

CITY OF CASCADE, IOWA
CITY COUNCIL MEETING AGENDA & PUBLIC NOTICE
Monday, February 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, February 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 1/26/26**
 2. **Park Board Minutes 2/2/26**
 3. **Cascade Public Library Minutes 2/3/26**
 4. **Jones County Economic Development Annual Meeting Minutes 1/28/25 & Jones County Economic Development Board Meeting Minutes 12/23/25**
 5. **November 2025 Month End Financial Reports**
 6. **February 9, 2026 Claims**
7. **Review Feasibility Study Results for the Police Department**
8. **Consideration 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**
9. **Discussion on the Request From CEDC and Allocated Funds in FY26 (tabled)**
10. **Reports – Police Chief and City Administrator**
11. **FY27 Budget Workshop – Streets, Water and Sewer Budget Requests**
12. **Adjournment**

January 26, 2026
City Council Meeting Minutes

The January 26, 2026 Regular City Council meeting was called to order at 6:00PM by Mayor Steve Knepper. The Pledge of Allegiance was recited. Delaney, Gehl, Weber, and Recker answered roll call. Hosch was excused.

Motion Gehl, second Weber to approve the agenda. Four Ayes. Motion carried.

Motion Weber, second Delaney to approve the consent agenda items: City Council Minutes 1/12/26, FEH Design 11 Month Post-Occupancy Library Walk Through 1/12/26, Cascade Public Library Minutes 1/12/26, Cascade Economic Development Corporation Minutes 12/17/25, VISA Invoice \$2,153.14, and January 26, 2026 Claims. Four Ayes. Motion carried.

Jake Deaver from MSA presented to council regarding the sidewalk reconstruction on Hayes St SW. Jake advised council, property owners affected were against replacing the sidewalk. After further discussion it was decided by council to have Jake and MSA shift the roadway to allow the sidewalk to be replaced in the right of way. Motion Gehl, second Delaney to shift the roadway to allow sidewalk to be replaced in the right of way. Four Ayes. Motion carried.

BerganKDV presented the FY25 Audit report to council via zoom.

Motion Delaney, second Gehl to approve Resolution #04-26 – Resolution Accepting BerganKDV’s Financial Audit of the City of Cascade’s 2025 Fiscal Year Which Began July 1, 2024 and Ended June 30, 2025. Roll call vote. All ayes. Motion carried.

Motion Delaney, second Recker to approve Resolution #03-26 – Resolution Amending EMS Volunteer Stipends Beginning February 1, 2026 for the City of Cascade, Iowa. Roll call vote. All ayes. Motion carried.

Motion Delaney, second Weber to allow St. Aquinas Food Pantry to Relocate Temporarily to the Old Library During Their Construction. Four Ayes. Motion carried.

City Administrator provided updates to council and staff.

Police, Fire, EMS and Library presented FY27 Budget Requests to Council.

Motion Weber, second Recker to adjourn at 7:27pm. All Ayes.

Park Board Meeting Minutes February 2, 2026

The February 2, 2026, Cascade Park Board meeting was called to order by Chairman Rausch at 5:00 p.m. at the Cascade City Hall with Rausch, Orr, Manternach and Hailey Rausch answering roll. McLees was absent.

Motion Orr, second Manternach to approve the agenda – all ayes, motion carried.

Public Comment: None

Motion Hailey, second Orr to approve the meeting minutes from January 5, 2026 - all ayes, motion carried.

Motion Orr, second Manternach to approve the December 2025 financial reports – all ayes, motion carried.

The board reviewed proofs from Big River of the signs “Keep Gates Closed At All Times” and the “Oak Hill Park Pickleball Complex” sign to make sure the wording was correct, the City branding kit was used, including correct font. Motion Hailey, second Manternach to approve the proofs of both signs – all ayes, motion carried. We will order 1 Pickleball Complex sign and 2 Keep Gates Closed signs for the Oak Hill Park and 1 Cascade Community – Tennis/Pickleball Complex sign and 1 Keep Gates Closed sign for the Cascade Community Park.

The board reviewed the 2025 pool season financials. The 2025 expenses decreased \$40,727.62 compared to the 2024 season. The 2025 revenue decreased \$11,182.32 compared to the 2024 season. The City contribution also decreased in 2025 compared to 2024 by \$29,545.30. The current pool wages were reviewed. Motion Hailey, second Manternach to increase all the wages across the board \$.50 for the 2026 season – all ayes, motion carried. The pool pass and daily admission fees and bonuses paid to the guards who work the final two weekends and for a perfect work season were also reviewed. Motion Manternach, second Hailey to keep the bonuses and all other fees the same for the 2026 season – all ayes, motion carried.

Motion Orr, second Hailey to adjourn the Park Board meeting at 5:40 p.m. – all ayes, motion carried.

Respectfully submitted by
Deanna McCusker, City Administrator

Cascade Public Library Board of Trustees Minutes

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

Cascade Public Library Conference Room

108 2nd Avenue SW, Cascade Iowa

Present: Kane, Brindle, Knief, Balster, Funke

1. Call to Order: Balster called the meeting to order at 4:32 pm.
2. Approval of the Agenda: Brindle motioned to approve the agenda. Funke seconded. All approved.
3. Approval of the Minutes of the January 3, 2026 & the January 12, 2026 library board meetings: Knief moved to approve, Brindle seconded. All approved.
4. Public Comment: None
5. Budget Reports were reviewed.
6. Bills: Funke moved to pay the bills; Brindle seconded; all approved.
7. Discussion of part time employee holiday pay: Permanent part time employees must work 30 hours the month before holiday to get Holiday pay.
8. Memorandum of Understanding with Friends of the Cascade Public Library: Kane will add addendum to clarify book sale policy.
9. Circulation Statistics: Were reviewed.
10. Facility Updates: Wall bumper strips are up in meeting rooms - look nice! Can't send other wall strips back - maybe put in community room?
11. Friends of the Library update: Have new ideas for 2026. Will help sponsor story walk & authors. Will donate to summer reading & shelves the library needs. Elections were held - Cheryl Reiter is still president, Carter Burks is new secretary.
12. Programming/Upcoming Events/Librarians Calendar
13. Review of Confidentiality Policy: Was reviewed. No changes needed.
14. Tool Library Donation Update: Kane will try to meet with Lumbar Co. this month. Goal is to open in Spring & have an open house. Shark Fluhr would like to donate auto tools.
15. State Library Accreditation: Kane will submit now that Confidentiality Policy has been reviewed.
16. Other: None
17. Next meeting: Tuesday, March 3, 2026 at 4:30pm.
18. Adjournment: Brindle moved to adjourn, Funke seconded. All approved.

Respectfully submitted,
Bret Funke, Cascade Public Library Board Secretary

**Jones County Economic Development Annual Meeting
Monticello City Council Chambers, Monticello
January 28, 2025**

President Rod Smith called the meeting to order at 12:02 pm with Matt Behrends, Kelly Dodge, Mary Phelan, Nels Petersen, and Jon Zirkelbach present.

Absent: Doug Wortman, Eric Briesemeister, Emily Kaiser, and Craig Stadtmueller.

Membership in Attendance: Jan Hoag (Monticello Development Corporation); Megan Beaman (Monticello Chamber); Brian Wolken (Monticello Main Street); Blair Lawton (Anamosa Chamber); and Christie Remley (Maquoketa Valley REC).

A motion to approve 2023 Annual Meeting minutes was made by Phelan, second by Petersen. Motion carried unanimously.

A motion to approve the annual treasurer's report as of 12-31-24 was made by Dodge, second by Zirkelbach. Motion carried unanimously.

The Board discussed the 2025 Officer Slate. Derek explained that each officer was currently eligible to serve another term if so desired. After brief discussion, the following slate was presented: Rod Smith, President; Jon Zirkelbach, Vice President; Nels Petersen, Treasurer; Craig Stadtmueller, Secretary; and Eric Briesemeister, Past President. The 2025 Officer slate was moved by Dodge, second by Zirkelbach. Motion carried unanimously.

Smith stated that the goals for 2025 were to continue making Jones County great.

Smith opened up the floor to any member that wanted to speak.

*Jan Hoag of the Monticello Development Corporation presented a check to Nels for \$10,000 for the Homes for Iowa project. She thanked JCED for taking the lead and hopes that JCED keeps them in mind for future partnerships.

* Megan Beaman of the Monticello Chamber was on hand to introduce herself to people she had yet to meet.

* Brian Wolken of Monticello Main Street handed out updates from the past few years and thanked the Board for their support. He also talked about a wayfinding signage project the program was hoping to start in 2025.

* Blair Lawton of the Anamosa Chamber recapped their Annual Dinner and highlighted upcoming events such as the Emerald Run and the Downtown Bar Crawl.

* Christie Remley of Maquoketa Valley REC talked about updating energy infrastructure.

Next Annual Meeting will be in 2026. Smith adjourned the meeting at 12:09pm.

Jones County Economic Development Board Meeting
Jones Regional Medical Center
December 23, 2025

Vice President Jon Zirkelbach called the meeting to order at 12:27pm with Nels Petersen, Doug Wortman, Eric Briesemeister, Kelly Dodge, Mary Phelan, and Matt Behrends present. Thank you to Briesemeister for a tour of the new MRI facility!

Absent: Deanna McCusker, Rod Smith, Craig Stadtmueller, and Emily Kaiser.

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

A motion to approve the Treasurer's report, December Financials, December Credit Card Report, December Reimbursement Report, Alliant Energy Bill for \$32.32, Black Hills Energy Bill for \$57.80, Monticello Water Bill for \$59.88, and \$3,000 for the Rural Ideas Network annual fee for the Jones County Business Lab was made by Behrends, second by Dodge. Petersen mentioned that the Jones County Young Professionals would be disbanding and that money would be transferred to the JCED account in the new year. Motion carried unanimously.

The Director's report was reviewed. Derek updated the project finances spreadsheet, showing successes and those that were not funded. Discussion ensued about making sure that JCED promotes that more in the new year with businesses, councils, etc. Wortman asked about the John Danos meeting and Derek said it was more informational to clear up some confusion and concern regarding the use of TIF for housing.

Old Business:

- Derek said that 17 applications had been received with 10 approved. Two were for downpayment assistance and the rest were rehab. Waiting on HUD for the other seven to be approved. The main challenge with the downpayment assistance is how quick everyone wants to close on the purchases while we have to wait for HUD.
- 2025 Action Plan update was handed out. Derek noted that it was unchanged since last month and that is how the year ended.
- No Committee Reports this month.

New Business

- The offer for the Homes for Iowa house was discussed. A motion was made by Petersen, second by Dodge to counter offer with \$175,000 but give Derek the option to negotiate as low as \$170,000. Additionally, JCED would counter with a 48-hour clause for the original prospective buyer to buy the house if JCED receives a competing offer. Motion carried unanimously.
- Briesemeister reviewed the JCED election results: Craig Stadtmueller and Doug Wortman were re-elected to the Board for another three year term, starting January 1, 2026.
- The Board decided to hold the Annual meeting on Tuesday, January 27th at 12pm.
- The Board chose to table the Fundraising proposals until after the Homes for Iowa house is sold. Derek was requested to talk to Lee County about their experience with Convergent.

- A motion to approve the 2026 budget was made by Briesemeister, second by Behrends. Motion approved unanimously.
- The JCED legislative forums will be Friday, January 30th and Friday, February 27th, both at 12pm. January will be in Monticello and February will be in Anamosa.
- Board Member Reports/Other Information
 1. Zirkelbach mentioned the upcoming budget discussions and gave an update on the EMA building progress.
 2. Phelan mentioned that the Kwik Star in Monticello was moving right along and projected to be open by February 5, 2026.
 3. Briesemeister discussed the Rural Health Grant the State is going after for around \$200 million and that the hospital will be putting in for a Davinci Robot. Tight turnaround on that grant and implementation if received. Briesemeister was asked about the simulation lab and said that it was uncertain at the moment which direction it would ultimately go.
 4. Lots of discussion around the Anamosa traffic study, Theisen's, the gas stations, etc. Derek updated the Board on what had transpired at the Anamosa City Council meeting the night before regarding the projects and conversation.

Next Board meeting will be on Tuesday, January 23rd at 12pm. Location is TBD.

Zirkelbach adjourned the meeting at 1:10pm.



Cascade, IA

Detail vs Budget Report

Account Summary

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001 - GENERAL							
Revenue							
001-1100-4185	ANIMAL LICENSE	-100.00	-23.00	0.00	-23.00	-77.00	-77.00%
001-1100-4700	DONATIONS - POLICE	-1,500.00	0.00	0.00	0.00	-1,500.00	-100.00%
001-1100-4770	COURT & PARKING FINES	-100.00	0.00	0.00	0.00	-100.00	-100.00%
001-1100-4799	MISCELLANEOUS REVENUES	-500.00	-1,750.00	0.00	-1,750.00	1,250.00	250.00%
001-1500-4710	FARM BOARD - FIRE INS & UTILIT	-14,000.00	-21,390.40	0.00	-21,390.40	7,390.40	52.79%
001-1600-4475	TOWNSHIP CONTRIBUTIONS	-27,458.00	-8,969.26	-1,953.85	-10,923.11	-16,534.89	-60.22%
001-1600-4500	AMBULANCE SERVICE CHARGES	-110,000.00	-57,024.29	-14,129.79	-71,154.08	-38,845.92	-35.31%
001-1600-4700	DONATION	-100.00	0.00	-999.62	-999.62	899.62	899.62%
001-1600-4710	REIMBURSEMENTS	-1,000.00	0.00	0.00	0.00	-1,000.00	-100.00%
001-2100-4134	STREET EXCAVATION BOND	-1,000.00	0.00	0.00	0.00	-1,000.00	-100.00%
001-2100-4570	STREET/SIDEWALK/CURB REPAIR CH	-5,000.00	0.00	0.00	0.00	-5,000.00	-100.00%
001-2100-4799	MISCELLANEOUS REVENUES	-2,000.00	-80.00	0.00	-80.00	-1,920.00	-96.00%
001-2900-4500	GARBAGE CHARGES/FEES	-235,000.00	-82,252.79	-21,369.22	-103,622.01	-131,377.99	-55.91%
001-2900-4516	RECYCLING CHARGES/FEES	-112,000.00	-36,100.95	-9,312.20	-45,413.15	-66,586.85	-59.45%
001-4100-4310	LIB ROOM RENT	0.00	-60.00	0.00	-60.00	60.00	0.00%
001-4100-4441	LIBRARY OPEN ACCESS/ENRICH IA	-4,200.00	0.00	-1,575.45	-1,575.45	-2,624.55	-62.49%
001-4100-4443	LIBRARY DBQ & JONES CNTY 28E	-6,200.00	0.00	0.00	0.00	-6,200.00	-100.00%
001-4100-4700	DONATIONS - LIBRARY	-500.00	-280.00	-519.00	-799.00	299.00	59.80%
001-4100-4765	LIBRARY MISC FEES	-200.00	0.00	0.00	0.00	-200.00	-100.00%
001-4300-4310	PAVILION RENTAL	-2,000.00	-298.00	0.00	-298.00	-1,702.00	-85.10%
001-4300-4311	DONATIONS - PARK	-1,000.00	-150.00	0.00	-150.00	-850.00	-85.00%
001-4300-4700	PAYILION DEPOSIT	-500.00	0.00	-12,644.00	-12,644.00	12,144.00	2,428.80%
001-4600-4575	SWIMMING LESSONS	-38,000.00	-800.00	0.00	-800.00	-37,200.00	-97.89%
001-4600-4580	SWIMMING POOL CONCESSIONS	-20,000.00	-11,303.69	0.00	-11,303.69	-8,696.31	-43.48%
001-4600-4590	SWIMMING POOL ADMISSIONS	-3,000.00	-12,762.50	0.00	-12,762.50	9,762.50	325.42%
001-4600-4595	POOL PASS	-60,000.00	-710.00	-555.00	-1,265.00	-58,735.00	-97.89%
001-4600-4710	REIMBURSEMENTS	-500.00	0.00	0.00	0.00	-500.00	-100.00%
001-4600-4799	MISCELLANEOUS REVENUES	-500.00	-10.00	0.00	-10.00	-490.00	-98.00%
001-5100-4750	MERCHANDISE SALES	-200.00	-255.00	0.00	-255.00	55.00	27.50%
001-9100-4830	TRANSFER IN	-220,309.00	0.00	0.00	0.00	-220,309.00	-100.00%
001-9500-4000	GENERAL PROPERTY TAXES - CURRE	-933,694.00	-470,811.85	-35,187.40	-505,999.25	-427,694.75	-45.81%
001-9500-4003	AGRICULTURAL LAND TAXES	-1,242.00	-693.34	-42.53	-735.87	-506.13	-40.75%
001-9500-4013	LIAB. PROP. SELF INS COST	-124,840.00	-62,862.01	-4,704.77	-67,566.78	-57,273.22	-45.88%
001-9500-4101	LIQUOR LICENSES	-5,000.00	-1,349.06	0.00	-1,349.06	-3,650.94	-73.02%
001-9500-4105	CIGARETTE PERMITS	-300.00	-150.00	0.00	-150.00	-150.00	-50.00%
001-9500-4120	BUILDING PERMITS & ZONING REQU	-10,000.00	-1,050.00	-1,300.00	-2,350.00	-7,650.00	-76.50%

Detail vs Budget Report

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001-9500-4300	INTEREST	-100,000.00	-45,675.13	-12,650.18	-58,325.31	-41,674.69	-41.67%
001-9500-4306	GYM KEY DEPOSIT	-150.00	0.00	0.00	0.00	-150.00	-100.00%
001-9500-4310	RENTS AND LEASES	-500.00	0.00	0.00	0.00	-500.00	-100.00%
001-9500-4440	STATE GRANTS	0.00	-250,000.00	0.00	-250,000.00	250,000.00	0.00%
001-9500-4463	TIER I BUS PROP TAX REPLA	-43,838.00	-891.52	-23,573.34	-24,464.86	-19,373.14	-44.19%
001-9500-4464	COMM/IND TAX REPLACEMENT	-4,620.00	0.00	-3,140.06	-3,140.06	-1,479.94	-32.03%
001-9500-4560	SALES TAXES COLLECTED	-7,700.00	-2,181.51	-579.39	-2,760.90	-4,939.10	-64.14%
001-9500-4710	REIMBURSEMENTS	-1,000.00	0.00	0.00	0.00	-1,000.00	-100.00%
001-9500-4711	UTILITY SHARE-WAGES/INSUR/LINE	-4,000.00	-1,406.54	0.00	-1,406.54	-2,593.46	-64.84%
001-9500-4735	GAS TAX REFUND	-4,000.00	0.00	0.00	0.00	-4,000.00	-100.00%
001-9500-4799	MISCELLANEOUS REVENUES	-2,500.00	-2,200.00	0.00	-2,200.00	-300.00	-12.00%
Revenue Totals:		-2,110,251.00	-1,073,490.84	-144,235.80	-1,217,726.64	-892,524.36	-42.29%
Expense							
001-1100-6010	SALARIES	158,080.00	49,477.61	10,819.41	60,297.02	97,782.98	61.86%
001-1100-6020	WAGES - PART TIME	12,000.00	4,709.99	1,802.50	6,512.49	5,487.51	45.73%
001-1100-6040	WAGES - OVERTIME	5,000.00	0.00	157.50	157.50	4,842.50	96.85%
001-1100-6110	FICA	13,394.00	4,072.47	959.42	5,031.89	8,362.11	62.43%
001-1100-6130	IPERS	16,300.00	4,977.15	1,173.80	6,150.95	10,149.05	62.26%
001-1100-6150	GROUP INSURANCE	28,000.00	8,923.56	2,230.89	11,154.45	16,845.55	60.16%
001-1100-6160	WORKERS' COMPENSATION	4,500.00	0.00	0.00	0.00	4,500.00	100.00%
001-1100-6181	UNIFORM ALLOWANCE	4,000.00	0.00	0.00	0.00	4,000.00	100.00%
001-1100-6230	TRAVEL TRAINING & CONFERENCE	4,000.00	0.00	0.00	0.00	4,000.00	100.00%
001-1100-6331	FUEL	7,000.00	2,290.01	305.43	2,595.44	4,404.56	62.92%
001-1100-6332	VEHICLE/RADIO MAINTENANCE	7,000.00	20.00	130.32	150.32	6,849.68	97.85%
001-1100-6373	TELEPHONE/INTERNET	5,000.00	1,783.94	197.24	1,981.18	3,018.82	60.38%
001-1100-6408	INSURANCE-GENERAL	12,000.00	0.00	0.00	0.00	12,000.00	100.00%
001-1100-6490	PROFESSIONAL FEES	3,000.00	2,701.50	68.45	2,769.95	230.05	7.67%
001-1100-6506	OFFICE SUPPLIES	2,500.00	104.06	0.00	104.06	2,395.94	95.84%
001-1100-6507	OPER SUPPLIES/MATERIALS MISC.	7,000.00	1,745.00	0.00	1,745.00	5,255.00	75.07%
001-1100-6508	POSTAGE	100.00	0.00	0.00	0.00	100.00	100.00%
001-1100-6526	CRIME NIGHT OUT	3,000.00	2,172.72	0.00	2,172.72	827.28	27.58%
001-1100-6722	CAPITAL EQUIPMENT	5,000.00	667.93	354.90	1,022.83	3,977.17	79.54%
001-1300-6375	CIVIL DEFENSE/SIRENS	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
001-1400-6766	LEVEE IMPROVEMENTS/FLOOD CONTR	2,000.00	3,788.00	0.00	3,788.00	-1,788.00	-89.40%
001-1500-6160	WORKERS' COMPENSATION	2,520.00	0.00	0.00	0.00	2,520.00	100.00%
001-1500-6331	FUEL	1,000.00	18.22	0.00	18.22	981.78	98.18%
001-1500-6350	REPAIR & MAINT EQUIPMENT	7,000.00	119.75	0.00	119.75	6,880.25	98.29%
001-1500-6371	UTILITIES	6,000.00	850.64	253.84	1,104.48	4,895.52	81.59%
001-1500-6373	TELEPHONE/INTERNET	720.00	263.10	52.71	315.81	404.19	56.14%
001-1500-6408	INSURANCE-GENERAL	18,000.00	0.00	0.00	0.00	18,000.00	100.00%
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%

Detail vs Budget Report

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001-1500-6511	BLDG. MAINT. & SUPPLIES	7,000.00	150.00	64.20	214.20	6,785.80	96.94%
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	28,664.00	1,500.00	30,164.00	27,836.00	47.99%
001-1600-6110	FICA	4,437.00	2,192.85	114.76	2,307.61	2,129.39	47.99%
001-1600-6130	IPERS	3,900.00	2,135.11	141.60	2,276.71	1,623.29	41.62%
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	9,899.98	165.00	10,064.98	-7,064.98	-235.50%
001-1600-6299	EMPLOYEE/OFFICIAL RECOGNITION	1,200.00	0.00	0.00	0.00	1,200.00	100.00%
001-1600-6310	BUILDING REPAIR/MAINT	500.00	800.00	120.00	920.00	-420.00	-84.00%
001-1600-6331	FUEL	5,000.00	2,273.97	296.41	2,570.38	2,429.62	48.59%
001-1600-6350	REPAIR & MAINT EQUIPMENT	3,500.00	225.90	4,002.39	4,228.29	-728.29	-20.81%
001-1600-6371	UTILITIES	2,500.00	374.96	104.87	479.83	2,020.17	80.81%
001-1600-6373	TELEPHONE/INTERNET	3,000.00	814.38	218.83	1,033.21	1,966.79	65.56%
001-1600-6408	INSURANCE-GENERAL	8,840.00	0.00	0.00	0.00	8,840.00	100.00%
001-1600-6412	MEDICAL EXPENSES	1,000.00	0.00	172.00	172.00	828.00	82.80%
001-1600-6416	BUILDING RENT/LEASE	18,000.00	6,000.00	1,500.00	7,500.00	10,500.00	58.33%
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	1,380.05	640.00	2,020.05	-20.05	-1.00%
001-1600-6506	OFFICE SUPPLIES	1,500.00	224.53	53.06	277.59	1,222.41	81.49%
001-1600-6507	OPER SUPPLIES/MATERIALS MISC.	22,000.00	6,343.22	796.85	7,140.07	14,859.93	67.55%
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	0.00	53,844.80	53,844.80	-53,844.80	0.00%
001-2100-6181	UNIFORM ALLOWANCE	3,000.00	2,034.11	0.00	2,034.11	965.89	32.20%
001-2100-6371	UTILITIES	4,200.00	360.07	84.61	444.68	3,755.32	89.41%
001-2100-6373	TELEPHONE/INTERNET	700.00	298.39	79.59	377.98	322.02	46.00%
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	989.17	0.00	989.17	3,010.83	75.27%
001-2100-6507	OPERATING SUPPLIES	2,500.00	382.48	229.20	611.68	1,888.32	75.53%
001-2100-6761	STREET IMPROVEMENTS	40,000.00	0.00	0.00	0.00	40,000.00	100.00%
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	1,722.65	430.67	2,153.32	3,046.68	58.59%
001-2900-6499	GARBAGE/RECYCLING FEES	330,000.00	108,583.10	27,181.65	135,764.75	194,235.25	58.86%
001-4100-6010	SALARIES	111,290.00	38,064.35	9,247.20	47,311.55	63,978.45	57.49%
001-4100-6040	WAGES - OVERTIME	500.00	0.00	0.00	0.00	500.00	100.00%
001-4100-6050	BOARD MEMBERS COMPENSATION	900.00	0.00	0.00	0.00	900.00	100.00%
001-4100-6110	FICA	8,621.00	2,859.29	694.24	3,553.53	5,067.47	58.78%
001-4100-6130	IPERS	10,638.00	3,041.57	631.87	3,673.44	6,964.56	65.47%

Detail vs Budget Report

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001-4100-6150	GROUP INSURANCE	19,500.00	6,335.60	1,583.90	7,919.50	11,580.50	59.39%
001-4100-6160	WORKERS' COMPENSATION	200.00	0.00	0.00	0.00	200.00	100.00%
001-4100-6230	TRAVEL TRAINING & CONFERENCE	500.00	0.00	40.00	40.00	460.00	92.00%
001-4100-6310	BUILDING REPAIR/MAINT	10,000.00	3,483.75	1,890.00	5,373.75	4,626.25	46.26%
001-4100-6350	REPAIR & MAINT EQUIPMENT	2,500.00	1,030.00	0.00	1,030.00	1,470.00	58.80%
001-4100-6371	UTILITIES	8,500.00	1,606.67	424.56	2,031.23	6,468.77	76.10%
001-4100-6373	TELEPHONE/INTERNET	3,500.00	453.77	52.49	506.26	2,993.74	85.54%
001-4100-6408	INSURANCE-GENERAL	20,000.00	0.00	0.00	0.00	20,000.00	100.00%
001-4100-6419	SOFTWARE	3,000.00	0.00	0.00	0.00	3,000.00	100.00%
001-4100-6490	PROFESSIONAL FEES	2,200.00	1,100.39	1,155.72	2,256.11	-56.11	-2.55%
001-4100-6502	LIBRARY BOOKS/FILMS/REF BOOKS	30,000.00	12,433.72	5,222.30	17,656.02	12,343.98	41.15%
001-4100-6506	OFFICE SUPPLIES	3,000.00	3,566.29	534.36	4,100.65	-1,100.65	-36.69%
001-4100-6507	MISC OPERATING SUPPLIES	1,000.00	867.92	56.71	924.63	75.37	7.54%
001-4100-6508	POSTAGE	0.00	15.03	28.06	43.09	-43.09	0.00%
001-4100-6511	BLDG. MAINT. & SUPPLIES	500.00	2,099.00	361.66	2,460.66	-1,960.66	-392.13%
001-4100-6512	PROGRAM MATERIALS	10,000.00	3,436.72	856.94	4,293.66	5,706.34	57.05%
001-4100-6799	CAPITAL IMPROVEMENTS	0.00	519.00	0.00	519.00	-519.00	0.00%
001-4300-6050	BOARD MEMBERS COMPENSATION	900.00	0.00	0.00	0.00	900.00	100.00%
001-4300-6110	FICA	70.00	0.00	0.00	0.00	70.00	100.00%
001-4300-6310	BUILDING REPAIR/MAINT	10,000.00	1,250.00	250.00	1,500.00	8,500.00	85.00%
001-4300-6320	PARKS/EQUIP-REPAIR/MAINT	4,000.00	1,525.97	0.00	1,525.97	2,474.03	61.85%
001-4300-6331	FUEL	2,200.00	883.38	64.74	948.12	1,251.88	56.90%
001-4300-6360	PAVILION DEPOSIT REFUND	1,700.00	825.00	0.00	825.00	875.00	51.47%
001-4300-6371	UTILITIES	3,300.00	1,074.82	175.05	1,249.87	2,050.13	62.13%
001-4300-6408	INSURANCE-GENERAL	5,000.00	0.00	0.00	0.00	5,000.00	100.00%
001-4300-6490	PROFESSIONAL FEES	2,200.00	1,872.46	800.00	2,672.46	-472.46	-21.48%
001-4300-6507	MISC OPERATING SUPPLIES	1,000.00	1,935.06	209.01	2,144.07	-1,144.07	-114.41%
001-4300-6701	PARK IMPROVEMENTS	25,000.00	13,414.50	3,120.12	16,534.62	8,465.38	33.86%
001-4300-6727	CAPITAL EQUIPMENT	5,000.00	37,690.00	0.00	37,690.00	-32,690.00	-653.80%
001-4600-6010	SALARIES	92,000.00	50,543.53	0.00	50,543.53	41,456.47	45.06%
001-4600-6040	WAGES - OVERTIME	0.00	102.00	0.00	102.00	-102.00	0.00%
001-4600-6110	FICA	7,038.00	3,874.42	0.00	3,874.42	3,163.58	44.95%
001-4600-6160	WORKERS' COMPENSATION	2,000.00	0.00	0.00	0.00	2,000.00	100.00%
001-4600-6230	TRAVEL TRAINING & CONFERENCE	4,000.00	4,861.60	0.00	4,861.60	-861.60	-21.54%
001-4600-6310	REPAIR & MAINT. OF BUILDINGS	1,500.00	1,115.65	0.00	1,115.65	384.35	25.62%
001-4600-6371	UTILITIES	5,800.00	5,011.99	12.28	5,024.27	775.73	13.37%
001-4600-6373	TELEPHONE/INTERNET	200.00	108.42	0.00	108.42	91.58	45.79%
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	771.50	0.00	771.50	-71.50	-10.21%
001-4600-6507	MISC OPERATING SUPPLIES	15,000.00	7,476.67	82.50	7,559.17	7,440.83	49.61%
001-4600-6514	POOL CONCESSIONS	12,000.00	4,717.71	673.39	5,391.10	6,608.90	55.07%
001-4600-6727	CAPITAL EQUIPMENT	40,000.00	0.00	0.00	0.00	40,000.00	100.00%

Detail vs Budget Report

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001-5100-6413	PAYMENTS - OTHER AGENCIES	20,000.00	0.00	0.00	0.00	20,000.00	100.00%
001-5100-6434	CASCADE ECONOMIC DEVELOPMENT C	20,000.00	0.00	0.00	0.00	20,000.00	100.00%
001-6100-6050	COUNCIL WAGES	7,000.00	1,700.00	0.00	1,700.00	5,300.00	75.71%
001-6100-6110	FICA	535.00	108.37	0.00	108.37	426.63	79.74%
001-6100-6130	IPERS	150.00	33.04	0.00	33.04	116.96	77.97%
001-6100-6240	MEETING/CONFERENCES	650.00	0.00	0.00	0.00	650.00	100.00%
001-6150-6050	MAVOR WAGES	2,500.00	650.00	0.00	650.00	1,850.00	75.14%
001-6200-6010	FICA	200.00	49.73	0.00	49.73	150.27	75.14%
001-6200-6040	SALARIES	88,000.00	30,784.08	0.00	37,623.16	50,376.84	57.25%
001-6200-6040	WAGES - OVERTIME	500.00	0.00	103.93	103.93	396.07	79.21%
001-6200-6050	BOARD MEMBERS COMPENSATION	900.00	0.00	0.00	0.00	900.00	100.00%
001-6200-6110	FICA	6,839.00	2,326.01	523.90	2,849.91	3,989.09	58.33%
001-6200-6130	IPERS	8,439.00	2,905.97	655.41	3,561.38	4,877.62	57.80%
001-6200-6150	GROUP INSURANCE	10,727.00	4,342.02	955.13	5,297.15	5,429.85	50.62%
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	4,361.59	0.00	4,361.59	3,638.41	45.48%
001-6200-6230	TRAVEL TRAINING & CONFERENCE	4,000.00	0.00	0.00	0.00	4,000.00	100.00%
001-6200-6402	ADVERTISING AND PUBLICATIONS	5,200.00	928.95	242.35	1,171.30	4,028.70	77.48%
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	25,882.85	480.00	26,362.85	-23,362.85	-778.76%
001-6200-6458	MISC EXPENSE	1,000.00	0.00	32.10	32.10	967.90	96.79%
001-6200-6459	WEBSITE DEVELOPMENT	2,000.00	1,850.00	150.00	2,000.00	0.00	0.00%
001-6200-6499	REFUNDS/REIMBURSEMENTS TO CMU	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
001-6200-6506	OFFICE SUPPLIES	6,000.00	761.50	255.17	1,016.67	4,983.33	83.06%
001-6200-6507	OPERATING SUPPLIES	500.00	1,457.10	289.33	1,746.43	-1,246.43	-249.29%
001-6200-6508	POSTAGE	1,500.00	31.40	0.00	31.40	1,468.60	97.91%
001-6200-6722	OFFICE EQUIPMENT	3,000.00	0.00	0.00	0.00	3,000.00	100.00%
001-6300-6413	ELECTION COSTS	2,500.00	0.00	0.00	0.00	2,500.00	100.00%
001-6400-6411	LEGAL FEES	10,000.00	2,012.50	932.50	2,945.00	7,055.00	70.55%
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	12,689.44	332.92	13,022.36	6,977.64	34.89%
001-6500-6350	OPERATIONAL EQUIP REPAIR	2,000.00	159.13	0.00	159.13	1,840.87	92.04%
001-6500-6371	UTILITIES	6,400.00	1,182.64	306.37	1,489.01	4,910.99	76.73%
001-6500-6373	TELEPHONE/INTERNET	3,300.00	1,063.74	228.18	1,291.92	2,008.08	60.85%
001-6500-6401	AUDIT COSTS	18,000.00	0.00	0.00	0.00	18,000.00	100.00%
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	2,179.47	538.63	2,718.10	4,281.90	61.17%
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	17,838.13	1,255.91	19,094.04	20,905.96	52.26%
001-6500-6491	CONTRACT LABOR	10,000.00	1,131.45	67.75	1,199.20	8,800.80	88.01%
001-6500-6507	OPER SUPPLIES/MATERIALS MISC.	8,000.00	292.18	0.00	292.18	7,707.82	96.35%

Detail vs Budget Report

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
011 - POLICE							
Revenue							
<u>011-1100-4300</u>	INTEREST	-7,000.00	-1,156.45	-323.75	-1,480.20	-5,519.80	-78.85%
<u>011-9100-4830</u>	TRANSFER IN	-7,000.00	0.00	0.00	0.00	-7,000.00	-100.00%
	Revenue Totals:	-14,000.00	-1,156.45	-323.75	-1,480.20	-12,519.80	-89.43%
012 - FIRE							
Revenue							
<u>012-1500-4300</u>	INTEREST	-8,000.00	-1,606.68	-346.69	-1,953.37	-6,046.63	-75.58%
<u>012-9100-4830</u>	TRANSFER IN	-30,000.00	0.00	0.00	0.00	-30,000.00	-100.00%
	Revenue Totals:	-38,000.00	-1,606.68	-346.69	-1,953.37	-36,046.63	-94.86%
013 - RIVERVIEW PARK							
Revenue							
<u>013-4300-4300</u>	INTEREST	-600.00	-170.94	-36.89	-207.83	-392.17	-65.36%
	Revenue Totals:	-600.00	-170.94	-36.89	-207.83	-392.17	-65.36%
014 - FIRE EQUIPMENT							
Revenue							
<u>014-9100-4830</u>	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%
015 - PUBLIC WORKS TRUCK							
Revenue							
<u>015-2100-4300</u>	INTEREST	-2,800.00	-844.01	-182.12	-1,026.13	-1,773.87	-63.35%
<u>015-9100-4830</u>	TRANSFER IN	-7,000.00	0.00	0.00	0.00	-7,000.00	-100.00%
	Revenue Totals:	-9,800.00	-844.01	-182.12	-1,026.13	-8,773.87	-89.53%
015 - PUBLIC WORKS TRUCK Totals:							
		-9,800.00	-844.01	-182.12	-1,026.13	-8,773.87	-89.53%
016 - PARTIAL SELF-FUND							
Revenue							
<u>016-9100-4830</u>	TRANSFER IN	-20,000.00	0.00	0.00	0.00	-20,000.00	-100.00%
<u>016-9500-4300</u>	INTEREST	-2,000.00	-301.66	-65.09	-366.75	-1,633.25	-81.66%
	Revenue Totals:	-22,000.00	-301.66	-65.09	-366.75	-21,633.25	-98.33%

Detail vs Budget Report

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Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
016 - PARTIAL SELF-FUND EXPENSE							
Expense	PARTIAL SELF-FUND EXPENSE	20,000.00	8,271.57	808.30	9,079.87	10,920.13	54.60%
	Expense Totals:	20,000.00	8,271.57	808.30	9,079.87	10,920.13	54.60%
017 - SWIMMING POOL							
Revenue	INTEREST	-1,500.00	-341.41	-73.67	-415.08	-1,084.92	-72.33%
Revenue	TRANSFER IN	-5,000.00	0.00	0.00	0.00	-5,000.00	-100.00%
	Revenue Totals:	-6,500.00	-341.41	-73.67	-415.08	-6,084.92	-93.61%
Expense	017 - SWIMMING POOL Totals:	-6,500.00	-341.41	-73.67	-415.08	-6,084.92	-93.61%
018 - CABLE							
Revenue	INTEREST	-400.00	-0.44	-0.10	-0.54	-399.46	-99.87%
	Revenue Totals:	-400.00	-0.44	-0.10	-0.54	-399.46	-99.87%
Expense	018 - CABLE Totals:	-400.00	-0.44	-0.10	-0.54	-399.46	-99.87%
019 - PARKS/PLAYGROUND							
Revenue	INTEREST	-1,300.00	-371.54	-80.17	-451.71	-848.29	-65.25%
	Revenue Totals:	-1,300.00	-371.54	-80.17	-451.71	-848.29	-65.25%
Expense	019 - PARKS/PLAYGROUND Totals:	-1,300.00	-371.54	-80.17	-451.71	-848.29	-65.25%
020 - STREET EQUIP							
Revenue	INTEREST	-8,600.00	-2,361.17	-509.50	-2,870.67	-5,729.33	-66.62%
Revenue	TRANSFER IN	-30,000.00	0.00	0.00	0.00	-30,000.00	-100.00%
	Revenue Totals:	-38,600.00	-2,361.17	-509.50	-2,870.67	-35,729.33	-92.56%
Expense	020 - STREET EQUIP Totals:	-38,600.00	-2,361.17	-509.50	-2,870.67	-35,729.33	-92.56%
Expense	TRANSFER OUT	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%
021 - LIBRARY							
Revenue	INTEREST	-7,700.00	-2,369.72	-511.34	-2,881.06	-4,818.94	-62.58%
	Revenue Totals:	-7,700.00	-2,369.72	-511.34	-2,881.06	-4,818.94	-62.58%
Expense	021 - LIBRARY Totals:	-7,700.00	-2,369.72	-511.34	-2,881.06	-4,818.94	-62.58%
022 - 1ST AVENUE							
Revenue	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%
Expense	022 - 1ST AVENUE Totals:	-14.00	0.00	0.00	0.00	-14.00	-100.00%

Detail vs Budget Report

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
025 - TRAIL							
Revenue	INTEREST	-3.00	-0.72	-0.18	-0.90	-2.10	-70.00%
<u>025-4300-4300</u>	Revenue Totals:	-3.00	-0.72	-0.18	-0.90	-2.10	-70.00%
	025 - TRAIL Totals:	-3.00	-0.72	-0.18	-0.90	-2.10	-70.00%
026 - SIREN							
Revenue	INTEREST	-140.00	-0.16	-0.03	-0.19	-139.81	-99.86%
<u>026-1300-4300</u>	Revenue Totals:	-140.00	-0.16	-0.03	-0.19	-139.81	-99.86%
	026 - SIREN Totals:	-140.00	-0.16	-0.03	-0.19	-139.81	-99.86%
027 - BICENTENNIAL							
Revenue	INTEREST	-300.00	-83.87	-18.10	-101.97	-198.03	-66.01%
<u>027-4700-4300</u>	Revenue Totals:	-300.00	-83.87	-18.10	-101.97	-198.03	-66.01%
	027 - BICENTENNIAL Totals:	-300.00	-83.87	-18.10	-101.97	-198.03	-66.01%
028 - AMBULANCE							
Revenue	INTEREST	-12,000.00	-3,448.66	-744.16	-4,192.82	-7,807.18	-65.06%
<u>028-1600-4300</u>	TRANSFER IN	-25,000.00	0.00	0.00	0.00	-25,000.00	-100.00%
<u>028-9100-4830</u>	Revenue Totals:	-37,000.00	-3,448.66	-744.16	-4,192.82	-32,807.18	-88.67%
	028 - AMBULANCE Totals:	-37,000.00	-3,448.66	-744.16	-4,192.82	-32,807.18	-88.67%
110 - ROAD USE TAX							
Revenue	STATE ROAD USE TAXES	-340,000.00	-116,722.66	-28,389.73	-145,112.39	-194,887.61	-57.32%
<u>110-2100-4799</u>	MISCELLANEOUS REVENUES	-100.00	0.00	0.00	0.00	-100.00	-100.00%
<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	-116,722.66	-28,389.73	-145,112.39	-283,920.61	-66.18%
Expense							
<u>110-2100-6010</u>	SALARIES	113,000.00	33,028.49	5,629.86	38,658.35	74,341.65	65.79%
<u>110-2100-6040</u>	WAGES - OVERTIME	1,500.00	64.46	28.34	92.80	1,407.20	93.81%
<u>110-2100-6110</u>	FICA	8,759.00	2,493.04	425.48	2,918.52	5,840.48	66.68%
<u>110-2100-6130</u>	IPERS	10,809.00	2,995.82	534.14	3,529.96	7,279.04	67.34%
<u>110-2100-6150</u>	GROUP INSURANCE	15,000.00	4,763.10	927.36	5,690.46	9,309.54	62.06%
<u>110-2100-6160</u>	WORKERS' COMPENSATION	15,000.00	4,461.00	0.00	4,462.84	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	730.08	191.67	921.75	2,578.25	73.66%
<u>110-2100-6350</u>	REPAIR & MAINT EQUIPMENT	5,000.00	337.13	0.00	337.13	4,662.87	93.25%
<u>110-2100-6408</u>	INSURANCE-GENERAL	19,000.00	0.00	0.00	0.00	19,000.00	100.00%
<u>110-2100-6412</u>	STREET MAINTENANCE	30,000.00	4,219.50	0.00	4,219.50	25,780.50	85.94%
<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	3,621.80	1,016.90	4,638.70	5,361.30	53.61%

Detail vs Budget Report

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
110-2100-6727	CAPITAL EQUIPMENT	60,000.00	50,000.00	0.00	50,000.00	10,000.00	16.67%
110-2300-6376	STREET LIGHTING	12,000.00	3,400.10	851.15	4,251.25	7,748.75	64.57%
110-2300-6441	TRAFFIC SIGNAL MAINTENANCE	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
110-2500-6010	SALARIES	15,000.00	0.00	0.00	0.00	15,000.00	100.00%
110-2500-6040	WAGES - OVERTIME	6,000.00	0.00	0.00	0.00	6,000.00	100.00%
110-2500-6110	FICA	1,607.00	0.00	0.00	0.00	1,607.00	100.00%
110-2500-6130	IPERS	1,982.00	0.00	0.00	0.00	1,982.00	100.00%
110-2500-6150	GROUP INSURANCE	2,300.00	0.00	0.00	0.00	2,300.00	100.00%
110-2500-6331	FUEL	4,000.00	0.00	0.00	0.00	4,000.00	100.00%
110-2500-6350	REPAIR & MAINT EQUIP	4,000.00	0.00	262.74	262.74	3,737.26	93.43%
110-2500-6490	PROFESSIONAL FEES	1,500.00	0.00	0.00	0.00	1,500.00	100.00%
110-2500-6507	OPER SUPPLIES/MATERIALS MISC	15,000.00	1,130.93	5.99	1,136.92	13,863.08	92.42%
110-9100-6910	TRANSFER OUT	42,000.00	0.00	0.00	0.00	42,000.00	100.00%
Expense Totals:		390,918.00	109,027.29	9,873.63	118,900.92	272,017.08	69.58%
110 - ROAD USE TAX Totals:		-38,115.00	-7,695.37	-18,516.10	-26,211.47	-11,903.53	
111 - ARPA CHECKING							
Expense							
111-1300-6490	PROFESSIONAL FEES	0.00	1,214.42	0.00	1,214.42	-1,214.42	0.00%
111-1300-6761	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							
112-9500-4000	EMPLOYEE BENEFIT TAX LEVY	-190,242.00	-96,069.29	-7,169.53	-103,238.82	-87,003.18	-45.73%
112-9500-4463	TIER I BUS PROP TAX REPLACE	-7,879.00	-160.23	-4,236.67	-4,396.90	-3,482.10	-44.19%
112-9500-4464	COMM/IND TAX REPLACEMENT	-830.00	0.00	0.00	0.00	-830.00	-100.00%
Revenue Totals:		-198,951.00	-96,229.52	-11,406.20	-107,635.72	-91,315.28	-45.90%
Expense							
112-9100-6910	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	-96,229.52	-11,406.20	-107,635.72	98,926.72	
121 - LOST							
Revenue							
121-9500-4090	LOCAL OPTION TAX	-400,000.00	-144,005.85	0.00	-144,005.85	-255,994.15	-64.00%
Revenue Totals:		-400,000.00	-144,005.85	0.00	-144,005.85	-255,994.15	-64.00%
Expense							
121-9100-6910	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	-144,005.85	0.00	-144,005.85	-23,407.15	

Detail vs Budget Report

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
200 - DEBT SERVICE							
Revenue							
125-9500-4050	TIF PROP TAX-DIST 24	-295,044.00	-155,450.76	-24,490.03	-179,940.79	-115,103.21	-39.01%
125-9500-4070	TIF LOAN REPAYMENTS	-10,008.00	-834.00	-1,251.00	-2,085.00	-7,923.00	-79.17%
Revenue Totals:		-305,052.00	-156,284.76	-25,741.03	-182,025.79	-123,026.21	-40.33%
Expense							
125-5250-6453	TIF TAX REFUND	154,712.00	0.00	4,000.00	4,000.00	150,712.00	97.41%
125-5250-6490	PROFESSIONAL FEES	0.00	7,475.00	0.00	7,475.00	-7,475.00	0.00%
125-9100-6911	TRANSFER OUT - TIF	140,333.00	0.00	0.00	0.00	140,333.00	100.00%
Expense Totals:		295,045.00	7,475.00	4,000.00	11,475.00	283,570.00	96.11%
125 - TIF Totals:		-10,007.00	-148,809.76	-21,741.03	-170,550.79	160,543.79	
200 - DEBT SERVICE							
Revenue							
200-7100-4000	PROPERTY TAXES	-190,060.00	-96,519.75	-7,928.61	-104,448.36	-85,611.64	-45.04%
200-7100-4463	TIER I BUS PROP TAX REPLA	-7,194.00	-146.30	-3,868.33	-4,014.63	-3,179.37	-44.19%
200-7100-4464	COMM/IND TAX REPLACEMENT	-830.00	0.00	0.00	0.00	-830.00	-100.00%
200-9100-4830	TRANSFER IN	-202,587.00	0.00	0.00	0.00	-202,587.00	-100.00%
200-9100-4831	TRANSFER IN-TIF	-110,333.00	0.00	0.00	0.00	-110,333.00	-100.00%
Revenue Totals:		-511,004.00	-96,666.05	-11,796.94	-108,462.99	-402,541.01	-78.77%
Expense							
200-2100-6801	PRINCIPAL - STREETS	135,000.00	0.00	0.00	0.00	135,000.00	100.00%
200-2100-6805	PRINCIPAL - STREET EQUIPMENT	35,000.00	0.00	0.00	0.00	35,000.00	100.00%
200-2100-6806	PRINCIPAL-2024 GO BOND HWY 136	35,000.00	0.00	0.00	0.00	35,000.00	100.00%
200-2100-6851	INTEREST - STREETS	4,050.00	0.00	2,025.00	2,025.00	2,025.00	50.00%
200-2100-6855	INTEREST - STREET EQUIPMENT	2,587.00	0.00	1,293.75	1,293.75	1,293.25	49.99%
200-2100-6856	INTEREST-2024 GO BOND HWY 136	24,808.00	0.00	12,403.75	12,403.75	12,404.25	50.00%
200-4100-6801	PRINCIPAL PAYMENTS-2024 GO LIB	30,000.00	0.00	0.00	0.00	30,000.00	100.00%
200-4100-6802	PRINCIPAL-2023 LIB CIPCO LOAN	23,513.00	0.00	0.00	0.00	23,513.00	100.00%
200-4100-6803	PRINCIPAL-2024 DBQ COUNTY LOAN	19,326.00	0.00	19,302.00	19,302.00	24.00	0.12%
200-4100-6851	INTEREST PAYMENTS-2024 GO LIBR	20,525.00	0.00	10,262.50	10,262.50	10,262.50	50.00%
200-4100-6852	INTEREST-2023 LIB CIPCO LOAN	4,195.00	0.00	0.00	0.00	4,195.00	100.00%
200-4100-6853	INTEREST-2024 DBQ COUNTY LOAN	1,762.00	0.00	1,786.00	1,786.00	-24.00	-1.36%
200-4100-6899	BOND REGISTRATION FEES	2,214.00	0.00	0.00	0.00	2,214.00	100.00%
200-7100-6801	PRINCIPAL PAYMENTS	125,000.00	0.00	0.00	0.00	125,000.00	100.00%
200-7100-6851	INTEREST PAYMENTS	38,400.00	0.00	19,200.00	19,200.00	19,200.00	50.00%
200-7100-6899	BOND REGISTRATION FEES	1,600.00	0.00	0.00	0.00	1,600.00	100.00%
Expense Totals:		502,980.00	0.00	66,273.00	66,273.00	436,707.00	86.82%
200 - DEBT SERVICE Totals:		-8,024.00	-96,666.05	54,476.06	-42,189.99	34,165.99	
370 - LIBRARY CAP PROJECT							
Expense							
370-4100-6761	CAP OUTLAY - LCP	0.00	43,336.07	0.00	43,336.07	-43,336.07	0.00%
Expense Totals:		0.00	43,336.07	0.00	43,336.07	-43,336.07	0.00%

Detail vs Budget Report

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
600 - WATER							
Revenue							
600-8100-4300	INTEREST	-3,000.00	-1,552.30	-334.96	-1,887.26	-1,112.74	-37.09%
600-8100-4500	WATER COLLECTION FEES	-420,000.00	-157,144.35	-44,884.49	-202,028.84	-217,971.16	-51.90%
600-8100-4540	HOOKUP FEES	-3,000.00	-400.00	-200.00	-600.00	-2,400.00	-80.00%
600-8100-4550	MATERIALS	-3,000.00	0.00	0.00	0.00	-3,000.00	-100.00%
600-8100-4561	WET TAX	-20,000.00	-9,036.60	-2,560.45	-11,597.05	-8,402.95	-42.01%
600-8100-4799	MISCELLANEOUS REVENUES	-6,200.00	-1,690.00	0.00	-1,690.00	-4,510.00	-72.74%
600-9100-4830	TRANSFER IN	-6,600.00	0.00	0.00	0.00	-6,600.00	-100.00%
Revenue Totals:		-461,800.00	-169,823.25	-47,979.90	-217,803.15	-243,996.85	-52.84%
Expense							
600-8100-6010	SALARIES	120,000.00	49,377.74	10,439.40	59,817.14	60,182.86	50.15%
600-8100-6040	WAGES - OVERTIME	4,000.00	328.33	190.87	519.20	3,480.80	87.02%
600-8100-6110	FICA	9,486.00	3,755.16	803.20	4,558.36	4,927.64	51.95%
600-8100-6130	IPERS	11,705.00	4,541.40	1,003.48	5,544.88	6,160.12	52.63%
600-8100-6150	GROUP INSURANCE	16,000.00	5,789.65	1,233.43	7,023.08	8,976.92	56.11%
600-8100-6230	WORKERS' COMPENSATION	1,762.00	442.83	0.00	442.83	1,319.17	74.87%
600-8100-6310	TRAVEL TRAINING & CONFERENCE	1,000.00	900.00	0.00	900.00	100.00	10.00%
600-8100-6331	BUILDING REPAIR/MAINT	3,000.00	0.00	0.00	0.00	3,000.00	100.00%
600-8100-6350	FUEL	4,000.00	1,151.80	192.21	1,344.01	2,655.99	66.40%
600-8100-6371	REPAIR & MAINT EQUIP	5,000.00	686.08	28.05	714.13	4,285.87	85.72%
600-8100-6402	UTILITIES	24,000.00	7,443.20	2,047.28	9,490.48	14,509.52	60.46%
600-8100-6408	TELEPHONE/INTERNET	4,500.00	1,488.02	377.58	1,865.60	2,634.40	58.54%
600-8100-6418	PUBLISHING	500.00	0.00	0.00	0.00	500.00	100.00%
600-8100-6419	INSURANCE-GENERAL	28,000.00	0.00	0.00	0.00	28,000.00	100.00%
600-8100-6423	TAX EXPENSE	20,000.00	9,657.75	2,285.14	11,942.89	8,057.11	40.29%
600-8100-6490	SOFTWARE	250.00	0.00	0.00	0.00	250.00	100.00%
600-8100-6491	SCHOOL TRAINING SUPPLIES	2,500.00	727.00	0.00	727.00	1,773.00	70.92%
600-8100-6506	PROFESSIONAL FEES	25,000.00	8,653.33	594.12	9,247.45	15,752.55	63.01%
600-8100-6507	CONTRACT LABOR	45,000.00	35,343.23	41,577.85	76,921.08	-31,921.08	-70.94%
600-8100-6508	OFFICE SUPPLIES	100.00	0.00	0.00	0.00	100.00	100.00%
600-8100-6508	OPER SUPPLIES/MATERIALS MISC.	30,000.00	27,260.61	2,243.80	29,504.41	495.59	1.65%
600-8100-6520	POSTAGE	300.00	123.82	0.00	123.82	176.18	58.73%
600-8100-6521	PUMP REPAIR & MAINT EQUIPMENT	500.00	0.00	0.00	0.00	500.00	100.00%
600-8100-6727	VALVES & HYDRANTS	5,000.00	0.00	0.00	0.00	5,000.00	100.00%
600-8100-6801	CAPITAL EQUIPMENT	20,000.00	15,000.00	0.00	15,000.00	5,000.00	25.00%
600-8100-6851	PRINCIPAL PAYMENTS	49,314.00	0.00	0.00	0.00	49,314.00	100.00%
600-8100-6899	INTEREST PAYMENTS	6,906.00	0.00	0.00	0.00	6,906.00	100.00%
600-9100-6910	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	172,669.95	63,016.41	235,686.36	214,236.64	47.62%

Detail vs Budget Report

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
601 - DEPOSITS							
Expense	METER DEPOSIT REFUNDS	500.00	120.00	120.00	240.00	260.00	52.00%
<u>601-8100-6443</u>		500.00	120.00	120.00	240.00	260.00	52.00%
	Expense Totals:	500.00	120.00	120.00	240.00	260.00	52.00%
	601 - DEPOSITS Totals:	500.00	120.00	120.00	240.00	260.00	52.00%
603 - WELL PUMP							
Revenue	INTEREST	-3,000.00	-939.46	-202.72	-1,142.18	-1,857.82	-61.93%
<u>603-8100-4300</u>		-3,000.00	-939.46	-202.72	-1,142.18	-1,857.82	-61.93%
	Revenue Totals:	-3,000.00	-939.46	-202.72	-1,142.18	-1,857.82	-61.93%
	603 - WELL PUMP Totals:	-3,000.00	-939.46	-202.72	-1,142.18	-1,857.82	-61.93%
605 - 2021A BOND SINKING							
Revenue	INTEREST	-4,200.00	-1,273.18	-274.73	-1,547.91	-2,652.09	-63.15%
<u>605-8100-4300</u>		-4,200.00	-1,273.18	-274.73	-1,547.91	-2,652.09	-63.15%
	Revenue Totals:	-4,200.00	-1,273.18	-274.73	-1,547.91	-2,652.09	-63.15%
	605 - 2021A BOND SINKING Totals:	-4,200.00	-1,273.18	-274.73	-1,547.91	-2,652.09	-63.15%
610 - SEWER							
Revenue	INTEREST	-8,600.00	-2,611.26	-563.46	-3,174.72	-5,425.28	-63.08%
<u>610-8150-4300</u>		-8,600.00	-2,611.26	-563.46	-3,174.72	-5,425.28	-63.08%
<u>610-8150-4500</u>	SEWER COLLECTION FEES	-900,000.00	-298,438.26	-83,307.95	-381,746.21	-518,253.79	-57.58%
<u>610-8150-4540</u>	HOOKUP FEES	-2,500.00	-400.00	-200.00	-600.00	-1,900.00	-76.00%
<u>610-8150-4550</u>	MATERIALS	-1,000.00	0.00	0.00	0.00	-1,000.00	-100.00%
<u>610-8150-4560</u>	SALES TAX	-9,000.00	-3,371.42	-1,099.07	-4,470.49	-4,529.51	-50.33%
<u>610-8150-4799</u>	MISCELLANEOUS REVENUES	-8,000.00	0.00	0.00	0.00	-8,000.00	-100.00%
	Revenue Totals:	-929,100.00	-304,820.94	-85,170.48	-389,991.42	-539,108.58	-58.02%
Expense							
<u>610-8150-6010</u>	SALARIES	120,000.00	41,022.96	9,705.76	50,728.72	69,271.28	57.73%
<u>610-8150-6040</u>	WAGES - OVERTIME	3,300.00	511.05	162.17	673.22	2,626.78	79.60%
<u>610-8150-6110</u>	FICA	9,432.00	3,130.26	739.04	3,869.30	5,562.70	58.98%
<u>610-8150-6130</u>	IPERS	11,640.00	3,769.44	931.57	4,701.01	6,938.99	59.61%
<u>610-8150-6150</u>	GROUP INSURANCE	17,000.00	5,741.49	1,912.77	7,654.26	9,345.74	54.97%
<u>610-8150-6160</u>	WORKERS' COMPENSATION	1,611.00	442.83	0.00	442.83	1,168.17	72.51%
<u>610-8150-6230</u>	TRAVEL TRAINING & CONFERENCE	700.00	0.00	0.00	0.00	700.00	100.00%
<u>610-8150-6310</u>	BUILDING REPAIR/MAINT	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
<u>610-8150-6331</u>	FUEL	4,000.00	1,457.85	240.18	1,698.03	2,301.97	57.55%
<u>610-8150-6350</u>	REPAIR & MAINT EQUIPMENT	8,000.00	909.75	560.00	1,469.75	6,530.25	81.63%
<u>610-8150-6371</u>	UTILITIES	37,000.00	11,519.50	3,272.85	14,792.35	22,207.65	60.02%
<u>610-8150-6373</u>	TELEPHONE/INTERNET	2,400.00	878.88	225.11	1,103.99	1,296.01	54.00%
<u>610-8150-6408</u>	INSURANCE-GENERAL	45,000.00	0.00	0.00	0.00	45,000.00	100.00%
<u>610-8150-6418</u>	SALES TAX	10,000.00	2,511.92	859.53	3,371.45	6,628.55	66.29%
<u>610-8150-6419</u>	SOFTWARE	100.00	0.00	0.00	0.00	100.00	100.00%

Detail vs Budget Report

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
610-8150-6423	SCHOOL TRAINING SUPPLIES	1,600.00	727.00	0.00	727.00	873.00	54.56%
610-8150-6446	SANITARY SEWERS	10,000.00	50,799.80	21,575.75	72,375.55	-62,375.55	-623.76%
610-8150-6490	PROFESSIONAL FEES	35,000.00	14,221.15	445.11	14,666.26	20,333.74	58.10%
610-8150-6491	CONTRACT LABOR	23,000.00	0.00	4,269.25	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	810.10	286.63	1,096.73	21,903.27	95.23%
610-8150-6508	POSTAGE	300.00	0.00	31.02	31.02	268.98	89.66%
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	0.00	0.00	0.00	97,335.00	100.00%
610-8150-6899	BOND REGISTRATION FEES	13,905.00	0.00	0.00	0.00	13,905.00	100.00%
610-9100-6910	TRANSFER OUT	5,000.00	0.00	0.00	0.00	5,000.00	100.00%
Expense Totals:		915,573.00	153,218.98	45,216.74	198,435.72	717,137.28	78.33%
610 - SEWER Totals:		-13,527.00	-151,601.96	-39,953.74	-191,555.70	178,028.70	
Report Total:		-468,336.00	-962,914.81	-16,178.58	-979,093.39	510,757.39	

Fund Summary

Fund	Fiscal Budget	Beginning Balance	Total Activity	Ending Balance	Budget Remaining	% Remaining
001 - GENERAL	-77,607.00	-388,424.99	8,366.86	-380,058.13	302,451.13	-89.43%
011 - POLICE	-14,000.00	-1,156.45	-323.75	-1,480.20	-12,519.80	-94.86%
012 - FIRE	-38,000.00	-1,606.68	-346.69	-1,953.37	-36,046.63	-94.86%
013 - RIVERVIEW PARK	-600.00	-170.94	-36.89	-207.83	-392.17	-65.38%
014 - FIRE EQUIPMENT	-10,000.00	0.00	0.00	0.00	-10,000.00	-100.00%
015 - PUBLIC WORKS TRUCK	-9,800.00	-844.01	-182.12	-1,026.13	-8,773.87	-89.53%
016 - PARTIAL SELF-FUND	-2,000.00	7,969.91	743.21	8,713.12	-10,713.12	-93.61%
017 - SWIMMING POOL	-6,500.00	-341.41	-73.67	-415.08	-6,084.92	-99.87%
018 - CABLE	-400.00	-0.44	-0.10	-0.54	-399.46	-99.87%
019 - PARKS/PLAYGROUND	-1,300.00	-371.54	-80.17	-451.71	-848.29	-65.25%
020 - STREET EQUIP	1,400.00	-2,361.17	-509.50	-2,870.67	4,270.67	-62.58%
021 - LIBRARY	-7,700.00	-2,369.72	-511.34	-2,881.06	-4,818.94	-100.00%
022 - 1ST AVENUE	-14.00	0.00	0.00	0.00	-14.00	-100.00%
025 - TRAIL	-3.00	-0.72	-0.18	-0.90	-2.10	-70.00%
026 - SIREN	-140.00	-0.16	-0.03	-0.19	-139.81	-99.86%
027 - BICENTENNIAL	-300.00	-83.87	-18.10	-101.97	-198.03	-66.01%
028 - AMBUANCE	-37,000.00	-3,448.66	-744.16	-4,192.82	-32,807.18	-88.67%
110 - ROAD USE TAX	-38,115.00	-7,695.37	-18,516.10	-26,211.47	-11,903.53	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	-96,229.52	-11,406.20	-107,635.72	98,926.72	98.92%
121 - LOST	-167,413.00	-144,005.85	0.00	-144,005.85	-23,407.15	-14.00%
125 - TIF	-10,007.00	-148,809.76	-21,741.03	-170,550.79	160,543.79	94.16%
200 - DEBT SERVICE	-8,024.00	-96,666.05	54,476.06	-42,189.99	34,165.99	80.76%
370 - LIBRARY CAP PROJECT	0.00	43,336.07	0.00	43,336.07	-43,336.07	0.00%
600 - WATER	-11,877.00	2,846.70	15,036.51	17,883.21	-29,760.21	-166.52%
601 - DEPOSITS	500.00	120.00	120.00	240.00	260.00	52.00%
603 - WELL PUMP	-3,000.00	-939.46	-202.72	-1,142.18	-1,857.82	-61.93%
605 - 2021A BOND SINKING	-4,200.00	-1,273.18	-274.73	-1,547.91	-2,652.09	-63.15%
610 - SEWER	-13,527.00	-151,601.96	-39,953.74	-191,555.70	178,028.70	-87.73%
Report Total:	-468,336.00	-962,914.81	-16,178.58	-979,093.39	510,757.39	



Cascade, IA

Trial Balance Account Summary

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 001 - GENERAL						
Asset						
001-0000-1100	Claim On Cash - Checking - General	771,715.64	952,951.83	925,085.76	27,866.07	799,581.71
001-0000-1107	Claim On Cash - Investments - General	0.00	305,322.82	152,401.92	152,920.90	152,920.90
001-0000-1110	CASH - GENERAL	36,751.91	892,260.85	929,012.76	-36,751.91	0.00
001-0000-1170	CDS/INVESTMENTS - GENERAL	152,401.92	304,803.84	457,205.76	-152,401.92	0.00
Liability						
001-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
001-0050-2020	ACCOUNTS PAYABLE	116.58	114,726.68	114,726.68	0.00	116.58
001-0050-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
001-0050-2120	FEDERAL W/H PAYABLE	0.00	1,893.65	1,893.65	0.00	0.00
001-0050-2121	FEDERAL/FICA/MEDICARE PAYABLE	0.00	4,584.64	4,584.64	0.00	0.00
001-0050-2122	STATE WITHHOLDING PAYABLE	-285.86	724.48	724.48	0.00	-285.86
001-0050-2123	IPERS PAYABLE	1,801.03	2,660.72	2,660.72	0.00	1,801.03
001-0050-2124	EMPLOYEE HEALTH INS	-2,773.74	10,093.46	10,093.46	0.00	-2,773.74
001-0050-2125	IPERS PAYABLE-POLICE	0.00	1,703.64	1,703.64	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
Equity						
001-0050-3910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
001-0050-3950	FUND BALANCE	-571,302.49	0.00	0.00	0.00	-571,302.49
Revenue						
001-1100-4185	ANIMAL LICENSE	-23.00	0.00	0.00	0.00	-23.00
001-1100-4700	DONATIONS - POLICE	0.00	0.00	0.00	0.00	0.00
001-1100-4770	COURT & PARKING FINES	0.00	0.00	0.00	0.00	0.00
001-1100-4799	MISCELLANEOUS REVENUES	-1,750.00	0.00	0.00	0.00	-1,750.00
001-1500-4710	FARM BOARD - FIRE INS & UTILIT	-21,390.40	0.00	0.00	0.00	-21,390.40
001-1500-4800	SALE OF REAL PROPERTY	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	-8,969.26	0.00	1,953.85	-1,953.85	-10,923.11
001-1600-4500	AMBULANCE SERVICE CHARGES	-57,024.29	0.00	14,129.79	-14,129.79	-71,154.08
001-1600-4700	DONATION	0.00	0.00	999.62	-999.62	-999.62
001-1600-4710	REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
001-2100-4134	STREET EXCAVATION BOND	0.00	0.00	0.00	0.00	0.00
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	-80.00	0.00	0.00	0.00	-80.00
001-2900-4500	GARBAGE CHARGES/FEES	-82,252.79	0.00	21,369.22	-21,369.22	-103,622.01
001-2900-4516	RECYCLING CHARGES/FEES	-36,100.95	0.00	9,312.20	-9,312.20	-45,413.15
001-4100-4310	LIB ROOM RENT	-60.00	0.00	0.00	0.00	-60.00
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	0.00	0.00	1,575.45	-1,575.45	-1,575.45
001-4100-4443	LIBRARY DBQ & JONES CNTY 28E	0.00	0.00	0.00	0.00	0.00
001-4100-4470	LIBRARY GRANT	0.00	0.00	0.00	0.00	0.00
001-4100-4700	DONATIONS - LIBRARY	-280.00	0.00	519.00	-519.00	-799.00
001-4100-4715	REFUNDS/REBATES	0.00	0.00	0.00	0.00	0.00
001-4100-4765	LIBRARY MISC FEES	0.00	0.00	0.00	0.00	0.00
001-4300-4310	PAVILION RENTAL	-298.00	0.00	0.00	0.00	-298.00

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
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	0.00	0.00	12,644.00	-12,644.00	-12,644.00
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	-710.00	0.00	555.00	-555.00	-1,265.00
001-4600-4710	REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
001-4600-4799	MISCELLANEOUS REVENUES	-10.00	0.00	0.00	0.00	-10.00
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
001-6200-4500	CHARGES/FEES FOR SERVICES-SNOW	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
001-9500-4000	GENERAL PROPERTY TAXES - CURRE	-470,811.85	0.00	35,187.40	-35,187.40	-505,999.25
001-9500-4001	PROPERTY TAXES - PRIOR YR	0.00	0.00	0.00	0.00	0.00
001-9500-4003	AGRICULTURAL LAND TAXES	-693.34	0.00	42.53	-42.53	-735.87
001-9500-4013	LIAB, PROP, SELF INS COST	-62,862.01	0.00	4,704.77	-4,704.77	-67,566.78
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	-1,050.00	0.00	1,300.00	-1,300.00	-2,350.00
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
001-9500-4300	INTEREST	-45,675.13	0.00	12,650.18	-12,650.18	-58,325.31
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	-891.52	0.00	23,573.34	-23,573.34	-24,464.86
001-9500-4464	COMM/IND TAX REPLACEMENT	0.00	0.00	3,140.06	-3,140.06	-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	-2,181.51	0.00	579.39	-579.39	-2,760.90
001-9500-4705	CONTRIBUTIONS/DONATIONS	0.00	0.00	0.00	0.00	0.00
001-9500-4710	REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
001-9500-4711	UTILITY SHARE-WAGES/INSUR/LINE	-1,406.54	0.00	0.00	0.00	-1,406.54
001-9500-4735	GAS TAX REFUND	0.00	0.00	0.00	0.00	0.00
001-9500-4799	MISCELLANEOUS REVENUES	-2,200.00	0.00	0.00	0.00	-2,200.00
001-9500-4800	SALE OF REAL PROPERTY	0.00	0.00	0.00	0.00	0.00
Expense						
001-1100-6010	SALARIES	49,477.61	10,819.41	0.00	10,819.41	60,297.02
001-1100-6020	WAGES - PART TIME	4,709.99	1,802.50	0.00	1,802.50	6,512.49
001-1100-6040	WAGES - OVERTIME	0.00	157.50	0.00	157.50	157.50
001-1100-6110	FICA	4,072.47	959.42	0.00	959.42	5,031.89
001-1100-6120	MEDICARE	0.00	0.00	0.00	0.00	0.00
001-1100-6130	IPERS	4,977.15	1,173.80	0.00	1,173.80	6,150.95
001-1100-6150	GROUP INSURANCE	8,923.56	2,230.89	0.00	2,230.89	11,154.45
001-1100-6160	WORKERS' COMPENSATION	0.00	0.00	0.00	0.00	0.00
001-1100-6181	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00
001-1100-6230	TRAVEL TRAINING & CONFERENCE	0.00	0.00	0.00	0.00	0.00
001-1100-6331	FUEL	2,290.01	305.43	0.00	305.43	2,595.44
001-1100-6332	VEHICLE/RADIO MAINTENANCE	20.00	130.32	0.00	130.32	150.32
001-1100-6373	TELEPHONE/INTERNET	1,783.94	197.24	0.00	197.24	1,981.18
001-1100-6408	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
001-1100-6490	PROFESSIONAL FEES	2,701.50	68.45	0.00	68.45	2,769.95
001-1100-6506	OFFICE SUPPLIES	104.06	0.00	0.00	0.00	104.06
001-1100-6507	OPER SUPPLIES/MATERIALS MISC.	1,745.00	0.00	0.00	0.00	1,745.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
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	667.93	354.90	0.00	354.90	1,022.83
001-1300-6375	CIVIL DEFENSE/SIRENS	0.00	0.00	0.00	0.00	0.00
001-1300-6458	MISC EXPENSE	0.00	0.00	0.00	0.00	0.00
001-1400-6766	LEVEE IMPROVEMENTS/FLOOD CONTR	3,788.00	0.00	0.00	0.00	3,788.00
001-1500-6160	WORKERS' COMPENSATION	0.00	0.00	0.00	0.00	0.00
001-1500-6181	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00
001-1500-6310	BUILDING REPAIR/MAINT	0.00	0.00	0.00	0.00	0.00
001-1500-6331	FUEL	18.22	0.00	0.00	0.00	18.22
001-1500-6350	REPAIR & MAINT EQUIPMENT	119.75	0.00	0.00	0.00	119.75
001-1500-6371	UTILITIES	850.64	253.84	0.00	253.84	1,104.48
001-1500-6373	TELEPHONE/INTERNET	263.10	52.71	0.00	52.71	315.81
001-1500-6408	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
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	150.00	64.20	0.00	64.20	214.20
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
001-1600-6010	SALARIES	28,664.00	1,500.00	0.00	1,500.00	30,164.00
001-1600-6110	FICA	2,192.85	114.76	0.00	114.76	2,307.61
001-1600-6120	MEDICARE	0.00	0.00	0.00	0.00	0.00
001-1600-6130	IPERS	2,135.11	141.60	0.00	141.60	2,276.71
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	9,899.98	165.00	0.00	165.00	10,064.98
001-1600-6299	EMPLOYEE/OFFICIAL RECOGNITION	0.00	0.00	0.00	0.00	0.00
001-1600-6310	BUILDING REPAIR/MAINT	800.00	120.00	0.00	120.00	920.00
001-1600-6331	FUEL	2,273.97	296.41	0.00	296.41	2,570.38
001-1600-6350	REPAIR & MAINT EQUIPMENT	225.90	4,002.39	0.00	4,002.39	4,228.29
001-1600-6371	UTILITIES	374.96	104.87	0.00	104.87	479.83
001-1600-6373	TELEPHONE/INTERNET	814.38	218.83	0.00	218.83	1,033.21
001-1600-6408	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
001-1600-6412	MEDICAL EXPENSES	0.00	172.00	0.00	172.00	172.00
001-1600-6413	VOLUNTEER COMPENSATION	0.00	0.00	0.00	0.00	0.00
001-1600-6416	BUILDING RENT/LEASE	6,000.00	1,500.00	0.00	1,500.00	7,500.00
001-1600-6452	RADIOS/EQUIPMENT	0.00	0.00	0.00	0.00	0.00
001-1600-6490	PROFESSIONAL FEES	1,380.05	640.00	0.00	640.00	2,020.05
001-1600-6506	OFFICE SUPPLIES	224.53	53.06	0.00	53.06	277.59
001-1600-6507	OPER SUPPLIES/MATERIALS MISC.	6,343.22	796.85	0.00	796.85	7,140.07
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	0.00	53,844.80	0.00	53,844.80	53,844.80
001-1900-6421	ANIMAL CONTROL	0.00	0.00	0.00	0.00	0.00
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	2,034.11	0.00	0.00	0.00	2,034.11
001-2100-6310	BUILDING REPAIR/MAINT	0.00	0.00	0.00	0.00	0.00
001-2100-6371	UTILITIES	360.07	84.61	0.00	84.61	444.68
001-2100-6373	TELEPHONE/INTERNET	298.39	79.59	0.00	79.59	377.98
001-2100-6377	STREET BOND REFUND	250.00	0.00	0.00	0.00	250.00
001-2100-6408	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
001-2100-6490	PROFESSIONAL FEES	989.17	0.00	0.00	0.00	989.17
001-2100-6507	OPERATING SUPPLIES	382.48	229.20	0.00	229.20	611.68
001-2100-6727	CAPITAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00
001-2100-6761	STREET IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
001-2100-6762	HANDICAP CURBS	0.00	0.00	0.00	0.00	0.00

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
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
001-2900-6490	PROFESSIONAL FEES - CMU	1,722.65	430.67	0.00	430.67	2,153.32
001-2900-6491	SPECIAL GARBAGE PICK UP	0.00	0.00	0.00	0.00	0.00
001-2900-6499	GARBAGE/RECYCLING FEES	108,583.10	27,181.65	0.00	27,181.65	135,764.75
001-4100-6010	SALARIES	38,064.35	9,247.20	0.00	9,247.20	47,311.55
001-4100-6020	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00
001-4100-6040	WAGES - OVERTIME	0.00	0.00	0.00	0.00	0.00
001-4100-6050	BOARD MEMBERS COMPENSATION	0.00	0.00	0.00	0.00	0.00
001-4100-6110	FICA	2,859.29	694.24	0.00	694.24	3,553.53
001-4100-6120	MEDICARE	0.00	0.00	0.00	0.00	0.00
001-4100-6130	IPERS	3,041.57	631.87	0.00	631.87	3,673.44
001-4100-6150	GROUP INSURANCE	6,335.60	1,583.90	0.00	1,583.90	7,919.50
001-4100-6160	WORKERS' COMPENSATION	0.00	0.00	0.00	0.00	0.00
001-4100-6230	TRAVEL TRAINING & CONFERENCE	0.00	40.00	0.00	40.00	40.00
001-4100-6310	BUILDING REPAIR/MAINT	3,483.75	1,890.00	0.00	1,890.00	5,373.75
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	1,606.67	424.56	0.00	424.56	2,031.23
001-4100-6373	TELEPHONE/INTERNET	453.77	52.49	0.00	52.49	506.26
001-4100-6408	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
001-4100-6419	SOFTWARE	0.00	0.00	0.00	0.00	0.00
001-4100-6490	PROFESSIONAL FEES	1,100.39	1,155.72	0.00	1,155.72	2,256.11
001-4100-6502	LIBRARY BOOKS/FILMS/REF. BOOKS	12,433.72	5,242.76	20.46	5,222.30	17,656.02
001-4100-6506	OFFICE SUPPLIES	3,566.29	534.36	0.00	534.36	4,100.65
001-4100-6507	MISC OPERATING SUPPLIES	867.92	56.71	0.00	56.71	924.63
001-4100-6508	POSTAGE	15.03	28.06	0.00	28.06	43.09
001-4100-6511	BLDG. MAINT. & SUPPLIES	2,099.00	361.66	0.00	361.66	2,460.66
001-4100-6512	PROGRAM MATERIALS	3,436.72	856.94	0.00	856.94	4,293.66
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
001-4300-6010	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	0.00	0.00	0.00	0.00	0.00
001-4300-6110	FICA	0.00	0.00	0.00	0.00	0.00
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	1,250.00	250.00	0.00	250.00	1,500.00
001-4300-6320	PARKS/EQUIP-REPAIR/MAINT	1,525.97	0.00	0.00	0.00	1,525.97
001-4300-6331	FUEL	883.38	64.74	0.00	64.74	948.12
001-4300-6360	PAVILION DEPOSIT REFUND	825.00	0.00	0.00	0.00	825.00
001-4300-6371	UTILITIES	1,074.82	175.05	0.00	175.05	1,249.87
001-4300-6373	TELEPHONE/INTERNET	0.00	0.00	0.00	0.00	0.00
001-4300-6408	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
001-4300-6425	DONATIONS - PARK	0.00	0.00	0.00	0.00	0.00
001-4300-6490	PROFESSIONAL FEES	1,872.46	800.00	0.00	800.00	2,672.46
001-4300-6507	MISC OPERATING SUPPLIES	1,935.06	209.01	0.00	209.01	2,144.07
001-4300-6701	PARK IMPROVEMENTS	13,414.50	3,120.12	0.00	3,120.12	16,534.62
001-4300-6727	CAPITAL EQUIPMENT	37,690.00	0.00	0.00	0.00	37,690.00
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

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
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	5,011.99	12.28	0.00	12.28	5,024.27
001-4600-6373	TELEPHONE/INTERNET	108.42	0.00	0.00	0.00	108.42
001-4600-6402	ADVERTISING AND PUBLICATIONS	0.00	0.00	0.00	0.00	0.00
001-4600-6408	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
001-4600-6428	SWIM TEAM	0.00	0.00	0.00	0.00	0.00
001-4600-6458	MISC EXPENSE	650.00	0.00	0.00	0.00	650.00
001-4600-6490	PROFESSIONAL FEES	771.50	0.00	0.00	0.00	771.50
001-4600-6507	MISC OPERATING SUPPLIES	7,476.67	82.50	0.00	82.50	7,559.17
001-4600-6514	POOL CONCESSIONS	4,717.71	673.39	0.00	673.39	5,391.10
001-4600-6727	CAPITAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00
001-5100-6402	ADVERTISING	0.00	0.00	0.00	0.00	0.00
001-5100-6413	PAYMENTS - OTHER AGENCIES	0.00	0.00	0.00	0.00	0.00
001-5100-6434	CASCADE ECONOMIC DEVELOPMENT C	0.00	0.00	0.00	0.00	0.00
001-5100-6490	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00
001-6100-6050	COUNCIL WAGES	1,700.00	0.00	0.00	0.00	1,700.00
001-6100-6110	FICA	108.37	0.00	0.00	0.00	108.37
001-6100-6120	MEDICARE	0.00	0.00	0.00	0.00	0.00
001-6100-6130	IPERS	33.04	0.00	0.00	0.00	33.04
001-6100-6240	MEETING/CONFERENCES	0.00	0.00	0.00	0.00	0.00
001-6150-6050	MAYOR WAGES	650.00	0.00	0.00	0.00	650.00
001-6150-6110	FICA	49.73	0.00	0.00	0.00	49.73
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
001-6200-6010	SALARIES	30,784.08	6,839.08	0.00	6,839.08	37,623.16
001-6200-6020	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00
001-6200-6040	WAGES - OVERTIME	0.00	103.93	0.00	103.93	103.93
001-6200-6050	BOARD MEMBERS COMPENSATION	0.00	0.00	0.00	0.00	0.00
001-6200-6110	FICA	2,326.01	523.90	0.00	523.90	2,849.91
001-6200-6120	MEDICARE	0.00	0.00	0.00	0.00	0.00
001-6200-6130	IPERS	2,905.97	655.41	0.00	655.41	3,561.38
001-6200-6131	CA PENSION	0.00	0.00	0.00	0.00	0.00
001-6200-6150	GROUP INSURANCE	4,342.02	955.13	0.00	955.13	5,297.15
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.	4,361.59	0.00	0.00	0.00	4,361.59
001-6200-6230	TRAVEL TRAINING & CONFERENCE	0.00	0.00	0.00	0.00	0.00
001-6200-6402	ADVERTISING AND PUBLICATIONS	928.95	242.35	0.00	242.35	1,171.30
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	25,882.85	480.00	0.00	480.00	26,362.85
001-6200-6458	MISC EXPENSE	0.00	32.10	0.00	32.10	32.10
001-6200-6459	WEBSITE DEVELOPMENT	1,850.00	150.00	0.00	150.00	2,000.00
001-6200-6491	CONTRACT LABOR - SNOW	0.00	0.00	0.00	0.00	0.00
001-6200-6498	NUISANCE ABATEMENT	0.00	0.00	0.00	0.00	0.00
001-6200-6499	REFUNDS/REIMBURSEMENTS TO CMU	0.00	0.00	0.00	0.00	0.00
001-6200-6506	OFFICE SUPPLIES	761.50	255.17	0.00	255.17	1,016.67
001-6200-6507	OPERATING SUPPLIES	1,457.10	289.33	0.00	289.33	1,746.43
001-6200-6508	POSTAGE	31.40	0.00	0.00	0.00	31.40
001-6200-6727	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00
001-6300-6413	ELECTION COSTS	0.00	0.00	0.00	0.00	0.00
001-6400-6411	LEGAL FEES	2,012.50	932.50	0.00	932.50	2,945.00
001-6500-6299	EMPLOYEE/OFFICIAL RECOGNITION	0.00	0.00	0.00	0.00	0.00
001-6500-6310	REPAIR & MAINT. OF BUILDINGS	12,689.44	332.92	0.00	332.92	13,022.36

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
001-6500-6350	OPERATIONAL EQUIP REPAIR	159.13	0.00	0.00	0.00	159.13
001-6500-6371	UTILITIES	1,182.64	306.37	0.00	306.37	1,489.01
001-6500-6373	TELEPHONE/INTERNET	1,063.74	228.18	0.00	228.18	1,291.92
001-6500-6401	AUDIT COSTS	0.00	0.00	0.00	0.00	0.00
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	2,179.47	538.63	0.00	538.63	2,718.10
001-6500-6438	GYM KEY DEPOSIT REFUND	0.00	0.00	0.00	0.00	0.00
001-6500-6490	PROFESSIONAL FEES	17,838.13	1,255.91	0.00	1,255.91	19,094.04
001-6500-6491	CONTRACT LABOR	1,131.45	67.75	0.00	67.75	1,199.20
001-6500-6507	OPER SUPPLIES/MATERIALS MISC.	292.18	0.00	0.00	0.00	292.18
001-6500-6599	OTHER SUPPLIES	0.00	0.00	0.00	0.00	0.00
001-6500-6727	CAPITAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00
001-6500-6750	OUTLAY	0.00	0.00	0.00	0.00	0.00
001-6500-6799	CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
001-6510-6010	SALARIES	0.00	0.00	0.00	0.00	0.00
001-6510-6110	FICA/MEDICARE	0.00	0.00	0.00	0.00	0.00
001-6510-6130	IPERS	0.00	0.00	0.00	0.00	0.00
001-6510-6350	REPAIR & MAINT EQUIPMENT	0.00	0.00	0.00	0.00	0.00
001-6510-6458	MISC EXPENSE	0.00	0.00	0.00	0.00	0.00
001-6510-6507	OPER SUPPLIES/MATERIALS MISC.	0.00	0.00	0.00	0.00	0.00
001-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
001-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
Fund 001 Total:		0.00	2,744,349.73	2,744,349.73	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 002 - ARP COVID 19 GRANT						
Asset						
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
Liability						
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
Equity						
002-0050-3950	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Revenue						
002-1300-4400	FEDERAL GRANTS	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
Expense						
002-1300-6490	PROFESSIONAL FEES	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: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 011 - POLICE						
Asset						
011-0000-1100	Claim On Cash - Checking - Police	0.00	97,223.67	97,223.67	0.00	0.00
011-0000-1107	Claim On Cash - Investments - Police Car	0.00	194,771.09	97,223.67	97,547.42	97,547.42
011-0000-1110	CASH - POLICE	0.00	0.00	0.00	0.00	0.00
011-0000-1170	CDS/INVESTMENTS - POLICE CAR	97,223.67	194,447.34	291,671.01	-97,223.67	0.00
Liability						
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
Equity						
011-0050-3950	FUND BALANCE	-96,067.22	0.00	0.00	0.00	-96,067.22
Revenue						
011-1100-4300	INTEREST	-1,156.45	0.00	323.75	-323.75	-1,480.20
011-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
Expense						
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	486,442.10	486,442.10	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 012 - FIRE						
Asset						
012-0000-1100	Claim On Cash - Checking - Fire	30,000.00	134,111.29	134,111.29	0.00	30,000.00
012-0000-1107	Claim On Cash - Investments - Fire Truck	0.00	208,569.27	104,111.29	104,457.98	104,457.98
012-0000-1110	CASH - FIRE	0.00	30,000.00	30,000.00	0.00	0.00
012-0000-1170	CDS/INVESTMENTS - FIRE TRUCK	104,111.29	208,222.58	312,333.87	-104,111.29	0.00
Liability						
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
Equity						
012-0050-3950	FUND BALANCE	-132,504.61	0.00	0.00	0.00	-132,504.61
Revenue						
012-1500-4300	INTEREST	-1,606.68	0.00	346.69	-346.69	-1,953.37
012-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
Expense						
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	580,903.14	580,903.14	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 013 - RIVERVIEW PARK						
Asset						
013-0000-1100	Claim On Cash - Checking - Riverview	0.00	11,076.87	11,076.87	0.00	0.00
013-0000-1107	Claim On Cash - Investments - Riverview	0.00	22,190.63	11,076.87	11,113.76	11,113.76
013-0000-1110	CASH - RIVERVIEW PARK	0.00	0.00	0.00	0.00	0.00
013-0000-1170	CDS/INVESTMENTS - RIVERVIEW	11,076.87	22,153.74	33,230.61	-11,076.87	0.00
Liability						
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
Equity						
013-0050-3950	FUND BALANCE	-10,905.93	0.00	0.00	0.00	-10,905.93
Revenue						
013-4300-4300	INTEREST	-170.94	0.00	36.89	-36.89	-207.83
Expense						
013-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	Fund 013 Total:	0.00	55,421.24	55,421.24	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 014 - FIRE EQUIPMENT						
Asset						
014-0000-1100	Claim On Cash - Checking - Fire	97,500.00	97,500.00	97,500.00	0.00	97,500.00
014-0000-1110	CASH - FIRE EQUIPMENT	0.00	97,500.00	97,500.00	0.00	0.00
Liability						
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
Equity						
014-0050-3950	FUND BALANCE	-97,500.00	0.00	0.00	0.00	-97,500.00
Revenue						
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
Expense						
014-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	Fund 014 Total:	0.00	195,000.00	195,000.00	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 015 - PUBLIC WORKS TRUCK						
Asset						
015-0000-1100	Claim On Cash - Checking - Public Works	5,000.00	59,691.92	59,691.92	0.00	5,000.00
015-0000-1107	Claim On Cash - Investments - Truck Re...	0.00	109,565.96	54,691.92	54,874.04	54,874.04
015-0000-1110	CASH - PUBLIC WORKS TRUCK	0.00	5,000.00	5,000.00	0.00	0.00
015-0000-1170	CDS/INVESTMENTS - TRUCK RSRV	54,691.92	109,383.84	164,075.76	-54,691.92	0.00
Liability						
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
Equity						
015-0050-3950	FUND BALANCE	-58,847.91	0.00	0.00	0.00	-58,847.91
Revenue						
015-2100-4300	INTEREST	-844.01	0.00	182.12	-182.12	-1,026.13
015-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
Expense						
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	283,641.72	283,641.72	0.00	0.00

Trial Balance

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 016 - PARTIAL SELF-FUND						
Asset						
016-0000-1100	Claim On Cash - Checking - Partial Self ...	25,615.06	45,162.37	45,517.37	-355.00	25,260.06
016-0000-1107	Claim On Cash - Investments - Partial Se..	0.00	39,159.71	19,547.31	19,612.40	19,612.40
016-0000-1110	CASH - PARTIAL SELF-FUND	453.30	25,615.06	26,068.36	-453.30	0.00
016-0000-1170	CDS/INVESTMENTS - PARTIAL SELF	19,547.31	39,094.62	58,641.93	-19,547.31	0.00
Liability						
016-0000-2022	Accounts Payable Pending	0.00	355.00	355.00	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
Equity						
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
Revenue						
016-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
016-9500-4300	INTEREST	-301.66	0.00	65.09	-65.09	-366.75
Expense						
016-6200-6152	PARTIAL SELF-FUND EXPENSE	8,271.57	808.30	0.00	808.30	9,079.87
016-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
016-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
Fund 016 Total:		0.00	150,195.06	150,195.06	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 017 - SWIMMING POOL						
Asset						
017-0000-1100	Claim On Cash - Checking - Swimming ...	36,027.59	58,151.40	58,151.40	0.00	36,027.59
017-0000-1107	Claim On Cash - Investments - Swimmi...	0.00	44,321.29	22,123.81	22,197.48	22,197.48
017-0000-1110	CASH - SWIMMING POOL	0.00	36,027.59	36,027.59	0.00	0.00
017-0000-1170	CDS/INVESTMENTS - SWIMMING	22,123.81	44,247.62	66,371.43	-22,123.81	0.00
Liability						
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
Equity						
017-0050-3950	FUND BALANCE	-57,809.99	0.00	0.00	0.00	-57,809.99
Revenue						
017-4600-4300	INTEREST	-341.41	0.00	73.67	-73.67	-415.08
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
Expense						
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	182,747.90	182,747.90	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 018 - CABLE						
Asset						
018-0000-1100	Claim On Cash - Checking - Cable	0.00	28.86	28.86	0.00	0.00
018-0000-1107	Claim On Cash - Investments - Cable Re...	0.00	57.82	28.86	28.96	28.96
018-0000-1110	CASH - CABLE	0.00	0.00	0.00	0.00	0.00
018-0000-1170	CDS/INVESTMENTS - CABLE RSRV	28.86	57.72	86.58	-28.86	0.00
Liability						
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
Equity						
018-0050-3950	FUND BALANCE	-28.42	0.00	0.00	0.00	-28.42
Revenue						
018-6500-4300	INTEREST	-0.44	0.00	0.10	-0.10	-0.54
Expense						
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	144.40	144.40	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 019 - PARKS/PLAYGROUND						
Asset						
019-0000-1100	Claim On Cash - Checking - Parks	0.00	24,075.66	24,075.66	0.00	0.00
019-0000-1107	Claim On Cash - Investments - Parks	0.00	48,231.49	24,075.66	24,155.83	24,155.83
019-0000-1110	CASH - PARKS/PLAYGROUND	0.00	0.00	0.00	0.00	0.00
019-0000-1170	CDS/INVESTMENTS - PARKS	24,075.66	48,151.32	72,226.98	-24,075.66	0.00
019-0000-1171	CD - PARKS	0.00	0.00	0.00	0.00	0.00
Liability						
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
Equity						
019-0050-3950	FUND BALANCE	-23,704.12	0.00	0.00	0.00	-23,704.12
Revenue						
019-4300-4300	INTEREST	-371.54	0.00	80.17	-80.17	-451.71
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
Expense						
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	120,458.47	120,458.47	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 020 - STREET EQUIP						
Asset						
020-0000-1100	Claim On Cash - Checking - Street	40,000.00	193,002.84	193,002.84	0.00	40,000.00
020-0000-1107	Claim On Cash - Investments - Street E...	0.00	306,515.18	153,002.84	153,512.34	153,512.34
020-0000-1110	CASH - STREET EQUIP	0.00	40,000.00	40,000.00	0.00	0.00
020-0000-1170	CDS/INVESTMENTS - STREET EQUIP	153,002.84	306,005.68	459,008.52	-153,002.84	0.00
Liability						
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
Equity						
020-0050-3950	FUND BALANCE	-190,641.67	0.00	0.00	0.00	-190,641.67
Revenue						
020-2100-4300	INTEREST	-2,361.17	0.00	509.50	-509.50	-2,870.67
020-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
Expense						
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	845,523.70	845,523.70	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 021 - LIBRARY						
Asset						
021-0000-1100	Claim On Cash - Checking - Library	112,038.55	265,595.84	265,595.84	0.00	112,038.55
021-0000-1107	Claim On Cash - Investments - Library	0.00	307,625.92	153,557.29	154,068.63	154,068.63
021-0000-1110	CASH - LIBRARY	0.00	112,038.55	112,038.55	0.00	0.00
021-0000-1170	CDS/INVESTMENTS - LIBRARY RSRV	153,557.29	307,114.58	460,671.87	-153,557.29	0.00
021-0000-1171	CD - LIBRARY	0.00	0.00	0.00	0.00	0.00
Liability						
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
Equity						
021-0050-3950	FUND BALANCE	-263,226.12	0.00	0.00	0.00	-263,226.12
Revenue						
021-4100-4300	INTEREST	-2,369.72	0.00	511.34	-511.34	-2,881.06
021-4100-4705	PRIVATE SOURCE CONTRIB	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
Expense						
021-4100-6448	LIBRARY RESERVE	0.00	0.00	0.00	0.00	0.00
021-9100-6910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
021-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	Fund 021 Total:	0.00	992,374.89	992,374.89	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 022 - 1ST AVENUE						
Asset						
022-0000-1100	Claim On Cash - Checking - 1st Avenue	312,982.23	312,982.79	312,982.79	0.00	312,982.23
022-0000-1107	Claim On Cash - Investments - 1st Aven...	0.00	1.12	0.56	0.56	0.56
022-0000-1110	CASH - 1ST AVENUE	0.00	312,982.23	312,982.23	0.00	0.00
022-0000-1170	CDS/INVESTMENTS - 1ST AVE RSRV	0.56	1.12	1.68	-0.56	0.00
022-0000-1171	CD - 1ST AVE	0.00	0.00	0.00	0.00	0.00
Liability						
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
Equity						
022-0050-3950	FUND BALANCE	-312,982.79	0.00	0.00	0.00	-312,982.79
Revenue						
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
Expense						
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	625,967.26	625,967.26	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 023 - 1ST AVE BRIDGE						
Asset						
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
Liability						
023-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
Equity						
023-0050-3950	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Expense						
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: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 024 - TYLER BRIDGE						
Asset						
024-0000-1100	Claim On Cash - Checking - Tyler Bridge	0.00	0.00	0.00	0.00	0.00
Liability						
024-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
Equity						
024-0050-3950	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Expense						
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: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 025 - TRAIL						
Asset						
025-0000-1100	Claim On Cash - Checking - Trail	0.00	1.11	1.11	0.00	0.00
025-0000-1107	Claim On Cash - Investments - Trail Res...	0.00	2.40	1.11	1.29	1.29
025-0000-1110	CASH - TRAIL	0.00	0.00	0.00	0.00	0.00
025-0000-1170	CDS/INVESTMENTS - TRAIL RSRV	1.11	2.22	3.33	-1.11	0.00
Liability						
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
Equity						
025-0050-3950	FUND BALANCE	-0.39	0.00	0.00	0.00	-0.39
Revenue						
025-4300-4300	INTEREST	-0.72	0.00	0.18	-0.18	-0.90
Expense						
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	5.73	5.73	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 026 - SIREN						
Asset						
026-0000-1100	Claim On Cash - Checking - Siren	0.00	10.03	10.03	0.00	0.00
026-0000-1107	Claim On Cash - Investments - Siren Re...	0.00	20.09	10.03	10.06	10.06
026-0000-1110	CASH - SIREN	0.00	0.00	0.00	0.00	0.00
026-0000-1170	CDS/INVESTMENTS - SIREN RSRV	10.03	20.06	30.09	-10.03	0.00
Liability						
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
Equity						
026-0050-3950	FUND BALANCE	-9.87	0.00	0.00	0.00	-9.87
Revenue						
026-1300-4300	INTEREST	-0.16	0.00	0.03	-0.03	-0.19
Expense						
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	50.18	50.18	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 027 - BICENTENNIAL						
Asset						
027-0000-1100	Claim On Cash - Checking - Bicentennial	0.00	5,434.66	5,434.66	0.00	0.00
027-0000-1107	Claim On Cash - Investments - Bicente...	0.00	10,887.42	5,434.66	5,452.76	5,452.76
027-0000-1110	CASH - BICENTENNIAL	0.00	0.00	0.00	0.00	0.00
027-0000-1170	CDS/INVESTMENTS - BICENTENNIAL	5,434.66	10,869.32	16,303.98	-5,434.66	0.00
Liability						
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
Equity						
027-0050-3950	FUND BALANCE	-5,350.79	0.00	0.00	0.00	-5,350.79
Revenue						
027-4700-4300	INTEREST	-83.87	0.00	18.10	-18.10	-101.97
Expense						
027-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	Fund 027 Total:	0.00	27,191.40	27,191.40	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 028 - AMBULANCE						
Asset						
028-0000-1100	Claim On Cash - Checking - Ambulance	0.00	223,471.29	223,471.29	0.00	0.00
028-0000-1107	Claim On Cash - Investments - Ambula...	0.00	447,686.74	223,471.29	224,215.45	224,215.45
028-0000-1110	CASH - AMBULANCE	0.00	0.00	0.00	0.00	0.00
028-0000-1170	CD/INVESTMENTS - AMBULANCE RES	223,471.29	446,942.58	670,413.87	-223,471.29	0.00
Liability						
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
Equity						
028-0050-3950	FUND BALANCE	-220,022.63	0.00	0.00	0.00	-220,022.63
Revenue						
028-1600-4300	INTEREST	-3,448.66	0.00	744.16	-744.16	-4,192.82
028-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
Expense						
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	1,118,100.61	1,118,100.61	0.00	0.00

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 110 - ROAD USE TAX						
Asset						
110-0000-1100	Claim On Cash - Checking - Road Use T...	443,605.49	443,605.49	443,605.49	0.00	443,605.49
110-0000-1110	CASH - ROAD USE TAX	-18,516.10	471,995.22	453,479.12	18,516.10	0.00
110-0000-1170	CDS/INVESTMENTS - ROAD USE TAX	0.00	0.00	0.00	0.00	0.00
Liability						
110-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
110-0050-2020	ACCOUNTS PAYABLE	0.00	2,382.50	2,382.50	0.00	0.00
110-0050-2120	FEDERAL W/H PAYABLE	0.00	501.01	501.01	0.00	0.00
110-0050-2121	FICA W/H PAYABLE	0.00	850.96	850.96	0.00	0.00
110-0050-2122	STATE W/H PAYABLE	0.00	134.14	134.14	0.00	0.00
110-0050-2123	IPERS W/H PAYABLE	0.00	890.07	890.07	0.00	0.00
110-0050-2124	INSURANCE W/H PAYABLE	1,827.97	1,940.70	1,940.70	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	78.20	78.20	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
Equity						
110-0050-3910	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
110-0050-3950	FUND BALANCE	-419,217.21	0.00	0.00	0.00	-419,217.21
Revenue						
110-2100-4300	INTEREST	0.00	0.00	0.00	0.00	0.00
110-2100-4430	STATE ROAD USE TAXES	-116,722.66	0.00	28,389.73	-28,389.73	-145,112.39
110-2100-4799	MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00
110-2100-4820	PROCEEDS FROM DEBT/LOAN	0.00	0.00	0.00	0.00	0.00
110-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
Expense						
110-2100-6010	SALARIES	33,028.49	5,629.86	0.00	5,629.86	38,658.35
110-2100-6020	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00
110-2100-6040	WAGES - OVERTIME	64.46	28.34	0.00	28.34	92.80
110-2100-6110	FICA	2,493.04	425.48	0.00	425.48	2,918.52
110-2100-6120	MEDICARE	0.00	0.00	0.00	0.00	0.00
110-2100-6130	IPERS	2,995.82	534.14	0.00	534.14	3,529.96
110-2100-6131	CA PENSION	0.00	0.00	0.00	0.00	0.00
110-2100-6150	GROUP INSURANCE	4,763.10	927.36	0.00	927.36	5,690.46
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	730.08	191.67	0.00	191.67	921.75
110-2100-6350	REPAIR & MAINT EQUIPMENT	337.13	0.00	0.00	0.00	337.13
110-2100-6408	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
110-2100-6417	STREET MAINTENANCE	4,219.50	0.00	0.00	0.00	4,219.50
110-2100-6505	TOOLS & EQUIPMENT	0.00	0.00	0.00	0.00	0.00
110-2100-6507	STREET SUPPLIES	3,621.80	1,016.90	0.00	1,016.90	4,638.70
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	3,400.10	851.15	0.00	851.15	4,251.25
110-2300-6441	TRAFFIC SIGNAL MAINTENANCE	0.00	0.00	0.00	0.00	0.00
110-2500-6010	SALARIES	0.00	0.00	0.00	0.00	0.00
110-2500-6040	WAGES - OVERTIME	0.00	0.00	0.00	0.00	0.00
110-2500-6110	FICA	0.00	0.00	0.00	0.00	0.00
110-2500-6120	MEDICARE	0.00	0.00	0.00	0.00	0.00
110-2500-6130	IPERS	0.00	0.00	0.00	0.00	0.00
110-2500-6150	GROUP INSURANCE	0.00	0.00	0.00	0.00	0.00
110-2500-6331	FUEL	0.00	0.00	0.00	0.00	0.00
110-2500-6350	REPAIR & MAINT EQUIP	0.00	262.74	0.00	262.74	262.74
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	1,130.93	5.99	0.00	5.99	1,136.92

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
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	932,251.92	932,251.92	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 111 - ARPA CHECKING						
Asset						
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
Liability						
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
Equity						
111-0050-3950	FUND BALANCE	-63,379.64	0.00	0.00	0.00	-63,379.64
Revenue						
111-1300-4400	FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
111-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
Expense						
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
111-9100-6910	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: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 112 - EMPLOYEE BENEFITS						
Asset						
112-0000-1100	Claim On Cash - Checking - Employee B...	147,128.78	147,128.78	147,128.78	0.00	147,128.78
112-0000-1110	CASH - EMPLOYEE BENEFITS	-11,406.20	158,534.98	147,128.78	11,406.20	0.00
112-0000-1170	CDS/INVESTMENTS - EMPLOYEE BEN	0.00	0.00	0.00	0.00	0.00
Liability						
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
Equity						
112-0050-3950	FUND BALANCE	-39,493.06	0.00	0.00	0.00	-39,493.06
Revenue						
112-9500-4000	EMPLOYEE BENEFIT TAX LEVY	-96,069.29	0.00	7,169.53	-7,169.53	-103,238.82
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	-160.23	0.00	4,236.67	-4,236.67	-4,396.90
112-9500-4464	COMM/IND TAX REPLACEMENT	0.00	0.00	0.00	0.00	0.00
Expense						
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
112-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
	Fund 112 Total:	0.00	305,663.76	305,663.76	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 121 - LOST						
Asset						
121-0000-1100	Claim On Cash - Checking - Lost	722,660.91	722,660.91	722,660.91	0.00	722,660.91
121-0000-1110	CASH - LOST	0.00	722,660.91	722,660.91	0.00	0.00
Liability						
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
Equity						
121-0050-3950	FUND BALANCE	-578,655.06	0.00	0.00	0.00	-578,655.06
Revenue						
121-9100-4831	TRANSFER IN-TIF	0.00	0.00	0.00	0.00	0.00
121-9500-4090	LOCAL OPTION TAX	-144,005.85	0.00	0.00	0.00	-144,005.85
121-9500-4300	INTEREST	0.00	0.00	0.00	0.00	0.00
Expense						
121-9100-6910	TRANSFER OUT	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	1,445,321.82	1,445,321.82	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 125 - TIF						
Asset						
125-0000-1100	Claim On Cash - Checking - TIF	330,020.60	330,020.60	330,020.60	0.00	330,020.60
125-0000-1110	CASH - TIF	-21,741.03	355,761.63	334,020.60	21,741.03	0.00
125-0000-1170	CDS/INVESTMENTS - TIF	0.00	0.00	0.00	0.00	0.00
Liability						
125-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
125-0050-2020	ACCOUNTS PAYABLE	0.00	4,000.00	4,000.00	0.00	0.00
Equity						
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
Revenue						
125-9100-4831	TRANSFER IN-TIF	0.00	0.00	0.00	0.00	0.00
125-9500-4050	TIF PROP TAX-DIST 24	-155,450.76	0.00	24,490.03	-24,490.03	-179,940.79
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	-834.00	0.00	1,251.00	-1,251.00	-2,085.00
125-9500-4464	COMM/IND TAX REPLACEMENT	0.00	0.00	0.00	0.00	0.00
Expense						
125-5250-6450	TIF REVOLVING LOAN PAYMENTS	0.00	0.00	0.00	0.00	0.00
125-5250-6453	TIF TAX REFUND	0.00	4,000.00	0.00	4,000.00	4,000.00
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
125-9100-6910	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
125-9999-9999	PROFIT HANDLER	0.00	0.00	0.00	0.00	0.00
Fund 125 Total:		0.00	693,782.23	693,782.23	0.00	0.00

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 200 - DEBT SERVICE						
Asset						
200-0000-1100	Claim On Cash - Checking - Debt Service	183,079.84	183,079.84	228,264.84	-45,185.00	137,894.84
200-0000-1110	CASH - DEBT SERVICE	9,291.06	194,876.78	204,167.84	-9,291.06	0.00
200-0000-1170	CDS/INVESTMENTS - DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
Liability						
200-0000-2022	Accounts Payable Pending	0.00	45,185.00	45,185.00	0.00	0.00
200-0050-2020	ACCOUNTS PAYABLE	0.00	21,088.00	21,088.00	0.00	0.00
Equity						
200-0050-3920	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
200-0050-3950	FUND BALANCE	-95,704.85	0.00	0.00	0.00	-95,704.85
Revenue						
200-7100-4000	PROPERTY TAXES	-96,519.75	0.00	7,928.61	-7,928.61	-104,448.36
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	-146.30	0.00	3,868.33	-3,868.33	-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
200-9100-4830	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
Expense						
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	0.00	0.00	0.00	0.00
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	0.00	2,025.00	0.00	2,025.00	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	0.00	1,293.75	0.00	1,293.75	1,293.75
200-2100-6856	INTEREST-2024 GO BOND HWY 136	0.00	12,403.75	0.00	12,403.75	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	0.00	0.00	0.00	0.00	0.00
200-4100-6803	PRINCIPAL-2024 DBQ COUNTY LOAN	0.00	19,302.00	0.00	19,302.00	19,302.00
200-4100-6851	INTEREST PAYMENTS-2024 GO LIBR	0.00	10,262.50	0.00	10,262.50	10,262.50
200-4100-6852	INTEREST-2023 LIB CIPCO LOAN	0.00	0.00	0.00	0.00	0.00
200-4100-6853	INTEREST-2024 DBQ COUNTY LOAN	0.00	1,786.00	0.00	1,786.00	1,786.00
200-4100-6899	BOND REGISTRATION FEES	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	0.00	19,200.00	0.00	19,200.00	19,200.00
200-7100-6899	BOND REGISTRATION FEES	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	510,502.62	510,502.62	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 220 - SPECIAL ASSESSMENT						
Asset						
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
Liability						
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
Equity						
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

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 310 - HOUSE REHAB						
Asset						
310-0000-1100	Claim On Cash - Checking - House Rehab	13,603.74	13,603.74	13,603.74	0.00	13,603.74
310-0000-1110	CASH - HOUSING REHAB	0.00	13,603.74	13,603.74	0.00	0.00
Liability						
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
Equity						
310-0050-3950	FUND BALANCE	-13,603.74	0.00	0.00	0.00	-13,603.74
Revenue						
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
310-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
Expense						
310-7500-6768	HOUSING REHAB PROJECT	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	27,207.48	27,207.48	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 312 - 1ST AVE TRAIL PROJECT						
Asset						
312-0000-1100	Claim On Cash - Checking - 1st Ave Trail...	9,990.32	9,990.32	9,990.32	0.00	9,990.32
312-0000-1110	CASH - 1ST AVE TRAIL PROJECT	0.00	9,990.32	9,990.32	0.00	0.00
Liability						
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
Equity						
312-0050-3950	FUND BALANCE	-9,990.32	0.00	0.00	0.00	-9,990.32
Revenue						
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	19,980.64	19,980.64	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 322 - STREET IMPROVEMENTS						
Asset						
322-0000-1100	Claim On Cash - Checking - Street Impr...	-8,210.38	8,210.38	8,210.38	0.00	-8,210.38
322-0000-1110	CASH - STREET IMPROVEMENTS	0.00	8,210.38	8,210.38	0.00	0.00
Liability						
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
Equity						
322-0050-3950	FUND BALANCE	8,210.38	0.00	0.00	0.00	8,210.38
Revenue						
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	0.00	0.00	0.00	0.00	0.00
322-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
Expense						
322-2100-6490	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00
322-2100-6761	STREET IMPROVEMENTS	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	16,420.76	16,420.76	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 323 - HIGHWAY 136						
Asset						
323-0000-1100	Claim On Cash - Checking - Highway 136	6,665.85	6,665.85	6,665.85	0.00	6,665.85
323-0000-1110	CASH - HIGHWAY 136	0.00	6,665.85	6,665.85	0.00	0.00
Liability						
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
Equity						
323-0050-3950	FUND BALANCE	-6,665.85	0.00	0.00	0.00	-6,665.85
Revenue						
323-2100-4820	PROCEEDS FROM DEBT/LOAN	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
Expense						
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
323-9100-6910	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	13,331.70	13,331.70	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 360 - WATER SYS IMPROVEMENT						
Asset						
360-0000-1100	Claim On Cash - Checking - Water Sys I...	-0.37	0.37	0.37	0.00	-0.37
360-0000-1110	CASH - WATER SYS IMPROVEMENT	0.00	0.37	0.37	0.00	0.00
Liability						
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
Equity						
360-0050-3950	FUND BALANCE	0.37	0.00	0.00	0.00	0.37
Revenue						
360-7500-4300	INTEREST	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
Expense						
360-7500-6729	WATER SYSTEM IMPROVEMENT PROJ	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	0.74	0.74	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 363 - WWTP IMPROVEMENT PROJ						
Asset						
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
Liability						
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
Equity						
363-0050-3950	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Revenue						
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
363-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
Expense						
363-7500-6732	WWTP IMPROV PROJECT	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: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 364 - TRAIL WATER MAIN REPLAC						
Asset						
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
Liability						
364-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
Equity						
364-0050-3950	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Expense						
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: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 365 - MCKINLEY ST & 1ST AVE						
Asset						
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
Liability						
365-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
Equity						
365-0050-3950	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Expense						
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: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 366 - SWIMMING POOL PROJ						
Asset						
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
366-7500-1110	CASH	0.00	0.00	0.00	0.00	0.00
Liability						
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
Equity						
366-0050-3950	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Revenue						
366-7500-4820	PROCEEDS FROM DEBT/LOAN	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
Expense						
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
366-9999-9999	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: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 370 - LIBRARY CAP PROJECT						
Asset						
370-0000-1100	Claim On Cash - Checking - Library Capi...	-65,667.31	65,667.31	65,667.31	0.00	-65,667.31
370-0000-1110	CASH - LIBRARY CAP PROJECT	0.00	65,667.31	65,667.31	0.00	0.00
Liability						
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
Equity						
370-0050-3950	FUND BALANCE	22,331.24	0.00	0.00	0.00	22,331.24
Revenue						
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	0.00	0.00	0.00
370-4100-4831	TRANSFER IN-TIF- LIB CAP PR	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
Expense						
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
370-9100-6910	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	131,334.62	131,334.62	0.00	0.00

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 600 - WATER						
Asset						
600-0000-1100	Claim On Cash - Checking - Water	-57,409.94	159,815.76	157,998.79	1,816.97	-55,592.97
600-0000-1107	Claim On Cash - Investments - Water	0.00	201,512.66	100,588.85	100,923.81	100,923.81
600-0000-1110	CASH - WATER	17,188.44	103,237.91	120,426.35	-17,188.44	0.00
600-0000-1170	CDS/INVESTMENTS - WATER	100,588.85	201,177.70	301,766.55	-100,588.85	0.00
600-0000-1171	CD - WATER	0.00	0.00	0.00	0.00	0.00
Liability						
600-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
600-0050-2020	ACCOUNTS PAYABLE	0.00	47,114.94	47,114.94	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	723.41	723.41	0.00	0.00
600-0050-2121	FICA W/H PAYABLE	0.00	1,606.40	1,606.40	0.00	0.00
600-0050-2122	STATE W/H PAYABLE	0.00	233.21	233.21	0.00	0.00
600-0050-2123	IPERS W/H PAYABLE	0.00	1,672.12	1,672.12	0.00	0.00
600-0050-2124	INSURANCE W/H PAYABLE	1,845.57	2,620.86	2,620.86	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	819.05	819.05	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
Equity						
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
Revenue						
600-8100-4300	INTEREST	-1,552.30	0.00	334.96	-334.96	-1,887.26
600-8100-4500	WATER COLLECTION FEES	-157,144.35	0.00	44,884.49	-44,884.49	-202,028.84
600-8100-4540	HOOKUP FEES	-400.00	0.00	200.00	-200.00	-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	-9,036.60	0.00	2,560.45	-2,560.45	-11,597.05
600-8100-4799	MISCELLANEOUS REVENUES	-1,690.00	0.00	0.00	0.00	-1,690.00
600-8100-4800	SALE OF REAL PROPERTY	0.00	0.00	0.00	0.00	0.00
600-8100-4820	PROCEEDS FROM DEBT/LOAN	0.00	0.00	0.00	0.00	0.00
600-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
Expense						
600-8100-6010	SALARIES	49,377.74	10,439.40	0.00	10,439.40	59,817.14
600-8100-6020	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00
600-8100-6040	WAGES - OVERTIME	328.33	190.87	0.00	190.87	519.20
600-8100-6110	FICA	3,755.16	803.20	0.00	803.20	4,558.36
600-8100-6120	MEDICARE	0.00	0.00	0.00	0.00	0.00
600-8100-6130	IPERS	4,541.40	1,003.48	0.00	1,003.48	5,544.88
600-8100-6131	CA PENSION	0.00	0.00	0.00	0.00	0.00
600-8100-6150	GROUP INSURANCE	5,789.65	1,233.43	0.00	1,233.43	7,023.08
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	1,151.80	192.21	0.00	192.21	1,344.01
600-8100-6350	REPAIR & MAINT EQUIP	686.08	28.05	0.00	28.05	714.13
600-8100-6371	UTILITIES	7,443.20	2,047.28	0.00	2,047.28	9,490.48
600-8100-6373	TELEPHONE/INTERNET	1,488.02	377.58	0.00	377.58	1,865.60
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	9,657.75	2,285.14	0.00	2,285.14	11,942.89
600-8100-6419	SOFTWARE	0.00	0.00	0.00	0.00	0.00
600-8100-6423	SCHOOL TRAINING SUPPLIES	727.00	0.00	0.00	0.00	727.00
600-8100-6490	PROFESSIONAL FEES	8,653.33	594.12	0.00	594.12	9,247.45
600-8100-6491	CONTRACT LABOR	35,343.23	41,577.85	0.00	41,577.85	76,921.08
600-8100-6506	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00
600-8100-6507	OPER SUPPLIES/MATERIALS MISC.	27,260.61	2,243.80	0.00	2,243.80	29,504.41

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
600-8100-6508	POSTAGE	123.82	0.00	0.00	0.00	123.82
600-8100-6520	PUMP REPAIR & MAINT EQUIPMENT	0.00	0.00	0.00	0.00	0.00
600-8100-6521	VALVES & HYDRANTS	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00
600-8100-6899	BOND REGISTRATION FEES	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	783,550.43	783,550.43	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 601 - DEPOSITS						
Asset						
601-0000-1100	Claim On Cash - Checking - Deposits	323.43	3,823.43	3,823.43	0.00	323.43
601-0000-1107	Claim On Cash - Investments - Water D...	0.00	7,000.00	3,500.00	3,500.00	3,500.00
601-0000-1110	CASH - DEPOSITS	120.00	323.43	443.43	-120.00	0.00
601-0000-1170	CDS/INVESTMENTS - DEPOSITS	3,500.00	7,000.00	10,500.00	-3,500.00	0.00
Liability						
601-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
601-0050-2020	ACCOUNTS PAYABLE	0.00	120.00	120.00	0.00	0.00
601-0050-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
Equity						
601-0050-3950	FUND BALANCE	-4,063.43	0.00	0.00	0.00	-4,063.43
Revenue						
601-8100-4730	DEPOSITS RECEIVED	0.00	0.00	0.00	0.00	0.00
601-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
Expense						
601-8100-6443	METER DEPOSIT REFUNDS	120.00	120.00	0.00	120.00	240.00
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	18,386.86	18,386.86	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 603 - WELL PUMP						
Asset						
603-0000-1100	Claim On Cash - Checking - Well Pump	0.00	60,876.79	60,876.79	0.00	0.00
603-0000-1107	Claim On Cash - Investments - Well Pu...	0.00	121,956.30	60,876.79	61,079.51	61,079.51
603-0000-1110	CASH - WELL PUMP	0.00	0.00	0.00	0.00	0.00
603-0000-1170	CDS/INVESTMENTS - WELL PUMP	60,876.79	121,753.58	182,630.37	-60,876.79	0.00
Liability						
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
Equity						
603-0050-3950	FUND BALANCE	-59,937.33	0.00	0.00	0.00	-59,937.33
Revenue						
603-8100-4300	INTEREST	-939.46	0.00	202.72	-202.72	-1,142.18
603-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
Expense						
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	304,586.67	304,586.67	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 604 - 2021A BOND						
Asset						
604-0000-1100	Claims 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
Liability						
604-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
Equity						
604-0050-3950	FUND BALANCE	0.00	0.00	0.00	0.00	0.00
Expense						
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: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 605 - 2021A BOND SINKING						
Asset						
605-0000-1100	Claim On Cash - Checking - 2021A Bond...	0.00	82,501.62	82,501.62	0.00	0.00
605-0000-1107	Claim On Cash - Investments - 2021A Si...	0.00	165,277.97	82,501.62	82,776.35	82,776.35
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	82,501.62	165,003.24	247,504.86	-82,501.62	0.00
Liability						
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
Equity						
605-0050-3950	FUND BALANCE	-81,228.44	0.00	0.00	0.00	-81,228.44
Revenue						
605-8100-4300	INTEREST	-1,273.18	0.00	274.73	-274.73	-1,547.91
605-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
Expense						
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	412,782.83	412,782.83	0.00	0.00

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 610 - SEWER						
Asset						
610-0000-1100	Claim On Cash - Checking - Sewer	416,220.50	588,778.60	585,429.69	3,348.91	419,569.41
610-0000-1107	Claim On Cash - Investments - Sewer	0.00	338,981.84	169,209.19	169,772.65	169,772.65
610-0000-1110	CASH - SEWER	-36,041.37	497,478.61	461,437.24	36,041.37	0.00
610-0000-1170	CDS/INVESTMENTS - SEWER	169,209.19	338,418.38	507,627.57	-169,209.19	0.00
Liability						
610-0000-2022	Accounts Payable Pending	0.00	0.00	0.00	0.00	0.00
610-0050-2020	ACCOUNTS PAYABLE	0.00	30,906.10	30,906.10	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	952.06	952.06	0.00	0.00
610-0050-2121	FICA W/H PAYABLE	0.00	1,478.08	1,478.08	0.00	0.00
610-0050-2122	STATE W/H PAYABLE	0.00	246.92	246.92	0.00	0.00
610-0050-2123	IPERS W/H PAYABLE	0.00	1,552.24	1,552.24	0.00	0.00
610-0050-2124	INSURANCE W/H PAYABLE	-2,551.67	4,130.52	4,130.52	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	102.75	102.75	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
Equity						
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
Revenue						
610-8150-4300	INTEREST	-2,611.26	0.00	563.46	-563.46	-3,174.72
610-8150-4500	SEWER COLLECTION FEES	-298,438.26	0.00	83,307.95	-83,307.95	-381,746.21
610-8150-4540	HOOKUP FEES	-400.00	0.00	200.00	-200.00	-600.00
610-8150-4550	MATERIALS	0.00	0.00	0.00	0.00	0.00
610-8150-4560	SALES TAX	-3,371.42	0.00	1,099.07	-1,099.07	-4,470.49
610-8150-4799	MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00
610-9100-4830	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
Expense						
610-8150-6010	SALARIES	41,022.96	9,705.76	0.00	9,705.76	50,728.72
610-8150-6020	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00
610-8150-6040	WAGES - OVERTIME	511.05	162.17	0.00	162.17	673.22
610-8150-6110	FICA	3,130.26	739.04	0.00	739.04	3,869.30
610-8150-6120	MEDICARE	0.00	0.00	0.00	0.00	0.00
610-8150-6130	IPERS	3,769.44	931.57	0.00	931.57	4,701.01
610-8150-6131	CA PENSION	0.00	0.00	0.00	0.00	0.00
610-8150-6150	GROUP INSURANCE	5,741.49	1,912.77	0.00	1,912.77	7,654.26
610-8150-6160	WORKERS' COMPENSATION	442.83	0.00	0.00	0.00	442.83
610-8150-6230	TRAVEL TRAINING & CONFERENCE	0.00	0.00	0.00	0.00	0.00
610-8150-6310	BUILDING REPAIR/MAINT	0.00	0.00	0.00	0.00	0.00
610-8150-6331	FUEL	1,457.85	240.18	0.00	240.18	1,698.03
610-8150-6350	REPAIR & MAINT EQUIPMENT	909.75	560.00	0.00	560.00	1,469.75
610-8150-6371	UTILITIES	11,519.50	3,272.85	0.00	3,272.85	14,792.35
610-8150-6373	TELEPHONE/INTERNET	878.88	225.11	0.00	225.11	1,103.99
610-8150-6408	INSURANCE-GENERAL	0.00	0.00	0.00	0.00	0.00
610-8150-6418	SALES TAX	2,511.92	859.53	0.00	859.53	3,371.45
610-8150-6419	SOFTWARE	0.00	0.00	0.00	0.00	0.00
610-8150-6423	SCHOOL TRAINING SUPPLIES	727.00	0.00	0.00	0.00	727.00
610-8150-6446	SANITARY SEWERS	50,799.80	21,575.75	0.00	21,575.75	72,375.55
610-8150-6490	PROFESSIONAL FEES	14,221.15	445.11	0.00	445.11	14,666.26
610-8150-6491	CONTRACT LABOR	0.00	4,269.25	0.00	4,269.25	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.	810.10	286.63	0.00	286.63	1,096.73
610-8150-6508	POSTAGE	0.00	31.02	0.00	31.02	31.02
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	0.00	0.00	0.00	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
610-8150-6899	BOND REGISTRATION FEES	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	1,848,242.84	1,848,242.84	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 611 - SEWER SINKING						
Asset						
611-0000-1100	Claim On Cash - Checking - Sewer Sinki...	41,776.00	41,776.00	41,776.00	0.00	41,776.00
611-0000-1110	CASH - SEWER SINKING	0.00	41,776.00	41,776.00	0.00	0.00
611-0000-1170	CDS/INVESTMENTS - SEWER SINKIN	0.00	0.00	0.00	0.00	0.00
Liability						
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
Equity						
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
Revenue						
611-8150-4300	INTEREST	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
Expense						
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
611-9100-6910	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	83,552.00	83,552.00	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 998 - POOLED CASH (CD/INVESTMENTS)						
Asset						
998-0000-1177	Cash in Bank - Money Market	0.00	4,317,093.26	2,874,871.08	1,442,222.18	1,442,222.18
998-0000-3900	Due From Other Funds	0.00	1,437,435.54	2,879,657.72	-1,442,222.18	-1,442,222.18
Liability						
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
998-0050-2130	Wages Payable	0.00	0.00	0.00	0.00	0.00
998-0050-3900	Due To Other Funds	0.00	1,437,435.54	1,437,435.54	0.00	0.00
	Fund 998 Total:	0.00	7,191,964.34	7,191,964.34	0.00	0.00

Trial Balance

Date Range: 11/01/2025 - 11/30/2025

Account	Name	Beginning Balance	Period Total Debits	Period Total Credits	Net Change	Ending Balance
Fund: 999 - POOLED CASH (GENERAL)						
Asset						
999-0000-1111	Cash in Bank - Business Public Checking	3,646,831.75	3,648,666.68	3,661,174.73	-12,508.05	3,634,323.70
999-0000-3900	Due From Other Funds	0.00	45,540.00	45,540.00	0.00	0.00
Liability						
999-0000-2020	Accounts Payable	0.00	45,540.00	45,540.00	0.00	0.00
999-0050-2130	Wages Payable	0.00	0.00	0.00	0.00	0.00
999-0050-3900	Due To Other Funds	-3,646,831.75	3,923,750.73	3,911,242.68	12,508.05	-3,634,323.70
	Fund 999 Total:	0.00	7,663,497.41	7,663,497.41	0.00	0.00
	Report Total:	0.00	30,810,879.20	30,810,879.20	0.00	0.00

Fund Summary

Fund	Beginning Balance	Total Debits	Total Credits	Ending Balance
001 - GENERAL	0.00	2,744,349.73	2,744,349.73	0.00
002 - ARP COVID 19 GRANT	0.00	0.00	0.00	0.00
011 - POLICE	0.00	486,442.10	486,442.10	0.00
012 - FIRE	0.00	580,903.14	580,903.14	0.00
013 - RIVERVIEW PARK	0.00	55,421.24	55,421.24	0.00
014 - FIRE EQUIPMENT	0.00	195,000.00	195,000.00	0.00
015 - PUBLIC WORKS TRUCK	0.00	283,641.72	283,641.72	0.00
016 - PARTIAL SELF-FUND	0.00	150,195.06	150,195.06	0.00
017 - SWIMMING POOL	0.00	182,747.90	182,747.90	0.00
018 - CABLE	0.00	144.40	144.40	0.00
019 - PARKS/PLAYGROUND	0.00	120,458.47	120,458.47	0.00
020 - STREET EQUIP	0.00	845,523.70	845,523.70	0.00
021 - LIBRARY	0.00	992,374.89	992,374.89	0.00
022 - 1ST AVENUE	0.00	625,967.26	625,967.26	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	5.73	5.73	0.00
026 - SIREN	0.00	50.18	50.18	0.00
027 - BICENTENNIAL	0.00	27,191.40	27,191.40	0.00
028 - AMBULANCE	0.00	1,118,100.61	1,118,100.61	0.00
110 - ROAD USE TAX	0.00	932,251.92	932,251.92	0.00
111 - ARPA CHECKING	0.00	0.00	0.00	0.00
112 - EMPLOYEE BENEFITS	0.00	305,663.76	305,663.76	0.00
121 - LOST	0.00	1,445,321.82	1,445,321.82	0.00
125 - TIF	0.00	693,782.23	693,782.23	0.00
200 - DEBT SERVICE	0.00	510,502.62	510,502.62	0.00
220 - SPECIAL ASSESSMENT	0.00	0.00	0.00	0.00
310 - HOUSE REHAB	0.00	27,207.48	27,207.48	0.00
312 - 1ST AVE TRAIL PROJECT	0.00	19,980.64	19,980.64	0.00
322 - STREET IMPROVEMENTS	0.00	16,420.76	16,420.76	0.00
323 - HIGHWAY 136	0.00	13,331.70	13,331.70	0.00
360 - WATER SYS IMPROVEMENT	0.00	0.74	0.74	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	131,334.62	131,334.62	0.00
600 - WATER	0.00	783,550.43	783,550.43	0.00
601 - DEPOSITS	0.00	18,386.86	18,386.86	0.00
603 - WELL PUMP	0.00	304,586.67	304,586.67	0.00
604 - 2021A BOND	0.00	0.00	0.00	0.00
605 - 2021A BOND SINKING	0.00	412,782.83	412,782.83	0.00
610 - SEWER	0.00	1,848,242.84	1,848,242.84	0.00
611 - SEWER SINKING	0.00	83,552.00	83,552.00	0.00
998 - POOLED CASH (CD/INVESTMENTS)	0.00	7,191,964.34	7,191,964.34	0.00
999 - POOLED CASH (GENERAL)	0.00	7,663,497.41	7,663,497.41	0.00
Report Total:	0.00	30,810,879.20	30,810,879.20	0.00



Cascade, IA

Treasurers Report Summary

Date Range: 11/01/2025 - 11/30/2025

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
001 - GENERAL	808,467.55	144,235.80	152,602.66	144,035.06	144,035.06	512,030.57	952,502.61	-440,472.04
002 - ARP COVID 19 GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
011 - POLICE	0.00	323.75	0.00	97,547.42	97,547.42	-194,771.09	97,547.42	-292,318.51
012 - FIRE	30,000.00	346.69	0.00	104,457.98	104,457.98	-178,569.27	134,457.98	-313,027.25
013 - RIVERVIEW PARK	0.00	36.89	0.00	11,113.76	11,113.76	-22,190.63	11,113.76	-33,304.39
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	5,000.00	182.12	0.00	54,874.04	54,874.04	-104,565.96	59,874.04	-164,440.00
016 - PARTIAL SELF-FUND	26,068.36	65.09	808.30	18,804.10	18,804.10	-12,283.05	44,872.46	-57,155.51
017 - SWIMMING POOL	36,027.59	73.67	0.00	22,197.48	22,197.48	-8,293.70	58,225.07	-66,518.77
018 - CABLE	0.00	0.10	0.00	28.96	28.96	-57.82	28.96	-86.78
019 - PARKS/PLAYGROUND	0.00	80.17	0.00	24,155.83	24,155.83	-48,231.49	24,155.83	-72,387.32
020 - STREET EQUIP	40,000.00	509.50	0.00	153,512.34	153,512.34	-266,515.18	193,512.34	-460,027.52
021 - LIBRARY	112,038.55	511.34	0.00	154,068.63	154,068.63	-195,587.37	266,107.18	-461,694.55
022 - 1ST AVENUE	312,982.23	0.00	0.00	0.56	0.56	312,981.11	312,982.79	-1.68
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	0.00	0.18	0.00	1.29	1.29	-2.40	1.29	-3.69
026 - SIREN	0.00	0.03	0.00	10.06	10.06	-20.09	10.06	-30.15
027 - BICENTENNIAL	0.00	18.10	0.00	5,452.76	5,452.76	-10,887.42	5,452.76	-16,340.18
028 - AMBULANCE	0.00	744.16	0.00	224,215.45	224,215.45	-447,686.74	224,215.45	-671,902.19
110 - ROAD USE TAX	425,089.39	28,389.73	9,873.63	18,516.10	18,516.10	406,573.29	443,605.49	-37,032.20
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	135,722.58	11,406.20	0.00	11,406.20	11,406.20	124,316.38	147,128.78	-22,812.40
121 - LOST	722,660.91	0.00	0.00	0.00	0.00	722,660.91	722,660.91	0.00
125 - TIF	308,279.57	25,741.03	4,000.00	21,741.03	21,741.03	286,538.54	330,020.60	-43,482.06
200 - DEBT SERVICE	192,370.90	11,796.94	66,273.00	-54,476.06	-54,476.06	246,846.96	137,894.84	108,952.12
220 - SPECIAL ASSESSMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310 - HOUSE REHAB	13,603.74	0.00	0.00	0.00	0.00	13,603.74	13,603.74	0.00
312 - 1ST AVE TRAIL PROJECT	9,990.32	0.00	0.00	0.00	0.00	9,990.32	9,990.32	0.00
322 - STREET IMPROVEMENTS	-8,210.38	0.00	0.00	0.00	0.00	-8,210.38	-8,210.38	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	0.00	0.00	0.00	0.00	-65,667.31	-65,667.31	0.00

Treasurers Report

Date Range: 11/01/2025 - 11/30/2025

Fund	Beginning Cash Balance	Revenues	Expenses	Net Change Assets	Net Change Liabilities	Calculated Ending Balance	Actual Ending Balance	Calculated - Actual Ending
600 - WATER	-40,221.50	47,979.90	63,016.41	85,552.34	85,552.34	-226,362.69	45,330.84	-271,693.53
601 - DEPOSITS	443.43	0.00	120.00	3,380.00	3,380.00	-6,436.57	3,823.43	-10,260.00
603 - WELL PUMP	0.00	202.72	0.00	61,079.51	61,079.51	-121,956.30	61,079.51	-183,035.81
604 - 2021A BOND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
605 - 2021A BOND SINKING	0.00	274.73	0.00	82,776.35	82,776.35	-165,277.97	82,776.35	-248,054.32
610 - SEWER	380,179.13	85,170.48	45,216.74	209,162.93	209,162.93	1,807.01	589,342.06	-587,535.05
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)	0.00	0.00	0.00	-10,095,555.26	-10,095,555.26	20,191,110.52	-10,095,555.26	30,286,665.78
999 - POOLED CASH (GENERAL)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Report Total:	3,622,931.76	358,089.32	341,910.74	-8,641,941.14	-8,641,941.14	20,922,992.62	-5,019,009.38	25,942,002.00



Cascade, IA

Expense Approval Report

By Vendor Name

Post Dates 2/10/2026 - 2/10/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: 000000087 - ACCESS SYSTEMS					
ACCESS SYSTEMS	5037266018	02/10/2026	Jan 2026 Copies Fees	001-4100-6490	169.46
Vendor 000000087 - ACCESS SYSTEMS Total:					169.46
Vendor: 0000000727 - AMERICAN LEGAL PUBLISHING					
AMERICAN LEGAL PUBLISHING	48785	02/10/2026	January 2026 S-4 Editing	001-6200-6419	110.00
Vendor 0000000727 - AMERICAN LEGAL PUBLISHING Total:					110.00
Vendor: 0000000853 - BARNES & NOBLE					
BARNES & NOBLE	4698384	02/10/2026	1 book	001-4100-6502	20.18
BARNES & NOBLE	4699182	02/10/2026	2 Books	001-4100-6512	34.76
Vendor 0000000853 - BARNES & NOBLE Total:					54.94
Vendor: 0000000015 - BOUND TREE MEDICAL LLC					
BOUND TREE MEDICAL LLC	86050557	02/10/2026	EMS Supplies	001-1600-6507	649.63
BOUND TREE MEDICAL LLC	86050557	02/10/2026	EMS Supplies	001-1600-6507	360.49
BOUND TREE MEDICAL LLC	86050557	02/10/2026	EMS Supplies	001-1600-6507	13.08
BOUND TREE MEDICAL LLC	86050557	02/10/2026	EMS Supplies	001-1600-6507	491.97
Vendor 0000000015 - BOUND TREE MEDICAL LLC Total:					1,515.17
Vendor: 0000000628 - BROAD REACH					
BROAD REACH	ARI2101134	02/10/2026	13 books	001-4100-6502	277.96
Vendor 0000000628 - BROAD REACH Total:					277.96
Vendor: 0000000353 - BRODART CO					
BRODART CO	B7098566	02/10/2026	44 Books	001-4100-6502	580.95
BRODART CO	B7132755	02/10/2026	16 books	001-4100-6502	291.99
BRODART CO	B7132755-1	02/10/2026	Murdaugh Books	001-4100-6512	161.85
BRODART CO	B7142780	02/10/2026	10 books	001-4100-6502	141.53
Vendor 0000000353 - BRODART CO Total:					1,176.32
Vendor: 0000000042 - CASCADE LUMBER CO					
CASCADE LUMBER CO	1165265	02/10/2026	Bacteria UPS Charges	600-8100-6508	15.53
CASCADE LUMBER CO	1167010	02/10/2026	Sewer Sledgehammer	610-8150-6507	42.99
CASCADE LUMBER CO	1167585	02/10/2026	1167585	600-8100-6508	17.46
CASCADE LUMBER CO	1167700	02/10/2026	City Hall Drain Opener	001-6500-6310	9.99
CASCADE LUMBER CO	1168365	02/10/2026	Library Plunger Power	001-4100-6507	1.99
CASCADE LUMBER CO	1171050	02/10/2026	Shop Glass Cleaner	001-2100-6507	3.79
CASCADE LUMBER CO	1171370	02/10/2026	Potato Derby-Library	001-4100-6512	17.19
CASCADE LUMBER CO	1171605	02/10/2026	Library Putty, Trim Screws	001-4100-6507	29.17
CASCADE LUMBER CO	1171615	02/10/2026	Parks-Double Pattern Snap	001-4300-6507	14.97
Vendor 0000000042 - CASCADE LUMBER CO Total:					153.08
Vendor: 0000000017 - CASCADE MUNICIPAL UTILITIES					
CASCADE MUNICIPAL UTILITIES	December25	02/10/2026	December 2025 Utilities	001-1500-6371	738.27
CASCADE MUNICIPAL UTILITIES	December25	02/10/2026	December 2025 Utilities	001-1600-6371	182.16
CASCADE MUNICIPAL UTILITIES	December25	02/10/2026	December 2025 Utilities	001-2100-6371	764.79
CASCADE MUNICIPAL UTILITIES	December25	02/10/2026	December 2025 Utilities	001-2900-6490	430.66
CASCADE MUNICIPAL UTILITIES	December25	02/10/2026	December 2025 Utilities	001-4100-6371	961.73
CASCADE MUNICIPAL UTILITIES	December25	02/10/2026	December 2025 Utilities	001-4300-6371	187.29
CASCADE MUNICIPAL UTILITIES	December25	02/10/2026	December 2025 Utilities	001-4600-6371	12.09
CASCADE MUNICIPAL UTILITIES	December25	02/10/2026	December 2025 Utilities	001-6500-6371	1,003.78
CASCADE MUNICIPAL UTILITIES	December25	02/10/2026	December 2025 Utilities	110-2300-6376	600.00
CASCADE MUNICIPAL UTILITIES	December25	02/10/2026	December 2025 Utilities	600-8100-6371	1,433.74
CASCADE MUNICIPAL UTILITIES	December25	02/10/2026	December 2025 Utilities	600-8100-6490	430.67
CASCADE MUNICIPAL UTILITIES	December25	02/10/2026	December 2025 Utilities	610-8150-6371	3,370.36
CASCADE MUNICIPAL UTILITIES	December25	02/10/2026	December 2025 Utilities	610-8150-6490	430.67
Vendor 0000000017 - CASCADE MUNICIPAL UTILITIES Total:					10,546.21

Expense Approval Report

Post Dates: 2/10/2026 - 2/10/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: 000000805 - CASCADE STORAGE LLC					
CASCADE STORAGE LLC	Feb2026	02/10/2026	EMS Monthly Bldg Rent	001-1600-6416	1,500.00
					Vendor 000000805 - CASCADE STORAGE LLC Total:
Vendor: 000000344 - CENGAGE LEARNING					
CENGAGE LEARNING	999101885325	02/10/2026	3 books 1 credit	001-4100-6502	59.23
					Vendor 000000344 - CENGAGE LEARNING Total:
Vendor: 000000977 - CENTER POINT LARGE PRINT					
CENTER POINT LARGE PRINT	2217176	02/10/2026	2 books	001-4100-6502	51.54
					Vendor 000000977 - CENTER POINT LARGE PRINT Total:
Vendor: 000000218 - CINDY STOLL					
CINDY STOLL	Jan26	02/10/2026	January 2026 Cleaning	001-1600-6310	120.00
CINDY STOLL	Jan26	02/10/2026	January 2026 Cleaning	001-4100-6310	800.00
CINDY STOLL	Jan26	02/10/2026	January 2026 Cleaning	001-6500-6310	60.00
CINDY STOLL	Jan26	02/10/2026	January 2026 Cleaning	001-6500-6310	30.00
CINDY STOLL	Jan26	02/10/2026	January 2026 Cleaning	001-6500-6310	120.00
					Vendor 000000218 - CINDY STOLL Total:
Vendor: 0011 - City of Monticello					
City of Monticello	2/22-2/27	02/10/2026	Training - Split Lodging	001-1100-6230	376.25
					Vendor 0011 - City of Monticello Total:
Vendor: 000000099 - DEMCO INC					
DEMCO INC	7744492	02/10/2026	Barcode Labels	001-4100-6506	86.09
DEMCO INC	7750623	02/10/2026	Book Tape, Bookmarks	001-4100-6506	95.42
					Vendor 000000099 - DEMCO INC Total:
Vendor: 0012 - Edge Flooring					
Edge Flooring	155	02/10/2026	Refinish Gym Floor/Paint Lines	001-6500-6310	4,200.00
					Vendor 0012 - Edge Flooring Total:
Vendor: 000000698 - FIRST NET-AT&T MOBILITY					
FIRST NET-AT&T MOBILITY	28730933848X1272026	02/10/2026	First Net Phone	001-1100-6373	171.40
FIRST NET-AT&T MOBILITY	28730933848X1272026	02/10/2026	First Net Phone	001-1600-6373	148.47
FIRST NET-AT&T MOBILITY	28730933848X1272026	02/10/2026	First Net Phone	001-2100-6373	65.51
FIRST NET-AT&T MOBILITY	28730933848X1272026	02/10/2026	First Net Phone	600-8100-6373	65.52
FIRST NET-AT&T MOBILITY	28730933848X1272026	02/10/2026	First Net Phone	610-8150-6373	65.52
					Vendor 000000698 - FIRST NET-AT&T MOBILITY Total:
Vendor: 000000098 - GALLS LLC					
GALLS LLC	033350068	02/10/2026	Uniform Allowance	001-1100-6181	254.43
					Vendor 000000098 - GALLS LLC Total:
Vendor: 000000556 - GASSER FARM & HARDWARE LLC					
GASSER FARM & HARDWARE ...	43747	02/10/2026	Sewer Nuts/Bolts/Screws	610-8150-6507	23.37
GASSER FARM & HARDWARE ...	43759	02/10/2026	Library Nuts/Bolts/Screws	001-4100-6507	1.52
GASSER FARM & HARDWARE ...	43924	02/10/2026	EMS Supplies	001-1600-6507	28.27
GASSER FARM & HARDWARE ...	44052	02/10/2026	Water Wire Stripper	600-8100-6507	17.99
					Vendor 000000556 - GASSER FARM & HARDWARE LLC Total:
Vendor: 000000260 - HERITAGE PRINTING COMPANY					
HERITAGE PRINTING COMPANY	4822	02/10/2026	Story Walk Laminated Pages	001-4100-6512	39.00
					Vendor 000000260 - HERITAGE PRINTING COMPANY Total:
Vendor: 000000717 - HOMETOWN PEST SOLUTIONS					
HOMETOWN PEST SOLUTIONS	9990	02/10/2026	EMS Cr Insects & Mice	001-1600-6310	55.00
					Vendor 000000717 - HOMETOWN PEST SOLUTIONS Total:
Vendor: 000000656 - HOOPLA					
HOOPLA	508252818	02/10/2026	144 Digital Items	001-4100-6502	347.00
					Vendor 000000656 - HOOPLA Total:
Vendor: 000000833 - IOWA ONE CALL					
IOWA ONE CALL	279576	02/10/2026	Emails	600-8100-6490	7.20
IOWA ONE CALL	279576	02/10/2026	Emails	610-8150-6490	7.20
					Vendor 000000833 - IOWA ONE CALL Total:

Expense Approval Report

Post Dates: 2/10/2026 - 2/10/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: 000000586 - KNOW BUDDY RESOURCES					
KNOW BUDDY RESOURCES	ARK2201435	02/10/2026	9 books	001-4100-6502	227.67
Vendor 000000586 - KNOW BUDDY RESOURCES Total:					227.67
Vendor: 000000715 - LAKEVIEW BOOKS					
LAKEVIEW BOOKS	ARP2501708	02/10/2026	8 books	001-4100-6502	187.92
Vendor 000000715 - LAKEVIEW BOOKS Total:					187.92
Vendor: 000000404 - LINK HYDRAULIC INC					
LINK HYDRAULIC INC	LH-26513	02/10/2026	Spinner Motor	110-2500-6350	509.64
Vendor 000000404 - LINK HYDRAULIC INC Total:					509.64
Vendor: 000000255 - MCCUSKER DEANNA					
MCCUSKER DEANNA	Feb26	02/10/2026	Cellphone & Vehicle Allowance	001-2100-6373	15.00
MCCUSKER DEANNA	Feb26	02/10/2026	Cellphone & Vehicle Allowance	001-6200-6507	200.00
MCCUSKER DEANNA	Feb26	02/10/2026	Cellphone & Vehicle Allowance	600-8100-6373	15.00
MCCUSKER DEANNA	Feb26	02/10/2026	Cellphone & Vehicle Allowance	610-8150-6373	15.00
MCCUSKER DEANNA	Reimbursement	02/10/2026	Budget Material Reimburse...	001-6200-6506	44.77
Vendor 000000255 - MCCUSKER DEANNA Total:					289.77
Vendor: 000000137 - MERCY MEDICAL CENTER					
MERCY MEDICAL CENTER	M01039966	02/10/2026	Q4 EMS Pharmacy Fees	001-1600-6507	255.00
Vendor 000000137 - MERCY MEDICAL CENTER Total:					255.00
Vendor: 000000079 - NORTHEAST IOWA COMM COLLEGE					
NORTHEAST IOWA COMM CO. .	41302	02/10/2026	Hunt, Heim Training	001-1100-6230	14.00
Vendor 000000079 - NORTHEAST IOWA COMM COLLEGE Total:					14.00
Vendor: 000000123 - ORIENTAL TRADING					
ORIENTAL TRADING	73964637501	02/10/2026	Program Materials	001-4100-6512	387.38
ORIENTAL TRADING	73964637501	02/10/2026	Program Materials	001-4100-6512	254.29
Vendor 000000123 - ORIENTAL TRADING Total:					641.67
Vendor: 000000041 - PARTS AUTHORITY					
PARTS AUTHORITY	431-171663	02/10/2026	Sewer 2018 F-250 Damper	610-8150-6350	62.20
PARTS AUTHORITY	433-248613	02/10/2026	Wiper Blade Plow Truck	110-2500-6350	6.67
PARTS AUTHORITY	433-248745	02/10/2026	Wiper Blade Plow Truck	110-2500-6350	13.34
PARTS AUTHORITY	433-24887	02/10/2026	Winter Pow-R PL	110-2500-6350	46.30
PARTS AUTHORITY	433-248885	02/10/2026	Diesel Fluid Plow	110-2500-6350	22.82
Vendor 000000041 - PARTS AUTHORITY Total:					151.33
Vendor: 000000067 - PENWORTHY					
PENWORTHY	0613727-IN	02/10/2026	12 Books	001-4100-6502	302.52
Vendor 000000067 - PENWORTHY Total:					302.52
Vendor: 000000069 - QUILL CORP					
QUILL CORP	46951576	02/10/2026	Jingle Bells	001-4100-6512	20.39
QUILL CORP	47011351	02/10/2026	Cotton Balls	001-4100-6512	71.39
QUILL CORP	47232460	02/10/2026	K Cup Coffee, Paper Towels	001-4100-6506	83.19
QUILL CORP	47307985	02/10/2026	Refill Black Ink	001-4100-6506	0.82
QUILL CORP	47320405	02/10/2026	Cream Cardstock	001-4100-6506	19.20
Vendor 000000069 - QUILL CORP Total:					194.99
Vendor: 000000838 - RED BRICK RESOURCES					
RED BRICK RESOURCES	ARD1900498	02/10/2026	7 Books	001-4100-6502	159.65
Vendor 000000838 - RED BRICK RESOURCES Total:					159.65
Vendor: 000000843 - SIMON RD CONSTRUCTION					
SIMON RD CONSTRUCTION	1119	02/10/2026	Adams Street Water Main Bre...	600-8100-6491	1,000.00
Vendor 000000843 - SIMON RD CONSTRUCTION Total:					1,000.00
Vendor: 000000513 - SMART APPLE MEDIA					
SMART APPLE MEDIA	ARG2001458	02/10/2026	9 books	001-4100-6502	209.35
Vendor 000000513 - SMART APPLE MEDIA Total:					209.35
Vendor: 000000271 - TEST AMERICA LABORATORIES INC					
TEST AMERICA LABORATORIES. .	3100168166	02/10/2026	Wastewater Testing	610-8150-6490	1,406.00
Vendor 000000271 - TEST AMERICA LABORATORIES INC Total:					1,406.00

Expense Approval Report

Post Dates: 2/10/2026 - 2/10/2026

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: 0000000125 - TH MEDIA					
TH MEDIA	227992	02/10/2026	Publication fees	001-6200-6402	<u>15.77</u>
Vendor 0000000125 - TH MEDIA Total:					15.77
Vendor: 0000000183 - TYLER TECHNOLOGIES					
TYLER TECHNOLOGIES	025-541235	02/10/2026	Software Conversion	001-6200-6419	<u>1,440.00</u>
Vendor 0000000183 - TYLER TECHNOLOGIES Total:					1,440.00
Vendor: 0000000778 - WILLOW LANE EDUCATION					
WILLOW LANE EDUCATION	ARR2602255	02/10/2026	8 books	001-4100-6502	<u>193.92</u>
Vendor 0000000778 - WILLOW LANE EDUCATION Total:					193.92
Grand Total:					<u>29,998.27</u>

Report Summary

Fund Summary

Fund	Expense Amount
001 - GENERAL	20,373.08
110 - ROAD USE TAX	1,198.77
600 - WATER	3,003.11
610 - SEWER	5,423.31
Grand Total:	29,998.27

Account Summary

Account Number	Account Name	Expense Amount
001-1100-6181	UNIFORM ALLOWANCE	254.43
001-1100-6230	TRAVEL TRAINING & CO...	390.25
001-1100-6373	TELEPHONE/INTERNET	171.40
001-1500-6371	UTILITIES	738.27
001-1600-6310	BUILDING REPAIR/MAINT	175.00
001-1600-6371	UTILITIES	182.16
001-1600-6373	TELEPHONE/INTERNET	148.47
001-1600-6416	BUILDING RENT/LEASE	1,500.00
001-1600-6507	OPER SUPPLIES/MATERI...	1,798.44
001-2100-6371	UTILITIES	764.79
001-2100-6373	TELEPHONE/INTERNET	80.51
001-2100-6507	OPERATING SUPPLIES	3.79
001-2900-6490	PROFESSIONAL FEES - C...	430.66
001-4100-6310	BUILDING REPAIR/MAINT	800.00
001-4100-6371	UTILITIES	961.73
001-4100-6490	PROFESSIONAL FEES	169.46
001-4100-6502	LIBRARY BOOKS/FILMS/...	3,051.41
001-4100-6506	OFFICE SUPPLIES	284.72
001-4100-6507	MISC OPERATING SUPPL...	32.68
001-4100-6512	PROGRAM MATERIALS	986.25
001-4300-6371	UTILITIES	187.29
001-4300-6507	MISC OPERATING SUPPL...	14.97
001-4600-6371	UTILITIES	12.09
001-6200-6402	ADVERTISING AND PUBL...	15.77
001-6200-6419	SOFTWARE	1,550.00
001-6200-6506	OFFICE SUPPLIES	44.77
001-6200-6507	OPERATING SUPPLIES	200.00
001-6500-6310	REPAIR & MAINT. OF BU...	4,419.99
001-6500-6371	UTILITIES	1,003.78
110-2300-6376	STREET LIGHTING	600.00
110-2500-6350	REPAIR & MAINT EQUIP	598.77
600-8100-6371	UTILITIES	1,433.74
600-8100-6373	TELEPHONE/INTERNET	80.52
600-8100-6490	PROFESSIONAL FEES	437.87
600-8100-6491	CONTRACT LABOR	1,000.00
600-8100-6507	OPER SUPPLIES/MATERI...	17.99
600-8100-6508	POSTAGE	32.99
610-8150-6350	REPAIR & MAINT EQUIP...	62.20
610-8150-6371	UTILITIES	3,370.36
610-8150-6373	TELEPHONE/INTERNET	80.52
610-8150-6490	PROFESSIONAL FEES	1,843.87
610-8150-6507	OPER SUPPLIES/MATERI...	66.36
Grand Total:	29,998.27	

Project Account Summary

Project Account Key	Expense Amount
None	29,998.27
Grand Total:	29,998.27



February 9, 2026 Agenda

Date: February 6, 2026
To: Mayor, City Council and Staff
RE: Feasibility Study for Police Department
From: Deanna McCusker, City Administrator

Council authorized a feasibility study to be completed reviewing the options of renovating the existing police department or upgrading the old library building at 301 1st Ave W.

Option 1 – Old Library

- Complete interior buildout (offices, conference room, evidence room, lighting and electrical upgrades, HVAC upgrades, new flooring) \$366,000-\$384,000
- Exterior Upgrades (windows and membrane roof) \$122,000

It is possible to relocate the police department to the old library with installing an ADA door opener for \$5,000 and some cubicle dividers and office furniture to start.

Option 2 – Existing Police Department

- Renovation of existing space (electrical upgrades, HVAC upgrades) \$150,000-\$160,000
- Construct a new 600' addition (office space, restroom, evidence room, electrical and HVAC systems) \$195,000-\$210,000

We could also look at opening up a wall to the cold storage area and remodeling the space to include 3 desks, small conference room and a space for evidence.

Option 3 – Long Term Goal of a Public Safety Campus

- Police, Fire and EMS
- Centrally located facility
- Potentially add on to the existing fire station or a location to construct a new facility

Some years ago a public safety campus was discussed, if the long-term goal of the Police, Fire and EMS and the City is to have a Public Safety Campus, then we need to move forward with that concept and renovate the existing police department just to make their existing space meet the needs better temporarily. We would need to go through similar steps that were taken with the new library project.

SHOP LOCAL – BUY LOCAL

- Is Police, Fire and EMS all on board with a public safety campus?
- Does the City want this type of facility
- Explore the wants/needs of each public safety group
- Work with a firm to propose facility size and cost
- Look at funding options for the facility and set a reasonable timeline for construction
 - Setting aside funds ie. Local Option Sales Tax
 - Fundraisers
 - Grants and Bonds
 - Sell the old library and put funds in a building fund

This is a lot of information to digest and consider if the public safety campus is still a long-term goal, then I would recommend that we hold a council work session and invite members of the Police Department, Fire Department and EMS to discuss this option.

The City shouldn't spend a large amount of money on a short-term fix if there is a long-term goal.

Council will need to review all these options and make a decision that is best for the whole community.



January 29, 2026

Deanna McCusker, City Administrator
City of Cascade
320 1st Ave W
Cascade, Iowa 52033

Re: Police Department Expansion/Relocation

Dear Deanna,

The City of Cascade is evaluating options for police department expansion, including construction costs at the current location or relocating to the old library at 301 1st Ave W. This report provides a preliminary analysis of existing and potential use space for both sites.

An initial site visit to the old library and current PD office informed this assessment, which estimates the costs of either relocating to the library or expanding City Hall.

Sincerely,

Mike Tucker, Senior Project Manager, BIM Manager
miket@martingardnerarch.com | 319-200-8487
MARTIN GARDNER ARCHITECTURE, P.C.



Option A: Existing library building, 301 1st Ave W.

The existing library building was built in 1950 and is a slab on grade single-story building of 2,364 square feet, consisting of concrete block/brick construction with concrete T roof structure. The interior is mostly wide open with only 2 single occupant restrooms, a mechanical room, and one additional enclosed room. Access to the building is via sidewalks at grade which allow for ADA access to the main entrance. Here are some pros and cons of the building.

Pros:

- City already owns the property.
- Could readily be moved into without major upgrades/updates/renovations.
- The building appears to be in good condition.
- Minimum work could be as little as adding ADA door opener and making the existing workroom the evidence storage room.
- The building can be made to be accessible with little cost.
- Off street parking for the police.
- Almost completely open interior space that can be very flexible.

Cons:

- No ability to sell the property and put it back into the tax base.
- Restrooms are not ADA accessible.
- Another building for the city to maintain.
- Will eventually need improvements including windows, flooring, lighting, fire alarm system, and roof.

Preliminary potential costs:

<u>Upgrade</u>	<u>Description (including demolition of existing were required)</u>	<u>Preliminary Cost</u>
ADA opener	Install ADA door opener	\$5,000
Access control/security	Access control and cameras dependent on preference	—
Flooring	Assuming new flooring throughout	\$41,000
Lighting	New surface LED lighting (Excluding rebates)	\$44,000
*Windows	New Aluminum window system (replacing all existing)	\$65,000
*Roofing	New Membrane roofing and insulation	\$57,000
Interior Buildout(complete)	New interior build out with offices, conference, evidence, ADA restrooms, lighting, HVAC upgrades, Electrical and lighting Upgrades. Excluding exterior improvements (Budget at \$140 to \$160/sf)	\$366,000-\$384,000

* Items that are excluded from the "Interior Buildout" cost category. They would be additional or a complete building renovation.



Option B: Existing city hall addition/renovation:

The current Police Department is situated within City Hall. It currently occupies around 700 to 1,000 Square feet. The space consists of three rooms including a small entry, an office, and a cold storage room. The cold storage area is only accessible from the exterior of the building and not able to be well secured. The department is currently utilizing every square foot of available space. The building is a historic limestone structure.

Expansion of the existing police department is possible to the east side of city hall. But due to the proximity of the adjacent building, along with egress of that building, there would be room for an approximately 10' wide by 60' long addition. This addition would provide approximately 600 square feet of additional space for the department. Below are pros and cons to this approach.

Pros:

- Current location of the department.
- The building is in good condition.

Cons:

- Department would have to temporarily relocate for renovations.
- Extremely limited room for expansion.
- Limited parking.

Preliminary potential renovation/addition costs:

<u>Upgrade</u>	<u>Description (including demolition of existing were required)</u>	<u>Preliminary Cost</u>
Renovation	Renovation of existing space including electrical upgrades, HVAC upgrades, renovated spaces (budget of \$150-160/sf).	\$150,000-\$160,000
Additional	New 600 square foot addition with office space, restroom, evidence room, and storage including electrical and HVAC systems. Construction to be similar in nature to the existing city hall. (budget of \$325-\$350/sf).	\$195,000-\$210,000



Conclusion:

Both options present distinct advantages for the future needs of the department and the city. The current location has a proven history of effectively serving both the department and the community over many years. With the proposed addition, there is potential for the facility to continue meeting these needs for years to come. However, relocating to the vacant library building would offer a significantly larger space than what could be achieved by staying at the city hall.

Cost Considerations for Option A:

Opting to move into the library building could be as minimal as installing an ADA-compliant opener on the front entrance, or as extensive as a full renovation of both the interior and exterior. This approach allows the city flexibility in budgeting, enabling them to fund improvements as resources become available. Exterior improvements may be delayed until they're needed, while interior renovations can proceed separately from any exterior work. As a result, this option provides significant flexibility in terms of both construction process and financial planning.

One added benefit of moving the department to the vacant library building is that it would free up the current police department space within city hall. This would provide an opportunity for the city hall to expand its storage capacity into the now-empty area or develop additional office space.

Cost Considerations for Option B:

Choosing to renovate and expand the existing city hall would require the department to temporarily relocate during construction. Additionally, the city would need to budget for the entire project cost upfront. The estimated construction expenses for this option range from \$345,000 to \$370,000, not including costs associated with relocation.

Other considerations:

From a community perspective, the abandoned library building has the potential to be utilized for other purposes including retail, professional services, or other uses. This preliminary feasibility study does not attempt to analyze those options but may be worth the city's consideration if they have not already done so.

Next Steps:

Once the city council has determined which option to pursue, and MGA receives approval to proceed to the next phase, our team will initiate a comprehensive digital survey of the selected site. This process will involve the use of advanced scanning software to capture highly accurate measurements of existing conditions and 360-degree photographic imagery, ensuring a thorough visual record.

Following the completion of the digital scan, we will utilize that information and our modeling software to create a detailed model of the chosen option. This model will serve as the foundation for the schematic design phase, allowing for precise planning and visualization as the project progresses. Once the existing building has been digitally reproduced, we will work with the Chief of Police and City to develop a schematic level floor plan including updated costs based on that floor plan scheme. This schematic plan will give the council a better understanding of what is truly necessary for the police department to operate efficiently.



February 9, 2026 Agenda

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

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

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

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

RESOLUTION #05-26

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

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

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

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

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

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

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

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

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

Steve Knepper, Mayor

ATTEST:

Samie Simon, City Clerk

Downtown Façade Renovation Reimbursement Program

Applicant Information

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

Address: 4282 Buffalo Ct NE

City: Solon State: IA Zip: 52333

Owner Name: BRIAN BOCK Phone: 319 310-4727

Address: 4282 Buffalo Ct NE

City: Solon State: IA Zip: 52333

Project Information

Identify the improvement that was done.

Complete remodel - touch painting + windows / doors

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

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

Applicant's Certification

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

[Signature]

1-14-2020

Signature

Date

Approved Amount of Reimbursement: _____

Denied

Mayor

Date

Attachment A

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

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



November 10, 2025 Agenda

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

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

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

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



October 14, 2025

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

RE: City Funds Budgeted for Cascade Economic Development Corporation

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

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

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

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

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

Sincerely,

Ken McDermott, CEDC President

Ken McDermott
President
Cascade Economic Development Corp.

CITY ADMINISTRATOR REPORT
2/9/26 City Council Meeting

- Food pantry – old library. They will be storing items in the old library. They have added the City as an additional insured to their insurance policy for the duration.
- Submitted a letter asking for \$42,000 from Jones County EMS levy funds for the ambulance cot. We received the funds on February 2nd. Side note: the number of ambulance calls for Jones County doubled last fiscal year so hopefully our amount of funds also increased. We will be asking for funds to complete the ambulance purchase in FY28.
- Met with Cindy from Insurance Associates renewal around 4% except for items that the values may be updated
- Attended the EMS meeting Monday night 2/2 along with Council member Delaney and Recker.
- Been working on the budget.
- Melissa and I talked with Cascade Lumber about purchasing tools for the Tool Library. We are drafting a list and will be working with Cascade Lumber to purchase items. They have a sale going on through the end of February on brand name tools. The goal is to have this up and functioning by April or May.
- Still working with Big River on the veteran banners. Our goal is to have them up for Memorial Day. We have been working through sizing issues, etc.
- Even though it is only February we are taking applications for pool employees.