

**CITY OF CASCADE, IOWA
CITY COUNCIL MEETING AGENDA & PUBLIC NOTICE**

**Monday, March 9, 2026, 6:00 P.M.
CITY HALL, 320 1ST AVE WEST**

NOTICE: Notice is hereby given that the Cascade City Council will hold a meeting at 6:00 PM on Monday, March 9, 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 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 2/23/26**
 - 2. Cascade Public Library Minutes 3/3/26**
 - 3. Cascade Municipal Utilities Board Minutes 2/11/26**
 - 4. Liquor License Renewal Cascade Columbus Club, Inc.**
 - 5. February 2026 Month End Financial Reports**
 - 6. March 9, 2026 Claims**
- 7. Consideration to Approve – Resolution #08-26 – Resolution Approving Fire Department Volunteer Compensation for FY26**
- 8. Consideration to Approve – Resolution #09-26 – Resolution Setting a Public Hearing Date for March 23, 2026 For a Resolution Relating to the Total Proposed Tax Dollars for FY 2027**
- 9. Consideration to Approve – Resolution #10-26 – Resolution Approving A Policy on the Examination and Copying of Public Records**
- 10. Consideration to Approve – Resolution #11-26 – Resolution Approving a Utility Board of Trustees Appointment to Fill a New Term Through March 31, 2032 in the City of Cascade, Iowa**
- 11. Discussion on Residential Incentives for Possible Workforce Housing Project**
- 12. Consideration to Approve – Resolution #11-26 – Resolution To Approve Hiring a Seasonal Full-Time Maintenance Employee from May 18, 2026 Thru August 28, 2026**
- 13. Consideration to Approve – Resolution #12-26 – Resolution Approving Entering Into A Contract with Wellmark Insurance For Ambulance Insurance Payments**
- 14. Discussion on the Request From CEDC and Allocated Funds in FY26 (tabled)**
- 15. Reports – Police Chief and City Administrator**
- 16. Adjournment**

February 23, 2026
City Council Meeting Minutes

The February 23, 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 Gehl, second Delaney to approve the agenda. Five Ayes. Motion carried.

Pat Kearney approached council encouraging them to sell the old public library building and purchase another building for sale nearby to relocate the Cascade Police Department.

Motion Delaney, second Weber to approve the consent agenda items: City Council Minutes 2/9/26, Cascade Economic Development Corporation Minutes 1/21/26, Jones County Economic Development Board Meeting Minutes 1/27/26, VISA Invoice \$6,667.53, December 2025 Month End Financial Reports, January 2026 Month End Financial Reports, and February 23, 2026 Claims. Five Ayes. Motion carried.

Motion Delaney, second Weber to approve Resolution #06-26 – Resolution Approving An Update To the Façade Renovation Reimbursement Program. Roll call vote. All ayes. Motion carried.

Motion Weber, second Recker to approve Resolution #07-26 – Resolution Approving An Addendum To The Building Permit Application. Roll call vote. All ayes. Motion carried.

Motion Gehl, second Delaney to untable 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. Roll call vote. All ayes. Motion carried.

Motion Recker, second Weber to approve 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. Roll call vote. All ayes. Motion carried.

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

Council reviewed FY27 Community Group Budget Requests.

Motion Gehl, second Delaney to adjourn into Closed Session at 6:49pm.

Motion Gehl, second Delaney to reconvene into Open Session at 7:10pm.

Motion Gehl, Second Delaney to implement part time city clerk position. Roll call vote. All ayes. Motion carried.

Motion Delaney, second Hosch to adjourn at 7:12pm. All Ayes.

Cascade Public Library Board of Trustees Minutes

Tuesday, March 3, 2026 (4:30pm)

Cascade Public Library Conference Room

108 2nd Avenue SW, Cascade Iowa

Present: Kane, Brindle, Knief, Gleason, Funke

1. Call to Order: Brindle called the meeting to order at 4:32 pm.
2. Approval of the Agenda: Funke motioned to approve the agenda. Knief seconded. All approved.
3. Approval of the Minutes of the February 3, 2026 library board meeting: Knief moved to approve, Gleason seconded. All approved.
4. Public Comment: None
5. Budget Reports were reviewed.
6. Bills: Funke moved to pay the bills; Knief seconded; all approved.
7. Library Board Resolution #1-26: part-time employee holiday pay: Gleason motioned to approve the resolution, Funke seconded. All approved.
8. Digital services
9. Sub Library Assistant: Need to look into hiring a part time sub this summer.
10. Circulation Statistics
11. Facility Updates: Patio furniture will come out beginning of April. Cameras working in silo & conference room. Waiting for warmer weather to patch drywall - Kane will make sure they stay on top of this to make sure no warranty work is missed. Study room temps are getting adjusted. Still waiting to hear back on ways to improve book drop.
12. Friends of the Library update: Looking into getting shelf for tool library but it is pricey.
13. Programming/Upcoming Events/Librarians Calendar
14. Tool Library Donation Update: Getting quote from Lumbar Yard on tool list.
15. Other: Norma Jean Revocable Trust gave donation to library. City put sign by car charger saying a 4 hour limit.
16. Next meeting: Tuesday, April 7, 2026 at 4:30pm.
17. Adjournment: Gleason moved to adjourn, Funke seconded. All approved.

Respectfully submitted,
Bret Funke, Cascade Public Library Board Secretary

Meeting Minutes February 11, 2026
Cascade Municipal Utilities Board

Chairman Gross called the February regular meeting of the Cascade Municipal Utilities Board of Trustees to order on Wednesday February 11th, 2026, at 4:45pm. Present were Trustees Barb Gross, Sue Knepper, Greg VanderLugt and Utility Manager Shontele Orr.

Motion Knepper, second VanderLugt to approve the meeting agenda. Motion carried 3-0.

The Board discussed the outcome of the interviews for the Utility Operator position.
Motion Gross, second VanderLugt to hire Kevin Yearington at the 5-year YOS rate plus bumps effective February 16, 2026. Motion carried 3-0.

Motion Gross, second Knepper to accept the 20242-2025 audit results. Motion carried 3-0.

Motion VanderLugt, second Knepper to approve Resolution 193-26 Gas Operator Qualification Plan Revision 1.1. All ayes via roll call vote.

Motion Knepper, second VanderLugt to approve Resolution 194-26 Revised Version 1.2 of the Gas O&M Written Procedures. All ayes via roll call vote.

Motion Gross, second VanderLugt to approve Resolution 195-26 Revised Version 1.2 of the Gas O&M Emergency Plan & Procedures. All ayes via roll call vote.

Motion Knepper, second VanderLugt to approve Resolution 196-26 Revised Version 1.2 of the Gas O&M Requirement & Recommendations. All ayes via roll call vote.

Motion Knepper, second VanderLugt to accept the 2026-2027 CMU budget as presented.
Motion carried 3-0.

The board discussed an update to the ERP Pro project.
The board discussed a recap for the January 23rd weekend generation request.

Motion Knepper, second VanderLugt to approve the January 14th meeting minutes, January Financial Statements and Fund Balances, and the February bill list & claims for payment.
Motion carried 3-0.

Motion Gross, second Knepper to approve the January plant summary and metrics and rebate report. Motion carried 3-0.

A discussion was held regarding past & future workload and projects, the upcoming energy conference, the Waukee material order and a recap of the IAMU meter training.

Motion Gross, second VanderLugt to adjourn the meeting at 6:04 pm. Motion carried 3-0.

Vendor Name	Check Amount	Vendor Name	Check Amount
ADVANTAGE ADMINS (BUYDOWN)	370.95	IOWA UTILITIES COMMISSION	2,004.60
ADVANTAGE ADMINSTRATORS	34.80	MADISON NATIONAL LIFE INS CO	181.24
AT&T	19.43	MCALLISTER ELECTRIC	240.35
BAILEY O'BRIEN	350.00	MCDERMOTT OIL CO.	32,938.96
BECK CONSTRUCTION	12,500.00	MIDWEST PATCH	45.00
BERGANKDV	5,500.00	MISSION SQUARE RETIREMENT	185.00
CASCADE COMMUNICATIONS COMPANY	169.78	MISSION SQUARE RETIREMENT	185.00
CASCADE LUMBER CO	18.18	NICUSA - IOWA DIVISION	1,359.34
CASCADE MUNICIPAL UTILITIES	797.88	PAYROLL	9,301.46
CASCADE MUNICIPAL UTILITIES	751.00	PAYROLL	8,789.70
CHARLOTTE KNIPPER	100.00	PETE BOFFELI	2,000.00
CIPCO	11,085.50	SHONTELE ORR	236.60
CITY OF CASCADE	4,500.00	SIMECA	102,861.19
CLAYTON ENERGY CORPORATION	122,968.19	STEVE BETSINGER	750.00
COMELEC INTERNET SERVICES	45.00	STUART C IRBY CO	600.00
DELANEY'S PC REPAIR & RECYCLE	180.60	SUNNY VENTURES	650.00
DENNIS SADLER	83.00	T & R ELECTRIC	2,976.40
EFTPS	2,351.70	T&T TRUCKING	102.12
EFTPS	2,489.15	TREASURER STATE OF IOWA	5.04
EFTPS	2,357.29	TYLER TECHNOLOGIES INC	1,140.00
FIRST SUPPLY LLC-DUBUQUE	238.89	ULINE	718.49
FLETCHER-REINHARDT CO	127.12	USDI	4,022.88
GASSER FARM & HARDWARE LLC	100.09	VISA	2,449.15
GROEBNER & ASSOCIATES INC	571.40	WELLMARK BC BS OF IOWA	1,083.49
I.A.M.U.	733.89	WOODWARD COMMUNITY MEDIA	94.17
IOWA ONE CALL	17.10	Total	343,381.12

ELECTRIC REVENUE 193,834.20
GAS REVENUE 219,417.62

Secretary, Shontele Orr

Chairman, Barb Gross

CLASS "C" RETAIL ALCOHOL LICENSE RENEWAL

Business Information

Name of Legal Entity: CASCADE COLUMBUS CLUB, INC.

FEIN: XX-XXX1953

Business Type: Corporation

Business Sub Type: Public Corporation

This business is registered with the Secretary of State.

Business Number of Secretary of State: 75548

Premises Information

Premises DBA: CASCADE COLUMBUS CLUB

Premises Address: 1405 COLUMBUS AVE CASCADE IA 52033

Premises Type: Private Club

Number of Floors: 1

Control of Premises: Own

Is your premises equipped with at least one adequate, conveniently located indoor or outdoor toilet facility for use by patrons?

Yes

Does your premises conform to all local and state health, fire and building laws and regulations?

Yes

Is your establishment equipped with tables and seats to accommodate a minimum of 25?

Yes

Has the number of floors of the premises changed?

No

Have there been any changes to the premises in the last 12 months? This includes any changes that affect where alcohol is manufactured, stored, sold or consumed, such as adding, deleting, or changing permanent outdoor service areas.

No

Has there been a change in the control of property over the last 12 months? This includes a renewed/updated lease agreement, or changing from a deed to a lease, or a lease to a deed.

No

License Information

Effective Date: 10-Mar-2026

Length of License Requested: 12MONTH

Endorsements

Local Authority: City of Cascade

Dramshop Company: SECURA INSURANCE COMPANY

Ownership Information

Type	Name	ID Type	ID	DOB	Phone	Address	Percentage
Individual	MERKES, DENNIS	SSN	***-**-5889	16-Oct-19 50		308 4TH AVE SW CASCADE IA 52033	0.00
Individual	KREMER, MICHAEL	SSN	***-**-7766	25-Jan-19 48		24498 RTE 151 CASCADE IA 52033	0.00
Individual	STOLL, STEVEN	SSN	***-**-3559	04-Feb-19 59		309 5TH AVE SW CASCADE IA 52033	0.00

Criminal History Details

Has anyone listed on the Ownership page been charged or convicted of a felony offense in Iowa or any other state of the United States?

No

Has anyone listed on the Ownership page been convicted of any violation of any state, county, city, federal or foreign law? For traffic violations, only include those that are drug or alcohol related.

No

Criminal Violations

Contact Information

Contact Name: STEVEN STOLL

Phone Number: (563) 590-5829

Email Address: tmboeckenstedt@gmail.com

Address: PO BOX 573 1405 COLUMBUS AVE CASCADE IA 52033-0573

Attestation Information

Attestation Name: STEVEN STOLL

Attestation Date: 05-Mar-2026



Cascade, IA

Treasurers Report Summary

Date Range: 02/01/2026 - 02/28/2026

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
001 - GENERAL	880,192.96	121,431.47	103,710.06	16,666.84	16,666.84	864,580.69	896,859.80	-32,279.11
002 - ARP COVID 19 GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
011 - POLICE	98,249.30	295.82	0.00	295.82	295.82	97,953.48	98,545.12	-591.64
012 - FIRE	134,539.15	35.72	0.00	35.72	35.72	134,503.43	134,574.87	-71.44
013 - RIVERVIEW PARK	11,864.17	314.76	0.00	314.76	314.76	11,549.41	12,178.93	-629.52
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	60,268.87	166.41	0.00	166.41	166.41	60,102.46	60,435.28	-332.82
016 - PARTIAL SELF-FUND	43,702.19	59.48	799.69	-740.21	-740.21	44,442.40	42,961.98	1,480.42
017 - SWIMMING POOL	58,384.79	67.32	0.00	67.32	67.32	58,317.47	58,452.11	-134.64
018 - CABLE	29.17	0.09	0.00	0.09	0.09	29.08	29.26	-0.18
019 - PARKS/PLAYGROUND	24,329.64	73.25	0.00	73.25	73.25	24,256.39	24,402.89	-146.50
020 - STREET EQUIP	194,616.90	465.54	0.00	465.54	465.54	194,151.36	195,082.44	-931.08
021 - LIBRARY	291,045.86	467.23	65,667.31	-65,200.08	-65,200.08	356,245.94	225,845.78	130,400.16
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	1.65	0.18	0.00	0.18	0.18	1.47	1.83	-0.36
026 - SIREN	10.13	0.03	0.00	0.03	0.03	10.10	10.16	-0.06
027 - BICENTENNIAL	5,491.99	16.54	0.00	16.54	16.54	5,475.45	5,508.53	-33.08
028 - AMBULANCE	225,828.74	679.95	0.00	679.95	679.95	225,148.79	226,508.69	-1,359.90
110 - ROAD USE TAX	371,759.81	21,671.01	14,847.50	6,823.51	6,823.51	364,936.30	378,583.32	-13,647.02
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	85,928.42	2,490.11	0.00	2,490.11	2,490.11	83,438.31	88,418.53	-4,980.22
121 - LOST	832,766.99	33,358.67	0.00	33,358.67	33,358.67	799,408.32	866,125.66	-66,717.34
125 - TIF	329,620.81	8,052.23	0.00	8,052.23	8,052.23	321,568.58	337,673.04	-16,104.46
200 - DEBT SERVICE	137,816.37	2,728.15	25,019.84	-22,291.69	-22,291.69	160,108.06	115,524.68	44,583.38
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	1,389,708.38	0.00	0.00	0.00	0.00	1,389,708.38	1,389,708.38	0.00
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	65,667.31	0.00	65,667.31	65,667.31	-131,334.62	0.00	-131,334.62

Treasurers Report

Date Range: 02/01/2026 - 02/28/2026

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
600 - WATER	78,390.19	52,102.48	26,735.19	25,367.29	25,367.29	53,022.90	103,757.48	-50,734.58
601 - DEPOSITS	3,823.43	0.00	0.00	0.00	0.00	3,823.43	3,823.43	0.00
603 - WELL PUMP	61,518.99	185.23	0.00	185.23	185.23	61,333.76	61,704.22	-370.46
604 - 2021A BOND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
605 - 2021A BOND SINKING	83,371.95	251.03	0.00	251.03	251.03	83,120.92	83,622.98	-502.06
610 - SEWER	620,518.39	93,885.82	18,177.56	75,708.26	75,708.26	544,810.13	696,226.65	-151,416.52
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)	-10,168,195.59	0.00	0.00	-30,615.69	-30,615.69	-10,106,964.21	-10,198,811.28	91,847.07
999 - POOLED CASH (GENERAL)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Report Total:	-3,695,400.11	404,465.83	254,957.15	117,838.42	117,838.42	-3,781,568.27	-3,577,561.69	-204,006.58



Cascade, IA

Trial Balance Account Summary

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 001 - GENERAL						
001-0000-1100	Claim On Cash - Checking - General	660,566.91	122,599.71	106,407.05	16,192.66	676,759.57
001-0000-1107	Claim On Cash - Investments - General	154,046.05	474.18	0.00	474.18	154,520.23
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	83,930.67	83,930.67	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	1,513.47	1,909.35	3,446.51	-1,537.16	-23.69
001-0050-2121	FEDERAL/FICA/MEDICARE PAYABLE	0.00	4,443.36	4,443.36	0.00	0.00
001-0050-2122	STATE WITHHOLDING PAYABLE	-1,799.33	715.05	715.05	0.00	-1,799.33
001-0050-2123	IPERS PAYABLE	2,959.42	4,410.12	4,410.12	0.00	2,959.42
001-0050-2124	EMPLOYEE HEALTH INS	931.33	7,701.82	5,110.09	2,591.73	3,523.06
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	-33.00	0.00	5.00	-5.00	-38.00
001-1100-4700	DONATIONS - POLICE	-200.00	0.00	0.00	0.00	-200.00
001-1100-4770	COURT & PARKING FINES	-20.00	0.00	20.00	-20.00	-40.00
001-1100-4799	MISCELLANEOUS REVENUES	-1,750.00	0.00	0.00	0.00	-1,750.00
001-1100-6010	SALARIES	83,582.93	12,104.25	0.00	12,104.25	95,687.18
001-1100-6020	WAGES - PART TIME	7,136.15	159.17	0.00	159.17	7,295.32
001-1100-6040	WAGES - OVERTIME	472.50	105.00	0.00	105.00	577.50
001-1100-6110	FICA	6,674.08	751.90	0.00	751.90	7,425.98
001-1100-6120	MEDICARE	174.33	175.85	0.00	175.85	350.18
001-1100-6130	IPERS	8,375.98	1,136.04	0.00	1,136.04	9,512.02
001-1100-6150	GROUP INSURANCE	15,643.13	2,170.24	105.26	2,064.98	17,708.11
001-1100-6160	WORKERS' COMPENSATION	0.00	0.00	0.00	0.00	0.00
001-1100-6181	UNIFORM ALLOWANCE	654.75	414.27	0.00	414.27	1,069.02
001-1100-6230	TRAVEL TRAINING & CONFERENCE	0.00	390.25	0.00	390.25	390.25
001-1100-6331	FUEL	3,551.61	501.42	0.00	501.42	4,053.03
001-1100-6332	VEHICLE/RADIO MAINTENANCE	150.32	0.00	0.00	0.00	150.32
001-1100-6373	TELEPHONE/INTERNET	2,533.68	219.81	0.00	219.81	2,753.49
001-1100-6408	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
001-1100-6490	PROFESSIONAL FEES	3,154.03	50.00	0.00	50.00	3,204.03
001-1100-6506	OFFICE SUPPLIES	104.06	47.25	0.00	47.25	151.31
001-1100-6507	OPER SUPPLIES/MATERIALS MISC.	2,091.56	53.16	0.00	53.16	2,144.72
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	142.44	0.00	142.44	1,779.27
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	LEVEE IMPROVEMENTS/FLOOD CONTR	3,788.00	0.00	0.00	0.00	3,788.00
001-1500-4710	FARM BOARD - FIRE INS & UTILIT	-22,074.08	0.00	0.00	0.00	-22,074.08
001-1500-4800	SALE OF REAL PROPERTY	-22,500.00	0.00	0.00	0.00	-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	771.10	0.00	0.00	0.00	771.10
001-1500-6331	FUEL	360.07	0.00	0.00	0.00	360.07
001-1500-6350	REPAIR & MAINT EQUIPMENT	2,144.89	0.00	0.00	0.00	2,144.89

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
001-1500-6371	UTILITIES	1,928.81	738.27	0.00	738.27	2,667.08
001-1500-6373	TELEPHONE/INTERNET	421.18	52.66	0.00	52.66	473.84
001-1500-6408	INSURANCE-GENERAL	742.50	0.00	0.00	0.00	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	274.20	0.00	0.00	0.00	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	-11,817.12	0.00	268.08	-268.08	-12,085.20
001-1600-4500	AMBULANCE SERVICE CHARGES	-102,054.94	0.00	16,601.11	-16,601.11	-118,656.05
001-1600-4700	DONATION	-999.62	0.00	0.00	0.00	-999.62
001-1600-4710	REIMBURSEMENTS	-3,096.56	0.00	42,000.00	-42,000.00	-45,096.56
001-1600-6010	SALARIES	40,275.69	1,500.00	0.00	1,500.00	41,775.69
001-1600-6110	FICA	3,100.71	93.00	0.00	93.00	3,193.71
001-1600-6120	MEDICARE	21.76	21.76	0.00	21.76	43.52
001-1600-6130	IPERS	3,028.77	141.60	0.00	141.60	3,170.37
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	133.75	0.00	0.00	0.00	133.75
001-1600-6310	BUILDING REPAIR/MAINT	1,275.00	175.00	0.00	175.00	1,450.00
001-1600-6331	FUEL	3,897.04	477.50	0.00	477.50	4,374.54
001-1600-6350	REPAIR & MAINT EQUIPMENT	6,728.29	0.00	0.00	0.00	6,728.29
001-1600-6371	UTILITIES	735.88	907.15	0.00	907.15	1,643.03
001-1600-6373	TELEPHONE/INTERNET	1,431.50	201.32	0.00	201.32	1,632.82
001-1600-6408	INSURANCE-GENERAL	0.00	16.00	0.00	16.00	16.00
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	10,500.00	1,500.00	0.00	1,500.00	12,000.00
001-1600-6452	RADIOS/EQUIPMENT	0.00	0.00	0.00	0.00	0.00
001-1600-6490	PROFESSIONAL FEES	2,268.05	0.00	0.00	0.00	2,268.05
001-1600-6506	OFFICE SUPPLIES	330.28	57.29	0.00	57.29	387.57
001-1600-6507	OPER SUPPLIES/MATERIALS MISC.	10,450.64	1,903.56	0.00	1,903.56	12,354.20
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	-250.00	0.00	0.00	0.00	-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	1,418.64	764.79	0.00	764.79	2,183.43
001-2100-6373	TELEPHONE/INTERNET	538.11	80.51	0.00	80.51	618.62
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	3,844.17	0.00	0.00	0.00	3,844.17
001-2100-6507	OPERATING SUPPLIES	1,362.74	46.33	0.00	46.33	1,409.07
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: 02/01/2026 - 02/28/2026

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	-146,440.50	0.00	22,660.46	-22,660.46	-169,100.96
001-2900-4516	RECYCLING CHARGES/FEES	-63,594.44	0.00	9,389.52	-9,389.52	-72,983.96
001-2900-6490	PROFESSIONAL FEES - CMU	3,014.66	430.66	0.00	430.66	3,445.32
001-2900-6491	SPECIAL GARBAGE PICK UP	0.00	0.00	0.00	0.00	0.00
001-2900-6499	GARBAGE/RECYCLING FEES	190,604.59	0.00	0.00	0.00	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	-3,276.23	0.00	0.00	0.00	-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	-1,174.00	0.00	0.00	0.00	-1,174.00
001-4100-4715	REFUNDS/REBATES	0.00	0.00	0.00	0.00	0.00
001-4100-4765	LIBRARY MISC FEES	-174.05	0.00	0.00	0.00	-174.05
001-4100-6010	SALARIES	62,858.88	6,480.00	0.00	6,480.00	69,338.88
001-4100-6020	WAGES - PART TIME	2,762.51	2,299.18	0.00	2,299.18	5,061.69
001-4100-6040	WAGES - OVERTIME	38.25	0.00	0.00	0.00	38.25
001-4100-6050	BOARD MEMBERS COMPENSATION	126.65	0.00	0.00	0.00	126.65
001-4100-6110	FICA	4,856.04	533.52	0.00	533.52	5,389.56
001-4100-6120	MEDICARE	132.02	124.77	0.00	124.77	256.79
001-4100-6130	IPERS	5,101.29	701.27	0.00	701.27	5,802.56
001-4100-6150	GROUP INSURANCE	11,106.78	1,613.25	0.00	1,613.25	12,720.03
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	8,419.76	800.00	0.00	800.00	9,219.76
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	3,142.80	961.73	0.00	961.73	4,104.53
001-4100-6373	TELEPHONE/INTERNET	1,020.65	101.57	0.00	101.57	1,122.22
001-4100-6408	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
001-4100-6419	SOFTWARE	1,334.00	0.00	0.00	0.00	1,334.00
001-4100-6490	PROFESSIONAL FEES	4,578.48	661.59	0.00	661.59	5,240.07
001-4100-6502	LIBRARY BOOKS/FILMS/REF.BOOKS	20,337.25	3,051.41	0.00	3,051.41	23,388.66
001-4100-6506	OFFICE SUPPLIES	4,117.13	284.72	0.00	284.72	4,401.85
001-4100-6507	MISC OPERATING SUPPLIES	1,475.40	60.18	0.00	60.18	1,535.58
001-4100-6508	POSTAGE	57.99	4.25	0.00	4.25	62.24
001-4100-6511	BLDG. MAINT. & SUPPLIES	2,996.53	95.97	0.00	95.97	3,092.50
001-4100-6512	PROGRAM MATERIALS	4,580.56	1,000.23	0.00	1,000.23	5,580.79
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	-14,806.76	0.00	0.00	0.00	-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: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
001-4300-6331	FUEL	1,100.56	52.89	0.00	52.89	1,153.45
001-4300-6360	PAVILION DEPOSIT REFUND	825.00	0.00	0.00	0.00	825.00
001-4300-6371	UTILITIES	1,577.33	187.29	0.00	187.29	1,764.62
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	4,381.96	0.00	0.00	0.00	4,381.96
001-4300-6507	MISC OPERATING SUPPLIES	2,272.36	58.79	0.00	58.79	2,331.15
001-4300-6701	PARK IMPROVEMENTS	22,432.62	3,898.00	0.00	3,898.00	26,330.62
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	-2,560.00	0.00	0.00	0.00	-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	5,048.74	12.09	0.00	12.09	5,060.83
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	835.70	175.00	0.00	175.00	1,010.70
001-4600-6507	MISC OPERATING SUPPLIES	8,084.92	0.00	0.00	0.00	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	20,000.00	0.00	20,000.00	20,000.00
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	51,301.32	6,904.31	0.00	6,904.31	58,205.63
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	1,506.85	166.23	0.00	166.23	1,673.08

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
001-6200-6110	FICA	3,811.81	422.15	0.00	422.15	4,233.96
001-6200-6120	MEDICARE	97.76	98.73	0.00	98.73	196.49
001-6200-6130	IPERS	4,872.79	651.75	0.00	651.75	5,524.54
001-6200-6131	CA PENSION	0.00	0.00	0.00	0.00	0.00
001-6200-6150	GROUP INSURANCE	7,218.12	970.79	0.00	970.79	8,188.91
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	236.43	0.00	0.00	0.00	236.43
001-6200-6402	ADVERTISING AND PUBLICATIONS	1,965.03	325.39	0.00	325.39	2,290.42
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	49,111.85	1,550.00	0.00	1,550.00	50,661.85
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	8,029.30	0.00	8,029.30	8,029.30
001-6200-6506	OFFICE SUPPLIES	1,317.22	517.23	0.00	517.23	1,834.45
001-6200-6507	OPERATING SUPPLIES	2,266.43	200.00	0.00	200.00	2,466.43
001-6200-6508	POSTAGE	519.90	0.00	0.00	0.00	519.90
001-6200-6727	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00
001-6300-6413	ELECTION COSTS	1,425.44	0.00	0.00	0.00	1,425.44
001-6400-6411	LEGAL FEES	4,095.00	692.50	0.00	692.50	4,787.50
001-6500-6299	EMPLOYEE/OFFICIAL RECOGNITION	0.00	0.00	0.00	0.00	0.00
001-6500-6310	REPAIR & MAINT. OF BUILDINGS	13,784.28	4,419.99	0.00	4,419.99	18,204.27
001-6500-6350	OPERATIONAL EQUIP REPAIR	159.13	0.00	0.00	0.00	159.13
001-6500-6371	UTILITIES	2,773.04	1,003.78	0.00	1,003.78	3,776.82
001-6500-6373	TELEPHONE/INTERNET	2,448.38	229.63	0.00	229.63	2,678.01
001-6500-6401	AUDIT COSTS	23,000.00	625.00	0.00	625.00	23,625.00
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	3,818.38	624.54	0.00	624.54	4,442.92
001-6500-6438	GYM KEY DEPOSIT REFUND	0.00	0.00	0.00	0.00	0.00
001-6500-6490	PROFESSIONAL FEES	23,217.35	3,036.70	0.00	3,036.70	26,254.05
001-6500-6491	CONTRACT LABOR	6,589.70	0.00	0.00	0.00	6,589.70
001-6500-6507	OPER SUPPLIES/MATERIALS MISC.	844.51	67.21	0.00	67.21	911.72
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	2,593.94	0.00	2,593.94	2,593.94
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	-534,188.55	0.00	12,221.24	-12,221.24	-546,409.79
001-9500-4001	PROPERTY TAXES - PRIOR YR	0.00	0.00	0.00	0.00	0.00
001-9500-4003	AGRICULTURAL LAND TAXES	-764.69	0.00	0.00	0.00	-764.69
001-9500-4013	LIAB, PROP, SELF INS COST	-71,335.85	0.00	1,634.05	-1,634.05	-72,969.90
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	-2,375.00	0.00	300.00	-300.00	-2,675.00
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: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
001-9500-4300	INTEREST	-90,153.81	0.00	15,707.71	-15,707.71	-105,861.52
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	-3,920.94	0.00	624.30	-624.30	-4,545.24
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	-3,210.49	0.00	0.00	0.00	-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
Fund 001 Total:		0.00	329,999.58	329,999.58	0.00	0.00

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

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

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 011 - POLICE						
011-0000-1100	Claim On Cash - Checking - Police	0.00	0.00	0.00	0.00	0.00
011-0000-1107	Claim On Cash - Investments - Police Car	98,249.30	295.82	0.00	295.82	98,545.12
011-0000-1110	CASH - POLICE	0.00	0.00	0.00	0.00	0.00
011-0000-1170	CDS/INVESTMENTS - POLICE CAR	0.00	0.00	0.00	0.00	0.00
011-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
011-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
011-0050-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
011-0050-3950	FUND BALANCE	-96,067.22	0.00	0.00	0.00	-96,067.22
011-1100-4300	INTEREST	-2,182.08	0.00	295.82	-295.82	-2,477.90
011-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
011-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
011-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
Fund 011 Total:		0.00	295.82	295.82	0.00	0.00

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 012 - FIRE						
012-0000-1100	Claim On Cash - Checking - Fire	30,000.00	0.00	0.00	0.00	30,000.00
012-0000-1107	Claim On Cash - Investments - Fire Truck	104,539.15	35.72	0.00	35.72	104,574.87
012-0000-1110	CASH - FIRE	0.00	0.00	0.00	0.00	0.00
012-0000-1170	CDS/INVESTMENTS - FIRE TRUCK	0.00	0.00	0.00	0.00	0.00
012-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
012-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
012-0050-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
012-0050-3950	FUND BALANCE	-132,504.61	0.00	0.00	0.00	-132,504.61
012-1500-4300	INTEREST	-2,034.54	0.00	35.72	-35.72	-2,070.26
012-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
012-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
012-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
Fund 012 Total:		0.00	35.72	35.72	0.00	0.00

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 013 - RIVERVIEW PARK						
013-0000-1100	Claim On Cash - Checking - Riverview	0.00	0.00	0.00	0.00	0.00
013-0000-1107	Claim On Cash - Investments - Riverview	11,864.17	314.76	0.00	314.76	12,178.93
013-0000-1110	CASH - RIVERVIEW PARK	0.00	0.00	0.00	0.00	0.00
013-0000-1170	CDS/INVESTMENTS - RIVERVIEW	0.00	0.00	0.00	0.00	0.00
013-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
013-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
013-0050-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
013-0050-3950	FUND BALANCE	-10,905.93	0.00	0.00	0.00	-10,905.93
013-4300-4300	INTEREST	-958.24	0.00	314.76	-314.76	-1,273.00
013-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
Fund 013 Total:		0.00	314.76	314.76	0.00	0.00

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

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

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 015 - PUBLIC WORKS TRUCK						
015-0000-1100	Claim On Cash - Checking - Public Works	5,000.00	0.00	0.00	0.00	5,000.00
015-0000-1107	Claim On Cash - Investments - Truck Re...	55,268.87	166.41	0.00	166.41	55,435.28
015-0000-1110	CASH - PUBLIC WORKS TRUCK	0.00	0.00	0.00	0.00	0.00
015-0000-1170	CDS/INVESTMENTS - TRUCK RSRV	0.00	0.00	0.00	0.00	0.00
015-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
015-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
015-0050-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
015-0050-3950	FUND BALANCE	-58,847.91	0.00	0.00	0.00	-58,847.91
015-2100-4300	INTEREST	-1,420.96	0.00	166.41	-166.41	-1,587.37
015-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
015-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
015-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
Fund 015 Total:		0.00	166.41	166.41	0.00	0.00

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 016 - PARTIAL SELF-FUND						
016-0000-1100	Claim On Cash - Checking - Partial Self ...	23,948.67	0.00	799.69	-799.69	23,148.98
016-0000-1107	Claim On Cash - Investments - Partial Se..	19,753.52	59.48	0.00	59.48	19,813.00
016-0000-1110	CASH - PARTIAL SELF-FUND	0.00	0.00	0.00	0.00	0.00
016-0000-1170	CDS/INVESTMENTS - PARTIAL SELF	0.00	0.00	0.00	0.00	0.00
016-0000-2022	Accounts Payable Pending	0.00	799.69	799.69	0.00	0.00
016-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
016-0050-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
016-0050-3920	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
016-0050-3950	FUND BALANCE	-53,585.58	0.00	0.00	0.00	-53,585.58
016-6200-6152	PARTIAL SELF-FUND EXPENSE	10,391.26	799.69	0.00	799.69	11,190.95
016-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
016-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
016-9500-4300	INTEREST	-507.87	0.00	59.48	-59.48	-567.35
016-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	Fund 016 Total:	0.00	1,658.86	1,658.86	0.00	0.00

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 017 - SWIMMING POOL						
017-0000-1100	Claim On Cash - Checking - Swimming ...	36,027.59	0.00	0.00	0.00	36,027.59
017-0000-1107	Claim On Cash - Investrnents - Swimm...	22,357.20	67.32	0.00	67.32	22,424.52
017-0000-1110	CASH - SWIMMING POOL	0.00	0.00	0.00	0.00	0.00
017-0000-1170	CDS/INVESTMENTS - SWIMMING	0.00	0.00	0.00	0.00	0.00
017-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
017-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
017-0050-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
017-0050-3950	FUND BALANCE	-57,809.99	0.00	0.00	0.00	-57,809.99
017-4600-4300	INTEREST	-574.80	0.00	67.32	-67.32	-642.12
017-4600-4470	SWIMMING POOL GRANT	0.00	0.00	0.00	0.00	0.00
017-4600-4700	POOL DONATION	0.00	0.00	0.00	0.00	0.00
017-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
017-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
017-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
Fund 017 Total:		0.00	67.32	67.32	0.00	0.00

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 018 - CABLE						
018-0000-1100	Claim On Cash - Checking - Cable	0.00	0.00	0.00	0.00	0.00
018-0000-1107	Claim On Cash - Investments - Cable Re...	29.17	0.09	0.00	0.09	29.26
018-0000-1110	CASH - CABLE	0.00	0.00	0.00	0.00	0.00
018-0000-1170	CDS/INVESTMENTS - CABLE RSRV	0.00	0.00	0.00	0.00	0.00
018-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
018-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
018-0050-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
018-0050-3950	FUND BALANCE	-28.42	0.00	0.00	0.00	-28.42
018-6500-4300	INTEREST	-0.75	0.00	0.09	-0.09	-0.84
018-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
018-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	Fund 018 Total:	0.00	0.09	0.09	0.00	0.00

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 019 - PARKS/PLAYGROUND						
019-0000-1100	Claim On Cash - Checking - Parks	0.00	0.00	0.00	0.00	0.00
019-0000-1107	Claim On Cash - Investments - Parks	24,329.64	73.25	0.00	73.25	24,402.89
019-0000-1110	CASH - PARKS/PLAYGROUND	0.00	0.00	0.00	0.00	0.00
019-0000-1170	CDS/INVESTMENTS - PARKS	0.00	0.00	0.00	0.00	0.00
019-0000-1171	CD - PARKS	0.00	0.00	0.00	0.00	0.00
019-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
019-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
019-0050-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
019-0050-3950	FUND BALANCE	-23,704.12	0.00	0.00	0.00	-23,704.12
019-4300-4300	INTEREST	-625.52	0.00	73.25	-73.25	-698.77
019-4300-4490	PARK/PLAYGROUND GRANT	0.00	0.00	0.00	0.00	0.00
019-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
019-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
019-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	Fund 019 Total:	0.00	73.25	73.25	0.00	0.00

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 020 - STREET EQUIP						
020-0000-1100	Claim On Cash - Checking - Street	40,000.00	0.00	0.00	0.00	40,000.00
020-0000-1107	Claim On Cash - Investments - Street E..	154,616.90	465.54	0.00	465.54	155,082.44
020-0000-1110	CASH - STREET EQUIP	0.00	0.00	0.00	0.00	0.00
020-0000-1170	CDS/INVESTMENTS - STREET EQUIP	0.00	0.00	0.00	0.00	0.00
020-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
020-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
020-0050-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
020-0050-3950	FUND BALANCE	-190,641.67	0.00	0.00	0.00	-190,641.67
020-2100-4300	INTEREST	-3,975.23	0.00	465.54	-465.54	-4,440.77
020-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
020-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
020-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
Fund 020 Total:		0.00	465.54	465.54	0.00	0.00

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 021 - LIBRARY						
021-0000-1100	Claim On Cash - Checking - Library	135,868.67	0.00	65,667.31	-65,667.31	70,201.36
021-0000-1107	Claim On Cash - Investments - Library	155,177.19	467.23	0.00	467.23	155,644.42
021-0000-1110	CASH - LIBRARY	0.00	0.00	0.00	0.00	0.00
021-0000-1170	CDS/INVESTMENTS - LIBRARY RSRV	0.00	0.00	0.00	0.00	0.00
021-0000-1171	CD - LIBRARY	0.00	0.00	0.00	0.00	0.00
021-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
021-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
021-0050-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
021-0050-3950	FUND BALANCE	-263,226.12	0.00	0.00	0.00	-263,226.12
021-4100-4300	INTEREST	-3,989.62	0.00	467.23	-467.23	-4,456.85
021-4100-4705	PRIVATE SOURCE CONTRIB	-23,830.12	0.00	0.00	0.00	-23,830.12
021-4100-6448	LIBRARY RESERVE	0.00	0.00	0.00	0.00	0.00
021-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
021-9100-6910	TRANSFER OUT	0.00	65,667.31	0.00	65,667.31	65,667.31
021-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
Fund 021 Total:		0.00	66,134.54	66,134.54	0.00	0.00

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

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

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

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

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

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

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 025 - TRAIL						
025-0000-1100	Claim On Cash - Checking - Trail	0.00	0.00	0.00	0.00	0.00
025-0000-1107	Claim On Cash - Investments - Trail Res...	1.65	0.18	0.00	0.18	1.83
025-0000-1110	CASH - TRAIL	0.00	0.00	0.00	0.00	0.00
025-0000-1170	CDS/INVESTMENTS - TRAIL RSRV	0.00	0.00	0.00	0.00	0.00
025-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
025-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
025-0050-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
025-0050-3950	FUND BALANCE	-0.39	0.00	0.00	0.00	-0.39
025-4300-4300	INTEREST	-1.26	0.00	0.18	-0.18	-1.44
025-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
025-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	Fund 025 Total:	0.00	0.18	0.18	0.00	0.00

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 026 - SIREN						
026-0000-1100	Claim On Cash - Checking - Siren	0.00	0.00	0.00	0.00	0.00
026-0000-1107	Claim On Cash - Investments - Siren Re...	10.13	0.03	0.00	0.03	10.16
026-0000-1110	CASH - SIREN	0.00	0.00	0.00	0.00	0.00
026-0000-1170	CDS/INVESTMENTS - SIREN RSRV	0.00	0.00	0.00	0.00	0.00
026-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
026-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
026-0050-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
026-0050-3950	FUND BALANCE	-9.87	0.00	0.00	0.00	-9.87
026-1300-4300	INTEREST	-0.26	0.00	0.03	-0.03	-0.29
026-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
026-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
Fund 026 Total:		0.00	0.03	0.03	0.00	0.00

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 027 - BICENTENNIAL						
027-0000-1100	Claim On Cash - Checking - Bicentennial	0.00	0.00	0.00	0.00	0.00
027-0000-1107	Claim On Cash - Investments - Bicente...	5,491.99	16.54	0.00	16.54	5,508.53
027-0000-1110	CASH - BICENTENNIAL	0.00	0.00	0.00	0.00	0.00
027-0000-1170	CDS/INVESTMENTS - BICENTENNIAL	0.00	0.00	0.00	0.00	0.00
027-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
027-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
027-0050-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
027-0050-3950	FUND BALANCE	-5,350.79	0.00	0.00	0.00	-5,350.79
027-4700-4300	INTEREST	-141.20	0.00	16.54	-16.54	-157.74
027-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
Fund 027 Total:		0.00	16.54	16.54	0.00	0.00

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 028 - AMBULANCE						
028-0000-1100	Claim On Cash - Checking - Ambulance	0.00	0.00	0.00	0.00	0.00
028-0000-1107	Claim On Cash - Investments - Ambula...	225,828.74	679.95	0.00	679.95	226,508.69
028-0000-1110	CASH - AMBULANCE	0.00	0.00	0.00	0.00	0.00
028-0000-1170	CD/INVESTMENTS - AMBULANCE RES	0.00	0.00	0.00	0.00	0.00
028-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
028-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
028-0050-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
028-0050-3950	FUND BALANCE	-220,022.63	0.00	0.00	0.00	-220,022.63
028-1600-4300	INTEREST	-5,806.11	0.00	679.95	-679.95	-6,486.06
028-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
028-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
028-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
Fund 028 Total:		0.00	679.95	679.95	0.00	0.00

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 110 - ROAD USE TAX						
110-0000-1100	Claim On Cash - Checking - Road Use T...	381,642.81	21,671.01	14,847.50	6,823.51	388,466.32
110-0000-1110	CASH - ROAD USE TAX	-9,883.00	0.00	0.00	0.00	-9,883.00
110-0000-1170	CDS/INVESTMENTS - ROAD USE TAX	0.00	0.00	0.00	0.00	0.00
110-0000-2022	Accounts Payable Pending	0.00	8,682.60	8,682.60	0.00	0.00
110-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
110-0050-2120	FEDERAL W/H PAYABLE	0.00	813.71	813.71	0.00	0.00
110-0050-2121	FICA W/H PAYABLE	0.00	1,323.46	1,323.46	0.00	0.00
110-0050-2122	STATE W/H PAYABLE	0.00	213.63	213.63	0.00	0.00
110-0050-2123	IPERS W/H PAYABLE	0.00	1,374.16	1,374.16	0.00	0.00
110-0050-2124	INSURANCE W/H PAYABLE	1,827.97	861.37	861.37	0.00	1,827.97
110-0050-2125	IPERS PAYABLE-POLICE	0.00	0.00	0.00	0.00	0.00
110-0050-2126	ICMA PAYABLE	0.00	246.09	246.09	0.00	0.00
110-0050-2127	GUARD SUIT W/H	0.00	0.00	0.00	0.00	0.00
110-0050-2128	FLEX CONTR	-4.78	0.00	0.00	0.00	-4.78
110-0050-3910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
110-0050-3950	FUND BALANCE	-409,334.21	0.00	0.00	0.00	-409,334.21
110-2100-4300	INTEREST	0.00	0.00	0.00	0.00	0.00
110-2100-4430	STATE ROAD USE TAXES	-199,063.03	0.00	21,671.01	-21,671.01	-220,734.04
110-2100-4799	MISCELLANEOUS REVENUES	-43.97	0.00	0.00	0.00	-43.97
110-2100-4820	PROCEEDS FROM DEBT/LOAN	0.00	0.00	0.00	0.00	0.00
110-2100-6010	SALARIES	48,929.34	5,095.97	0.00	5,095.97	54,025.31
110-2100-6020	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00
110-2100-6040	WAGES - OVERTIME	159.12	0.00	0.00	0.00	159.12
110-2100-6110	FICA	3,611.98	311.13	0.00	311.13	3,923.11
110-2100-6120	MEDICARE	86.31	72.78	0.00	72.78	159.09
110-2100-6130	IPERS	4,911.07	481.09	0.00	481.09	5,392.16
110-2100-6131	CA PENSION	0.00	0.00	0.00	0.00	0.00
110-2100-6150	GROUP INSURANCE	7,099.58	767.35	0.00	767.35	7,866.93
110-2100-6160	WORKERS' COMPENSATION	442.84	0.00	0.00	0.00	442.84
110-2100-6310	REPAIR & MAINT. OF BUILDINGS	1,800.00	0.00	0.00	0.00	1,800.00
110-2100-6331	FUEL	1,320.39	111.94	0.00	111.94	1,432.33
110-2100-6350	REPAIR & MAINT EQUIPMENT	1,173.85	0.00	0.00	0.00	1,173.85
110-2100-6408	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
110-2100-6417	STREET MAINTENANCE	86,449.50	0.00	0.00	0.00	86,449.50
110-2100-6505	TOOLS & EQUIPMENT	0.00	0.00	0.00	0.00	0.00
110-2100-6507	STREET SUPPLIES	4,757.12	1,871.13	0.00	1,871.13	6,628.25
110-2100-6727	CAPITAL EQUIPMENT	50,000.00	0.00	0.00	0.00	50,000.00
110-2100-6801	PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	0.00
110-2100-6851	INTEREST PAYMENTS	0.00	0.00	0.00	0.00	0.00
110-2300-6376	STREET LIGHTING	5,956.35	850.76	0.00	850.76	6,807.11
110-2300-6441	TRAFFIC SIGNAL MAINTENANCE	0.00	0.00	0.00	0.00	0.00
110-2500-6010	SALARIES	6,253.09	3,639.69	0.00	3,639.69	9,892.78
110-2500-6040	WAGES - OVERTIME	1,628.06	0.00	0.00	0.00	1,628.06
110-2500-6110	FICA	565.61	225.17	0.00	225.17	790.78
110-2500-6120	MEDICARE	28.15	52.65	0.00	52.65	80.80
110-2500-6130	IPERS	338.73	343.60	0.00	343.60	682.33
110-2500-6150	GROUP INSURANCE	1,080.51	74.27	0.00	74.27	1,154.78
110-2500-6331	FUEL	865.07	351.20	0.00	351.20	1,216.27
110-2500-6350	REPAIR & MAINT EQUIP	5,997.12	598.77	0.00	598.77	6,595.89
110-2500-6417	SNOW REMOVAL	0.00	0.00	0.00	0.00	0.00
110-2500-6490	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00
110-2500-6507	OPER SUPPLIES/MATERIALS MISC	1,404.42	0.00	0.00	0.00	1,404.42
110-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
110-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
110-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	Fund 110 Total:	0.00	50,033.53	50,033.53	0.00	0.00

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

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 112 - EMPLOYEE BENEFITS						
112-0000-1100	Claim On Cash - Checking - Employee B...	152,872.42	2,490.11	0.00	2,490.11	155,362.53
112-0000-1110	CASH - EMPLOYEE BENEFITS	-66,944.00	0.00	0.00	0.00	-66,944.00
112-0000-1170	CDS/INVESTMENTS - EMPLOYEE BEN	0.00	0.00	0.00	0.00	0.00
112-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
112-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
112-0050-3950	FUND BALANCE	27,450.94	0.00	0.00	0.00	27,450.94
112-1100-6150	GROUP INSURANCE	0.00	0.00	0.00	0.00	0.00
112-2100-6150	GROUP INSURANCE	0.00	0.00	0.00	0.00	0.00
112-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
112-9500-4000	EMPLOYEE BENEFIT TAX LEVY	-108,982.46	0.00	2,490.11	-2,490.11	-111,472.57
112-9500-4001	PROPERTY TAXES - PRIOR YR	0.00	0.00	0.00	0.00	0.00
112-9500-4013	LIAB, PROP, SELF INS COST	0.00	0.00	0.00	0.00	0.00
112-9500-4463	TIER I BUS PROP TAX REPLACE	-4,396.90	0.00	0.00	0.00	-4,396.90
112-9500-4464	COMM/IND TAX REPLACEMENT	0.00	0.00	0.00	0.00	0.00
112-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	Fund 112 Total:	0.00	2,490.11	2,490.11	0.00	0.00

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 121 - LOST						
121-0000-1100	Claim On Cash - Checking - Lost	832,766.99	33,358.67	0.00	33,358.67	866,125.66
121-0000-1110	CASH - LOST	0.00	0.00	0.00	0.00	0.00
121-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
121-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
121-0050-3950	FUND BALANCE	-578,655.06	0.00	0.00	0.00	-578,655.06
121-9100-4831	TRANSFER IN-TIF	0.00	0.00	0.00	0.00	0.00
121-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
121-9500-4090	LOCAL OPTION TAX	-254,111.93	0.00	33,358.67	-33,358.67	-287,470.60
121-9500-4300	INTEREST	0.00	0.00	0.00	0.00	0.00
121-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	Fund 121 Total:	0.00	33,358.67	33,358.67	0.00	0.00

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 125 - TIF						
125-0000-1100	Claim On Cash - Checking - TIF	329,620.81	8,052.23	0.00	8,052.23	337,673.04
125-0000-1110	CASH - TIF	0.00	0.00	0.00	0.00	0.00
125-0000-1170	CDS/INVESTMENTS - TIF	0.00	0.00	0.00	0.00	0.00
125-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
125-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
125-0050-3910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
125-0050-3950	FUND BALANCE	-159,469.81	0.00	0.00	0.00	-159,469.81
125-5250-6450	TIF REVOLVING LOAN PAYMENTS	0.00	0.00	0.00	0.00	0.00
125-5250-6453	TIF TAX REFUND	6,500.00	0.00	0.00	0.00	6,500.00
125-5250-6458	MISC TIF EXPENSES	0.00	0.00	0.00	0.00	0.00
125-5250-6460	TIF EXPENSES-SALARIES & BENS	0.00	0.00	0.00	0.00	0.00
125-5250-6490	PROFESSIONAL FEES	7,475.00	0.00	0.00	0.00	7,475.00
125-9100-4831	TRANSFER IN-TIF	0.00	0.00	0.00	0.00	0.00
125-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
125-9100-6911	TRANSFER OUT - TIF	0.00	0.00	0.00	0.00	0.00
125-9500-4050	TIF PROP TAX-DIST 24	-180,790.00	0.00	8,052.23	-8,052.23	-188,842.23
125-9500-4051	TIF-PROP TAX-DIST 29	0.00	0.00	0.00	0.00	0.00
125-9500-4052	TIF-PROP TAX-DIST 39	0.00	0.00	0.00	0.00	0.00
125-9500-4053	TIF-PROP TAX-DIST 43	0.00	0.00	0.00	0.00	0.00
125-9500-4054	TIF-PROP TAX-DIST 47	0.00	0.00	0.00	0.00	0.00
125-9500-4055	TIF-PROP TAX-DIST 50	0.00	0.00	0.00	0.00	0.00
125-9500-4056	TIF-PROP TAX-DIST 61	0.00	0.00	0.00	0.00	0.00
125-9500-4057	TIF-PROP TAX-DIST 64	0.00	0.00	0.00	0.00	0.00
125-9500-4058	TIF-PROP TAX-DIST 79	0.00	0.00	0.00	0.00	0.00
125-9500-4059	TIF-PROP TAX-DIST 80	0.00	0.00	0.00	0.00	0.00
125-9500-4060	TIF-PROP TAX-DIST 90	0.00	0.00	0.00	0.00	0.00
125-9500-4061	TIF-PROP TAX-JONES CO	0.00	0.00	0.00	0.00	0.00
125-9500-4062	TIF-PROP TAX-DIST 137	0.00	0.00	0.00	0.00	0.00
125-9500-4063	TIF PROP TAX DIST 142	0.00	0.00	0.00	0.00	0.00
125-9500-4064	TIF PROP TAX DIST 150	0.00	0.00	0.00	0.00	0.00
125-9500-4065	TIF PROP TAX DIST 153	0.00	0.00	0.00	0.00	0.00
125-9500-4070	TIF LOAN REPAYMENTS	-3,336.00	0.00	0.00	0.00	-3,336.00
125-9500-4464	COMM/IND TAX REPLACEMENT	0.00	0.00	0.00	0.00	0.00
125-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
Fund 125 Total:		0.00	8,052.23	8,052.23	0.00	0.00

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 200 - DEBT SERVICE						
200-0000-1100	Claim On Cash - Checking - Debt Service	126,569.37	2,728.15	25,019.84	-22,291.69	104,277.68
200-0000-1110	CASH - DEBT SERVICE	11,247.00	0.00	0.00	0.00	11,247.00
200-0000-1170	CDS/INVESTMENTS - DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
200-0000-2022	Accounts Payable Pending	0.00	25,019.84	25,019.84	0.00	0.00
200-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
200-0050-3920	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
200-0050-3950	FUND BALANCE	-106,951.85	0.00	0.00	0.00	-106,951.85
200-1600-6801	PRINCIPAL - AMB SVC/NEW UNIT	0.00	0.00	0.00	0.00	0.00
200-1600-6851	INTEREST - AMB SVC/NEW UNIT	0.00	0.00	0.00	0.00	0.00
200-2100-6458	MISC EXPENSE	0.00	25,019.84	0.00	25,019.84	25,019.84
200-2100-6801	PRINCIPAL - STREETS	0.00	0.00	0.00	0.00	0.00
200-2100-6803	PRINCIPAL - 2012B GO BOND	0.00	0.00	0.00	0.00	0.00
200-2100-6804	PRINCIPAL - 2025 GO Bond 3rd Ave and...	0.00	0.00	0.00	0.00	0.00
200-2100-6805	PRINCIPAL - STREET EQUIPMENT	0.00	0.00	0.00	0.00	0.00
200-2100-6806	PRINCIPAL-2024 GO BOND HWY 136	0.00	0.00	0.00	0.00	0.00
200-2100-6851	INTEREST - STREETS	2,025.00	0.00	0.00	0.00	2,025.00
200-2100-6853	INTEREST - 2012B GO BOND	0.00	0.00	0.00	0.00	0.00
200-2100-6854	INTEREST - 2025 GO Bond 3rd Ave and...	0.00	0.00	0.00	0.00	0.00
200-2100-6855	INTEREST - STREET EQUIPMENT	1,293.75	0.00	0.00	0.00	1,293.75
200-2100-6856	INTEREST-2024 GO BOND HWY 136	12,403.75	0.00	0.00	0.00	12,403.75
200-4100-6801	PRINCIPAL PAYMENTS-2024 GO LIB	0.00	0.00	0.00	0.00	0.00
200-4100-6802	PRINCIPAL-2023 LIB CIPCO LOAN	11,697.86	0.00	0.00	0.00	11,697.86
200-4100-6803	PRINCIPAL-2024 DBQ COUNTY LOAN	19,302.00	0.00	0.00	0.00	19,302.00
200-4100-6851	INTEREST PAYMENTS-2024 GO LIBR	10,262.50	0.00	0.00	0.00	10,262.50
200-4100-6852	INTEREST-2023 LIB CIPCO LOAN	2,155.97	0.00	0.00	0.00	2,155.97
200-4100-6853	INTEREST-2024 DBQ COUNTY LOAN	1,786.00	0.00	0.00	0.00	1,786.00
200-4100-6899	BOND REGISTRATION FEES	2,213.88	0.00	0.00	0.00	2,213.88
200-7100-4000	PROPERTY TAXES	-109,740.60	0.00	2,728.15	-2,728.15	-112,468.75
200-7100-4001	PROPERTY TAXES - PRIOR YR	0.00	0.00	0.00	0.00	0.00
200-7100-4463	TIER I BUS PROP TAX REPLA	-4,014.63	0.00	0.00	0.00	-4,014.63
200-7100-4464	COMM/IND TAX REPLACEMENT	0.00	0.00	0.00	0.00	0.00
200-7100-4600	SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00
200-7100-6801	PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	0.00
200-7100-6851	INTEREST PAYMENTS	19,200.00	0.00	0.00	0.00	19,200.00
200-7100-6899	BOND REGISTRATION FEES	550.00	0.00	0.00	0.00	550.00
200-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
200-9100-4831	TRANSFER IN-TIF	0.00	0.00	0.00	0.00	0.00
200-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
200-9100-6911	TRANSFER OUT - TIF	0.00	0.00	0.00	0.00	0.00
200-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
Fund 200 Total:		0.00	52,767.83	52,767.83	0.00	0.00

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

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

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

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

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

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

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

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

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

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

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

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

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

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

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

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

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

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

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

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

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 600 - WATER						
600-0000-1100	Claim On Cash - Checking - Water	-23,259.80	51,796.42	26,735.19	25,061.23	1,801.43
600-0000-1107	Claim On Cash - Investments - Water	101,649.99	306.06	0.00	306.06	101,956.05
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	18,386.91	18,386.91	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	973.13	973.13	0.00	0.00
600-0050-2121	FICA W/H PAYABLE	0.00	1,833.36	1,833.36	0.00	0.00
600-0050-2122	STATE W/H PAYABLE	0.00	281.86	281.86	0.00	0.00
600-0050-2123	IPERS W/H PAYABLE	0.00	1,917.22	1,917.22	0.00	0.00
600-0050-2124	INSURANCE W/H PAYABLE	1,845.57	2,058.44	2,058.44	0.00	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	695.54	695.54	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	-2,613.44	0.00	306.06	-306.06	-2,919.50
600-8100-4500	WATER COLLECTION FEES	-274,917.75	0.00	38,567.39	-38,567.39	-313,485.14
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	-15,683.08	0.00	2,236.03	-2,236.03	-17,919.11
600-8100-4799	MISCELLANEOUS REVENUES	-1,690.00	0.00	10,993.00	-10,993.00	-12,683.00
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	77,708.45	12,187.99	0.00	12,187.99	89,896.44
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	5,784.18	742.91	0.00	742.91	6,527.09
600-8100-6120	MEDICARE	144.55	173.77	0.00	173.77	318.32
600-8100-6130	IPERS	7,260.72	1,150.55	0.00	1,150.55	8,411.27
600-8100-6131	CA PENSION	0.00	0.00	0.00	0.00	0.00
600-8100-6150	GROUP INSURANCE	9,504.09	1,918.99	0.00	1,918.99	11,423.08
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	1,696.46	145.08	0.00	145.08	1,841.54
600-8100-6350	REPAIR & MAINT EQUIP	714.13	0.00	0.00	0.00	714.13
600-8100-6371	UTILITIES	13,313.10	1,433.74	0.00	1,433.74	14,746.84
600-8100-6373	TELEPHONE/INTERNET	2,621.53	378.33	0.00	378.33	2,999.86
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	16,504.44	1,985.04	0.00	1,985.04	18,489.48
600-8100-6419	SOFTWARE	0.00	0.00	0.00	0.00	0.00
600-8100-6423	SCHOOL TRAINING SUPPLIES	1,109.00	0.00	0.00	0.00	1,109.00
600-8100-6490	PROFESSIONAL FEES	10,194.19	590.22	0.00	590.22	10,784.41
600-8100-6491	CONTRACT LABOR	76,921.08	1,000.00	0.00	1,000.00	77,921.08
600-8100-6506	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00
600-8100-6507	OPER SUPPLIES/MATERIALS MISC.	33,924.16	4,995.58	0.00	4,995.58	38,919.74
600-8100-6508	POSTAGE	153.24	32.99	0.00	32.99	186.23
600-8100-6520	PUMP REPAIR & MAINT EQUIPMENT	0.00	0.00	0.00	0.00	0.00
600-8100-6521	VALVES & HYDRANTS	2,175.00	0.00	0.00	0.00	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: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
600-8100-6899	BOND REGISTRATION FEES	0.00	0.00	0.00	0.00	0.00
600-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
600-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
600-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
Fund 600 Total:		0.00	104,984.13	104,984.13	0.00	0.00

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 601 - DEPOSITS						
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
Fund 601 Total:		0.00	0.00	0.00	0.00	0.00

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 603 - WELL PUMP						
603-0000-1100	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...	61,518.99	185.23	0.00	185.23	61,704.22
603-0000-1110	CASH - WELL PUMP	0.00	0.00	0.00	0.00	0.00
603-0000-1170	CDS/INVESTMENTS - WELL PUMP	0.00	0.00	0.00	0.00	0.00
603-0000-2022	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
603-0050-2022	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
603-8100-4300	INTEREST	-1,581.66	0.00	185.23	-185.23	-1,766.89
603-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
603-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
603-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	Fund 603 Total:	0.00	185.23	185.23	0.00	0.00

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

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

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 605 - 2021A BOND SINKING						
605-0000-1100	Claim On Cash - Checking - 2021A Bond...	0.00	0.00	0.00	0.00	0.00
605-0000-1107	Claim On Cash - Investments - 2021A Si...	83,371.95	251.03	0.00	251.03	83,622.98
605-0000-1110	CASH - 2021A BOND SINKING	0.00	0.00	0.00	0.00	0.00
605-0000-1170	CD's/INVESTMENTS-2021A SINKING	0.00	0.00	0.00	0.00	0.00
605-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
605-0050-2020	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00	0.00
605-0050-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
605-0050-3950	FUND BALANCE	-81,228.44	0.00	0.00	0.00	-81,228.44
605-8100-4300	INTEREST	-2,143.51	0.00	251.03	-251.03	-2,394.54
605-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
605-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
605-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	Fund 605 Total:	0.00	251.03	251.03	0.00	0.00

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 610 - SEWER						
610-0000-1100	Claim On Cash - Checking - Sewer	449,524.18	93,370.97	18,177.56	75,193.41	524,717.59
610-0000-1107	Claim On Cash - Investments - Sewer	170,994.21	514.85	0.00	514.85	171,509.06
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	12,000.91	12,000.91	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	856.16	856.16	0.00	0.00
610-0050-2121	FICA W/H PAYABLE	0.00	1,301.12	1,301.12	0.00	0.00
610-0050-2122	STATE W/H PAYABLE	0.00	219.27	219.27	0.00	0.00
610-0050-2123	IPERS W/H PAYABLE	0.00	1,361.11	1,361.11	0.00	0.00
610-0050-2124	INSURANCE W/H PAYABLE	-2,551.67	1,480.76	1,480.76	0.00	-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	58.37	58.37	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	-4,396.28	0.00	514.85	-514.85	-4,911.13
610-8150-4500	SEWER COLLECTION FEES	-525,909.75	0.00	82,109.88	-82,109.88	-608,019.63
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	-6,203.83	0.00	1,048.72	-1,048.72	-7,252.55
610-8150-4799	MISCELLANEOUS REVENUES	0.00	0.00	10,212.37	-10,212.37	-10,212.37
610-8150-6010	SALARIES	68,820.14	8,653.34	0.00	8,653.34	77,473.48
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	5,125.86	527.28	0.00	527.28	5,653.14
610-8150-6120	MEDICARE	122.23	123.28	0.00	123.28	245.51
610-8150-6130	IPERS	6,435.27	816.86	0.00	816.86	7,252.13
610-8150-6131	CA PENSION	0.00	0.00	0.00	0.00	0.00
610-8150-6150	GROUP INSURANCE	10,879.86	1,399.06	0.00	1,399.06	12,278.92
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	1,084.35	0.00	0.00	0.00	1,084.35
610-8150-6331	FUEL	2,442.06	204.14	0.00	204.14	2,646.20
610-8150-6350	REPAIR & MAINT EQUIPMENT	3,672.30	62.20	0.00	62.20	3,734.50
610-8150-6371	UTILITIES	20,423.71	3,370.36	0.00	3,370.36	23,794.07
610-8150-6373	TELEPHONE/INTERNET	1,555.04	225.92	0.00	225.92	1,780.96
610-8150-6408	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
610-8150-6418	SALES TAX	5,264.83	868.48	0.00	868.48	6,133.31
610-8150-6419	SOFTWARE	0.00	0.00	0.00	0.00	0.00
610-8150-6423	SCHOOL TRAINING SUPPLIES	1,109.00	0.00	0.00	0.00	1,109.00
610-8150-6446	SANITARY SEWERS	87,061.80	0.00	0.00	0.00	87,061.80
610-8150-6490	PROFESSIONAL FEES	20,056.98	1,845.22	0.00	1,845.22	21,902.20
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.	4,208.31	81.42	0.00	81.42	4,289.73
610-8150-6508	POSTAGE	65.80	0.00	0.00	0.00	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
	Fund 610 Total:	0.00	129,341.08	129,341.08	0.00	0.00

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

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

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 998 - POOLED CASH (CD/INVESTMENTS)						
998-0000-1177	Cash In Bank - Money Market	1,452,599.37	4,373.67	0.00	4,373.67	1,456,973.04
998-0000-2020	Accounts Payable	0.00	0.00	0.00	0.00	0.00
998-0000-2130	Wages Payable	0.00	0.00	0.00	0.00	0.00
998-0000-3900	Due From Other Funds	-1,452,599.37	0.00	4,373.67	-4,373.67	-1,456,973.04
998-0050-2130	Wages Payable	0.00	0.00	0.00	0.00	0.00
998-0050-3900	Due To Other Funds	0.00	0.00	0.00	0.00	0.00
	Fund 998 Total:	0.00	4,373.67	4,373.67	0.00	0.00

Trial Balance

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 999 - POOLED CASH (GENERAL)						
999-0000-1111	Cash In Bank - Business Public Checking	5,020,196.11	401,629.32	257,548.88	144,080.44	5,164,276.55
999-0000-2020	Accounts Payable	0.00	148,715.36	148,715.36	0.00	0.00
999-0000-3900	Due From Other Funds	0.00	148,820.62	148,820.62	0.00	0.00
999-0050-2130	Wages Payable	0.00	43,105.24	43,105.24	0.00	0.00
999-0050-3900	Due To Other Funds	-5,020,196.11	257,654.14	401,734.58	-144,080.44	-5,164,276.55
	Fund 999 Total:	0.00	999,924.68	999,924.68	0.00	0.00
	Report Total:	0.00	1,851,338.09	1,851,338.09	0.00	0.00

Fund Summary

Fund	Beginning Balance	Total Debits	Total Credits	Ending Balance
001 - GENERAL	0.00	329,999.58	329,999.58	0.00
002 - ARP COVID 19 GRANT	0.00	0.00	0.00	0.00
011 - POLICE	0.00	295.82	295.82	0.00
012 - FIRE	0.00	35.72	35.72	0.00
013 - RIVERVIEW PARK	0.00	314.76	314.76	0.00
014 - FIRE EQUIPMENT	0.00	0.00	0.00	0.00
015 - PUBLIC WORKS TRUCK	0.00	166.41	166.41	0.00
016 - PARTIAL SELF-FUND	0.00	1,658.86	1,658.86	0.00
017 - SWIMMING POOL	0.00	67.32	67.32	0.00
018 - CABLE	0.00	0.09	0.09	0.00
019 - PARKS/PLAYGROUND	0.00	73.25	73.25	0.00
020 - STREET EQUIP	0.00	465.54	465.54	0.00
021 - LIBRARY	0.00	66,134.54	66,134.54	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	0.03	0.03	0.00
027 - BICENTENNIAL	0.00	16.54	16.54	0.00
028 - AMBULANCE	0.00	679.95	679.95	0.00
110 - ROAD USE TAX	0.00	50,033.53	50,033.53	0.00
111 - ARPA CHECKING	0.00	0.00	0.00	0.00
112 - EMPLOYEE BENEFITS	0.00	2,490.11	2,490.11	0.00
121 - LOST	0.00	33,358.67	33,358.67	0.00
125 - TIF	0.00	8,052.23	8,052.23	0.00
200 - DEBT SERVICE	0.00	52,767.83	52,767.83	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	0.00	0.00	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	65,667.31	65,667.31	0.00
600 - WATER	0.00	104,984.13	104,984.13	0.00
601 - DEPOSITS	0.00	0.00	0.00	0.00
603 - WELL PUMP	0.00	185.23	185.23	0.00
604 - 2021A BOND	0.00	0.00	0.00	0.00
605 - 2021A BOND SINKING	0.00	251.03	251.03	0.00
610 - SEWER	0.00	129,341.08	129,341.08	0.00
611 - SEWER SINKING	0.00	0.00	0.00	0.00
998 - POOLED CASH (CD/INVESTMENTS)	0.00	4,373.67	4,373.67	0.00
999 - POOLED CASH (GENERAL)	0.00	999,924.68	999,924.68	0.00
Report Total:	0.00	1,851,338.09	1,851,338.09	0.00

Detail vs Budget Report

Account Summary

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001 - GENERAL							
Revenue							
<u>001-1100-4185</u>	ANIMAL LICENSE	-100.00	-33.00	-5.00	-38.00	-62.00	-62.00%
<u>001-1100-4700</u>	DONATIONS - POLICE	-1,500.00	-200.00	0.00	-200.00	-1,300.00	-86.67%
<u>001-1100-4770</u>	COURT & PARKING FINES	-100.00	-20.00	-20.00	-40.00	-60.00	-60.00%
<u>001-1100-4799</u>	MISCELLANEOUS REVENUES	-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	-14,000.00	-22,074.08	0.00	-22,074.08	8,074.08	57.67%
<u>001-1500-4800</u>	SALE OF REAL PROPERTY	0.00	-22,500.00	0.00	-22,500.00	22,500.00	0.00%
<u>001-1600-4475</u>	TOWNSHIP CONTRIBUTIONS	-27,458.00	-11,817.12	-268.08	-12,085.20	-15,372.80	-55.99%
<u>001-1600-4500</u>	AMBULANCE SERVICE CHARGES	-110,000.00	-102,054.94	-16,601.11	-118,656.05	8,656.05	7.87%
<u>001-1600-4700</u>	DONATION	-100.00	-999.62	0.00	-999.62	899.62	899.62%
<u>001-1600-4710</u>	REIMBURSEMENTS	-1,000.00	-3,096.56	-42,000.00	-45,096.56	44,096.56	4,409.66%
<u>001-2100-4134</u>	STREET EXCAVATION BOND	-1,000.00	-250.00	0.00	-250.00	-750.00	-75.00%
<u>001-2100-4570</u>	STREET/SIDEWALK/CURB REPAIR CH	-5,000.00	0.00	0.00	0.00	-5,000.00	-100.00%
<u>001-2100-4799</u>	MISCELLANEOUS REVENUES	-2,000.00	-380.00	0.00	-380.00	-1,620.00	-81.00%
<u>001-2900-4500</u>	GARBAGE CHARGES/FEES	-235,000.00	-146,440.50	-22,660.46	-169,100.96	-65,899.04	-28.04%
<u>001-2900-4516</u>	RECYCLING CHARGES/FEES	-112,000.00	-63,594.44	-9,389.52	-72,983.96	-39,016.04	-34.84%
<u>001-4100-4310</u>	LIB ROOM RENT	0.00	-140.00	0.00	-140.00	140.00	0.00%
<u>001-4100-4441</u>	LIBRARY OPEN ACCESS/ENRICH IA	-4,200.00	-3,276.23	0.00	-3,276.23	-923.77	-21.99%
<u>001-4100-4443</u>	LIBRARY DBQ & JONES CNTY 28E	-6,200.00	-4,217.00	0.00	-4,217.00	-1,983.00	-31.98%
<u>001-4100-4700</u>	DONATIONS - LIBRARY	-500.00	-1,174.00	0.00	-1,174.00	674.00	134.80%
<u>001-4100-4765</u>	LIBRARY MISC FEES	-200.00	-174.05	0.00	-174.05	-25.95	-12.98%
<u>001-4300-4310</u>	PAVILION RENTAL	-2,000.00	-298.00	0.00	-298.00	-1,702.00	-85.10%
<u>001-4300-4311</u>	PAVILION DEPOSIT	-1,000.00	-150.00	0.00	-150.00	-850.00	-85.00%
<u>001-4300-4700</u>	DONATIONS - PARK	-500.00	-14,806.76	0.00	-14,806.76	14,306.76	2,861.35%
<u>001-4600-4575</u>	SWIMMING LESSONS	-38,000.00	-800.00	0.00	-800.00	-37,200.00	-97.89%
<u>001-4600-4580</u>	SWIMMING POOL CONCESSIONS	-20,000.00	-11,303.69	0.00	-11,303.69	-8,696.31	-43.48%
<u>001-4600-4590</u>	SWIMMING POOL ADMISSIONS	-3,000.00	-12,762.50	0.00	-12,762.50	9,762.50	325.42%
<u>001-4600-4595</u>	POOL PASS	-60,000.00	-2,560.00	0.00	-2,560.00	-57,440.00	-95.73%
<u>001-4600-4710</u>	REIMBURSEMENTS	-500.00	-55.00	0.00	-55.00	-445.00	-89.00%
<u>001-4600-4799</u>	MISCELLANEOUS REVENUES	-500.00	-10.00	0.00	-10.00	-490.00	-98.00%
<u>001-5100-4750</u>	MERCHANDISE SALES	-200.00	-255.00	0.00	-255.00	55.00	27.50%
<u>001-9100-4830</u>	TRANSFER IN	-220,309.00	0.00	0.00	0.00	-220,309.00	-100.00%
<u>001-9500-4000</u>	GENERAL PROPERTY TAXES - CURRE	-933,694.00	-534,188.55	-12,221.24	-546,409.79	-387,284.21	-41.48%
<u>001-9500-4003</u>	AGRICULTURAL LAND TAXES	-1,242.00	-764.69	0.00	-764.69	-477.31	-38.43%
<u>001-9500-4013</u>	LIAB, PROP, SELF INS COST	-124,840.00	-71,335.85	-1,634.05	-72,969.90	-51,870.10	-41.55%
<u>001-9500-4101</u>	LIQUOR LICENSES	-5,000.00	-1,349.06	0.00	-1,349.06	-3,650.94	-73.02%
<u>001-9500-4105</u>	CIGARETTE PERMITS	-300.00	-150.00	0.00	-150.00	-150.00	-50.00%

Detail vs Budget Report

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<u>001-9500-4120</u>	BUILDING PERMITS & ZONING REQU	-10,000.00	-2,375.00	-300.00	-2,675.00	-7,325.00	-73.25%
<u>001-9500-4300</u>	INTEREST	-100,000.00	-90,153.81	-15,707.71	-105,861.52	5,861.52	5.86%
<u>001-9500-4306</u>	GYM KEY DEPOSIT	-150.00	0.00	0.00	0.00	-150.00	-100.00%
<u>001-9500-4310</u>	RENTS AND LEASES	-500.00	0.00	0.00	0.00	-500.00	-100.00%
<u>001-9500-4440</u>	STATE GRANTS	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	-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	-4,620.00	-3,140.06	0.00	-3,140.06	-1,479.94	-32.03%
<u>001-9500-4560</u>	SALES TAXES COLLECTED	-7,700.00	-3,920.94	-624.30	-4,545.24	-3,154.76	-40.97%
<u>001-9500-4710</u>	REIMBURSEMENTS	-1,000.00	0.00	0.00	0.00	-1,000.00	-100.00%
<u>001-9500-4711</u>	UTILITY SHARE-WAGES/INSUR/LINE	-4,000.00	-1,406.54	0.00	-1,406.54	-2,593.46	-64.84%
<u>001-9500-4735</u>	GAS TAX REFUND	-4,000.00	0.00	0.00	0.00	-4,000.00	-100.00%
<u>001-9500-4799</u>	MISCELLANEOUS REVENUES	-2,500.00	-3,210.49	0.00	-3,210.49	710.49	28.42%
<u>001-9500-4800</u>	SALE OF REAL PROPERTY	0.00	-3,377.00	0.00	-3,377.00	3,377.00	0.00%
Revenue Totals:		-2,110,251.00	-1,417,029.34	-121,431.47	-1,538,460.81	-571,790.19	-27.10%

Expense

<u>001-1100-6010</u>	SALARIES	158,080.00	83,582.93	12,104.25	95,687.18	62,392.82	39.47%
<u>001-1100-6020</u>	WAGES - PART TIME	12,000.00	7,136.15	159.17	7,295.32	4,704.68	39.21%
<u>001-1100-6040</u>	WAGES - OVERTIME	5,000.00	472.50	105.00	577.50	4,422.50	88.45%
<u>001-1100-6110</u>	FICA	13,394.00	6,674.08	751.90	7,425.98	5,968.02	44.56%
<u>001-1100-6120</u>	MEDICARE	0.00	174.33	175.85	350.18	-350.18	0.00%
<u>001-1100-6130</u>	IPERS	16,300.00	8,375.98	1,136.04	9,512.02	6,787.98	41.64%
<u>001-1100-6150</u>	GROUP INSURANCE	28,000.00	15,643.13	2,064.98	17,708.11	10,291.89	36.76%
<u>001-1100-6160</u>	WORKERS' COMPENSATION	4,500.00	0.00	0.00	0.00	4,500.00	100.00%
<u>001-1100-6181</u>	UNIFORM ALLOWANCE	4,000.00	654.75	414.27	1,069.02	2,930.98	73.27%
<u>001-1100-6230</u>	TRAVEL TRAINING & CONFERENCE	4,000.00	0.00	390.25	390.25	3,609.75	90.24%
<u>001-1100-6331</u>	FUEL	7,000.00	3,551.61	501.42	4,053.03	2,946.97	42.10%
<u>001-1100-6332</u>	VEHICLE/RADIO MAINTENANCE	7,000.00	150.32	0.00	150.32	6,849.68	97.85%
<u>001-1100-6373</u>	TELEPHONE/INTERNET	5,000.00	2,533.68	219.81	2,753.49	2,246.51	44.93%
<u>001-1100-6408</u>	INSURANCE-GENERAL	12,000.00	0.00	0.00	0.00	12,000.00	100.00%
<u>001-1100-6490</u>	PROFESSIONAL FEES	3,000.00	3,154.03	50.00	3,204.03	-204.03	-6.80%
<u>001-1100-6506</u>	OFFICE SUPPLIES	2,500.00	104.06	47.25	151.31	2,348.69	93.95%
<u>001-1100-6507</u>	OPER SUPPLIES/MATERIALS MISC.	7,000.00	2,091.56	53.16	2,144.72	4,855.28	69.36%
<u>001-1100-6508</u>	POSTAGE	100.00	0.00	0.00	0.00	100.00	100.00%
<u>001-1100-6526</u>	CRIME NIGHT OUT	3,000.00	2,172.72	0.00	2,172.72	827.28	27.58%
<u>001-1100-6727</u>	CAPITAL EQUIPMENT	5,000.00	1,636.83	142.44	1,779.27	3,220.73	64.41%
<u>001-1300-6375</u>	CIVIL DEFENSE/SIRENS	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
<u>001-1400-6766</u>	LEVEE IMPROVEMENTS/FLOOD CONTR	2,000.00	3,788.00	0.00	3,788.00	-1,788.00	-89.40%
<u>001-1500-6160</u>	WORKERS' COMPENSATION	2,520.00	0.00	0.00	0.00	2,520.00	100.00%
<u>001-1500-6310</u>	BUILDING REPAIR/MAINT	0.00	771.10	0.00	771.10	-771.10	0.00%
<u>001-1500-6331</u>	FUEL	1,000.00	360.07	0.00	360.07	639.93	63.99%
<u>001-1500-6350</u>	REPAIR & MAINT EQUIPMENT	7,000.00	2,144.89	0.00	2,144.89	4,855.11	69.36%
<u>001-1500-6371</u>	UTILITIES	6,000.00	1,928.81	738.27	2,667.08	3,332.92	55.55%
<u>001-1500-6373</u>	TELEPHONE/INTERNET	720.00	421.18	52.66	473.84	246.16	34.19%

Detail vs Budget Report

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001-1500-6408	INSURANCE-GENERAL	18,000.00	742.50	0.00	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	274.20	0.00	274.20	6,725.80	96.08%
001-1500-6727	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	40,275.69	1,500.00	41,775.69	16,224.31	27.97%
001-1600-6110	FICA	4,437.00	3,100.71	93.00	3,193.71	1,243.29	28.02%
001-1600-6120	MEDICARE	0.00	21.76	21.76	43.52	-43.52	0.00%
001-1600-6130	IPERS	3,900.00	3,028.77	141.60	3,170.37	729.63	18.71%
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%
001-1600-6299	EMPLOYEE/OFFICIAL RECOGNITION	1,200.00	133.75	0.00	133.75	1,066.25	88.85%
001-1600-6310	BUILDING REPAIR/MAINT	500.00	1,275.00	175.00	1,450.00	-950.00	-190.00%
001-1600-6331	FUEL	5,000.00	3,897.04	477.50	4,374.54	625.46	12.51%
001-1600-6350	REPAIR & MAINT EQUIPMENT	3,500.00	6,728.29	0.00	6,728.29	-3,228.29	-92.24%
001-1600-6371	UTILITIES	2,500.00	735.88	907.15	1,643.03	856.97	34.28%
001-1600-6373	TELEPHONE/INTERNET	3,000.00	1,431.50	201.32	1,632.82	1,367.18	45.57%
001-1600-6408	INSURANCE-GENERAL	8,840.00	0.00	16.00	16.00	8,824.00	99.82%
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	10,500.00	1,500.00	12,000.00	6,000.00	33.33%
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	2,268.05	0.00	2,268.05	-268.05	-13.40%
001-1600-6506	OFFICE SUPPLIES	1,500.00	330.28	57.29	387.57	1,112.43	74.16%
001-1600-6507	OPER SUPPLIES/MATERIALS MISC.	22,000.00	10,450.64	1,903.56	12,354.20	9,645.80	43.84%
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%
001-2100-6181	UNIFORM ALLOWANCE	3,000.00	2,302.91	0.00	2,302.91	697.09	23.24%
001-2100-6371	UTILITIES	4,200.00	1,418.64	764.79	2,183.43	2,016.57	48.01%
001-2100-6373	TELEPHONE/INTERNET	700.00	538.11	80.51	618.62	81.38	11.63%
001-2100-6377	STREET BOND REFUND	0.00	250.00	0.00	250.00	-250.00	0.00%
001-2100-6490	PROFESSIONAL FEES	4,000.00	3,844.17	0.00	3,844.17	155.83	3.90%
001-2100-6507	OPERATING SUPPLIES	2,500.00	1,362.74	46.33	1,409.07	1,090.93	43.64%
001-2100-6761	STREET IMPROVEMENTS	40,000.00	72,028.00	0.00	72,028.00	-32,028.00	-80.07%
001-2100-6762	HANDICAP CURBS	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
001-2100-6763	SIDEWALK REPAIR/REPLACEMENT	20,000.00	11,038.43	0.00	11,038.43	8,961.57	44.81%
001-2100-6764	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	3,014.66	430.66	3,445.32	1,754.68	33.74%
001-2900-6499	GARBAGE/RECYCLING FEES	330,000.00	190,604.59	0.00	190,604.59	139,395.41	42.24%

Detail vs Budget Report

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<u>001-4100-6010</u>	SALARIES	111,290.00	62,858.88	6,480.00	69,338.88	41,951.12	37.70%
<u>001-4100-6020</u>	WAGES - PART TIME	0.00	2,762.51	2,299.18	5,061.69	-5,061.69	0.00%
<u>001-4100-6040</u>	WAGES - OVERTIME	500.00	38.25	0.00	38.25	461.75	92.35%
<u>001-4100-6050</u>	BOARD MEMBERS COMPENSATION	900.00	126.65	0.00	126.65	773.35	85.93%
<u>001-4100-6110</u>	FICA	8,621.00	4,856.04	533.52	5,389.56	3,231.44	37.48%
<u>001-4100-6120</u>	MEDICARE	0.00	132.02	124.77	256.79	-256.79	0.00%
<u>001-4100-6130</u>	IPERS	10,638.00	5,101.29	701.27	5,802.56	4,835.44	45.45%
<u>001-4100-6150</u>	GROUP INSURANCE	19,500.00	11,106.78	1,613.25	12,720.03	6,779.97	34.77%
<u>001-4100-6160</u>	WORKERS' COMPENSATION	200.00	0.00	0.00	0.00	200.00	100.00%
<u>001-4100-6230</u>	TRAVEL TRAINING & CONFERENCE	500.00	40.00	0.00	40.00	460.00	92.00%
<u>001-4100-6310</u>	BUILDING REPAIR/MAINT	10,000.00	8,419.76	800.00	9,219.76	780.24	7.80%
<u>001-4100-6310</u>	REPAIR & MAINT EQUIPMENT	2,500.00	1,030.00	0.00	1,030.00	1,470.00	58.80%
<u>001-4100-6371</u>	UTILITIES	8,500.00	3,142.80	961.73	4,104.53	4,395.47	51.71%
<u>001-4100-6373</u>	TELEPHONE/INTERNET	3,500.00	1,020.65	101.57	1,122.22	2,377.78	67.94%
<u>001-4100-6408</u>	INSURANCE-GENERAL	20,000.00	0.00	0.00	0.00	20,000.00	100.00%
<u>001-4100-6419</u>	SOFTWARE	3,000.00	1,334.00	0.00	1,334.00	1,666.00	55.53%
<u>001-4100-6490</u>	PROFESSIONAL FEES	2,200.00	4,578.48	661.59	5,240.07	-3,040.07	-138.19%
<u>001-4100-6502</u>	LIBRARY BOOKS/FILMS/REF-BOOKS	30,000.00	20,337.25	3,051.41	23,388.66	6,611.34	22.04%
<u>001-4100-6506</u>	OFFICE SUPPLIES	3,000.00	4,117.13	284.72	4,401.85	-1,401.85	-46.73%
<u>001-4100-6507</u>	MISC OPERATING SUPPLIES	1,000.00	1,475.40	60.18	1,535.58	-535.58	-53.56%
<u>001-4100-6508</u>	POSTAGE	0.00	57.99	4.25	62.24	-62.24	0.00%
<u>001-4100-6511</u>	BLDG. MAINT. & SUPPLIES	500.00	2,996.53	95.97	3,092.50	-2,592.50	-518.50%
<u>001-4100-6512</u>	PROGRAM MATERIALS	10,000.00	4,580.56	1,000.23	5,580.79	4,419.21	44.19%
<u>001-4100-6799</u>	CAPITAL IMPROVEMENTS	0.00	519.00	0.00	519.00	-519.00	0.00%
<u>001-4300-6050</u>	BOARD MEMBERS COMPENSATION	900.00	335.65	0.00	335.65	564.35	62.71%
<u>001-4300-6110</u>	FICA	70.00	44.75	0.00	44.75	25.25	36.07%
<u>001-4300-6310</u>	BUILDING REPAIR/MAINT	10,000.00	1,500.00	0.00	1,500.00	8,500.00	85.00%
<u>001-4300-6320</u>	PARKS/EQUIP-REPAIR/MAINT	4,000.00	1,525.97	0.00	1,525.97	2,474.03	61.85%
<u>001-4300-6331</u>	FUEL	2,200.00	1,100.56	52.89	1,153.45	1,046.55	47.57%
<u>001-4300-6360</u>	PAVILION DEPOSIT REFUND	1,700.00	825.00	0.00	825.00	875.00	51.47%
<u>001-4300-6371</u>	UTILITIES	3,300.00	1,577.33	187.29	1,764.62	1,535.38	46.53%
<u>001-4300-6408</u>	INSURANCE-GENERAL	5,000.00	315.00	0.00	315.00	4,685.00	93.70%
<u>001-4300-6490</u>	PROFESSIONAL FEES	2,200.00	4,381.96	0.00	4,381.96	-2,181.96	-99.18%
<u>001-4300-6507</u>	MISC OPERATING SUPPLIES	1,000.00	2,272.36	58.79	2,331.15	-1,331.15	-133.12%
<u>001-4300-6701</u>	PARK IMPROVEMENTS	25,000.00	22,432.62	3,898.00	26,330.62	-1,330.62	-5.32%
<u>001-4300-6727</u>	CAPITAL EQUIPMENT	5,000.00	0.00	0.00	0.00	5,000.00	100.00%
<u>001-4600-6010</u>	SALARIES	92,000.00	50,543.53	0.00	50,543.53	41,456.47	45.06%
<u>001-4600-6040</u>	WAGES - OVERTIME	0.00	102.00	0.00	102.00	-102.00	0.00%
<u>001-4600-6110</u>	FICA	7,038.00	3,874.42	0.00	3,874.42	3,163.58	44.95%
<u>001-4600-6160</u>	WORKERS' COMPENSATION	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
<u>001-4600-6230</u>	TRAVEL TRAINING & CONFERENCE	4,000.00	4,861.60	0.00	4,861.60	-861.60	-21.54%
<u>001-4600-6310</u>	REPAIR & MAINT. OF BUILDINGS	1,500.00	1,115.65	0.00	1,115.65	384.35	25.62%
<u>001-4600-6371</u>	UTILITIES	5,800.00	5,048.74	12.09	5,060.83	739.17	12.74%
<u>001-4600-6373</u>	TELEPHONE/INTERNET	200.00	108.42	0.00	108.42	91.58	45.79%

Detail vs Budget Report

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001-4600-6402	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	835.70	175.00	1,010.70	-310.70	-44.39%
001-4600-6507	MISC OPERATING SUPPLIES	15,000.00	8,084.92	0.00	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	20,000.00	20,000.00	0.00	0.00%
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	51,301.32	6,904.31	58,205.63	29,794.37	33.86%
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	1,506.85	166.23	1,673.08	-773.08	-85.90%
001-6200-6110	FICA	6,839.00	3,811.81	422.15	4,233.96	2,605.04	38.09%
001-6200-6120	MEDICARE	0.00	97.76	98.73	196.49	-196.49	0.00%
001-6200-6130	IPERS	8,439.00	4,872.79	651.75	5,524.54	2,914.46	34.54%
001-6200-6150	GROUP INSURANCE	10,727.00	7,218.12	970.79	8,188.91	2,538.09	23.66%
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	236.43	0.00	236.43	3,763.57	94.09%
001-6200-6402	ADVERTISING AND PUBLICATIONS	5,200.00	1,965.03	325.39	2,290.42	2,909.58	55.95%
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	49,111.85	1,550.00	50,661.85	-47,661.85	-1,588.73%
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	8,029.30	8,029.30	-7,029.30	-702.93%
001-6200-6506	OFFICE SUPPLIES	6,000.00	1,317.22	517.23	1,834.45	4,165.55	69.43%
001-6200-6507	OPERATING SUPPLIES	500.00	2,266.43	200.00	2,466.43	-1,966.43	-393.29%
001-6200-6508	POSTAGE	1,500.00	519.90	0.00	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	1,425.44	0.00	1,425.44	1,074.56	42.98%
001-6400-6411	LEGAL FEES	10,000.00	4,095.00	692.50	4,787.50	5,212.50	52.13%
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	13,784.28	4,419.99	18,204.27	1,795.73	8.98%
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	2,773.04	1,003.78	3,776.82	2,623.18	40.99%
001-6500-6373	TELEPHONE/INTERNET	3,300.00	2,448.38	229.63	2,678.01	621.99	18.85%

Detail vs Budget Report

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001-6500-6401	AUDIT COSTS	18,000.00	23,000.00	625.00	23,625.00	-5,625.00	-31.25%
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	3,818.38	624.54	4,442.92	2,557.08	36.53%
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	23,217.35	3,036.70	26,254.05	13,745.95	34.36%
001-6500-6491	CONTRACT LABOR	10,000.00	6,589.70	0.00	6,589.70	3,410.30	34.10%
001-6500-6507	OPER SUPPLIES/MATERIALS MISC.	8,000.00	844.51	67.21	911.72	7,088.28	88.60%
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	2,593.94	2,593.94	2,406.06	48.12%
001-9100-6910	TRANSFER OUT	101,000.00	0.00	0.00	0.00	101,000.00	100.00%
Expense Totals:		2,032,644.00	1,169,997.40	103,710.06	1,273,707.46	758,936.54	37.34%
001 - GENERAL Totals:		-77,607.00	-247,031.94	-17,721.41	-264,753.35	187,146.35	
011 - POLICE Revenue							
011-1100-4300	INTEREST	-7,000.00	-2,182.08	-295.82	-2,477.90	-4,522.10	-64.60%
011-9100-4830	TRANSFER IN	-7,000.00	0.00	0.00	0.00	-7,000.00	-100.00%
Revenue Totals:		-14,000.00	-2,182.08	-295.82	-2,477.90	-11,522.10	-82.30%
011 - POLICE Totals:		-14,000.00	-2,182.08	-295.82	-2,477.90	-11,522.10	-82.30%
012 - FIRE Revenue							
012-1500-4300	INTEREST	-8,000.00	-2,034.54	-35.72	-2,070.26	-5,929.74	-74.12%
012-9100-4830	TRANSFER IN	-30,000.00	0.00	0.00	0.00	-30,000.00	-100.00%
Revenue Totals:		-38,000.00	-2,034.54	-35.72	-2,070.26	-35,929.74	-94.55%
012 - FIRE Totals:		-38,000.00	-2,034.54	-35.72	-2,070.26	-35,929.74	-94.55%
013 - RIVERVIEW PARK Revenue							
013-4300-4300	INTEREST	-600.00	-958.24	-314.76	-1,273.00	673.00	112.17%
Revenue Totals:		-600.00	-958.24	-314.76	-1,273.00	673.00	112.17%
013 - RIVERVIEW PARK Totals:		-600.00	-958.24	-314.76	-1,273.00	673.00	112.17%
014 - FIRE EQUIPMENT Revenue							
014-9100-4830	TRANSFER IN	-10,000.00	0.00	0.00	0.00	-10,000.00	-100.00%
Revenue Totals:		-10,000.00	0.00	0.00	0.00	-10,000.00	-100.00%
014 - FIRE EQUIPMENT Totals:		-10,000.00	0.00	0.00	0.00	-10,000.00	-100.00%
015 - PUBLIC WORKS TRUCK Revenue							
015-2100-4300	INTEREST	-2,800.00	-1,420.96	-166.41	-1,587.37	-1,212.63	-43.31%
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: 02/01/2026 - 02/28/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
016 - PARTIAL SELF-FUND							
Revenue							
<u>016-9100-4830</u>	TRANSFER IN	-9,800.00	-1,420.96	-166.41	-1,587.37	-8,212.63	-83.80%
<u>016-9500-4300</u>	INTEREST	-9,800.00	-1,420.96	-166.41	-1,587.37	-8,212.63	-83.80%
Revenue Totals:							
015 - PUBLIC WORKS TRUCK Totals:							
Expense							
<u>016-6200-6152</u>	PARTIAL SELF-FUND EXPENSE	20,000.00	10,391.26	799.69	11,190.95	8,809.05	44.05%
Expense Totals:		20,000.00	10,391.26	799.69	11,190.95	8,809.05	44.05%
016 - PARTIAL SELF-FUND Totals:							
Revenue Totals:		-2,000.00	9,883.39	740.21	10,623.60	-12,623.60	
017 - SWIMMING POOL							
Revenue							
<u>017-4600-4300</u>	INTEREST	-1,500.00	-574.80	-67.32	-642.12	-857.88	-57.19%
<u>017-9100-4830</u>	TRANSFER IN	-5,000.00	0.00	0.00	0.00	-5,000.00	-100.00%
Revenue Totals:		-6,500.00	-574.80	-67.32	-642.12	-5,857.88	-90.12%
Revenue Totals:		-6,500.00	-574.80	-67.32	-642.12	-5,857.88	-90.12%
018 - CABLE							
Revenue							
<u>018-6500-4300</u>	INTEREST	-400.00	-0.75	-0.09	-0.84	-399.16	-99.79%
Revenue Totals:		-400.00	-0.75	-0.09	-0.84	-399.16	-99.79%
Revenue Totals:		-400.00	-0.75	-0.09	-0.84	-399.16	-99.79%
018 - CABLE Totals:							
Revenue Totals:		-400.00	-0.75	-0.09	-0.84	-399.16	-99.79%
019 - PARKS/PLAYGROUND							
Revenue							
<u>019-4300-4300</u>	INTEREST	-1,300.00	-625.52	-73.25	-698.77	-601.23	-46.25%
Revenue Totals:		-1,300.00	-625.52	-73.25	-698.77	-601.23	-46.25%
Revenue Totals:		-1,300.00	-625.52	-73.25	-698.77	-601.23	-46.25%
019 - PARKS/PLAYGROUND Totals:							
Revenue Totals:		-1,300.00	-625.52	-73.25	-698.77	-601.23	-46.25%
020 - STREET EQUIP							
Revenue							
<u>020-2100-4300</u>	INTEREST	-8,600.00	-3,975.23	-465.54	-4,440.77	-4,159.23	-48.36%
<u>020-9100-4830</u>	TRANSFER IN	-30,000.00	0.00	0.00	0.00	-30,000.00	-100.00%
Revenue Totals:		-38,600.00	-3,975.23	-465.54	-4,440.77	-34,159.23	-88.50%
Revenue Totals:		-38,600.00	-3,975.23	-465.54	-4,440.77	-34,159.23	-88.50%
020 - STREET EQUIP Totals:							
Expense Totals:		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%
Expense Totals:		1,400.00	-3,975.23	-465.54	-4,440.77	5,840.77	
021 - LIBRARY							
Revenue							
<u>021-4100-4300</u>	INTEREST	-7,700.00	-3,989.62	-467.23	-4,456.85	-3,243.15	-42.12%
Revenue Totals:		-7,700.00	-3,989.62	-467.23	-4,456.85	-3,243.15	-42.12%

Detail vs Budget Report

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<u>021-4100-4705</u>	PRIVATE SOURCE CONTRIB	0.00	-23,830.12	0.00	-23,830.12	23,830.12	0.00%
	Revenue Totals:	-7,700.00	-27,819.74	-467.23	-28,286.97	20,586.97	267.36%
<u>021-9100-6910</u>	TRANSFER OUT	0.00	0.00	65,667.31	65,667.31	-65,667.31	0.00%
	Expense Totals:	0.00	0.00	65,667.31	65,667.31	-65,667.31	0.00%
021 - 1ST AVENUE		-7,700.00	-27,819.74	65,200.08	37,380.34	-45,080.34	
<u>022-2100-4300</u>	INTEREST	-14.00	0.00	0.00	0.00	-14.00	-100.00%
	Revenue Totals:	-14.00	0.00	0.00	0.00	-14.00	-100.00%
022 - 1ST AVENUE Totals:		-14.00	0.00	0.00	0.00	-14.00	-100.00%
<u>025-4300-4300</u>	INTEREST	-3.00	-1.26	-0.18	-1.44	-1.56	-52.00%
	Revenue Totals:	-3.00	-1.26	-0.18	-1.44	-1.56	-52.00%
025 - TRAIL		-3.00	-1.26	-0.18	-1.44	-1.56	-52.00%
<u>026-1300-4300</u>	INTEREST	-140.00	-0.26	-0.03	-0.29	-139.71	-99.79%
	Revenue Totals:	-140.00	-0.26	-0.03	-0.29	-139.71	-99.79%
026 - SIREN		-140.00	-0.26	-0.03	-0.29	-139.71	-99.79%
<u>027-4700-4300</u>	INTEREST	-300.00	-141.20	-16.54	-157.74	-142.26	-47.42%
	Revenue Totals:	-300.00	-141.20	-16.54	-157.74	-142.26	-47.42%
027 - BICENTENNIAL		-300.00	-141.20	-16.54	-157.74	-142.26	-47.42%
<u>028-1600-4300</u>	INTEREST	-12,000.00	-5,806.11	-679.95	-6,486.06	-5,513.94	-45.95%
<u>110-2100-4799</u>	TRANSFER IN	-25,000.00	0.00	0.00	0.00	-25,000.00	-100.00%
	Revenue Totals:	-37,000.00	-5,806.11	-679.95	-6,486.06	-30,513.94	-82.47%
028 - AMBULANCE		-37,000.00	-5,806.11	-679.95	-6,486.06	-30,513.94	-82.47%
<u>110-2100-4430</u>	STATE ROAD USE TAXES	-340,000.00	-199,063.03	-21,671.01	-220,734.04	-119,265.96	-35.08%
<u>110-2100-4799</u>	MISCELLANEOUS REVENUES	-100.00	-43.97	0.00	-43.97	-56.03	-56.03%
<u>110-9100-4830</u>	TRANSFER IN	-88,933.00	0.00	0.00	0.00	-88,933.00	-100.00%
	Revenue Totals:	-429,033.00	-199,107.00	-21,671.01	-220,778.01	-208,254.99	-48.54%
Expense							

Detail vs Budget Report

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<u>110-2100-6010</u>	SALARIES	113,000.00	48,929.34	5,095.97	54,025.31	58,974.69	52.19%
<u>110-2100-6040</u>	WAGES - OVERTIME	1,500.00	159.12	0.00	159.12	1,340.88	89.39%
<u>110-2100-6110</u>	FICA	8,759.00	3,611.98	311.13	3,923.11	4,835.89	55.21%
<u>110-2100-6120</u>	MEDICARE	0.00	86.31	72.78	159.09	-159.09	0.00%
<u>110-2100-6130</u>	IPERS	10,809.00	4,911.07	481.09	5,392.16	5,416.84	50.11%
<u>110-2100-6150</u>	GROUP INSURANCE	15,000.00	7,099.58	767.35	7,866.93	7,133.07	47.55%
<u>110-2100-6160</u>	WORKERS' COMPENSATION	4,461.00	442.84	0.00	442.84	4,018.16	90.07%
<u>110-2100-6310</u>	REPAIR & MAINT. OF BUILDINGS	1,500.00	1,800.00	0.00	1,800.00	-300.00	-20.00%
<u>110-2100-6331</u>	FUEL	3,500.00	1,320.39	111.94	1,432.33	2,067.67	59.08%
<u>110-2100-6350</u>	REPAIR & MAINT EQUIPMENT	5,000.00	1,173.85	0.00	1,173.85	3,826.15	76.52%
<u>110-2100-6408</u>	INSURANCE-GENERAL	19,000.00	0.00	0.00	0.00	19,000.00	100.00%
<u>110-2100-6417</u>	STREET MAINTENANCE	30,000.00	86,449.50	0.00	86,449.50	-56,449.50	-188.17%
<u>110-2100-6505</u>	TOOLS & EQUIPMENT	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
<u>110-2100-6507</u>	STREET SUPPLIES	10,000.00	4,757.12	1,871.13	6,628.25	3,371.75	33.72%
<u>110-2100-6727</u>	CAPITAL EQUIPMENT	60,000.00	50,000.00	0.00	50,000.00	10,000.00	16.67%
<u>110-2300-6376</u>	STREET LIGHTING	12,000.00	5,956.35	850.76	6,807.11	5,192.89	43.27%
<u>110-2300-6441</u>	TRAFFIC SIGNAL MAINTENANCE	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
<u>110-2500-6010</u>	SALARIES	15,000.00	6,253.09	3,639.69	9,892.78	5,107.22	34.05%
<u>110-2500-6040</u>	WAGES - OVERTIME	6,000.00	1,628.06	0.00	1,628.06	4,371.94	72.87%
<u>110-2500-6110</u>	FICA	1,607.00	565.61	225.17	790.78	816.22	50.79%
<u>110-2500-6120</u>	MEDICARE	0.00	28.15	52.65	80.80	-80.80	0.00%
<u>110-2500-6130</u>	IPERS	1,982.00	338.73	343.60	682.33	1,299.67	65.57%
<u>110-2500-6150</u>	GROUP INSURANCE	2,300.00	1,080.51	74.27	1,154.78	1,145.22	49.79%
<u>110-2500-6331</u>	FUEL	4,000.00	865.07	351.20	1,216.27	2,783.73	69.59%
<u>110-2500-6350</u>	REPAIR & MAINT EQUIP	4,000.00	5,997.12	598.77	6,595.89	-2,595.89	-64.90%
<u>110-2500-6490</u>	PROFESSIONAL FEES	1,500.00	0.00	0.00	0.00	1,500.00	100.00%
<u>110-2500-6507</u>	OPER SUPPLIES/MATERIALS MISC	15,000.00	1,404.42	0.00	1,404.42	13,595.58	90.64%
<u>110-9100-6910</u>	TRANSFER OUT	42,000.00	0.00	0.00	0.00	42,000.00	100.00%
Expense Totals:		390,918.00	234,858.21	14,847.50	249,705.71	141,212.29	36.12%
111 - ARPA CHECKING		-38,115.00	35,751.21	-6,823.51	28,927.70	-67,042.70	
Expense							
<u>111-1300-6490</u>	PROFESSIONAL FEES	0.00	1,214.42	0.00	1,214.42	-1,214.42	0.00%
<u>111-1300-6761</u>	STREET IMPROVEMENTS	0.00	30,000.00	0.00	30,000.00	-30,000.00	0.00%
Expense Totals:		0.00	31,214.42	0.00	31,214.42	-31,214.42	0.00%
111 - ARPA CHECKING Totals:		0.00	31,214.42	0.00	31,214.42	-31,214.42	0.00%
112 - EMPLOYEE BENEFITS							
Revenue							
<u>112-9500-4000</u>	EMPLOYEE BENEFIT TAX LEVY	-190,242.00	-108,982.46	-2,490.11	-111,472.57	-78,769.43	-41.40%
<u>112-9500-4463</u>	TIER I BUS PROP TAX REPLACE	-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	-830.00	0.00	0.00	0.00	-830.00	-100.00%
Revenue Totals:		-198,951.00	-113,379.36	-2,490.11	-115,869.47	-83,081.53	-41.76%

Detail vs Budget Report

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
Expense							
<u>112-9100-6910</u>	TRANSFER OUT	190,242.00	0.00	0.00	0.00	190,242.00	100.00%
	Expense Totals:	190,242.00	0.00	0.00	0.00	190,242.00	100.00%
112 - EMPLOYEE BENEFITS Totals:		-8,709.00	-113,379.36	-2,490.11	-115,869.47	107,160.47	
121 - LOST							
Revenue							
<u>121-9500-4090</u>	LOCAL OPTION TAX	-400,000.00	-254,111.93	-33,358.67	-287,470.60	-112,529.40	-28.13%
	Revenue Totals:	-400,000.00	-254,111.93	-33,358.67	-287,470.60	-112,529.40	-28.13%
Expense							
<u>121-9100-6910</u>	TRANSFER OUT	232,587.00	0.00	0.00	0.00	232,587.00	100.00%
	Expense Totals:	232,587.00	0.00	0.00	0.00	232,587.00	100.00%
121 - LOST Totals:		-167,413.00	-254,111.93	-33,358.67	-287,470.60	120,057.60	
125 - TIF							
Revenue							
<u>125-9500-4050</u>	TIF PROP TAX-DIST 24	-295,044.00	-180,790.00	-8,052.23	-188,842.23	-106,201.77	-36.00%
<u>125-9500-4070</u>	TIF LOAN REPAYMENTS	-10,008.00	-3,336.00	0.00	-3,336.00	-6,672.00	-66.67%
	Revenue Totals:	-305,052.00	-184,126.00	-8,052.23	-192,178.23	-112,873.77	-37.00%
Expense							
<u>125-5250-6453</u>	TIF TAX REFUND	154,712.00	6,500.00	0.00	6,500.00	148,212.00	95.80%
<u>125-5250-6490</u>	PROFESSIONAL FEES	0.00	7,475.00	0.00	7,475.00	-7,475.00	0.00%
<u>125-9100-6911</u>	TRANSFER OUT - TIF	140,333.00	0.00	0.00	0.00	140,333.00	100.00%
	Expense Totals:	295,045.00	13,975.00	0.00	13,975.00	281,070.00	95.26%
200 - DEBT SERVICE							
Revenue							
<u>200-7100-4000</u>	PROPERTY TAXES	-190,060.00	-109,740.60	-2,728.15	-112,468.75	-77,591.25	-40.82%
<u>200-7100-4463</u>	TIER I BUS PROP TAX REPLA	-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	-830.00	0.00	0.00	0.00	-830.00	-100.00%
<u>200-9100-4830</u>	TRANSFER IN	-202,587.00	0.00	0.00	0.00	-202,587.00	-100.00%
<u>200-9100-4831</u>	TRANSFER IN-TIF	-110,333.00	0.00	0.00	0.00	-110,333.00	-100.00%
	Revenue Totals:	-511,004.00	-113,755.23	-2,728.15	-116,483.38	-394,520.62	-77.20%
Expense							
<u>200-2100-6458</u>	MISC EXPENSE	0.00	0.00	25,019.84	25,019.84	-25,019.84	0.00%
<u>200-2100-6801</u>	PRINCIPAL - STREETS	135,000.00	0.00	0.00	0.00	135,000.00	100.00%
<u>200-2100-6805</u>	PRINCIPAL - STREET EQUIPMENT	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	35,000.00	0.00	0.00	0.00	35,000.00	100.00%
<u>200-2100-6851</u>	INTEREST - STREETS	4,050.00	2,025.00	0.00	2,025.00	2,025.00	50.00%
<u>200-2100-6855</u>	INTEREST - STREET EQUIPMENT	2,587.00	1,293.75	0.00	1,293.75	1,293.25	49.99%
<u>200-2100-6856</u>	INTEREST-2024 GO BOND HWY 136	24,808.00	12,403.75	0.00	12,403.75	12,404.25	50.00%
<u>200-4100-6801</u>	PRINCIPAL PAYMENTS-2024 GO LIB	30,000.00	0.00	0.00	0.00	30,000.00	100.00%
<u>200-4100-6802</u>	PRINCIPAL-2023 LIB CIPCO LOAN	23,513.00	11,697.86	0.00	11,697.86	11,815.14	50.25%

Detail vs Budget Report

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
<u>200-4100-6803</u>	PRINCIPAL-2024 DBQ COUNTY LOAN	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	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	4,195.00	2,155.97	0.00	2,155.97	2,039.03	48.61%
<u>200-4100-6853</u>	INTEREST-2024 DBQ COUNTY LOAN	1,762.00	1,786.00	0.00	1,786.00	-24.00	-1.36%
<u>200-4100-6899</u>	BOND REGISTRATION FEES	2,214.00	2,213.88	0.00	2,213.88	0.12	0.01%
<u>200-7100-6801</u>	PRINCIPAL PAYMENTS	125,000.00	0.00	0.00	0.00	125,000.00	100.00%
<u>200-7100-6851</u>	INTEREST PAYMENTS	38,400.00	19,200.00	0.00	19,200.00	19,200.00	50.00%
<u>200-7100-6899</u>	BOND REGISTRATION FEES	1,600.00	550.00	0.00	550.00	1,050.00	65.63%
	Expense Totals:	502,980.00	82,890.71	25,019.84	107,910.55	395,069.45	78.55%
	200 - DEBT SERVICE Totals:	-8,024.00	-30,864.52	22,291.69	-8,572.83	548.83	
322 - STREET IMPROVEMENTS							
<u>322-7500-4820</u>	PROCEEDS FROM BONDS/LOANS	0.00	-1,427,898.50	0.00	-1,427,898.50	1,427,898.50	0.00%
	Revenue Totals:	0.00	-1,427,898.50	0.00	-1,427,898.50	1,427,898.50	0.00%
<u>322-2100-6490</u>	PROFESSIONAL FEES	0.00	29,979.74	0.00	29,979.74	-29,979.74	0.00%
	Expense Totals:	0.00	29,979.74	0.00	29,979.74	-29,979.74	0.00%
370 - LIBRARY CAP PROJECT							
<u>370-4100-4830</u>	TRANSFER IN	0.00	0.00	-65,667.31	-65,667.31	65,667.31	0.00%
	Revenue Totals:	0.00	0.00	-65,667.31	-65,667.31	65,667.31	0.00%
<u>370-4100-6761</u>	CAP OUTLAY - LCP	0.00	43,336.07	0.00	43,336.07	-43,336.07	0.00%
	Expense Totals:	0.00	43,336.07	0.00	43,336.07	-43,336.07	0.00%
600 - WATER							
<u>600-8100-4300</u>	INTEREST	-3,000.00	-2,613.44	-306.06	-2,919.50	-80.50	-2.68%
<u>600-8100-4500</u>	WATER COLLECTION FEES	-420,000.00	-274,917.75	-38,567.39	-313,485.14	-106,514.86	-25.36%
<u>600-8100-4540</u>	HOOKUP FEES	-3,000.00	-600.00	0.00	-600.00	-2,400.00	-80.00%
<u>600-8100-4550</u>	MATERIALS	-3,000.00	0.00	0.00	0.00	-3,000.00	-100.00%
<u>600-8100-4561</u>	WET TAX	-20,000.00	-15,683.08	-2,236.03	-17,919.11	-2,080.89	-10.40%
<u>600-8100-4799</u>	MISCELLANEOUS REVENUES	-6,200.00	-1,690.00	-10,993.00	-12,683.00	6,483.00	104.56%
<u>600-9100-4830</u>	TRANSFER IN	-6,600.00	0.00	0.00	0.00	-6,600.00	-100.00%
	Revenue Totals:	-461,800.00	-295,504.27	-52,102.48	-347,606.75	-114,193.25	-24.73%
<u>600-8100-6010</u>	SALARIES	120,000.00	77,708.45	12,187.99	89,896.44	30,103.56	25.09%
<u>600-8100-6040</u>	WAGES - OVERTIME	4,000.00	803.98	0.00	803.98	3,196.02	79.90%
<u>600-8100-6110</u>	FICA	9,486.00	5,784.18	742.91	6,527.09	2,958.91	31.19%
<u>600-8100-6120</u>	MEDICARE	0.00	144.55	173.77	318.32	-318.32	0.00%

Detail vs Budget Report

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
600-8100-6130	IPERS	11,705.00	7,260.72	1,150.55	8,411.27	3,293.73	28.14%
600-8100-6150	GROUP INSURANCE	16,000.00	9,504.09	1,918.99	11,423.08	4,576.92	28.61%
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	1,696.46	145.08	1,841.54	2,158.46	53.96%
600-8100-6350	REPAIR & MAINT EQUIP	5,000.00	714.13	0.00	714.13	4,285.87	85.72%
600-8100-6371	UTILITIES	24,000.00	13,313.10	1,433.74	14,746.84	9,253.16	38.55%
600-8100-6373	TELEPHONE/INTERNET	4,500.00	2,621.53	378.33	2,999.86	1,500.14	33.34%
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	16,504.44	1,985.04	18,489.48	1,510.52	7.55%
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	1,109.00	0.00	1,109.00	1,391.00	55.64%
600-8100-6490	PROFESSIONAL FEES	25,000.00	10,194.19	590.22	10,784.41	14,215.59	56.86%
600-8100-6491	CONTRACT LABOR	45,000.00	76,921.08	1,000.00	77,921.08	-32,921.08	-73.16%
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	33,924.16	4,995.58	38,919.74	-8,919.74	-29.73%
600-8100-6508	POSTAGE	300.00	153.24	32.99	186.23	113.77	37.92%
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	2,175.00	0.00	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%
Expense Totals:		449,923.00	280,328.13	26,735.19	307,063.32	142,859.68	31.75%
601 - DEPOSITS		-11,877.00	-15,176.14	-25,367.29	-40,543.43	28,666.43	
Expense							
601-8100-6443	METER DEPOSIT REFUNDS	500.00	240.00	0.00	240.00	260.00	52.00%
Expense Totals:		500.00	240.00	0.00	240.00	260.00	52.00%
601 - DEPOSITS Totals:		500.00	240.00	0.00	240.00	260.00	52.00%
603 - WELL PUMP							
Revenue							
603-8100-4300	INTEREST	-3,000.00	-1,581.66	-185.23	-1,766.89	-1,233.11	-41.10%
Revenue Totals:		-3,000.00	-1,581.66	-185.23	-1,766.89	-1,233.11	-41.10%
603 - WELL PUMP Totals:		-3,000.00	-1,581.66	-185.23	-1,766.89	-1,233.11	-41.10%
605 - 2021A BOND SINKING							
Revenue							
605-8100-4300	INTEREST	-4,200.00	-2,143.51	-251.03	-2,394.54	-1,805.46	-42.99%

Detail vs Budget Report

Date Range: 02/01/2026 - 02/28/2026

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
610 - SEWER							
Revenue							
610-8150-4300	INTEREST	-8,600.00	-4,396.28	-514.85	-4,911.13	-3,688.87	-42.89%
610-8150-4500	SEWER COLLECTION FEES	-900,000.00	-525,909.75	-82,109.88	-608,019.63	-291,980.37	-32.44%
610-8150-4540	HOOKUP FEES	-2,500.00	-600.00	0.00	-600.00	-1,900.00	-76.00%
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	-6,203.83	-1,048.72	-7,252.55	-1,747.45	-19.42%
610-8150-4799	MISCELLANEOUS REVENUES	-8,000.00	0.00	-10,212.37	-10,212.37	2,212.37	27.65%
	Revenue Totals:	-929,100.00	-537,109.86	-93,885.82	-630,995.68	-298,104.32	-32.09%
Expense							
610-8150-6010	SALARIES	120,000.00	68,820.14	8,653.34	77,473.48	42,526.52	35.44%
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	5,125.86	527.28	5,653.14	3,778.86	40.06%
610-8150-6120	MEDICARE	0.00	122.23	123.28	245.51	-245.51	0.00%
610-8150-6130	IPERS	11,640.00	6,435.27	816.86	7,252.13	4,387.87	37.70%
610-8150-6150	GROUP INSURANCE	17,000.00	10,879.86	1,399.06	12,278.92	4,721.08	27.77%
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	1,084.35	0.00	1,084.35	-84.35	-8.44%
610-8150-6331	FUEL	4,000.00	2,442.06	204.14	2,646.20	1,353.80	33.85%
610-8150-6350	REPAIR & MAINT EQUIPMENT	8,000.00	3,672.30	62.20	3,734.50	4,265.50	53.32%
610-8150-6371	UTILITIES	37,000.00	20,423.71	3,370.36	23,794.07	13,205.93	35.69%
610-8150-6373	TELEPHONE/INTERNET	2,400.00	1,555.04	225.92	1,780.96	619.04	25.79%
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	5,264.83	868.48	6,133.31	3,866.69	38.67%
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	1,109.00	0.00	1,109.00	491.00	30.69%
610-8150-6446	SANITARY SEWERS	10,000.00	87,061.80	0.00	87,061.80	-77,061.80	-770.62%
610-8150-6490	PROFESSIONAL FEES	35,000.00	20,056.98	1,845.22	21,902.20	13,097.80	37.42%
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 MISC.	23,000.00	4,208.31	81.42	4,289.73	18,710.27	81.35%
610-8150-6508	POSTAGE	300.00	65.80	0.00	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%
	Expense Totals:	915,573.00	314,377.83	18,177.56	332,555.39	583,017.61	63.68%
	610 - SEWER Totals:	-13,527.00	-222,732.03	-75,708.26	-298,440.29	284,913.29	

Detail vs Budget Report

Account

Name

Date Range: 02/01/2026 - 02/28/2026

	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
Report Total:	-468,336.00	-2,380,206.45	-149,508.68	-2,529,715.13	2,061,379.13	

Fund Summary

Fund	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001 - GENERAL	-77,607.00	-247,031.94	-17,721.41	-264,753.35	187,146.35	-82.30%
011 - POLICE	-14,000.00	-2,182.08	-295.82	-2,477.90	-11,522.10	-94.55%
012 - FIRE	-38,000.00	-2,034.54	-35.72	-2,070.26	-35,929.74	112.17%
013 - RIVERVIEW PARK	-600.00	-958.24	-314.76	-1,273.00	673.00	-100.00%
014 - FIRE EQUIPMENT	-10,000.00	0.00	0.00	0.00	-10,000.00	-83.80%
015 - PUBLIC WORKS TRUCK	-9,800.00	-1,420.96	-166.41	-1,587.37	-8,212.63	-83.80%
016 - PARTIAL SELF-FUND	-2,000.00	9,883.39	740.21	10,623.60	-12,623.60	-90.12%
017 - SWIMMING POOL	-6,500.00	-574.80	-67.32	-6,42.12	-5,857.88	-99.79%
018 - CABLE	-400.00	-0.75	-0.09	-0.84	-399.16	-46.25%
019 - PARKS/PLAYGROUND	-1,300.00	-625.52	-73.25	-698.77	-601.23	-46.25%
020 - STREET EQUIP	1,400.00	-3,975.23	-465.54	-4,440.77	5,840.77	-100.00%
021 - LIBRARY	-7,700.00	-27,819.74	65,200.08	37,380.34	-45,080.34	-52.00%
022 - 1ST AVENUE	-14.00	0.00	0.00	0.00	-14.00	-99.79%
025 - TRAIL	-3.00	-1.26	-0.18	-1.44	-1.56	-47.42%
026 - SIREN	-140.00	-0.26	-0.03	-0.29	-139.71	-82.47%
027 - BICENTENNIAL	-300.00	-141.20	-16.54	-157.74	-142.26	-82.47%
028 - AMBULANCE	-37,000.00	-5,806.11	-679.95	-6,486.06	-30,513.94	-82.47%
110 - ROAD USE TAX	-38,115.00	35,751.21	-6,823.51	28,927.70	-67,042.70	0.00%
111 - ARPA CHECKING	0.00	31,214.42	0.00	31,214.42	-31,214.42	0.00%
112 - EMPLOYEE BENEFITS	-8,709.00	-113,379.36	-2,490.11	-115,869.47	107,160.47	0.00%
121 - LOST	-167,413.00	-254,111.93	-33,358.67	-287,470.60	120,057.60	0.00%
125 - TIF	-10,007.00	-170,151.00	-8,052.23	-178,203.23	168,196.23	0.00%
200 - DEBT SERVICE	-8,024.00	-30,864.52	22,291.69	-8,572.83	548.83	0.00%
322 - STREET IMPROVEMENTS	0.00	-1,397,918.76	0.00	-1,397,918.76	1,397,918.76	0.00%
370 - LIBRARY CAP PROJECT	0.00	43,336.07	-65,667.31	-22,331.24	22,331.24	0.00%
600 - WATER	-11,877.00	-15,176.14	-25,367.29	-40,543.43	28,666.43	0.00%
601 - DEPOSITS	500.00	240.00	0.00	240.00	260.00	52.00%
603 - WELL PUMP	-3,000.00	-1,581.66	-185.23	-1,766.89	-1,233.11	-41.10%
605 - 2021A BOND SINKING	-4,200.00	-2,143.51	-251.03	-2,394.54	-1,805.46	-42.99%
610 - SEWER	-13,527.00	-222,732.03	-75,708.26	-298,440.29	284,913.29	-42.99%
Report Total:	-468,336.00	-2,380,206.45	-149,508.68	-2,529,715.13	2,061,379.13	



Cascade, IA

Expense Approval Report

By Vendor Name

Post Dates 3/10/2026 - 3/10/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: 0000000785 - ALLIANT ENERGY					
ALLIANT ENERGY	02242026	03/10/2026	HWY 151 248th SIGN	110-2300-6376	38.55
Vendor 0000000785 - ALLIANT ENERGY Total:					38.55
Vendor: 0000000536 - BIG RIVER SIGN CO					
BIG RIVER SIGN CO	10595	03/10/2026	Pickleball Signs	001-4300-6701	885.74
BIG RIVER SIGN CO	10640	03/10/2026	Riverview Park Donor Plaque	001-4300-6701	1,734.19
Vendor 0000000536 - BIG RIVER SIGN CO Total:					2,619.93
Vendor: 0000000025 - BODENSTEINER IMPLEMENT CO					
BODENSTEINER IMPLEMENT ...	249145	03/10/2026	Lawn Mower Parts	001-4300-6320	291.55
Vendor 0000000025 - BODENSTEINER IMPLEMENT CO Total:					291.55
Vendor: 0000000015 - BOUND TREE MEDICAL LLC					
BOUND TREE MEDICAL LLC	86103182	03/10/2026	EMS Supplies	001-1600-6507	623.52
BOUND TREE MEDICAL LLC	86109698	03/10/2026	EMS Supplies	001-1600-6507	666.69
Vendor 0000000015 - BOUND TREE MEDICAL LLC Total:					1,290.21
Vendor: 0000000353 - BRODART CO					
BRODART CO	B7126680	03/10/2026	72 Units	001-4100-6502	971.28
BRODART CO	B7131832	03/10/2026	26 Units	001-4100-6502	268.46
BRODART CO	B7137611	03/10/2026	32 Units	001-4100-6502	518.38
BRODART CO	B7147233	03/10/2026	24 Units	001-4100-6502	351.51
Vendor 0000000353 - BRODART CO Total:					2,109.63
Vendor: 0000000018 - CASCADE COMMUNICATIONS CO					
CASCADE COMMUNICATIONS...	03012026	03/10/2026	Phone/Internet	001-1100-6373	47.47
CASCADE COMMUNICATIONS...	03012026	03/10/2026	Phone/Internet	001-1500-6373	51.85
CASCADE COMMUNICATIONS...	03012026	03/10/2026	Phone/Internet	001-1600-6373	52.85
CASCADE COMMUNICATIONS...	03012026	03/10/2026	Phone/Internet	001-4100-6373	51.05
CASCADE COMMUNICATIONS...	03012026	03/10/2026	Phone/Internet	001-6500-6373	211.01
CASCADE COMMUNICATIONS...	03012026	03/10/2026	Phone/Internet	600-8100-6373	297.81
CASCADE COMMUNICATIONS...	03012026	03/10/2026	Phone/Internet	610-8150-6373	144.59
Vendor 0000000018 - CASCADE COMMUNICATIONS CO Total:					856.63
Vendor: 0000000042 - CASCADE LUMBER CO					
CASCADE LUMBER CO	1172610	03/10/2026	Bullseye Nozzle	600-8100-6507	10.49
CASCADE LUMBER CO	1172750	03/10/2026	Bacteria UPS Charges	600-8100-6508	16.25
CASCADE LUMBER CO	1174040	03/10/2026	Bleach - Water	600-8100-6507	7.39
CASCADE LUMBER CO	1176350	03/10/2026	Translucent Glue - Library	001-4100-6507	5.49
CASCADE LUMBER CO	1177530	03/10/2026	Multi-Surface Cloth - Water	600-8100-6507	5.98
CASCADE LUMBER CO	1179280	03/10/2026	Cable Ties - Water	600-8100-6507	8.98
Vendor 0000000042 - CASCADE LUMBER CO Total:					54.58
Vendor: 0000000017 - CASCADE MUNICIPAL UTILITIES					
CASCADE MUNICIPAL UTILITIES	February2026	03/10/2026	February Utilities	001-1500-6371	1,045.67
CASCADE MUNICIPAL UTILITIES	February2026	03/10/2026	February Utilities	001-1600-6371	259.82
CASCADE MUNICIPAL UTILITIES	February2026	03/10/2026	February Utilities	001-2100-6371	1,084.51
CASCADE MUNICIPAL UTILITIES	February2026	03/10/2026	February Utilities	001-2900-6490	333.33
CASCADE MUNICIPAL UTILITIES	February2026	03/10/2026	February Utilities	001-4100-6371	1,217.74
CASCADE MUNICIPAL UTILITIES	February2026	03/10/2026	February Utilities	001-4300-6371	156.95
CASCADE MUNICIPAL UTILITIES	February2026	03/10/2026	February Utilities	001-4600-6371	12.28
CASCADE MUNICIPAL UTILITIES	February2026	03/10/2026	February Utilities	001-6500-6371	1,429.59
CASCADE MUNICIPAL UTILITIES	February2026	03/10/2026	February Utilities	110-2300-6376	600.00
CASCADE MUNICIPAL UTILITIES	February2026	03/10/2026	February Utilities	600-8100-6371	2,382.70
CASCADE MUNICIPAL UTILITIES	February2026	03/10/2026	February Utilities	600-8100-6490	333.34
CASCADE MUNICIPAL UTILITIES	February2026	03/10/2026	February Utilities	610-8150-6371	3,980.42
CASCADE MUNICIPAL UTILITIES	February2026	03/10/2026	February Utilities	610-8150-6490	333.33
Vendor 0000000017 - CASCADE MUNICIPAL UTILITIES Total:					13,169.68

Expense Approval Report

Post Dates: 3/10/2026 - 3/10/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: 0000000805 - CASCADE STORAGE LLC					
CASCADE STORAGE LLC	March2026	03/10/2026	EMS Monthly Bldg Rent	001-1600-6416	1,500.00
Vendor 0000000805 - CASCADE STORAGE LLC Total:					1,500.00
Vendor: 0000000344 - CENGAGE LEARNING					
CENGAGE LEARNING	999102139250	03/10/2026	1 book	001-4100-6502	32.79
Vendor 0000000344 - CENGAGE LEARNING Total:					32.79
Vendor: 0000000218 - CINDY STOLL					
CINDY STOLL	Feb2026	03/10/2026	February 2026 Cleaning	001-1600-6310	120.00
CINDY STOLL	Feb2026	03/10/2026	February 2026 Cleaning	001-4100-6310	670.00
CINDY STOLL	Feb2026	03/10/2026	February 2026 Cleaning	001-6500-6310	30.00
CINDY STOLL	Feb2026	03/10/2026	February 2026 Cleaning	001-6500-6310	60.00
CINDY STOLL	Feb2026	03/10/2026	February 2026 Cleaning	001-6500-6310	120.00
Vendor 0000000218 - CINDY STOLL Total:					1,000.00
Vendor: 0000000226 - CITY OF DUBUQUE					
CITY OF DUBUQUE	17577	03/10/2026	Water Tests	600-8100-6507	64.00
Vendor 0000000226 - CITY OF DUBUQUE Total:					64.00
Vendor: 0000000301 - COMELEC SERVICES INC					
COMELEC SERVICES INC	2304	03/10/2026	Library Camera	001-4100-6310	976.00
Vendor 0000000301 - COMELEC SERVICES INC Total:					976.00
Vendor: 0000000099 - DEMCO INC					
DEMCO INC	7755614	03/10/2026	Magnetic Name Badge, Custo...	001-4100-6506	106.61
DEMCO INC	7760800	03/10/2026	Glue Sticks, Scented Bookmar...	001-4100-6512	66.82
DEMCO INC	7762124	03/10/2026	Due Date Slips, Book Covers	001-4100-6506	516.99
Vendor 0000000099 - DEMCO INC Total:					690.42
Vendor: 0000000836 - DUBUQUE HOSE&HYDRAULIC					
DUBUQUE HOSE&HYDRAULIC	910035	03/10/2026	Heater Hose Silicone	610-8150-6507	177.15
Vendor 0000000836 - DUBUQUE HOSE&HYDRAULIC Total:					177.15
Vendor: 0000000034 - ECIA					
ECIA	IVC000024705	03/10/2026	Building Inspections	001-6500-6491	439.98
Vendor 0000000034 - ECIA Total:					439.98
Vendor: 0000000698 - FIRST NET-AT&T MOBILITY					
FIRST NET-AT&T MOBILITY	287309338483X02272026	03/10/2026	First Net Phone	001-1100-6373	190.90
FIRST NET-AT&T MOBILITY	287309338483X02272026	03/10/2026	First Net Phone	001-1600-6373	147.55
FIRST NET-AT&T MOBILITY	287309338483X02272026	03/10/2026	First Net Phone	001-2100-6373	65.52
FIRST NET-AT&T MOBILITY	287309338483X02272026	03/10/2026	First Net Phone	600-8100-6373	65.51
FIRST NET-AT&T MOBILITY	287309338483X02272026	03/10/2026	First Net Phone	610-8150-6373	65.52
Vendor 0000000698 - FIRST NET-AT&T MOBILITY Total:					535.00
Vendor: 0000000556 - GASSER FARM & HARDWARE LLC					
GASSER FARM & HARDWARE ...	44556	03/10/2026	Jack Stand	001-2100-6507	62.99
GASSER FARM & HARDWARE ...	44579	03/10/2026	Rotella - Street Sweeper	110-2100-6350	72.98
GASSER FARM & HARDWARE ...	44580	03/10/2026	Rotella - Street Sweeper	110-2100-6350	18.99
GASSER FARM & HARDWARE ...	44590	03/10/2026	Microfiber Cloth	001-2100-6507	10.49
GASSER FARM & HARDWARE ...	44591	03/10/2026	Ratchet	001-2100-6507	25.99
GASSER FARM & HARDWARE ...	44598	03/10/2026	Rotella - Lawn Mower	001-4300-6320	18.99
Vendor 0000000556 - GASSER FARM & HARDWARE LLC Total:					210.43
Vendor: 0000000682 - GENERAL TRAFFIC CONTROLS INC					
GENERAL TRAFFIC CONTROLS ...	27278	03/10/2026	Vantage Visor - Street Light	110-2300-6441	53.00
Vendor 0000000682 - GENERAL TRAFFIC CONTROLS INC Total:					53.00
Vendor: 0017 - Historic Voices, LLC					
Historic Voices, LLC	03052026	03/10/2026	The Founding Mothers	001-4100-6512	552.00
Vendor 0017 - Historic Voices, LLC Total:					552.00
Vendor: 0000000717 - HOMETOWN PEST SOLUTIONS					
HOMETOWN PEST SOLUTIONS	10056	03/10/2026	City Hall Insects & Mice	001-6500-6310	75.00
HOMETOWN PEST SOLUTIONS	10065	03/10/2026	Fire Insects & Mice	001-1500-6310	60.00
Vendor 0000000717 - HOMETOWN PEST SOLUTIONS Total:					135.00

Expense Approval Report

Post Dates: 3/10/2026 - 3/10/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: 0000000656 - HOOPLA					
HOOPLA	508387512	03/10/2026	162 Digital Items	001-4100-6502	411.64
Vendor 0000000656 - HOOPLA Total:					411.64
Vendor: 0000000721 - INQUIREHIRE					
INQUIREHIRE	134687	03/10/2026	EMS Background Check	001-6500-6490	63.30
Vendor 0000000721 - INQUIREHIRE Total:					63.30
Vendor: 0018 - Iowa Emergency Medical Services Association					
Iowa Emergency Medical Servi...	300004649	03/10/2026	IEMSA Annual Affiliate Memb...	001-1600-6490	200.00
Vendor 0018 - Iowa Emergency Medical Services Association Total:					200.00
Vendor: 0000000116 - J&R SUPPLY INC					
J&R SUPPLY INC	2602007-IN	03/10/2026	4x12 and 4x16 Wraparound	600-8100-6507	859.00
Vendor 0000000116 - J&R SUPPLY INC Total:					859.00
Vendor: 0000000677 - JONES CNTY SECONDARY ROADS DEP					
JONES CNTY SECONDARY RO...	02072026	03/10/2026	City Portion Riverview Road	001-2100-6761	28,822.53
Vendor 0000000677 - JONES CNTY SECONDARY ROADS DEP Total:					28,822.53
Vendor: 0000000063 - KERPS SERVICE CENTER INC					
KERPS SERVICE CENTER INC	12860	03/10/2026	2002 2500 Sewer Truck	610-8150-6350	1,087.22
Vendor 0000000063 - KERPS SERVICE CENTER INC Total:					1,087.22
Vendor: 0000000031 - LYONS SERVICE CENTER					
LYONS SERVICE CENTER	02242026	03/10/2026	Car Wash Tokens	001-1100-6332	10.00
Vendor 0000000031 - LYONS SERVICE CENTER Total:					10.00
Vendor: 0000000044 - MARTIN EQUIPMENT					
MARTIN EQUIPMENT	956508	03/10/2026	Payloader Repair	110-2100-6350	1,027.53
Vendor 0000000044 - MARTIN EQUIPMENT Total:					1,027.53
Vendor: 0000000814 - MCALEER WATER CONDITIONIN					
MCALEER WATER CONDITION...	03012026	03/10/2026	EMS Water Sft Rent	001-1600-6507	47.00
MCALEER WATER CONDITION...	030126	03/10/2026	Library Water Sft Rent	001-4100-6507	55.00
Vendor 0000000814 - MCALEER WATER CONDITIONIN Total:					102.00
Vendor: 0000000255 - MCCUSKER DEANNA					
MCCUSKER DEANNA	March2026	03/10/2026	Cellphone & Vehicle Allowance	001-2100-6373	15.00
MCCUSKER DEANNA	March2026	03/10/2026	Cellphone & Vehicle Allowance	001-6200-6507	200.00
MCCUSKER DEANNA	March2026	03/10/2026	Cellphone & Vehicle Allowance	600-8100-6373	15.00
MCCUSKER DEANNA	March2026	03/10/2026	Cellphone & Vehicle Allowance	610-8150-6373	15.00
Vendor 0000000255 - MCCUSKER DEANNA Total:					245.00
Vendor: 0000000030 - MCDERMOTT OIL CO					
MCDERMOTT OIL CO	10279C	03/10/2026	EMS Propane	001-1600-6371	300.80
Vendor 0000000030 - MCDERMOTT OIL CO Total:					300.80
Vendor: 0000000119 - MIDWEST PATCH					
MIDWEST PATCH	4299	03/10/2026	Street Signs	110-2100-6507	293.00
Vendor 0000000119 - MIDWEST PATCH Total:					293.00
Vendor: 0000000278 - MONROE TRUCK EQUIPMENT					
MONROE TRUCK EQUIPMENT	65356	03/10/2026	Motor - Sander Dumptruck	110-2500-6350	2,308.07
Vendor 0000000278 - MONROE TRUCK EQUIPMENT Total:					2,308.07
Vendor: 0000000425 - MSA PROFESSIONAL SERVICES					
MSA PROFESSIONAL SERVICES	025748	03/10/2026	3rd Ave SW & Hayes Reconstr...	322-2100-6490	20,720.00
MSA PROFESSIONAL SERVICES	025749	03/10/2026	General Engineering Questions	001-6500-6490	2,585.50
Vendor 0000000425 - MSA PROFESSIONAL SERVICES Total:					23,305.50
Vendor: 0000000662 - MUNICIPAL SUPPLY INC					
MUNICIPAL SUPPLY INC	0968675-IN	03/10/2026	IPERL - 32 & Smart Point - 27	600-8100-6507	9,968.00
Vendor 0000000662 - MUNICIPAL SUPPLY INC Total:					9,968.00
Vendor: 0016 - One Step					
One Step	N238404	03/10/2026	Library Annual Report	001-4100-6512	220.16
One Step	N239787	03/10/2026	Laminating Sheets	001-4100-6512	72.23
Vendor 0016 - One Step Total:					292.39

Expense Approval Report

Post Dates: 3/10/2026 - 3/10/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: 0000000041 - PARTS AUTHORITY					
PARTS AUTHORITY	431-199897	03/10/2026	Air & Oil Filter Bobcat	110-2100-6350	113.86
PARTS AUTHORITY	431-202604	03/10/2026	Fuel Filter - Lawn Mower	001-4300-6320	15.41
PARTS AUTHORITY	433-249869	03/10/2026	Oil Filter - Gator	001-4300-6320	13.63
PARTS AUTHORITY	433-249936	03/10/2026	Air & Oil Filter Lawn Mower	001-4300-6320	28.79
PARTS AUTHORITY	434-264400	03/10/2026	Fuel Filter - Skid Loader	110-2100-6350	15.18
Vendor 0000000041 - PARTS AUTHORITY Total:					186.87
Vendor: 0000000069 - QUILL CORP					
QUILL CORP	47407571	03/10/2026	Labels	001-4100-6512	14.95
QUILL CORP	47417849	03/10/2026	Address Labels	001-4100-6506	55.84
QUILL CORP	47425067	03/10/2026	Toilet Bowl Cleaner	001-4100-6506	19.06
QUILL CORP	47446248	03/10/2026	150 13-Gal White	001-4100-6506	52.18
QUILL CORP	47516494	03/10/2026	14 month planner	001-4100-6506	13.99
Vendor 0000000069 - QUILL CORP Total:					156.02
Vendor: 0000000271 - TEST AMERICA LABORATORIES INC					
TEST AMERICA LABORATORIES..	3100169097	03/10/2026	Wastewater Testing	610-8150-6490	1,328.00
Vendor 0000000271 - TEST AMERICA LABORATORIES INC Total:					1,328.00
Vendor: 0015 - Weather Pros LLC					
Weather Pros LLC	4007	03/10/2026	Speaking Engagement 03.26.26	001-4100-6512	250.00
Vendor 0015 - Weather Pros LLC Total:					250.00
Grand Total:					98,013.40

Report Summary

Fund Summary

Fund	Expense Amount
001 - GENERAL	51,586.56
110 - ROAD USE TAX	4,541.16
322 - STREET IMPROVEMENTS	20,720.00
600 - WATER	14,034.45
610 - SEWER	7,131.23
Grand Total:	98,013.40

Account Summary

Account Number	Account Name	Expense Amount
001-1100-6332	VEHICLE/RADIO MAINT...	10.00
001-1100-6373	TELEPHONE/INTERNET	238.37
001-1500-6310	BUILDING REPAIR/MAINT	60.00
001-1500-6371	UTILITIES	1,045.67
001-1500-6373	TELEPHONE/INTERNET	51.85
001-1600-6310	BUILDING REPAIR/MAINT	120.00
001-1600-6371	UTILITIES	560.62
001-1600-6373	TELEPHONE/INTERNET	200.40
001-1600-6416	BUILDING RENT/LEASE	1,500.00
001-1600-6490	PROFESSIONAL FEES	200.00
001-1600-6507	OPER SUPPLIES/MATERI...	1,337.21
001-2100-6371	UTILITIES	1,084.51
001-2100-6373	TELEPHONE/INTERNET	80.52
001-2100-6507	OPERATING SUPPLIES	99.47
001-2100-6761	STREET IMPROVEMENTS	28,822.53
001-2900-6490	PROFESSIONAL FEES - C...	333.33
001-4100-6310	BUILDING REPAIR/MAINT	1,646.00
001-4100-6371	UTILITIES	1,217.74
001-4100-6373	TELEPHONE/INTERNET	51.05
001-4100-6502	LIBRARY BOOKS/FILMS/...	2,554.06
001-4100-6506	OFFICE SUPPLIES	764.67
001-4100-6507	MISC OPERATING SUPPL...	60.49
001-4100-6512	PROGRAM MATERIALS	1,176.16
001-4300-6320	PARKS/EQUIP-REPAIR/...	368.37
001-4300-6371	UTILITIES	156.95
001-4300-6701	PARK IMPROVEMENTS	2,619.93
001-4600-6371	UTILITIES	12.28
001-6200-6507	OPERATING SUPPLIES	200.00
001-6500-6310	REPAIR & MAINT. OF BU...	285.00
001-6500-6371	UTILITIES	1,429.59
001-6500-6373	TELEPHONE/INTERNET	211.01
001-6500-6490	PROFESSIONAL FEES	2,648.80
001-6500-6491	CONTRACT LABOR	439.98
110-2100-6350	REPAIR & MAINT EQUIP...	1,248.54
110-2100-6507	STREET SUPPLIES	293.00
110-2300-6376	STREET LIGHTING	638.55
110-2300-6441	TRAFFIC SIGNAL MAINT...	53.00
110-2500-6350	REPAIR & MAINT EQUIP	2,308.07
322-2100-6490	PROFESSIONAL FEES	20,720.00
600-8100-6371	UTILITIES	2,382.70
600-8100-6373	TELEPHONE/INTERNET	378.32
600-8100-6490	PROFESSIONAL FEES	333.34
600-8100-6507	OPER SUPPLIES/MATERI...	10,923.84
600-8100-6508	POSTAGE	16.25
610-8150-6350	REPAIR & MAINT EQUIP...	1,087.22
610-8150-6371	UTILITIES	3,980.42
610-8150-6373	TELEPHONE/INTERNET	225.11
610-8150-6490	PROFESSIONAL FEES	1,661.33

Account Summary

Account Number	Account Name	Expense Amount
610-8150-6507	OPER SUPPLIES/MATERI...	<u>177.15</u>
	Grand Total:	98,013.40

Project Account Summary

Project Account Key	Expense Amount	
None	<u>98,013.40</u>	
	Grand Total:	98,013.40



March 9, 2026 Agenda

Date: March 5, 2026
To: Mayor, City Council and Staff
RE: Fire Department Volunteer Compensation FY26
From: Deanna McCusker, City Administrator

The City annually budgets \$5,000 for volunteer compensation. The annual reimbursement for FY26 is \$5,000, which is officer pay, expenses and mileage just for the City, as shown on the supporting documentation.

RESOLUTION #08-26

**A RESOLUTION APPROVING FIRE DEPARTMENT
VOLUNTEER COMPENSATION FOR FY26**

WHEREAS, the City Council of the City of Cascade, Iowa, has a Fire Department with volunteer staff; and,

WHEREAS, there are funds budgeted in FY26 for volunteer compensation; and,

WHEREAS, City Code 3-5-6 states that Members of the department shall be designated by rank and receive such compensation as shall be determined by resolution of the Council.

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

The City Council approves the reimbursements to the Fire Department for the volunteer compensation as listed in Exhibit A in the amount of \$5,000.

PASSED, APPROVED AND ADOPTED this 9th day of March, 2026.

Steven Knepper, Mayor

ATTEST:

Samie Simon, City Clerk

Exhibit A

Sams	390	parade candy
Bernard	100	donation fundraiser
hollow	74	funeral flowers
raffle	70.31	200 club tickets
brothers	220.61	retired dinner
heritage	169.43	gun raffel tickets
brothers	167.01	county meeting
Dance	307.33	tickets letters expenses
officer pay for just city	1950	see break down below by *
year end compensation/mileage	1561.8	calander year 2024
total	5010.49	<i>Just for City total on next page</i>
	<i>Budget Amount 5000.00</i>	

*

chief	600
sec/tres	500
asst chief	200
asst chief	200
captain	100
lieutant	100
lieutant	100
lead training	50
training	50
training	50
total	1950

Training X-HRS	Call HRS	Total	Milage	0.67 Total	tot pay	\$ 0.01	\$ 0.05	\$ 0.10	\$ 0.25	\$ 1.00	\$ 5.00	\$ 10.00	\$ 20.00	\$ 50.00	\$ 100.00	Total
42	21	63		0	63				2	3	1	1	1	1	1	1
24.5	11	35.5		0	35.5				0	0	0	0	0	0	0	0
49.25	19	68.25	50	33.5	67.25	0	0	0	1	2	1	1	1	1	1	0
51.5	18	69.5			69.5				2	4	1	1	1	1	1	0
118.25	81	199.25	179	119.93	319.18	3	1	1	3	4	1	1	1	1	1	3
65.75	35	100.75		0	100.75				3	3	1	1	1	1	1	1
40.75	31	71.75		0	71.75				3	1	1	1	1	1	1	1
35.25	14	49.25		0	49.25		0	0	1	4	1	1	1	1	1	2
25.75	11	36.75		0	36.75				3	3	1	1	1	1	1	1
25.75	11	36.75		0	36.75				3	1	1	1	1	1	1	1
76.25	35	111.25	185	123.95	235.2			2	3	1	1	1	1	1	1	2
33.75	22	55.75		0	55.75				3	1	1	1	1	1	1	1
44	32	76		0	76				1	1	1	1	1	1	1	1
26.25	9	26.25		0	26.25				1	1	1	1	1	1	1	1
9	2	11		0	11				1	1	1	1	1	1	1	1
48.5	13	61.5	32	21.44	82.94	0	0	2	3	2	1	1	1	1	1	1
54.5	46	100.5	32	21.44	121.94			2	3	1	1	1	1	1	1	1
44.25	5	49.25		0	49.25				1	4	1	1	1	1	1	2
63.25	22	85.25		0	85.25				1	1	1	1	1	1	1	1
77	36	113		0	113				1	3	1	1	1	1	1	1
49.25	18	67.25		0	67.25				1	2	1	1	1	1	1	1
64.5	39	103.5		0	103.5				2	3	3	3	3	3	3	1
39.25	5	44.25		0	44.25				1	4	1	1	1	1	1	1
80.75	59	139.75		0	139.75				3	4	1	1	1	1	1	1
50.25	23	73.25		0	73.25				1	3	3	3	3	3	3	1
75.25	66	141.25	0	0	141.25				1	1	1	1	1	1	1	1
106.5	95	201.5	643	430.81	632.31	1	1	2	3	3	1	1	1	1	1	6
78.75	30	108.75		0	108.75				3	3	3	3	3	3	3	1
39.5	36	75.5	47	31.49	106.99				3	2	1	1	1	1	1	1
Total		2375.5			3123.56	4	2	7	43	57	17	15	21	10	19	Total
		0			0	\$ 0.01	\$ 0.05	\$ 0.10	\$ 0.25	\$ 1.00	\$ 5.00	\$ 10.00	\$ 20.00	\$ 50.00	\$ 100.00	3123.59
		0			0	0.04	0.1	0.7	10.75	57	85	150	420	500	1900	



March 9, 2026 Agenda

Date: March 5, 2026
To: Mayor, City Council and Staff
RE: Setting Hearing Date for Proposed Tax Dollars
From: Deanna McCusker, City Administrator

This hearing will be held on March 23rd at 5:30p.m. It has to be a separate meeting and the only item on the agenda per the State regulations. The hearing notice will be in the paper on March 18. The notice will also be on our Facebook page and on our website. We will also then have a regular council meeting at 6pm that same night.

RESOLUTION #09-26

A RESOLUTION SETTING A PUBLIC HEARING DATE FOR MARCH 23, 2026 FOR A RESOLUTION RELATING TO THE TOTAL PROPOSED TAX DOLLARS FOR FY 2027

WHEREAS, the City Council must hold a public hearing to present the proposed Property Tax Levy dollars that may be levied for the affected levies during the next fiscal year which is FY27.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Cascade, Iowa, will conduct a public hearing on the above-described proposal as set out above on the 23rd day of March, 2026 at 5:30 p.m. in the Cascade City Hall, 320 1st Ave W., Cascade, Iowa 52033, and the City Council understands that said hearing notice of said hearing will be published in a newspaper of general circulation in Cascade, Iowa in conformance with the City Code and Iowa State Law.

PASSED AND APPROVED this 9th day of March, 2026.

Councilmember _____ offered the foregoing Resolution and moved for its adoption.

Councilmember _____ seconded the said Resolution and upon roll call the following vote was recorded:

	AYE	NAY
Councilmember Delaney	_____	_____
Councilmember Gehl	_____	_____
Councilmember Hosch	_____	_____
Councilmember Recker	_____	_____
Councilmember Weber	_____	_____

Steve Knepper, Mayor

ATTEST:

Samie Simon, City Clerk

CITY NAME: NOTICE OF PUBLIC HEARING - CITY OF CASCADE - PROPOSED PROPERTY TAX LEVY **CITY #:** 31-286
CASCADE Fiscal Year July 1, 2026 - June 30, 2027

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:
 Meeting Date: 3/23/2026 Meeting Time: 05:30 PM Meeting Location: Cascade City Hall

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)
 www.cityofcascade.org

City Telephone Number
 (563) 852-3114

Iowa Department of Management	Current Year Certified Property Tax 2025 - 2026	Budget Year Effective Property Tax 2026 - 2027	Budget Year Proposed Property Tax 2026 - 2027
Taxable Valuations for Non-Debt Service	122,290,829	132,629,541	132,629,541
Consolidated General Fund	933,694	933,694	983,136
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	124,841	124,841	117,500
Support of Local Emergency Mgmt. Comm.	0	0	0
Unified Law Enforcement	0	0	0
Police & Fire Retirement	0	0	0
FICA & IPERS (If at General Fund Limit)	98,935	98,935	103,265
Other Employee Benefits	91,308	91,308	124,088
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	133,806,080	143,376,420	143,376,420
Debt Service	190,059	190,059	235,960
CITY REGULAR TOTAL PROPERTY TAX	1,438,837	1,438,837	1,563,949
CITY REGULAR TAX RATE	11.63195	10.74112	11.65852
Taxable Value for City Ag Land	413,409	399,392	399,392
Ag Land	1,242	1,242	1,200
CITY AG LAND TAX RATE	3.00375	3.10973	3.00375
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Residential	552	571	3.44
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified 2025/2026	Budget Year Proposed 2026/2027	Percent Change
City Regular Commercial	2,398	2,667	11.22

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and commercial properties have the same rollback percentage through \$150,000 of actual/assessed valuation.

Reasons for tax increase if proposed exceeds the current:

The reason for the proposed tax increase is due to an increase in employee benefits due to EMS being paid regular salaries, which increases employee benefits and an increase to the employee benefits for the Library staff.



March 9, 2026 Agenda

Date: March 5, 2026

To: Mayor, City Council and Staff

RE: Policy on Examination and Copying of Public Records

From: Deanna McCusker, City Administrator

Currently neither City Hall or any other department has a form for citizens or groups to request copies of public records. Additionally, there was not previously any policy on the amount we could charge and information that can be provided. City Hall has had a few requests for information in the past and having something formal seems logical. Some of the information in the policy was adapted from other cities. The policy and form have been reviewed by the city attorneys and is approved by them to use.

If Council is ok with the policy and form Resolution #10-26 can be approved.

RESOLUTION #10-26

**A RESOLUTION APPROVING A POLICY ON THE EXAMINATION AND COPYING
OF PUBLIC RECORDS**

WHEREAS, the City of Cascade, Dubuque and Jones County, State of Iowa, is a duly organized Municipal Organization; and,

WHEREAS, there is an increasing demand on the City for the right to examine or have copies made of public records; and,

WHEREAS, many of these requests may involve considerable time for City staff to research the information requested, as well as money for the cost of making copies as requested; and,

WHEREAS, pursuant to Iowa Code Section 22.3, the City may adopt and enforce reasonable rules regarding the examination and copying of the records and the protection of the records against damage or disorganization; and,

WHEREAS, the City may also charge a reasonable fee for services supervising the examination and copying of the records.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Cascade, Iowa, does hereby approve the Examination and Copying of Public Records policy.

PASSED AND APPROVED this 9th day of March, 2026.

Steve Knepper, Mayor

ATTEST:

Samie Simon, City Clerk

The requesting party shall receive the desired documents when the associated fees are paid. No documents shall be released until payment is received by the custodian. Request for public records may require legal review of the requested records to ensure confidential information is not disclosed. This review is necessary to ensure compliance with federal and state law. Reasonable legal fees incurred by the City to respond to records requests, shall be submitted to the requesting party in compliance with the Iowa law.

In addition, it should be noted that although the records requested may be “public records” within the meaning of Iowa Code Chapter 22, improper use of this information may violate other local, state and federal laws, including but not limited to regulations relating to privacy, harassment, discrimination, debt collection, and/or defamation. Public records requested may contain copyrighted material that may carry with it separate legal protections under state and federal law. When the City is required to produce “public records” it does not control what is done with the records after they are produced. The City, its employees, and/or officials are not liable for any claims or damages resulting from the use of requested records.

Signature of Requester: _____

ESTIMATE OF COST

Estimated number of pages: _____ Estimated staff time to process request: _____

Staff hourly rate: _____

TOTAL CHARGE: _____

EXAMINATION AND COPYING OF PUBLIC RECORDS

It is the policy of the City of Cascade to meet all requests for information and documents within the constraints of the Iowa Code Chapter 2. The purpose of this policy is to fix fees for public examination and photocopying. The City of Cascade recognizes the right of the public to access public records maintained by the City in accordance with the state law. The City also recognizes that certain records maintained by the city are not public records or may be exempt from public disclosure and that a request to access public records may require a balance of the right of the public to access records, individual privacy rights, governmental interests, confidentiality issues, and privilege issues. Additionally, when the City responds to requests to inspect or copy records, costs are incurred by the City. This policy is adopted to balance these competing interests, to establish an orderly and consistent procedure for responding to public records requests and to support the adoption of a fee schedule designed to reimburse the City for the actual costs incurred in responding to public records requests.

PROVISIONS:

- (1) This policy and fee schedule apply to all City departments and are not intended to preclude verbal responses to routine requests for information.
- (2) Requests for records should be directed to the respective lawful custodian of said records. The following is contact information for each respective department and their custodian:

Department	Custodian	Phone Number
Fire Department	Fire Chief	563-852-3583
Police Department	Police Chief	563-852-3100
Library	Library Director	563-852-3222
All other City Departments	City Clerk	563-852-3114

- (3) If the number of pages to be copied exceed twenty-five (25) pages, or if City staff time involved in providing the records exceeds thirty (30) minutes, the following fee schedule shall apply:

- | | |
|--|--|
| a) Photocopies | \$.20 per page (black & white)
\$.50 per page (color) |
| b) Hourly rate for clerical time needed for the reproduction of photocopies | Actual cost(s) of employee time if time involved exceeds thirty (30) minutes |
| c) Hourly rate for professional staff time needed to produce or review the documents | Actual cost(s) of employee time if time involved exceeds thirty (30) minutes |
| d) Routinely prepared reports | Actual cost(s) to produce |

- (4) Electronic Media \$80.00 per USB drive

All open records requests that are responded to by electronic media shall be done so that the document may not be altered.

- (5) All parties are asked to complete a Request for Examination and Copying of Public Records form to allow the City to promptly respond to requests. The purpose of the form is to allow the City to seek clarification of public records requests as the City is unable to provide a response if a request is vague or if the City cannot reasonably determine what records have been requested.
- (6) No original public records or documents can be removed from the premises at which they are stored. Parties requesting the inspection of public records may do so at a date and time during regular City business hours that is established by the custodian and in an on-premise room as arranged by the custodian.
- (7) The requesting party shall receive the desired photocopies after all costs are paid. No copies shall be released until full payment is received by the custodian. All custodians shall collect the fee and remit the money to the City Clerk.
- (8) The custodian will make every attempt to fill all open record requests in a timely manner, not to exceed fourteen (14) working days.
- (9) The custodian or his designee will inform the City Administrator of all open records requests prior to filling said requests.
- 10) The custodian shall consult the City Administrator concerning requests for records that may be considered confidential records pursuant to Iowa Code, Section 22.7. These requests include, but are not limited to: medical records, personnel or employee-related files, documents concerning litigation or claims, reports provided to government that may provide advantages to competitors, property appraisals concerning public projects, library patron records, and names and addresses of complaints. Any request for these types of records shall be referred to the City Attorney for review and response.
- 11) The City Administrator will inform the requesting party in writing of any denial of records due to confidentiality.
- 12) The City reserves the right to adjust the above fee schedule in the event of unanticipated costs.



March 9, 2026 Agenda

Date: March 5, 2026
To: Mayor, City Council and Staff
RE: Appointing Utility Board of Trustee
From: Deanna McCusker, City Administrator

We were made aware of an upcoming vacancy with the Utility Board and advertised for the position. Lee Kremer was the only person who submitted a letter of interest by the deadline, which is in the packet.

RESOLUTION #11-26

**RESOLUTION APPROVING A UTILITY BOARD OF TRUSTEES APPOINTMENT TO
FILL A NEW TERM THROUGH MARCH 31, 2032 IN THE CITY OF CASCADE, IA**

WHEREAS, Chapter 2-10 of the Code of Ordinances of the City of Cascade grants authority to the City Council to appoint members of the Utility Board of Trustees; and,

WHEREAS, the Utility Board of Trustees has a vacancy for a new six-year term, effective April 1, 2026 through March 31, 2032; and,

WHEREAS, one person expressed interest in the vacant position.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CASCADE, IOWA, that Lee Kremer is appointed to fill the vacant term from April 1, 2026 until March 31, 2032 for the Utility Board of Trustees.

PASSED, APPROVED AND ADOPTED this 9th day of March, 2026.

Steve Knepper, Mayor

ATTEST:

Samie Simon, City Clerk

Hello, my name is Lee Kremer, and I would like to submit my request to be on the Cascade Utilities board. I'm originally from Farley but have lived in Cascade since 2020. I have worked as an electrician for the past 23 years. 18 of which I have worked locally in the Cascade community as an electrician for McAllister Electrical Services. I would like to get on the board to help give back and serve my community. I feel with my electrical background I would be a valuable asset to the board. Thank you for considering me for this position.

Lee Kremer



March 9, 2026 Agenda

Date: March 6, 2026
To: Mayor, City Council and Staff
RE: Support for Possible Housing Project
From: Deanna McCusker, City Administrator

I had a meeting with an investor/developer regarding a possible residential housing project. At this time, location and names need to be kept confidential. The project would create the construction of 6-10 single family homes with an assessed value of \$375,000 - \$500,000 on the east side of Cascade. The developer plans to apply for the workforce housing tax credit through the State of Iowa.

If you remember, the City did something similar in 2022 and provided a local match of \$1,000 per home when completed. The \$1,000 per home is the bare minimum, but the city could provide tax rebates instead to the developer. This was a common practice in my other city. We could offer 65% rebate on the incremental value for 5 years or 50% rebate on the incremental value for 10 years. There are many ways this could be developed. The developer will be putting the street, infrastructure, storm water and curb and gutter in as part of the project.

In 2019 we had a housing needs study done and that indicated that between 2010 and 2040 Cascade needs 280 new housing units constructed. Adding 6-10 would be helpful.

Currently Cascade receives tax dollars on the bare land at the proposed location for these new homes. If the taxable valuation of just one of these homes is \$400,000, we would receive an estimated \$2,337 annually taking into account the predicted 50% residential rollback and our current city tax rate. So if we offer tax rebates for 5 or 10 years, after that we can potentially receive \$20,000 for 10 homes annually after the rebates are paid.

At this time, the investor/developer is looking to see if the City is willing to provide some type of incentive for the local required match for the Workforce Housing Tax Credit application other than just \$1,000 per home. The application period opens in June so prior to that we would have to pass a formal resolution stating what we will approve and have a development agreement approved.

If Council is agreeable to offering something more than \$1,000 a home to have 6-10 upper range single family homes constructed a simple motion at this time is needed.



Date: March 5, 2026
To: Mayor, City Council and Staff
RE: Seasonal Employee
From: Deanna McCusker, City Administrator

I am asking for approval to hire a seasonal employee again for the summer. We have done this for the past two summers and it frees up public works for other projects. We have the Hayes St SW & 3rd Ave SW reconstruction project happening this summer which will require public works to be available. There is money in the FY27 budget already for this position. The position would be a maintenance employee

My recommendation is to offer an hourly wage of \$16 for the seasonal maintenance employee. I will advertise for the position, hold interviews and make the recommendation in early April.

RESOLUTION #11-26

**A RESOLUTION TO APPROVE HIRING A SEASONAL FULL-TIME MAINTENANCE
EMPLOYEE FROM MAY 18, 2026 THRU AUGUST 28, 2026
FOR THE CITY OF CASCADE, IOWA**

WHEREAS, the City hired a seasonal employee to assist in the completion of maintenance type tasks throughout the summer for the past two summers; and,

WHEREAS, the City has the need again this summer to hire a seasonal maintenance person.

NOW, THEREFORE, BE IT RESOLVED THAT THE CITY COUNCIL of the City of Cascade authorizes the hiring of a seasonal 40-hour per week maintenance employee at \$16 per hour for the period of May 18-August 28, 2026.

PASSED AND APPROVED this 9th day of March, 2026.

Steven J. Knepper, Mayor

ATTEST:

Samie Simon, City Clerk



March 9, 2026 Agenda

Date: March 6, 2026
To: Mayor, City Council and Staff
RE: Wellmark Contract for Ambulance Calls
From: Deanna McCusker, City Administrator

We currently use EMSMC to process our ambulance billing and the majority of the ambulance calls gets processed through Wellmark Insurance. We do not currently have a contract with Wellmark and because of this, some insurance claims checks get sent directly to the patient. The patient then is to deposit the insurance check and forward a check to the Cascade Ambulance Service. In some cases, this is not happening and the patient keeps the insurance proceeds and then the ambulance after some time gets submitted to collections. With the current billing scenario, the Cascade Ambulance service receives 50% of the payments issued by Wellmark.

If we enter into a contract with Wellmark for ambulance billing charges, our revenue should increase to 65%. There are allowable charges, and contractual allowances and then rates that contribute to the amount that Wellmark can pay towards any ambulance call. Unfortunately, we are not privy to the contract amount until we sign the contract. This seems a bit skeptical, but 98% of the ambulance services in Iowa have a contract with Wellmark.

The contract we need to sign to initiate this billing rate with Wellmark is good only for 1 year only and then we have to approve and sign the contract again. There are no additional fees to us from Wellmark for entering this contract. There is no automatic renewal of this contract. If our revenue increases from 50% to 65% from having the contract it is worth us trying for a year. If we don't see our revenue increase accordingly then we don't need to sign the contract after the first year.

The EMS Director and I had a team's meeting with a representative from EMSMC regarding this and we both think it would be beneficial to sign the contract and see how it affects our revenue and then we can decide following the first year to continue with the contract. If council agrees that we should try the contracted billing rates with Wellmark for this year, Resolution #12-26 can be approved.

RESOLUTION #12-26

RESOLUTION APPROVING ENTERING INTO A CONTRACT WITH WELLMARK INSURANCE FOR AMBULANCE INSURANCE PAYMENTS

WHEREAS, the Cascade Ambulance Service and City of Cascade does not currently have a contract with Wellmark to process insurance claims for ambulance trips; and,

WHEREAS, many of our ambulance trips are processed by Wellmark, but in some cases the check for services is being sent directly to the patient, not to EMSMC, the billing company for the Cascade Ambulance Service; and,

WHEREAS, in some of those cases the patient is receiving payment from Wellmark but then not sending a check to EMSMC to pay their ambulance trip bill and the amount owed gets sent to collections; and,

WHEREAS, we are currently collecting fifty (50) percent of what is owed on ambulance calls, but by signing a contract with Wellmark, our revenue will increase to sixty-five (65) percent; and,

WHEREAS, the contract is a one-year contract and does not automatically renew so we do not have to continue if we don't see an increase in our ambulance revenue after a year.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CASCADE, IOWA, that:

Section I. The City Council does hereby approve entering a contract for ambulance calls with Wellmark Insurance Company.

Section II. The City Council authorizes the City Administrator and EMS Director to sign the contract documents necessary to initiate this contract since the process is done on a portal online.

PASSED, APPROVED AND ADOPTED this 9th day of March, 2026.

Steve Knepper, Mayor

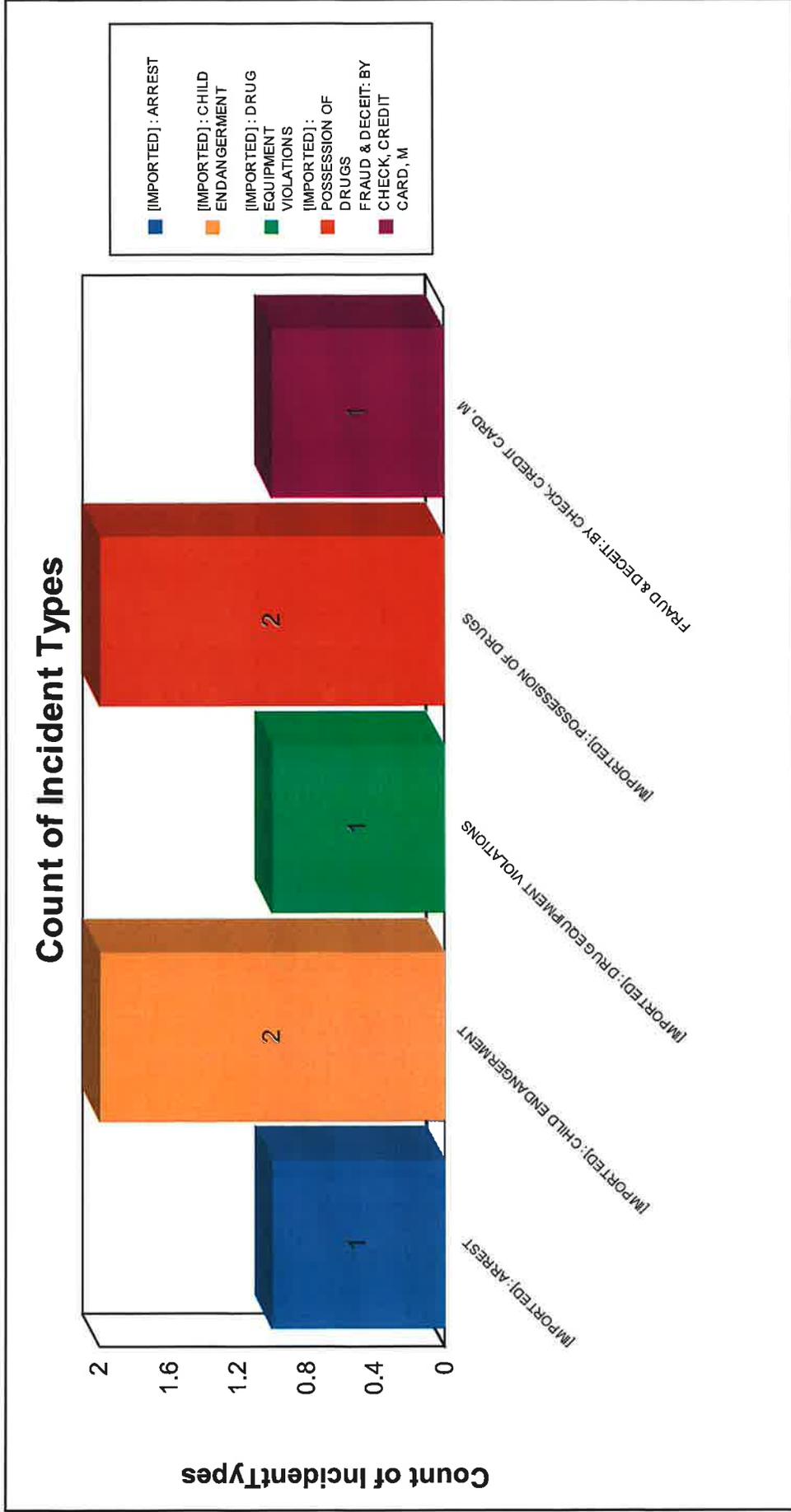
ATTEST:

Samie Simon, City Clerk

CASCADE

MONTHLY INCIDENT COUNT REPORT Statistics from Reported Date: 2/1/2026 12:00:00AM to 2/28/2026 11:59:00PM

Case Report POLICE DEPARTMENT



[IMPORTED]: ARREST: 1 3%

Case Report

POLICE DEPARTMENT

[IMPORTED] : CHILD ENDANGERMENT: 2 7%

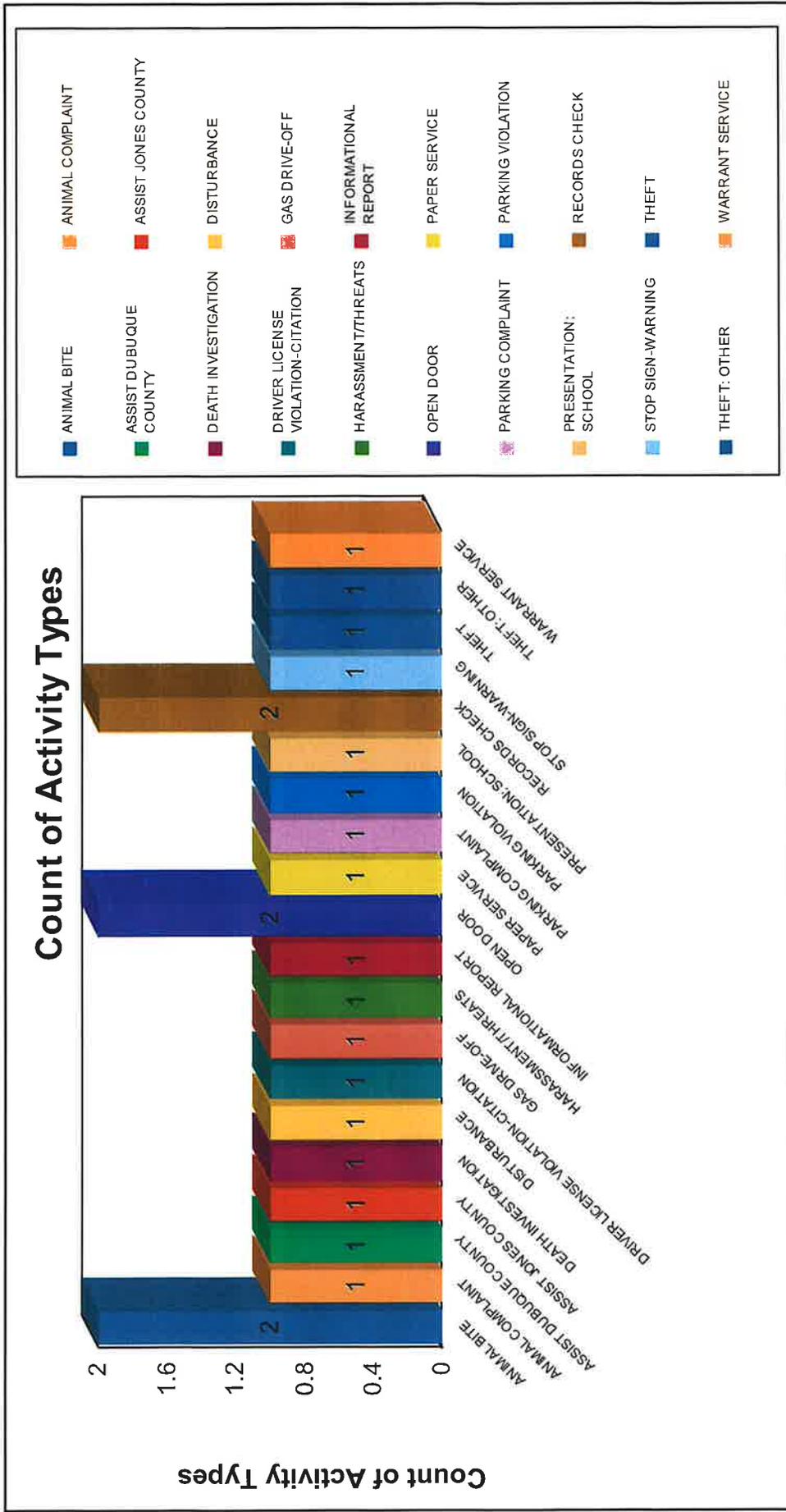
[IMPORTED] : DRUG EQUIPMENT VIOLATIONS: 1 3%

[IMPORTED] : FRAUD & DECEIT: BY CHECK, CREDIT CARD, MONEY ORDER, ETC.: 1 3%

[IMPORTED] : POSSESSION OF DRUGS: 2 7%

Grand Total: 23.33% Total # of Incident Types Reported: 7

Field Interview POLICE DEPARTMENT



ANIMAL BITE: 2 7%

ANIMAL COMPLAINT: 1 3%

ASSIST DUBUQUE COUNTY: 1 3%

ASSIST JONES COUNTY: 1 3%

Field Interview POLICE DEPARTMENT

DEATH INVESTIGATION: 1 3%

DISTURBANCE: 1 3%

DRIVER LICENSE VIOLATION-CITATION: 1 3%

GAS DRIVE-OFF: 1 3%

HARASSMENT/THREATS: 1 3%

INFORMATIONAL REPORT: 1 3%

OPEN DOOR: 2 7%

PAPER SERVICE: 1 3%

PARKING COMPLAINT: 1 3%

PARKING VIOLATION: 1 3%

PRESENTATION: SCHOOL: 1 3%

RECORDS CHECK: 2 7%

STOP SIGN-WARNING: 1 3%

THEFT: 1 3%

THEFT: OTHER: 1 3%

WARRANT SERVICE: 1 3%

Grand Total: 76.67% Total # of Activity Types Reported: 23

CITY ADMINISTRATOR REPORT
3/9/26 City Council Meeting

- Food pantry – old library. They plan on continuing to use the old library throughout the month of March or until their remodeling is completed.
- Samples for the two sizes for the veteran banners have been approved and have been sent to production. The production schedule will allow for the banners to be received by later April and be hung for Memorial Day!!
- I am waiting for some information from Dubuque County on the one downtown block and TIF. I looked back to 2008 and that block was not included in TIF on the maps. But I am waiting for a response back from Dubuque County on whether or not those had a frozen base value established. They are busy working on the tax levies for the Department of Management but I will have information by the next meeting.
- The sink hole in the library alley was televised, and nothing was evident that our sewer main caused this. We will keep watching it.
- 3rd Ave SW & Hayes St SW project: There are a few logistical items to address with property owners on the project such as landscaping, decorative sidewalks and then the plans will be finished for council to approve on March 23 and authorize that we advertise for bids. We will advertise from March 24 until April 22 when we will open bids and then award at the April 27th council meeting.
- The plaque for the Riverview Park pavilion was installed.
- Fred and Tyler will be at a JCERT training in Wisconsin starting Monday, 3/9 through Wednesday, 3/11
- Reminder: Workshop with Police, Fire & EMS to discuss public safety facility: 5pm on 3/16.