLIES - LCP	0.00	0.00	0.00	0.00	0.00
<u>370-4100-6761</u>	CAP OUTLAY - LCP	43,336.07	0.00	0.00	0.00	43,336.07
<u>370-4100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>370-4100-6911</u>	TRANSFER OUT - TIF	0.00	0.00	0.00	0.00	0.00
<u>370-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>370-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>370-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 370 Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 600 - WATER</b>						
600-0000-1100	Claim On Cash - Checking - Water	-34,670.62	38,153.82	26,743.00	11,410.82	-23,259.80
600-0000-1107	Claim On Cash - Investments - Water	101,312.53	0.00	0.00	0.00	101,312.53
600-0000-1110	CASH - WATER	0.00	0.00	0.00	0.00	0.00
600-0000-1170	CDS/INVESTMENTS - WATER	0.00	0.00	0.00	0.00	0.00
600-0000-1171	CD - WATER	0.00	0.00	0.00	0.00	0.00
600-0000-2022	Accounts Payable Pending	0.00	19,674.23	19,674.23	0.00	0.00
600-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
600-0050-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
600-0050-2120	FEDERAL W/H PAYABLE	0.00	722.02	722.02	0.00	0.00
600-0050-2121	FICA W/H PAYABLE	0.00	1,525.16	1,525.16	0.00	0.00
600-0050-2122	STATE W/H PAYABLE	0.00	223.70	223.70	0.00	0.00
600-0050-2123	IPERS W/H PAYABLE	0.00	1,594.54	1,594.54	0.00	0.00
600-0050-2124	INSURANCE W/H PAYABLE	899.76	2,636.55	1,690.74	945.81	1,845.57
600-0050-2125	IPERS PAYABLE-POLICE	0.00	0.00	0.00	0.00	0.00
600-0050-2126	ICMA PAYABLE	0.00	553.20	553.20	0.00	0.00
600-0050-2127	GUARD SUIT W/H	0.00	0.00	0.00	0.00	0.00
600-0050-2128	FLEX CONTR	33.58	0.00	0.00	0.00	33.58
600-0050-3910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
600-0050-3950	FUND BALANCE	-65,093.20	0.00	0.00	0.00	-65,093.20
600-8100-4300	INTEREST	-2,275.98	0.00	0.00	0.00	-2,275.98
600-8100-4500	WATER COLLECTION FEES	-238,814.51	0.00	36,103.24	-36,103.24	-274,917.75
600-8100-4540	HOOKUP FEES	-600.00	0.00	0.00	0.00	-600.00
600-8100-4550	MATERIALS	0.00	0.00	0.00	0.00	0.00
600-8100-4560	SALES TAX	0.00	0.00	0.00	0.00	0.00
600-8100-4561	WET TAX	-13,698.04	0.00	1,985.04	-1,985.04	-15,683.08
600-8100-4799	MISCELLANEOUS REVENUES	-1,690.00	0.00	0.00	0.00	-1,690.00
600-8100-4800	SALE OF REAL PROPERTY	0.00	0.00	0.00	0.00	0.00
600-8100-4820	PROCEEDS FROM DEBT/LOAN	0.00	0.00	0.00	0.00	0.00
600-8100-6010	SALARIES	67,571.49	10,136.96	0.00	10,136.96	77,708.45
600-8100-6020	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00
600-8100-6040	WAGES - OVERTIME	803.98	0.00	0.00	0.00	803.98
600-8100-6110	FICA	5,166.15	618.03	0.00	618.03	5,784.18
600-8100-6120	MEDICARE	0.00	144.55	0.00	144.55	144.55
600-8100-6130	IPERS	6,303.81	956.91	0.00	956.91	7,260.72
600-8100-6131	CA PENSION	0.00	0.00	0.00	0.00	0.00
600-8100-6150	GROUP INSURANCE	7,928.36	1,575.73	0.00	1,575.73	9,504.09
600-8100-6160	WORKERS' COMPENSATION	442.83	0.00	0.00	0.00	442.83
600-8100-6230	TRAVEL TRAINING & CONFERENCE	900.00	0.00	0.00	0.00	900.00
600-8100-6310	BUILDING REPAIR/MAINT	0.00	0.00	0.00	0.00	0.00
600-8100-6331	FUEL	1,528.61	167.85	0.00	167.85	1,696.46
600-8100-6350	REPAIR & MAINT EQUIP	714.13	0.00	0.00	0.00	714.13
600-8100-6371	UTILITIES	11,111.15	2,201.95	0.00	2,201.95	13,313.10
600-8100-6373	TELEPHONE/INTERNET	2,243.18	378.35	0.00	378.35	2,621.53
600-8100-6402	PUBLISHING	0.00	0.00	0.00	0.00	0.00
600-8100-6408	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
600-8100-6418	TAX EXPENSE	14,403.45	2,100.99	0.00	2,100.99	16,504.44
600-8100-6419	SOFTWARE	0.00	0.00	0.00	0.00	0.00
600-8100-6423	SCHOOL TRAINING SUPPLIES	727.00	382.00	0.00	382.00	1,109.00
600-8100-6490	PROFESSIONAL FEES	9,725.32	468.87	0.00	468.87	10,194.19
600-8100-6491	CONTRACT LABOR	76,921.08	0.00	0.00	0.00	76,921.08
600-8100-6506	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00
600-8100-6507	OPER SUPPLIES/MATERIALS MISC.	29,514.41	4,409.75	0.00	4,409.75	33,924.16
600-8100-6508	POSTAGE	138.53	14.71	0.00	14.71	153.24
600-8100-6520	PUMP REPAIR & MAINT EQUIPMENT	0.00	0.00	0.00	0.00	0.00
600-8100-6521	VALVES & HYDRANTS	0.00	2,175.00	0.00	2,175.00	2,175.00
600-8100-6727	CAPITAL EQUIPMENT	15,000.00	0.00	0.00	0.00	15,000.00
600-8100-6801	PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	0.00
600-8100-6851	INTEREST PAYMENTS	3,453.00	0.00	0.00	0.00	3,453.00

**Trial Balance**

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<u>600-8100-6899</u>	BOND REGISTRATION FEES	0.00	0.00	0.00	0.00	0.00
<u>600-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>600-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>600-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 600 Total:</b>		<b>0.00</b>	<b>90,814.87</b>	<b>90,814.87</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 601 - DEPOSITS</b>						
601-0000-1100	Claim On Cash - Checking - Deposits	323.43	0.00	0.00	0.00	323.43
601-0000-1107	Claim On Cash - Investments - Water D...	3,500.00	0.00	0.00	0.00	3,500.00
601-0000-1110	CASH - DEPOSITS	0.00	0.00	0.00	0.00	0.00
601-0000-1170	CDS/INVESTMENTS - DEPOSITS	0.00	0.00	0.00	0.00	0.00
601-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
601-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
601-0050-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
601-0050-3950	FUND BALANCE	-4,063.43	0.00	0.00	0.00	-4,063.43
601-8100-4730	DEPOSITS RECEIVED	0.00	0.00	0.00	0.00	0.00
601-8100-6443	METER DEPOSIT REFUNDS	240.00	0.00	0.00	0.00	240.00
601-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
601-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
601-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
<b>Fund 601 Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 603 - WELL PUMP</b>						
<u>603-0000-1100</u>	Claim On Cash - Checking - Well Pump	0.00	0.00	0.00	0.00	0.00
603-0000-1107	Claim On Cash - Investments - Well Pu...	61,314.76	0.00	0.00	0.00	61,314.76
<u>603-0000-1110</u>	<b>CASH - WELL PUMP</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
603-0000-1170	CDS/INVESTMENTS - WELL PUMP	0.00	0.00	0.00	0.00	0.00
<u>603-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
603-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>603-0050-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
603-0050-3950	FUND BALANCE	-59,937.33	0.00	0.00	0.00	-59,937.33
<u>603-8100-4300</u>	<b>INTEREST</b>	<b>-1,377.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,377.43</b>
603-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>603-9100-6910</u>	<b>TRANSFER OUT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
603-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 603 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 604 - 2021A BOND</b>						
<u>604-0000-1100</u>	Claim On Cash - Checking - 2021A Bond	0.00	0.00	0.00	0.00	0.00
<u>604-0000-1110</u>	CASH - 2021A BOND	0.00	0.00	0.00	0.00	0.00
<u>604-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>604-0050-3950</u>	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
<u>604-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>604-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 604 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 605 - 2021A BOND SINKING</b>						
<u>605-0000-1100</u>	Claim On Cash - Checking - 2021A Bond...	0.00	0.00	0.00	0.00	0.00
<u>605-0000-1107</u>	Claim On Cash - Investments - 2021A Si...	83,095.17	0.00	0.00	0.00	83,095.17
<u>605-0000-1110</u>	CASH - 2021A BOND SINKING	0.00	0.00	0.00	0.00	0.00
<u>605-0000-1170</u>	CD's/INVESTMENTS-2021A SINKING	0.00	0.00	0.00	0.00	0.00
<u>605-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>605-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>605-0050-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>605-0050-3950</u>	FUND BALANCE	-81,228.44	0.00	0.00	0.00	-81,228.44
<u>605-8100-4300</u>	INTEREST	-1,866.73	0.00	0.00	0.00	-1,866.73
<u>605-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>605-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>605-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 605 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 610 - SEWER</b>						
610-0000-1100	Claim On Cash - Checking - Sewer	402,844.00	72,446.35	25,766.17	46,680.18	449,524.18
610-0000-1107	Claim On Cash - Investments - Sewer	170,426.55	0.00	0.00	0.00	170,426.55
610-0000-1110	CASH - SEWER	0.00	0.00	0.00	0.00	0.00
610-0000-1170	CDS/INVESTMENTS - SEWER	0.00	0.00	0.00	0.00	0.00
610-0000-2022	Accounts Payable Pending	0.00	19,618.65	19,618.65	0.00	0.00
610-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
610-0050-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
610-0050-2120	FEDERAL W/H PAYABLE	0.00	764.43	764.43	0.00	0.00
610-0050-2121	FICA W/H PAYABLE	0.00	1,290.06	1,290.06	0.00	0.00
610-0050-2122	STATE W/H PAYABLE	0.00	204.45	204.45	0.00	0.00
610-0050-2123	IPERS W/H PAYABLE	0.00	1,355.37	1,355.37	0.00	0.00
610-0050-2124	INSURANCE W/H PAYABLE	-4,177.09	3,463.89	1,838.47	1,625.42	-2,551.67
610-0050-2125	IPERS PAYABLE-POLICE	0.00	0.00	0.00	0.00	0.00
610-0050-2126	ICMA PAYABLE	0.00	129.07	129.07	0.00	0.00
610-0050-2127	GUARD SUIT W/H	0.00	0.00	0.00	0.00	0.00
610-0050-2128	FLEX CONTR	-28.80	0.00	0.00	0.00	-28.80
610-0050-3910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
610-0050-3950	FUND BALANCE	-395,205.89	0.00	0.00	0.00	-395,205.89
610-8150-4300	INTEREST	-3,828.62	0.00	0.00	0.00	-3,828.62
610-8150-4500	SEWER COLLECTION FEES	-454,398.23	0.00	71,511.52	-71,511.52	-525,909.75
610-8150-4540	HOOKUP FEES	-600.00	0.00	0.00	0.00	-600.00
610-8150-4550	MATERIALS	0.00	0.00	0.00	0.00	0.00
610-8150-4560	SALES TAX	-5,335.35	0.00	868.48	-868.48	-6,203.83
610-8150-4799	MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00
610-8150-6010	SALARIES	60,203.86	8,616.28	0.00	8,616.28	68,820.14
610-8150-6020	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00
610-8150-6040	WAGES - OVERTIME	953.21	0.00	0.00	0.00	953.21
610-8150-6110	FICA	4,603.06	522.80	0.00	522.80	5,125.86
610-8150-6120	MEDICARE	0.00	122.23	0.00	122.23	122.23
610-8150-6130	IPERS	5,621.86	813.41	0.00	813.41	6,435.27
610-8150-6131	CA PENSION	0.00	0.00	0.00	0.00	0.00
610-8150-6150	GROUP INSURANCE	9,171.16	1,708.70	0.00	1,708.70	10,879.86
610-8150-6160	WORKERS' COMPENSATION	442.83	0.00	0.00	0.00	442.83
610-8150-6230	TRAVEL TRAINING & CONFERENCE	0.00	0.00	0.00	0.00	0.00
610-8150-6310	BUILDING REPAIR/MAINT	0.00	1,084.35	0.00	1,084.35	1,084.35
610-8150-6331	FUEL	2,198.70	243.36	0.00	243.36	2,442.06
610-8150-6350	REPAIR & MAINT EQUIPMENT	3,334.75	337.55	0.00	337.55	3,672.30
610-8150-6371	UTILITIES	17,701.10	2,722.61	0.00	2,722.61	20,423.71
610-8150-6373	TELEPHONE/INTERNET	1,329.10	225.94	0.00	225.94	1,555.04
610-8150-6408	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
610-8150-6418	SALES TAX	4,399.96	864.87	0.00	864.87	5,264.83
610-8150-6419	SOFTWARE	0.00	0.00	0.00	0.00	0.00
610-8150-6423	SCHOOL TRAINING SUPPLIES	727.00	382.00	0.00	382.00	1,109.00
610-8150-6446	SANITARY SEWERS	84,886.80	2,175.00	0.00	2,175.00	87,061.80
610-8150-6490	PROFESSIONAL FEES	16,225.12	3,831.86	0.00	3,831.86	20,056.98
610-8150-6491	CONTRACT LABOR	4,269.25	0.00	0.00	0.00	4,269.25
610-8150-6506	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00
610-8150-6507	OPER SUPPLIES/MATERIALS MISC.	3,819.65	388.66	0.00	388.66	4,208.31
610-8150-6508	POSTAGE	31.02	34.78	0.00	34.78	65.80
610-8150-6727	CAPITAL EQUIPMENT	14,765.00	0.00	0.00	0.00	14,765.00
610-8150-6801	PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	0.00
610-8150-6851	INTEREST PAYMENTS	48,667.50	0.00	0.00	0.00	48,667.50
610-8150-6899	BOND REGISTRATION FEES	6,952.50	0.00	0.00	0.00	6,952.50
610-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
610-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
610-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 610 Total:</b>	<b>0.00</b>	<b>123,346.67</b>	<b>123,346.67</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 611 - SEWER SINKING</b>						
<u>611-0000-1100</u>	Claim On Cash - Checking - Sewer Sinki...	41,776.00	0.00	0.00	0.00	41,776.00
<u>611-0000-1110</u>	CASH - SEWER SINKING	0.00	0.00	0.00	0.00	0.00
<u>611-0000-1170</u>	CDS/INVESTMENTS - SEWER SINKIN	0.00	0.00	0.00	0.00	0.00
<u>611-0000-2022</u>	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
<u>611-0050-2020</u>	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
<u>611-0050-3920</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>611-0050-3950</u>	FUND BALANCE	-41,776.00	0.00	0.00	0.00	-41,776.00
<u>611-8150-4300</u>	INTEREST	0.00	0.00	0.00	0.00	0.00
<u>611-8150-6801</u>	PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	0.00
<u>611-8150-6851</u>	INTEREST PAYMENTS	0.00	0.00	0.00	0.00	0.00
<u>611-8150-6899</u>	BOND REGISTRATION FEES	0.00	0.00	0.00	0.00	0.00
<u>611-9100-4830</u>	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
<u>611-9100-6910</u>	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
<u>611-9999-9999</u>	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	<b>Fund 611 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 998 - POOLED CASH (CD/INVESTMENTS)</b>						
<u>998-0000-1177</u>	Cash In Bank - Money Market	1,447,777.06	0.00	0.00	0.00	1,447,777.06
<u>998-0000-2020</u>	Accounts Payable	0.00	0.00	0.00	0.00	0.00
<u>998-0000-2130</u>	Wages Payable	0.00	0.00	0.00	0.00	0.00
<u>998-0000-3900</u>	Due From Other Funds	-1,447,777.06	0.00	0.00	0.00	-1,447,777.06
<u>998-0050-2130</u>	Wages Payable	0.00	0.00	0.00	0.00	0.00
<u>998-0050-3900</u>	Due To Other Funds	0.00	0.00	0.00	0.00	0.00
	<b>Fund 998 Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Trial Balance

Date Range: 01/01/2026 - 01/31/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
<b>Fund: 999 - POOLED CASH (GENERAL)</b>						
<del>999-0000-1111</del>	Cash In Bank - Business Public Checking	5,027,992.57	306,731.25	314,527.71	-7,796.46	5,020,196.11
<del>999-0000-2020</del>	Accounts Payable	0.00	259,280.40	259,280.40	0.00	0.00
<del>999-0000-3900</del>	Due From Other Funds	0.00	259,280.40	259,280.40	0.00	0.00
<del>999-0050-2130</del>	Wages Payable	0.00	41,607.41	41,607.41	0.00	0.00
<del>999-0050-3900</del>	Due To Other Funds	-5,027,992.57	314,527.71	306,731.25	7,796.46	-5,020,196.11
	<b>Fund 999 Total:</b>	<b>0.00</b>	<b>1,181,427.17</b>	<b>1,181,427.17</b>	<b>0.00</b>	<b>0.00</b>
	<b>Report Total:</b>	<b>0.00</b>	<b>2,083,073.11</b>	<b>2,083,073.11</b>	<b>0.00</b>	<b>0.00</b>

### Fund Summary

Fund	Beginning Balance	Total Debits	Total Credits	Ending Balance
001 - GENERAL	0.00	511,493.78	511,493.78	0.00
002 - ARP COVID 19 GRANT	0.00	0.00	0.00	0.00
011 - POLICE	0.00	0.00	0.00	0.00
012 - FIRE	0.00	0.00	0.00	0.00
013 - RIVERVIEW PARK	0.00	0.00	0.00	0.00
014 - FIRE EQUIPMENT	0.00	0.00	0.00	0.00
015 - PUBLIC WORKS TRUCK	0.00	0.00	0.00	0.00
016 - PARTIAL SELF-FUND	0.00	1,489.34	1,489.34	0.00
017 - SWIMMING POOL	0.00	0.00	0.00	0.00
018 - CABLE	0.00	0.00	0.00	0.00
019 - PARKS/PLAYGROUND	0.00	0.00	0.00	0.00
020 - STREET EQUIP	0.00	0.00	0.00	0.00
021 - LIBRARY	0.00	0.00	0.00	0.00
022 - 1ST AVENUE	0.00	0.00	0.00	0.00
023 - 1ST AVE BRIDGE	0.00	0.00	0.00	0.00
024 - TYLER BRIDGE	0.00	0.00	0.00	0.00
025 - TRAIL	0.00	0.00	0.00	0.00
026 - SIREN	0.00	0.00	0.00	0.00
027 - BICENTENNIAL	0.00	0.00	0.00	0.00
028 - AMBULANCE	0.00	0.00	0.00	0.00
110 - ROAD USE TAX	0.00	64,911.77	64,911.77	0.00
111 - ARPA CHECKING	0.00	0.00	0.00	0.00
112 - EMPLOYEE BENEFITS	0.00	2,181.65	2,181.65	0.00
121 - LOST	0.00	43,585.15	43,585.15	0.00
125 - TIF	0.00	1,247.88	1,247.88	0.00
200 - DEBT SERVICE	0.00	2,615.35	2,615.35	0.00
220 - SPECIAL ASSESSMENT	0.00	0.00	0.00	0.00
310 - HOUSE REHAB	0.00	0.00	0.00	0.00
312 - 1ST AVE TRAIL PROJECT	0.00	0.00	0.00	0.00
322 - STREET IMPROVEMENTS	0.00	59,959.48	59,959.48	0.00
323 - HIGHWAY 136	0.00	0.00	0.00	0.00
360 - WATER SYS IMPROVEMENT	0.00	0.00	0.00	0.00
363 - WWTP IMPROVEMENT PROJ	0.00	0.00	0.00	0.00
364 - TRAIL WATER MAIN REPLAC	0.00	0.00	0.00	0.00
365 - MCKINLEY ST & 1ST AVE	0.00	0.00	0.00	0.00
366 - SWIMMING POOL PROJ	0.00	0.00	0.00	0.00
370 - LIBRARY CAP PROJECT	0.00	0.00	0.00	0.00
600 - WATER	0.00	90,814.87	90,814.87	0.00
601 - DEPOSITS	0.00	0.00	0.00	0.00
603 - WELL PUMP	0.00	0.00	0.00	0.00
604 - 2021A BOND	0.00	0.00	0.00	0.00
605 - 2021A BOND SINKING	0.00	0.00	0.00	0.00
610 - SEWER	0.00	123,346.67	123,346.67	0.00
611 - SEWER SINKING	0.00	0.00	0.00	0.00
998 - POOLED CASH (CD/INVESTMENTS)	0.00	0.00	0.00	0.00
999 - POOLED CASH (GENERAL)	0.00	1,181,427.17	1,181,427.17	0.00
<b>Report Total:</b>	<b>0.00</b>	<b>2,083,073.11</b>	<b>2,083,073.11</b>	<b>0.00</b>



Cascade, IA

# Treasurers Report Summary

Date Range: 01/01/2026 - 01/31/2026

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
001 - GENERAL	973,575.29	107,643.96	180,569.69	-93,905.17	-93,905.17	1,088,459.90	879,670.12	208,789.78
002 - ARP COVID 19 GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
011 - POLICE	97,923.13	0.00	0.00	0.00	0.00	97,923.13	97,923.13	0.00
012 - FIRE	134,500.79	0.00	0.00	0.00	0.00	134,500.79	134,500.79	0.00
013 - RIVERVIEW PARK	11,516.09	0.00	0.00	0.00	0.00	11,516.09	11,516.09	0.00
014 - FIRE EQUIPMENT	97,500.00	0.00	0.00	0.00	0.00	97,500.00	97,500.00	0.00
015 - PUBLIC WORKS TRUCK	60,085.39	0.00	0.00	0.00	0.00	60,085.39	60,085.39	0.00
016 - PARTIAL SELF-FUND	44,381.28	0.00	744.67	-744.67	-744.67	45,125.95	43,636.61	1,489.34
017 - SWIMMING POOL	58,310.57	0.00	0.00	0.00	0.00	58,310.57	58,310.57	0.00
018 - CABLE	29.07	0.00	0.00	0.00	0.00	29.07	29.07	0.00
019 - PARKS/PLAYGROUND	24,248.87	0.00	0.00	0.00	0.00	24,248.87	24,248.87	0.00
020 - STREET EQUIP	194,103.61	0.00	0.00	0.00	0.00	194,103.61	194,103.61	0.00
021 - LIBRARY	290,530.71	0.00	0.00	0.00	0.00	290,530.71	290,530.71	0.00
022 - 1ST AVENUE	312,982.79	0.00	0.00	0.00	0.00	312,982.79	312,982.79	0.00
023 - 1ST AVE BRIDGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
024 - TYLER BRIDGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
025 - TRAIL	1.47	0.00	0.00	0.00	0.00	1.47	1.47	0.00
026 - SIREN	10.10	0.00	0.00	0.00	0.00	10.10	10.10	0.00
027 - BICENTENNIAL	5,473.76	0.00	0.00	0.00	0.00	5,473.76	5,473.76	0.00
028 - AMBULANCE	225,079.04	0.00	0.00	0.00	0.00	225,079.04	225,079.04	0.00
110 - ROAD USE TAX	361,747.72	27,473.80	15,686.89	10,012.09	10,012.09	353,510.45	371,759.81	-18,249.36
111 - ARPA CHECKING	32,165.22	0.00	0.00	0.00	0.00	32,165.22	32,165.22	0.00
112 - EMPLOYEE BENEFITS	83,746.77	2,181.65	0.00	2,181.65	2,181.65	81,565.12	85,928.42	-4,363.30
121 - LOST	789,181.84	43,585.15	0.00	43,585.15	43,585.15	745,596.69	832,766.99	-87,170.30
125 - TIF	328,372.93	1,247.88	0.00	1,247.88	1,247.88	329,620.81	329,620.81	-2,495.76
200 - DEBT SERVICE	136,101.02	2,015.35	300.00	1,715.35	1,715.35	134,385.67	137,816.37	-3,430.70
220 - SPECIAL ASSESSMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310 - HOUSE REHAB	13,603.74	0.00	0.00	0.00	0.00	13,603.74	13,603.74	0.00
312 - 1ST AVE TRAIL PROJECT	9,990.32	0.00	0.00	0.00	0.00	9,990.32	9,990.32	0.00
322 - STREET IMPROVEMENTS	1,419,688.12	0.00	29,979.74	-29,979.74	-29,979.74	1,449,667.86	1,389,708.38	59,959.48
323 - HIGHWAY 136	6,665.85	0.00	0.00	0.00	0.00	6,665.85	6,665.85	0.00
360 - WATER SYS IMPROVEMENT	-0.37	0.00	0.00	0.00	0.00	-0.37	-0.37	0.00
363 - WWTP IMPROVEMENT PROJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
364 - TRAIL WATER MAIN REPLAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
365 - MCKINLEY ST & 1ST AVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
366 - SWIMMING POOL PROJ	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370 - LIBRARY CAP PROJECT	-65,667.31	0.00	0.00	0.00	0.00	-65,667.31	-65,667.31	0.00

Treasurers Report

Date Range: 01/01/2026 - 01/31/2026

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
600 - WATER	66,641.91	38,088.28	25,731.65	11,410.82	11,410.82	56,176.90	78,052.73	-21,875.83
601 - DEPOSITS	3,823.43	0.00	0.00	0.00	0.00	3,823.43	3,823.43	0.00
603 - WELL PUMP	61,314.76	0.00	0.00	0.00	0.00	61,314.76	61,314.76	0.00
604 - 2021A BOND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
605 - 2021A BOND SINKING	83,095.17	0.00	0.00	0.00	0.00	83,095.17	83,095.17	0.00
610 - SEWER	573,270.55	72,380.00	24,074.40	46,680.18	46,680.18	528,215.79	619,950.73	-91,734.94
611 - SEWER SINKING	41,776.00	0.00	0.00	0.00	0.00	41,776.00	41,776.00	0.00
998 - POOLED CASH (CD/INVESTMENTS)	-10,134,439.42	0.00	0.00	0.00	0.00	-10,134,439.42	-10,134,439.42	0.00
999 - POOLED CASH (GENERAL)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Report Total:</b>	<b>-3,658,669.79</b>	<b>294,616.07</b>	<b>277,087.04</b>	<b>-7,796.46</b>	<b>-7,796.46</b>	<b>-3,625,547.84</b>	<b>-3,666,466.25</b>	<b>40,918.41</b>



Cascade, IA

# Expense Approval Report

By Vendor Name

Post Dates 2/24/2026 - 2/24/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Vendor: 0000000087 - ACCESS SYSTEMS</b>					
ACCESS SYSTEMS	5037627556	02/24/2026	March 26 Copy Machine Fees	001-4100-6490	143.95
<b>Vendor 0000000087 - ACCESS SYSTEMS Total:</b>					<b>143.95</b>
<b>Vendor: 0000000785 - ALLIANT ENERGY</b>					
ALLIANT ENERGY	01272026	02/24/2026	HWY 151 248th SIGN	110-2300-6376	45.57
<b>Vendor 0000000785 - ALLIANT ENERGY Total:</b>					<b>45.57</b>
<b>Vendor: 0000000019 - AT&amp;T</b>					
AT&T	2181137546	02/24/2026	AT&T Phone Charges	001-1100-6373	0.94
AT&T	2181137546	02/24/2026	AT&T Phone Charges	001-1500-6373	0.81
AT&T	2181137546	02/24/2026	AT&T Phone Charges	001-4100-6373	0.37
AT&T	2181137546	02/24/2026	AT&T Phone Charges	001-6500-6373	18.62
AT&T	2181137546	02/24/2026	AT&T Phone Charges	610-8150-6373	0.81
AT&T	2873625029852X02082026	02/24/2026	Library Hotspots	001-4100-6373	50.15
<b>Vendor 0000000019 - AT&amp;T Total:</b>					<b>71.70</b>
<b>Vendor: 0000000508 - AUDITOR STATE OF IOWA</b>					
AUDITOR STATE OF IOWA	FY25 Audit	02/24/2026	FY25 State Audit Fee	001-6500-6401	625.00
<b>Vendor 0000000508 - AUDITOR STATE OF IOWA Total:</b>					<b>625.00</b>
<b>Vendor: 0000000037 - BARD MATERIALS</b>					
BARD MATERIALS	180304	02/24/2026	RD. Rock - Streets	110-2100-6507	307.23
BARD MATERIALS	75963	02/24/2026	Sand - Streets	110-2100-6507	395.89
BARD MATERIALS	75965	02/24/2026	Sand - Streets	110-2100-6507	388.65
BARD MATERIALS	75966	02/24/2026	Sand - Streets	110-2100-6507	396.58
BARD MATERIALS	75967	02/24/2026	Sand - Streets	110-2100-6507	382.78
<b>Vendor 0000000037 - BARD MATERIALS Total:</b>					<b>1,871.13</b>
<b>Vendor: 0000000018 - CASCADE COMMUNICATIONS CO</b>					
CASCADE COMMUNICATIONS...	Feb2026	02/24/2026	Phone/Internet	001-1100-6373	47.47
CASCADE COMMUNICATIONS...	Feb2026	02/24/2026	Phone/Internet	001-1500-6373	51.85
CASCADE COMMUNICATIONS...	Feb2026	02/24/2026	Phone/Internet	001-1600-6373	52.85
CASCADE COMMUNICATIONS...	Feb2026	02/24/2026	Phone/Internet	001-4100-6373	51.05
CASCADE COMMUNICATIONS...	Feb2026	02/24/2026	Phone/Internet	001-6500-6373	211.01
CASCADE COMMUNICATIONS...	Feb2026	02/24/2026	Phone/Internet	600-8100-6373	297.81
CASCADE COMMUNICATIONS...	Feb2026	02/24/2026	Phone/Internet	610-8150-6373	144.59
<b>Vendor 0000000018 - CASCADE COMMUNICATIONS CO Total:</b>					<b>856.63</b>
<b>Vendor: 0000000017 - CASCADE MUNICIPAL UTILITIES</b>					
CASCADE MUNICIPAL UTILITIES	2025SharedXPs	02/24/2026	2025 Shared XPs	001-6200-6499	8,029.30
<b>Vendor 0000000017 - CASCADE MUNICIPAL UTILITIES Total:</b>					<b>8,029.30</b>
<b>Vendor: 0000000020 - CASCADE PIONEER</b>					
CASCADE PIONEER	01264036	02/24/2026	Publication fees	001-6200-6402	309.62
<b>Vendor 0000000020 - CASCADE PIONEER Total:</b>					<b>309.62</b>
<b>Vendor: 0000000380 - CINTAS CORPORATION</b>					
CINTAS CORPORATION	5308083704	02/24/2026	Servicing	001-2100-6507	35.01
CINTAS CORPORATION	5308083704	02/24/2026	Servicing	001-6500-6507	7.53
CINTAS CORPORATION	5308083704	02/24/2026	Servicing	610-8150-6507	7.53
CINTAS CORPORATION	5317562112	02/24/2026	Servicing	001-2100-6507	7.53
CINTAS CORPORATION	5317562112	02/24/2026	Servicing	001-6500-6507	7.53
CINTAS CORPORATION	5317562112	02/24/2026	Servicing	610-8150-6507	7.53
<b>Vendor 0000000380 - CINTAS CORPORATION Total:</b>					<b>72.66</b>
<b>Vendor: 0000000418 - DORSEY &amp; WHITNEY LLP</b>					
DORSEY & WHITNEY LLP	4154445	02/24/2026	2025 Bond Disclosure Counsel	200-2100-6458	12,019.84
DORSEY & WHITNEY LLP	4154546	02/24/2026	2025 Bond Counsel	200-2100-6458	13,000.00
<b>Vendor 0000000418 - DORSEY &amp; WHITNEY LLP Total:</b>					<b>25,019.84</b>

## Expense Approval Report

Post Dates: 2/24/2026 - 2/24/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Vendor: 0000000474 - GORDON FLESCH COMPANY INC</b>					
GORDON FLESCH COMPANY I...	I538849	02/24/2026	Monthly Lease	001-1600-6506	53.54
GORDON FLESCH COMPANY I...	I538849	02/24/2026	Monthly Lease	001-6200-6506	147.17
GORDON FLESCH COMPANY I...	IN15495450	02/24/2026	Color Images Over	001-6200-6506	221.10
GORDON FLESCH COMPANY I...	IN15495451	02/24/2026	Color Images Over	001-1600-6506	3.75
<b>Vendor 0000000474 - GORDON FLESCH COMPANY INC Total:</b>					<b>425.56</b>
<b>Vendor: 0000000155 - HAWKINS INC</b>					
HAWKINS INC	7334592	02/24/2026	Chlorine Cylinders	600-8100-6507	20.00
HAWKINS INC	7335225	02/24/2026	Chlorine Cylinders	600-8100-6507	40.00
<b>Vendor 0000000155 - HAWKINS INC Total:</b>					<b>60.00</b>
<b>Vendor: 0000000721 - INQUIREHIRE</b>					
INQUIREHIRE	134464	02/24/2026	EMS Background Check	001-6500-6490	54.30
<b>Vendor 0000000721 - INQUIREHIRE Total:</b>					<b>54.30</b>
<b>Vendor: 0000000266 - INSURANCE ASSOCIATES INC</b>					
INSURANCE ASSOCIATES INC	291	02/24/2026	Ferno Cot Add On	001-1600-6408	16.00
<b>Vendor 0000000266 - INSURANCE ASSOCIATES INC Total:</b>					<b>16.00</b>
<b>Vendor: 0000000833 - IOWA ONE CALL</b>					
IOWA ONE CALL	279623	02/24/2026	Emails	600-8100-6490	1.35
IOWA ONE CALL	279623	02/24/2026	Emails	610-8150-6490	1.35
<b>Vendor 0000000833 - IOWA ONE CALL Total:</b>					<b>2.70</b>
<b>Vendor: 0000000108 - IOWA PRISON INDUSTRIES</b>					
IOWA PRISON INDUSTRIES	304722	02/24/2026	Golf Cart Tags	001-1100-6507	53.16
<b>Vendor 0000000108 - IOWA PRISON INDUSTRIES Total:</b>					<b>53.16</b>
<b>Vendor: 0000000116 - J&amp;R SUPPLY INC</b>					
J&R SUPPLY INC	01302026	02/24/2026	2601069-IN	600-8100-6507	865.00
J&R SUPPLY INC	01302026	02/24/2026	January 2026 Statement	600-8100-6507	3,490.00
J&R SUPPLY INC	01302026	02/24/2026	2601065-IN	600-8100-6507	332.00
<b>Vendor 0000000116 - J&amp;R SUPPLY INC Total:</b>					<b>4,687.00</b>
<b>Vendor: 0000000384 - LYNCH DALLAS P.C.</b>					
LYNCH DALLAS P.C.	227002	02/24/2026	Legal Correspondence	001-6400-6411	600.00
LYNCH DALLAS P.C.	227003	02/24/2026	Legal Correspondence	001-6400-6411	92.50
<b>Vendor 0000000384 - LYNCH DALLAS P.C. Total:</b>					<b>692.50</b>
<b>Vendor: 0000000571 - MADISON NATL LIFE INS CO, INC</b>					
MADISON NATL LIFE INS CO, I...	1752704	02/24/2026	March 26 Premiums	001-1100-6150	-105.26
MADISON NATL LIFE INS CO, I...	1752704	02/24/2026	March 26 Premiums	001-4100-6150	46.22
MADISON NATL LIFE INS CO, I...	1752704	02/24/2026	March 26 Premiums	001-6200-6150	108.93
MADISON NATL LIFE INS CO, I...	1752704	02/24/2026	March 26 Premiums	110-2100-6150	66.38
MADISON NATL LIFE INS CO, I...	1752704	02/24/2026	March 26 Premiums	600-8100-6150	66.38
MADISON NATL LIFE INS CO, I...	1752704	02/24/2026	March 26 Premiums	610-8150-6150	66.38
<b>Vendor 0000000571 - MADISON NATL LIFE INS CO, INC Total:</b>					<b>249.03</b>
<b>Vendor: 0000000179 - MAQUOKETA VALLEY COOP</b>					
MAQUOKETA VALLEY COOP	02092026	02/24/2026	Hwy 151 & Reiter Rd	110-2300-6376	42.08
MAQUOKETA VALLEY COOP	020926	02/24/2026	Street Lights	110-2300-6376	163.11
MAQUOKETA VALLEY COOP	Feb092026	02/24/2026	186 Mulberry Dr	001-4300-6507	43.82
<b>Vendor 0000000179 - MAQUOKETA VALLEY COOP Total:</b>					<b>249.01</b>
<b>Vendor: 0013 - Martin Gardner Architecture</b>					
Martin Gardner Architecture	2500504-2500475	02/24/2026	Feasibility Study	001-6500-6799	2,593.94
<b>Vendor 0013 - Martin Gardner Architecture Total:</b>					<b>2,593.94</b>
<b>Vendor: 0000000814 - MCALEER WATER CONDITIONIN</b>					
MCALEER WATER CONDITION...	02012026	02/24/2026	Library Water Sft Rent	001-4100-6507	27.50
MCALEER WATER CONDITION...	020126	02/24/2026	EMS Wtr Sft Rent	001-1600-6507	23.50
<b>Vendor 0000000814 - MCALEER WATER CONDITIONIN Total:</b>					<b>51.00</b>
<b>Vendor: 0000000030 - MCDERMOTT OIL CO</b>					
MCDERMOTT OIL CO	100244	02/24/2026	Propane	001-1600-6371	403.20
MCDERMOTT OIL CO	10279	02/24/2026	Propane	001-1600-6371	321.79
MCDERMOTT OIL CO	201062	02/24/2026	Jan26AMB	001-1600-6331	399.67

Expense Approval Report

Post Dates: 2/24/2026 - 2/24/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
MCDERMOTT OIL CO	Jan26Statement	02/24/2026	Jan 26 Statement	001-1100-6331	501.42
MCDERMOTT OIL CO	Jan26Statement	02/24/2026	Jan 26 Statement	001-1600-6331	77.83
MCDERMOTT OIL CO	Jan26Statement	02/24/2026	Jan 26 Statement	001-4300-6331	52.89
MCDERMOTT OIL CO	Jan26Statement	02/24/2026	Jan 26 Statement	110-2100-6331	111.94
MCDERMOTT OIL CO	Jan26Statement	02/24/2026	Jan 26 Statement	110-2500-6331	351.20
MCDERMOTT OIL CO	Jan26Statement	02/24/2026	Jan 26 Statement	600-8100-6331	145.08
MCDERMOTT OIL CO	Jan26Statement	02/24/2026	Jan 26 Statement	610-8150-6331	204.14
<b>Vendor 000000030 - MCDERMOTT OIL CO Total:</b>					<b>2,569.16</b>
<b>Vendor: 000000238 - MEDICAL ASSOCIATES CLINIC PC</b>					
MEDICAL ASSOCIATES CLINIC ...	317435	02/24/2026	Random Select G. Schmidt	600-8100-6490	30.00
<b>Vendor 000000238 - MEDICAL ASSOCIATES CLINIC PC Total:</b>					<b>30.00</b>
<b>Vendor: 000000246 - MERCY FAMILY PHARMACY</b>					
MERCY FAMILY PHARMACY	1612004691	02/24/2026	Braun Lens Filter	001-1600-6507	26.67
<b>Vendor 000000246 - MERCY FAMILY PHARMACY Total:</b>					<b>26.67</b>
<b>Vendor: 000000496 - MICHAEL DELANEY</b>					
MICHAEL DELANEY	3800	02/24/2026	Library Ethernet, Back Ups	001-4100-6490	348.18
MICHAEL DELANEY	3800	02/24/2026	Library Ethernet, Back Ups	001-6500-6490	1,057.94
<b>Vendor 000000496 - MICHAEL DELANEY Total:</b>					<b>1,406.12</b>
<b>Vendor: 000000777 - STATE HYGIENIC LABORATORY</b>					
STATE HYGIENIC LABORATORY	315578	02/24/2026	coliform e.coli	600-8100-6490	121.00
<b>Vendor 000000777 - STATE HYGIENIC LABORATORY Total:</b>					<b>121.00</b>
<b>Vendor: 000000623 - TRI-STATE SHRED</b>					
TRI-STATE SHRED	63624	02/24/2026	On Site Shredding	001-1600-6507	54.95
<b>Vendor 000000623 - TRI-STATE SHRED Total:</b>					<b>54.95</b>
<b>Vendor: 000000279 - USA BLUE BOOK</b>					
USA BLUE BOOK	INV00948722	02/24/2026	Well #6 Parts	600-8100-6507	230.59
<b>Vendor 000000279 - USA BLUE BOOK Total:</b>					<b>230.59</b>
<b>Vendor: 000000478 - WELLMARK BC/BS OF IA</b>					
WELLMARK BC/BS OF IA	260400026013	02/24/2026	EOBs and Transition Difference	001-0050-2124	2,591.73
<b>Vendor 000000478 - WELLMARK BC/BS OF IA Total:</b>					<b>2,591.73</b>
<b>Grand Total:</b>					<b>53,209.82</b>

## Report Summary

## Fund Summary

Fund	Expense Amount
001 - GENERAL	19,467.03
110 - ROAD USE TAX	2,651.41
200 - DEBT SERVICE	25,019.84
600 - WATER	5,639.21
610 - SEWER	432.33
<b>Grand Total:</b>	<b>53,209.82</b>

## Account Summary

Account Number	Account Name	Expense Amount
001-0050-2124	EMPLOYEE HEALTH INS	2,591.73
001-1100-6150	GROUP INSURANCE	-105.26
001-1100-6331	FUEL	501.42
001-1100-6373	TELEPHONE/INTERNET	48.41
001-1100-6507	OPER SUPPLIES/MATERI...	53.16
001-1500-6373	TELEPHONE/INTERNET	52.66
001-1600-6331	FUEL	477.50
001-1600-6371	UTILITIES	724.99
001-1600-6373	TELEPHONE/INTERNET	52.85
001-1600-6408	INSURANCE-GENERAL	16.00
001-1600-6506	OFFICE SUPPLIES	57.29
001-1600-6507	OPER SUPPLIES/MATERI...	105.12
001-2100-6507	OPERATING SUPPLIES	42.54
001-4100-6150	GROUP INSURANCE	46.22
001-4100-6373	TELEPHONE/INTERNET	101.57
001-4100-6490	PROFESSIONAL FEES	492.13
001-4100-6507	MISC OPERATING SUPPL...	27.50
001-4300-6331	FUEL	52.89
001-4300-6507	MISC OPERATING SUPPL...	43.82
001-6200-6150	GROUP INSURANCE	108.93
001-6200-6402	ADVERTISING AND PUBL...	309.62
001-6200-6499	REFUNDS/REIMBUSEME...	8,029.30
001-6200-6506	OFFICE SUPPLIES	368.27
001-6400-6411	LEGAL FEES	692.50
001-6500-6373	TELEPHONE/INTERNET	229.63
001-6500-6401	AUDIT COSTS	625.00
001-6500-6490	PROFESSIONAL FEES	1,112.24
001-6500-6507	OPER SUPPLIES/MATERI...	15.06
001-6500-6799	CAPITAL IMPROVEMENTS	2,593.94
110-2100-6150	GROUP INSURANCE	66.38
110-2100-6331	FUEL	111.94
110-2100-6507	STREET SUPPLIES	1,871.13
110-2300-6376	STREET LIGHTING	250.76
110-2500-6331	FUEL	351.20
200-2100-6458	MISC EXPENSE	25,019.84
600-8100-6150	GROUP INSURANCE	66.38
600-8100-6331	FUEL	145.08
600-8100-6373	TELEPHONE/INTERNET	297.81
600-8100-6490	PROFESSIONAL FEES	152.35
600-8100-6507	OPER SUPPLIES/MATERI...	4,977.59
610-8150-6150	GROUP INSURANCE	66.38
610-8150-6331	FUEL	204.14
610-8150-6373	TELEPHONE/INTERNET	145.40
610-8150-6490	PROFESSIONAL FEES	1.35
610-8150-6507	OPER SUPPLIES/MATERI...	15.06
<b>Grand Total:</b>	<b>53,209.82</b>	

**Project Account Summary**

Project Account Key	Expense Amount
**None**	<u>53,209.82</u>
<b>Grand Total:</b>	<b>53,209.82</b>



## **February 23, 2026 Agenda**

Date: February 20, 2026  
To: Mayor, City Council and Staff  
RE: Downtown Façade Renovation Reimbursement Program  
From: Deanna McCusker, City Administrator

The City adopted a Façade Reimbursement Program in January 2021 for building owners in the downtown area to upgrade the front of their buildings. With the expansion and renovation of buildings bordering downtown along 2<sup>nd</sup> Ave SW, it seemed reasonable to update the program to include these areas, as seen by the green and red areas on Exhibit A. The green and red areas indicate the Downtown TIF District.

This would be the new area that is eligible for the Downtown Façade Renovation Reimbursement Program.

Also included in the updated program requirements is whether or not the property owner is also going to be doing interior renovations to the property.

If Council is agreeable to the amendments to this program, Resolution 06-26 can be approved.

**RESOLUTION #06-26**

**A RESOLUTION APPROVING AN UPDATED DOWNTOWN FAÇADE RENOVATION REIMBURSEMENT PROGRAM FOR THE CITY OF CASCADE, IOWA**

**WHEREAS**, the City Council of the City of Cascade, Iowa approved the development of a Downtown Façade Renovation Reimbursement Program on January 25, 2021; and,

**WHEREAS**, since the start of the program, the City has reimbursed six property owners for renovations to their facades; and,

**WHEREAS**, over time, changes to programs are necessary to accomplish the desired goals of the city; and,

**WHEREAS**, some minor changes were made to the Downtown Façade Renovation Reimbursement Program.

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of the City of Cascade, Iowa, that the updated Downtown Façade Renovation Reimbursement Program for the City of Cascade, Iowa is hereby approved.

**PASSED, APPROVED AND ADOPTED** this 23<sup>rd</sup> day of February, 2026.

\_\_\_\_\_  
Steven Knepper, Mayor

ATTEST:

\_\_\_\_\_  
Samie Simon, City Clerk

# Downtown Façade Renovation Reimbursement Program

City of Cascade

## General Purpose

The purpose of this program is to give building owners in the Downtown District an incentive to update, improve or enhance the facades, to create a more aesthetically appealing atmosphere and to preserve historic assets in the downtown. The acceptable projects would include painting, tuck pointing, brick/stone replacement, doors, windows, lighting, awnings, signage, etc.

## Façade Definition

Any building fronting a public roadway in the downtown area as designated below.

## Program Eligibility

1. To be eligible for a **Downtown Façade Renovation Reimbursement**, a building must be in the Downtown TIF District as shown on Exhibit A. This defined area includes 1<sup>st</sup> Ave W from Cooper Financial and Lyon's Service Center to the end of the business district and 2<sup>nd</sup> Ave SW from Lincoln St. SW to Pierce St. SW.
2. Applicant shall be the property owner.
3. The program will be a reimbursement, and will require the building owner or business to provide an invoice for the renovation(s) and a cancelled check providing proof of payment.
4. Reimbursements are given for specific purposes. Requests will be reviewed and if approved, award will be made only one-time per property per owner. Applications will be subject to City Council approval.
5. The reimbursement of a project will not exceed 20% of the project acceptable invoices or up to a maximum of \$20,000, whichever is less. To be eligible to submit an application project must be a minimum of \$2,000.
6. Priority will be given to projects that restore a building to its original and historic condition and have further plans for additional renovations.
7. The City of Cascade will annually budget funds for this program. Reimbursement will be approved only if funds are available.

8. Eligible projects completed in a calendar year (Jan – Dec) will be eligible to apply until the following June or end of the fiscal year

10. If budgeted funds are exhausted in a fiscal year (July 1 – June 30), the application will be held over until the following fiscal year.

# Downtown Façade Renovation Reimbursement Program

## Applicant Information

Business Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Owner Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

## Project Information

Identify the improvement that was done.

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Total Cost of Renovations: \_\_\_\_\_

Copy of Invoice(s): \_\_\_\_\_ Copy of Cancelled Check: \_\_\_\_\_

## Interior Renovations:

Identify planned interior renovations.

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## Applicant's Certification

I hereby certify that the above information is true and accurate.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



(Office Use Only)

Approved                      Amount of Reimbursement: \_\_\_\_\_

Denied

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Date

TIF Downtown District





## **February 23, 2026 Agenda**

Date: February 20, 2026  
To: Mayor, City Council and Staff  
RE: Addendum 1 to the Building Permit Application  
From: Deanna McCusker, City Administrator

It was suggested to add an acknowledgement to our building permit application so that the property owners understand that they are responsible for understanding the City Code and other related regulations connected with building construction/additions.

Further responsibility lies with the contractor doing the work. He or she should also be aware of all City Codes and regulations that are required with any new construction or additions.

Addendum 1 requires the property owner and contractor to sign which will require them to acknowledge that they are to follow the Cascade City Code and other related regulations when doing any new construction or addition projects in Cascade, Iowa.

If this provides the acknowledgement that the city is looking for, Resolution #07-26 can be approved and will be attached to all building permit applications.

**RESOLUTION #07-26**

**A RESOLUTION APPROVING ADDENDUM 1 OWNER AND CONTRACTOR  
ACKNOWLEDGMENT TO ACCOMPANY THE BUILDING PERMIT APPLICATION  
FOR THE CITY OF CASCADE, IOWA**

**WHEREAS**, a building permit application is required to be completed and approved prior to any new construction, renovations, etc. are commenced; and,

**WHEREAS**, it should be the responsibility of the property owner and contractor performing the construction to be fully aware of the City Code of the City of Cascade as it applies to the project being completed; and,

**WHEREAS**, the adoption of Addendum 1 Owner and Contractor Acknowledgement should be adopted as part of the building permit application process.

**NOW, THEREFORE, BE IT RESOLVED**, by the City Council of the City of Cascade, Iowa, that Addendum 1 Owner and Contractor Acknowledgement to accompany the building permit application for the City of Cascade, Iowa is hereby approved.

**PASSED, APPROVED AND ADOPTED** this 23<sup>rd</sup> day of February, 2026.

\_\_\_\_\_  
Steven Knepper, Mayor

ATTEST:

\_\_\_\_\_  
Samie Simon, City Clerk

# CITY OF CASCADE, IOWA BUILDING PERMIT

Expiration of Permit – 12 Months

Iowa One Call Made 1-800-292-8989 or 811

Permit No. \_\_\_\_\_  
Date: \_\_\_\_\_  
County: \_\_\_\_\_  
DBQ  JONES   
Granted:  Denied:   
Reason for Denial: \_\_\_\_\_  
\_\_\_\_\_  
Zoning Administrator Signature  
\_\_\_\_\_  
City Council Signature

Date: \_\_\_\_\_ Zoning: \_\_\_\_\_

Permit Fee: \_\_\_\_\_ Water & Sewer Fee: \_\_\_\_\_

Water/Sewer Connection Required: Y N

**\*\*Installation of a backflow prevent is required**

Date Paid: \_\_\_\_\_

Legal Description: \_\_\_\_\_  
\_\_\_\_\_

Parcel ID: \_\_\_\_\_

Setbacks:

Front: \_\_\_\_\_ Side: \_\_\_\_\_

Rear: \_\_\_\_\_ Height: \_\_\_\_\_

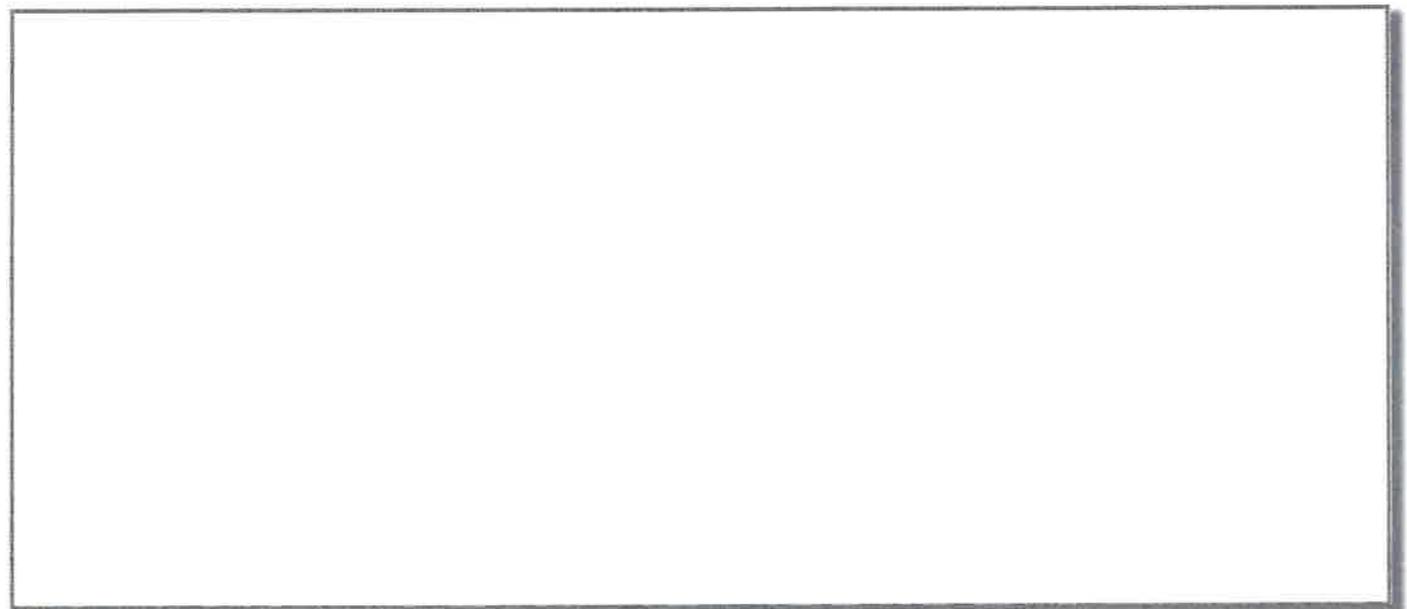
Applicant Name: \_\_\_\_\_ Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Address of Project: \_\_\_\_\_ Cost: \_\_\_\_\_

Description of Project: \_\_\_\_\_

Contractor: \_\_\_\_\_ Address: \_\_\_\_\_

All requests for building permit need to have a drawing of the lot location and proposed and existing structures. The drawing should show the setbacks from the property lines and distances between structures.



Signature of Applicant: \_\_\_\_\_

Owner and Contractor Acknowledgement For A Building Permit Application

I, \_\_\_\_\_, (“Owner”), am the legal owner of the property located at:

Property Address: \_\_\_\_\_

I, \_\_\_\_\_, (“Contractor”), am the owner of the contracting company who will be doing the construction, improvement at the property as described above.

I hereby acknowledge and agree that I am responsible for complying with all applicable zoning ordinances, land use regulations, fire codes, safety regulations, and all other city, county, state and federal laws that apply to the above-referenced property and any use, construction, improvement, or activity conducted thereon.

I understand that approval, review, or acceptance of plans, applications, permits or inspections by the City does not relieve me of the responsibility to ensure full compliance with all applicable codes and regulations. I further acknowledge that failure to comply with applicable zoning ordinance and city codes may result in enforcement actions, delays or revocation of approvals or permits and that such consequences are the responsibility of the property owner and the contractor.

By signing below, I affirm that I have read, understand and agree to the terms of this acknowledgement.

Owner Name (Print): \_\_\_\_\_

Owner Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Phone/Email (optional): \_\_\_\_\_

Contractor Name (Print): \_\_\_\_\_

Contractor Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Phone/Email (optional): \_\_\_\_\_



## **February 9, 2026 Agenda**

Date: February 6, 2026  
To: Mayor, City Council and Staff  
RE: Façade Grant for Iowa Main Street Investments  
From: Deanna McCusker, City Administrator

The City has a Façade Reimbursement Program for building owners in the downtown area to upgrade the front of their buildings. Iowa Main Street Investments, LLC has submitted a request for 20% reimbursement. The building is the old brewery building that was transformed into apartments and is located on 2<sup>nd</sup> Ave SW.

This façade grant program was discussed when the City completed the Iowa Main Street grant application and was included as matching funds from the City of Cascade. There was over \$1.3M invested in the project.

I have reviewed the invoices and cancelled checks, which is included as Attachment A, for tuckpointing and soft stone maintenance, windows (façade restoration), and new windows and doors and trim, including adjusting window and door openings and the labor to complete this work. I have prepared a resolution for Council's consideration on this request.

**RESOLUTION #05-26**

**A RESOLUTION AUTHORIZING A FAÇADE GRANT FOR IOWA MAIN STREET INVESTMENTS, LLC FOR 201 2<sup>ND</sup> AVENUE SW IN THE AMOUNT OF \$20,000**

WHEREAS, the City of Cascade, Iowa, pursuant to and in strict compliance with all laws applicable to the City, has adopted a Façade Grant Reimbursement Program; and,

WHEREAS, the City has designated and appropriated funds in the Community Beautification Fund in the Fiscal Year 2026 for the Façade Grant Program; and,

WHEREAS, Iowa Main Street Investments, LLC, located at 201 2<sup>nd</sup> Ave SW, operating as the owner of the brewery apartments has presented a list of expenses that follow the program guidelines that total \$103,013.17, the application is attached as Exhibit A; and,

WHEREAS, the program allows up to a 20% reimbursement of acceptable invoices or up to a maximum of \$20,000, which equals \$20,000.00 for Iowa Main Street Investments, LLC.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF CASCADE, IOWA, as follows:

SECTION I. The City Council hereby approves the Façade Grant reimbursement to Iowa Main Street Investments, LLC in the amount of \$20,000 for tuckpointing, & soft stone maintenance, windows – façade restoration and new windows, including adjusting window and door openings and doors and trim and the labor to complete this work.

SECTION II. The City Clerk is hereby directed to disburse the funds which have been appropriated and obligated in the 2026 Fiscal Year Budget for the City of Cascade, Iowa.

PASSED AND APPROVED this 9<sup>th</sup> day of February, 2026.

---

Steve Knepper, Mayor

ATTEST:

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Samie Simon, City Clerk

Downtown Façade Renovation Reimbursement Program

Applicant Information

Business Name: Jones Main St Investments LLC Phone: 319 310-4727

Address: 4282 Buffalo Ct NE

City: Solon State: IA Zip: 52333

Owner Name: BRADU BOCK Phone: 319 310-4727

Address: 4282 Buffalo Ct NE

City: Solon State: IA Zip: 52333

Project Information

Identify the improvement that was done.

Complete remodel - touch painting + windows / doors

Total Cost of Renovations: ~~\$1,25,000~~ 103,013.17

Copy of Invoice(s):  Copy of Cancelled Check:   
See attachment A

Applicant's Certification

I hereby certify that the above information is true and accurate.

[Signature]

1-14-2020

Signature

Date

\*\*\*\*\*  
\*\*\*\*\*

Approved Amount of Reimbursement: \_\_\_\_\_

Denied

\_\_\_\_\_

\_\_\_\_\_

Mayor

Date

Iowa Main Street Investments, LLC  
Façade Reimbursement Program  
Invoices and Cancelled Checks

• Nauman Masonry, Inc.	Invoice 1580	Cancelled check 1043	\$3,850
• Lite, Inc.	Invoice 17348	Cancelled check 1190	\$3,375
• Lite, Inc.	Invoice 16415	Cancelled check 1018	\$14,108.01
• Lite, Inc.	Invoice 16909	Cancelled check 1077	\$29,944.22
• Lite, Inc.	Invoice 17094	Cancelled check 1090	\$17,152.54
• Lite, Inc.	Invoice 17088	Cancelled check 1090	\$17,152.54
• Dutch Brothers	Invoice 442	Cancelled check 1182	\$10,515.00
• Straightline Construction	Invoice 11445	Cancelled check 1176	<u>\$24,068.40</u>
		TOTAL	<u>\$103,013.17</u>

**scope of work:  
(2,000 characters  
maximum)**

This momentum is most apparent along 1st Avenue, our Main St., where retail has gained momentum with businesses such as the Pink Pig, a women's clothing store bringing people in their front door from more than 50 miles away and emerging from COVID with a vastly enhanced online presence and shipping exponentially more out the back door. Commercial momentum has also begat energy for one or two upper story living space rehabs, one to three units at a time.

Wanting the benefits of such private/public partnerships to be taken to the next level, we look to a larger building just off 1st Ave. There is no better place to start than the historic Frank May Brewery building at 201 2nd Ave. SW. Dating back to 1865 records do not indicate a closing date. We suspect it was perhaps prohibition impacted, but its next iteration was as a longtime feed store. For the community both iconic uses draw inventory from and sell to folks from the ag industry surrounding many small cities like ours.

With enormous transformational potential, the reuse of the 10,000 sf. landmark is scheduled to have 10 apartments of varying size and up to 3,000 sf of commercial development. Other than a small corner of 1st floor housing the community food pantry, this grand stonewalled building has sat vacant for 25 plus years.

The complete remodel includes a new roof, windows, plumbing, HVAC, and electrical. The signature effort will be the creation these all-new apartments. Remodel cost estimates of \$1.3 million will be financed with credit secured at Collins Community Credit Union in the amount of \$400,000, along with City participation of Property Tax Reimbursement, a \$50,000 TIF Loan and up to \$20,000 in Downtown Facade Renovation Reimbursement . . . and hopefully a state housing grant.

The housing project will come as a 1st phase, followed by commercial reception hall use on 1st floor.

The Downtown Housing Grant funds can be attributed to all housing related expenses even though the project may include elements of commercial improvement. Use this space to clearly describe the total project scope of the proposed project including housing, commercial, and exterior improvements. Include project planning that has already occurred and a description of each major component of the project.

**Description of the  
housing elements of  
the project:  
(2,000 characters  
maximum)**

Even with the smattering of quality upper story units, we know Cascade is ripe for more market rate workforce housing. A majority of the aging downtown and fringe apartments rent for \$450, because they are simply not desirable and of low quality. But when a recent development opened just 3 spacious and attractive units at \$850, they filled with 2 professionals from Dubuque and one from Dyersville (a retail manager, an office worker and a non-profit entrepreneur). With this lead, we simply must close the financial gaps on this historic housing addition.

Ten apartments will total approximately 6,400sf, and because of the unique nature of the building the apartments will vary in size.

Empty for 25 years and never residential, all floors are basically gut reconstruction after emptying the indoor junk yard it has become; but the bones are spectacular with stone trim, vaulted ceilings, unique archways and loft feel. The windows will offer dramatic views of the community and the proximate river that cascades just on the edge of downtown.

Detailed challenging steps/elements of this rehabilitation:

- Deconstruction/abatement and plenty of dumpster hauling
- Roof (immediate attention needed)
- Tuck pointing and soft stone maintenance
- Groundwork for new sewer and water lines
- Windows apartment/commercial ? façade restoration. The current window openings on this former feed store do not lend themselves to housing, small and even some split by interior floors
- Full kitchen and bath creation (Cabinets, countertops, appliances)
- LED Lighting
- Insulation ? Spray foam
- Flooring Including concrete work)
- Doors/trim
- Electrical upgrade (new service panel/apartments)
- HVAC
- Reconstruction of wood stairwells
- Plumbing (reaching upper stories for the first time)
- Sprinkler system (hard to find commitments for this safety feature in a small town Iowa

Clearly describe how the project will support a direct impact on the growth of upper story/community housing opportunities. Clearly describe the need for the proposed project's housing in downtown: reference specific data when applicable/available. Describe how many housing units will be created and/or improved with this project.

**Will the project serve as an example for other building owners?** Yes

**Will this project create new units in underutilized upper story space?** Yes

**Number of new units:** 10

**Will the project rehabilitate underutilized existing upper story apartments?** No

### **Not Awarded Applications (INTERNAL USE ONLY)**

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**Decline Letter**

**Reason for decline (if available):**

### **Budget**

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<b>Grant Request Amount</b>	\$600,000.00
<b>Cash Match</b>	\$719,000.00
<b>Total Project Cost</b>	\$1,319,000.00

### **Sources of Funds**

---

<b>Source of Funds</b>	<b>Amount</b>	<b>Commitment Status</b>	<b>Conditions/Additional Information</b>
Downtown Housing Grant	\$600,000.00	Applied for	
State/Federal Funds	\$0.00		
Local Incentives	\$70,000.00	Secured	TIF Reimbursement &/or loan aswell as Facade Grant
Private Equity Investment	\$249,000.00	Secured	combo private funds
Private Loans	\$400,000.00	Secured	Collins Community CU up to \$400K so figures fluid
Other Amount (Applied for)	\$0.00		
Other Amount (Secured)	\$0.00		
<b>Total</b>	<b>\$1,319,000.00</b>		

### **Tax Benefits**

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<b>Source of Tax Benefit</b>	<b>Yes/No</b>	<b>Commitment Status</b>	<b>Comments</b>
Workforce Housing Tax Incentive Program	No		



## **November 10, 2025 Agenda**

Date: November 7, 2025  
To: Mayor, City Council and Staff  
RE: Request from CEDC for their annual \$20,000 contribution  
From: Deanna McCusker, City Administrator

In the FY26 budget, \$20,000 is budgeted to be given to CEDC. Since they sold real estate in the Industrial Park, they would like to request that the \$20,000 be reallocated to the fundraising efforts of the pickleball courts project in Oak Hill.

The pickleball courts project is a great amenity in Cascade and they are working hard to secure the final dollars for the shade pavilion at the courts. This \$20,000 would complete the money needed.

Council needs to decide if they are agreeable to this reallocation of budgeted dollars.



October 14, 2025

City of Cascade  
Attn: Deanna McCusker  
320 1<sup>st</sup> Ave W  
PO Box 400  
Cascade, IA 52033

**RE: City Funds Budgeted for Cascade Economic Development Corporation**

I'm writing to follow up on the email I sent on September 30, 2025, on behalf of the Cascade Economic Development Corporation (CEDC).

First and foremost, I'd like to extend our sincere appreciation to the City for its continued partnership and financial support of the CEDC. We are especially grateful for the \$20,000 contribution approved earlier this year, which reflects the City's commitment to economic development and community growth.

In light of the recent progress made by the CEDC regarding the sale of real estate in the Industrial Park, we would like to respectfully request that the \$20,000 contribution budgeted for the CEDC this year be reallocated to support the group that has led the fundraising efforts for the pickleball courts at Oak Hill Park for them to use toward the construction of a shelter and/or pavilion near the courts as well as any other expenses that they may have for their project to add these pickleball courts and improvements.

Additionally, we kindly ask that the City continue to include the \$20,000 contribution to the CEDC as a line item in its annual budget moving forward. The CEDC is pleased to be in a position to support this exciting community project and remains committed to working collaboratively with the City to enhance public spaces and promote economic development in Cascade in the future.

Thank you for your time and thoughtful consideration of this request. We look forward to continuing our strong partnership with the City.

Sincerely,

*Ken McDermott, CEDC President*

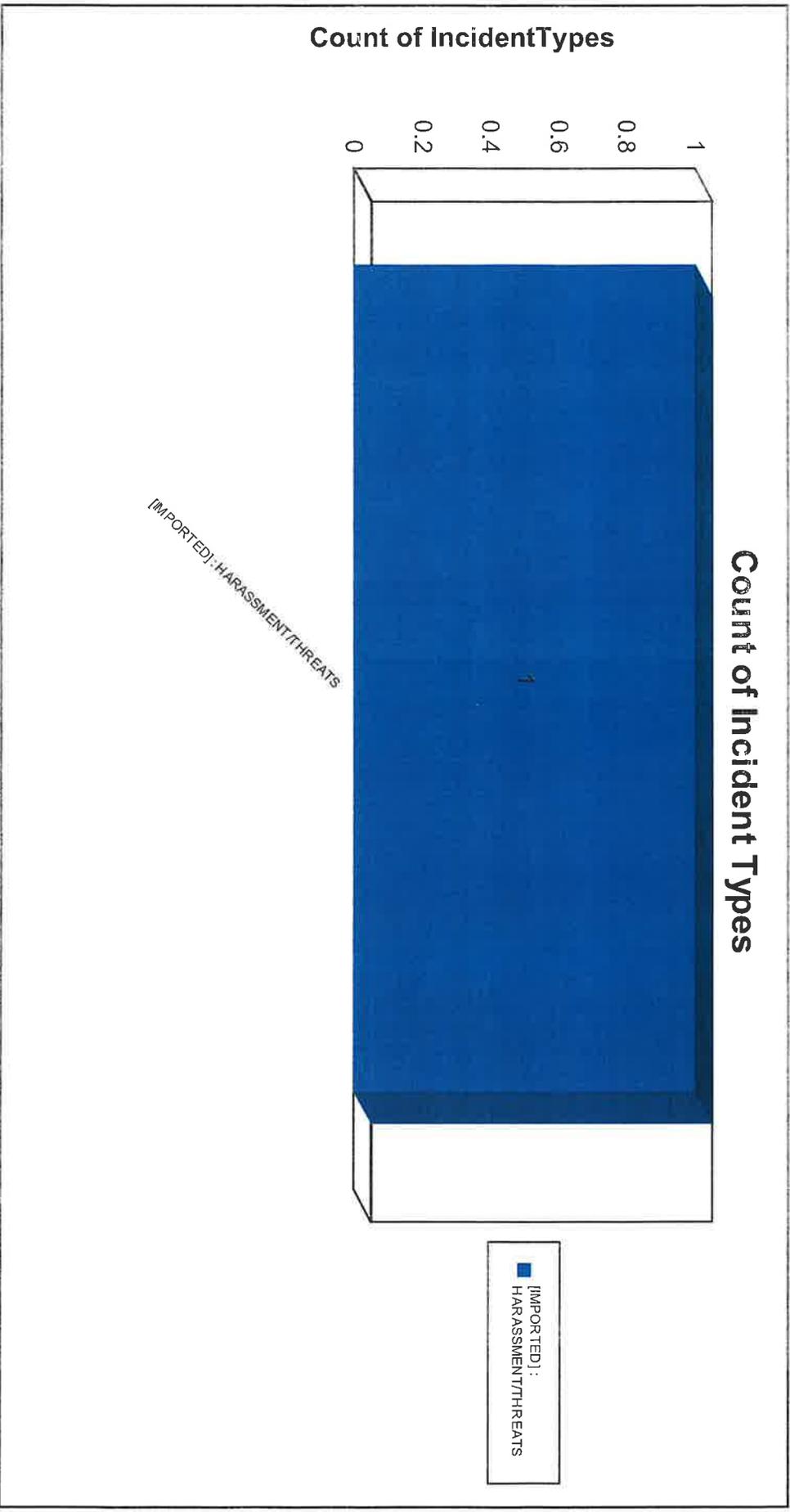
Ken McDermott  
President  
Cascade Economic Development Corp.

# CASCADE

[MONTHLY INCIDENT COUNT REPORT Statistics from Reported Date: 1/1/2026 12:00:00AM to 1/31/2026 11:59:00PM

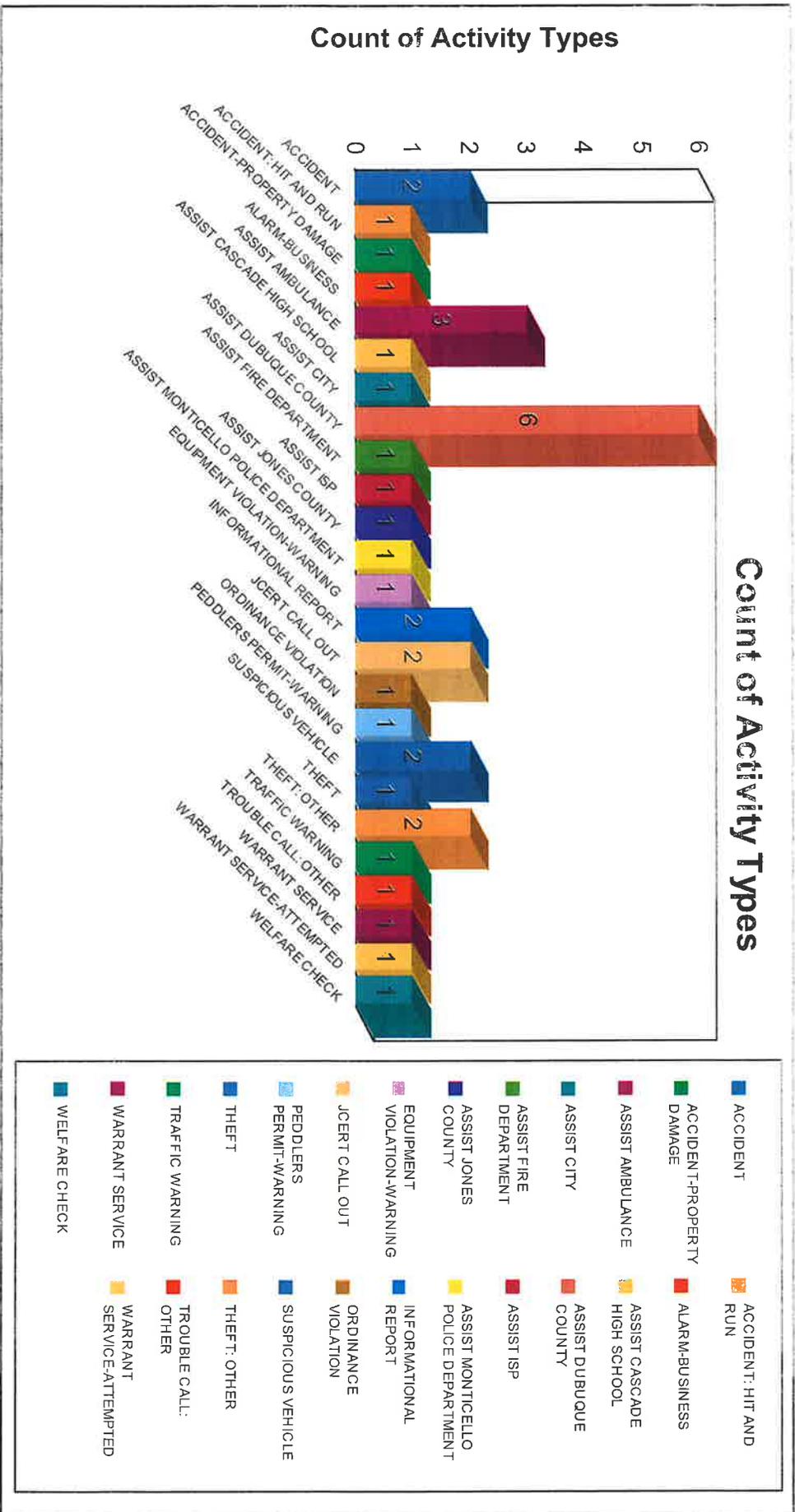
Case Report

POLICE DEPARTMENT



[IMPORTED] : HARASSMENT/THREATS: 1 3%

Grand Total: 2.56% Total # of Incident Types Reported: 1



ACCIDENT: 2 5%

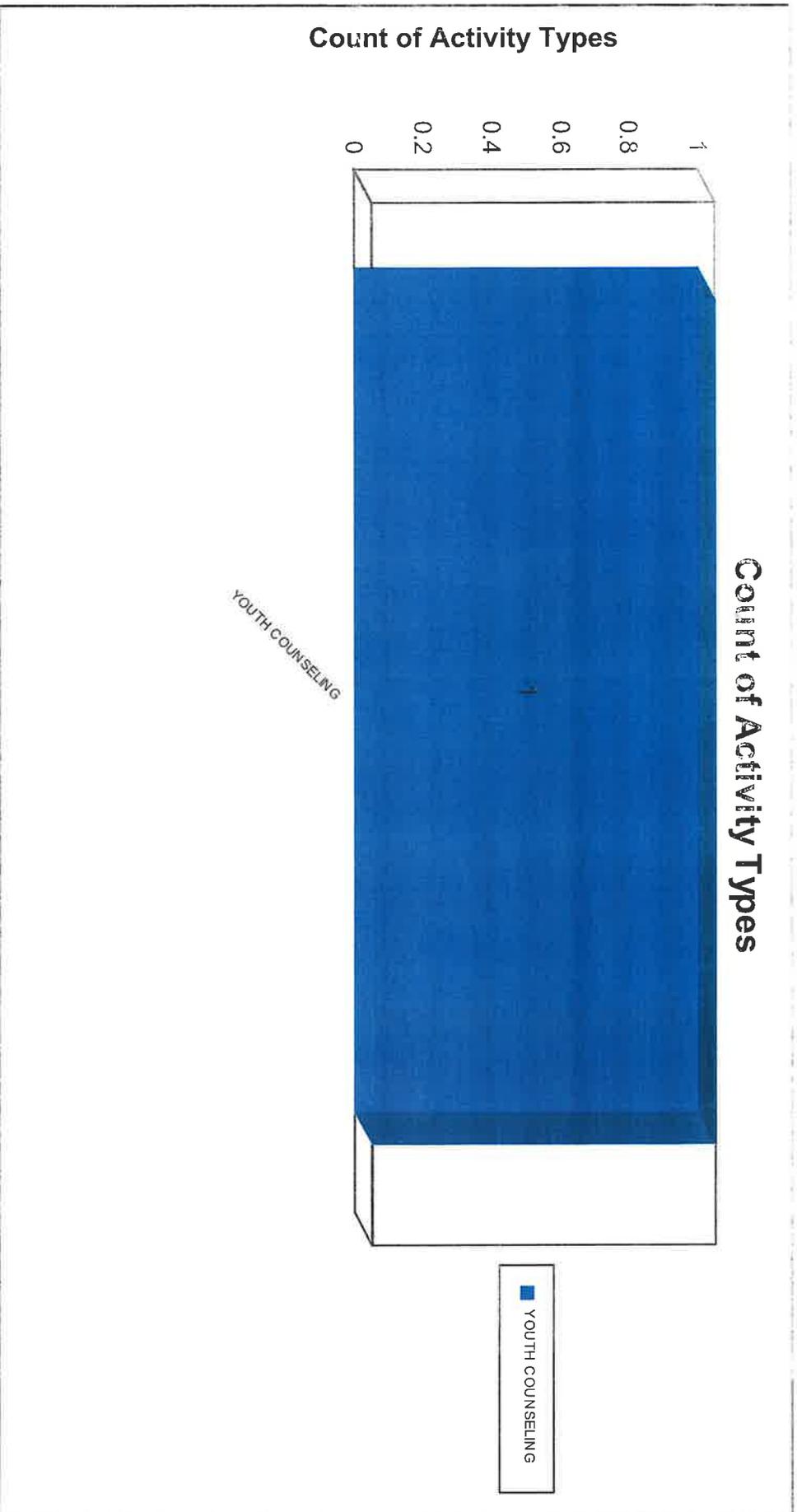
ACCIDENT: HIT AND RUN: 1 3%

ACCIDENT-PROPERTY DAMAGE: 1 3%

ALARM-BUSINESS: 1 3%

POLICE DEPARTMENT

ASSIST AMBULANCE: 3 8%  
ASSIST CASCADE HIGH SCHOOL: 1 3%  
ASSIST CITY: 1 3%  
ASSIST DUBUQUE COUNTY: 6 15%  
ASSIST FIRE DEPARTMENT: 1 3%  
ASSIST ISP: 1 3%  
ASSIST JONES COUNTY: 1 3%  
ASSIST MONTICELLO POLICE DEPARTMENT: 1 3%  
EQUIPMENT VIOLATION-WARNING: 1 3%  
INFORMATIONAL REPORT: 2 5%  
JCERT CALL OUT: 2 5%  
ORDINANCE VIOLATION: 1 3%  
PEDDLERS PERMIT-WARNING: 1 3%  
SUSPICIOUS VEHICLE: 2 5%  
THEFT: 1 3%  
THEFT: OTHER: 2 5%  
TRAFFIC WARNING: 1 3%  
TROUBLE CALL: OTHER: 1 3%  
WARRANT SERVICE: 1 3%  
WARRANT SERVICE-ATTEMPTED: 1 3%  
WELFARE CHECK: 1 3%



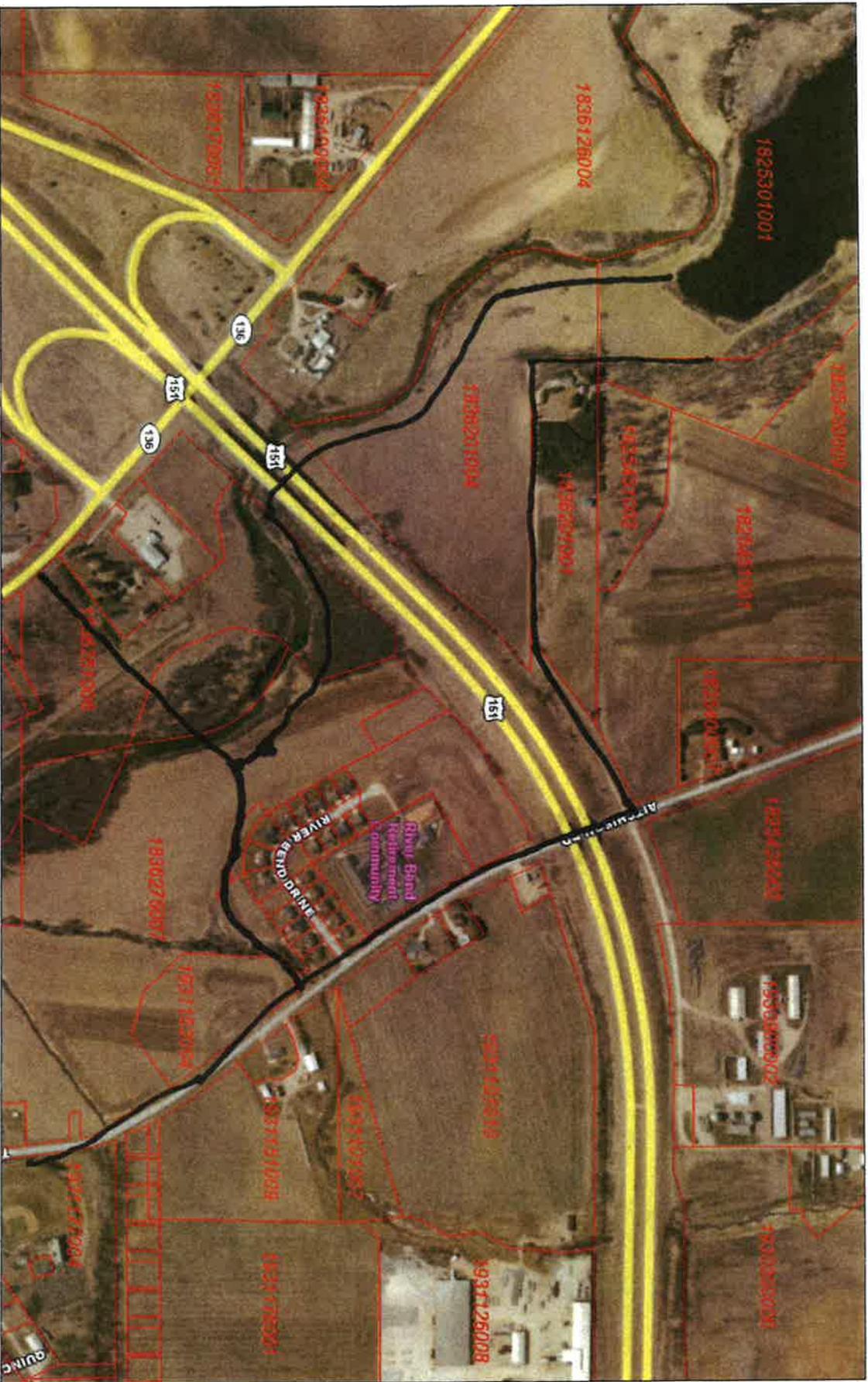
YOUTH COUNSELING: 1 3%

Grand Total: 97.44% Total # of Activity Types Reported: 38

**CITY ADMINISTRATOR REPORT**  
**2/23/26 City Council Meeting**

- Food pantry – old library. I found out earlier this week that they plan on opening the food pantry at the old library. They are opening Saturday, February 21<sup>st</sup> from 10-11am and every Saturday after that until they get moved back to the church office basement.
- I will be out of the office taking a vacation day on February 27
- The digital speed sign along Hwy 136 will be installed by the DOT soon.
- A sink hole was discovered Tuesday in the alley by the new library. It was cored out as necessary and filled in with rock for now. We will get a camera company to review our sewer main and see if it is undermining the alley as soon as can get scheduled. The sewer main is in the middle of the alley.
- The Annual Chamber dinner is approaching fast. It will be held Wednesday, March 18<sup>th</sup>. Happy hour starts at 5pm with dinner and Music Bingo to follow. We can reserve a table for no cost with our annual membership. I need to register our group by March 11. Who would like to attend?
- The Chamber is hosting a Sips & Tips on March 4<sup>th</sup> @ 5:30pm at The Cave. Kristie McCarthy will be speaking on “Difficult Conversations Don’t Have to Be Difficult”. If any of you wish to attend I can register you.
- I will be attending the Iowa Rural Development Summit in Dubuque April 8-10. It is in Dubuque this year. It is the 10<sup>th</sup> Anniversary of this event also. I think except one year I attended every year. There is also a Heart & Soul 10<sup>th</sup> anniversary the night of the 9<sup>th</sup> as part of this event.
- I will be participating in a webinar on Monday regarding the implications of the 3 property tax reform bills.
- Met with George Davis who is the President of the Dubuque County Conservation Board on Wednesday, 2/18. He wanted to provide an update on the land that was purchased north on Hwy 136. They are planning to put a trail around the perimeter of the lake. They want to add a dock on the lake. He was inquiring about a trail from Cascade to the location. There are a couple options and grants available to fund a trail. The Conservation board is also trying to get a bond passed to help with some of the projects. I expressed interest in a trail also and that Cascade is very excited to work together on a project that will benefit both of us.
- Reminder we could use more lifeguard applications.
- The plaque for the Riverview Park pavilion will be installed the week of February 23
- Workshop with Police, Fire & EMS to discuss public safety campus: 5pm on 3/16 would work the best. Does that work for all of you?

# ArccGIS Web Map



2/18/2026, 4:50:15 PM

**Trail options**

**1 option bridge over river**

