

Regular Spencer City Council Meeting

Monday, June 1, 2026
6:30 PM
Council Chambers, City Hall
101 W. 5th Street
Spencer, Iowa

1. **Pledge of Allegiance**
2. **Roll Call**
3. **Presentations**
 - A. Kim Wilson, ADA Council Update
4. **Consent Agenda**
 - A. Approve City Council Minutes of May 18, 2026
 - B. Licenses: Approve Renewal of Special Class C Retail Alcohol License for Abelardo's Mexican Food and New Class F Retail Alcohol License for Moose Lodge, Subject to Final Approval by Local Police and Fire Department and the Iowa ABD
 - C. Resolution Acknowledging Receipt of Fiscal Year 2026 Budget Amendment for Spencer Hospital
5. **New Business**
 - A. Approve the purchase of property located at 906 E Milwaukee St for the relocation of Spencer Parks Department for \$330,000.
 - B. Resolution Approving Transfer of Surplus Funds from the Spencer Municipal Electric Utility to the City of Spencer
6. **Department Update**
 - A. Fire
 - B. Golf
 - C. Library
 - D. Parks & Recreation
 - E. Planning
 - F. Police
 - G. Public Works

H. Human Resources

7. Engineering Report

8. City Manager's Report

9. Mayor's Report

10. Council/Committee Reports

11. Approve Bills and Claims

A. Approve Bills and Claims

12. Other Business/Opportunity to Address the Council

Any member of the public who would like to address the Council for items not on the agenda are asked to approach the podium and wait to be recognized. After recognition, the person shall state their name and address for the record. Statements or questions should be limited to 5 minutes.

13. Adjourn

Note: Some members may participate by telephone, per Section 21.8 of the Code of Iowa

**NOTICE OF PUBLIC HEARING
Budget Amendment**

Spencer Municipal Hospital
(Name of Enterprise)

The Board of Trustees will conduct a public hearing to
(Governing Board)

amend the Fiscal Year 2026 budget at Spencer Hospital Maple Conference Room in Lower Level
(specify fiscal or calendar) *(xxxx)*
on 5/28/2026, beginning at 7:30 o'clock. AM The Budget Estimate Summary of proposed revenues
(xx/xx/xx) *(xx:xx)* *(AM/PM)*

and expenditures is shown below. Copies of the **detailed** proposed budget may be obtained or viewed at the offices of the City Clerk and Hospital Administration. At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

5/15/2026 Larry Harden, Secretary/Treasurer



	Budget as certified or last amended	Current Amendment	Budget after Current Amended
	2026	2026	2026
	<i>(xxxx)</i>	<i>(xxxx)</i>	<i>(xxxx)</i>
Revenues & Other Financing Sources			
Use of money and property	2,724,893	5,002,105	7,726,998
Charges for services	131,666,255	(609,758)	131,056,497
Miscellaneous	2,790,676	1,026,064	3,816,740
Other Financing Sources	6,118,708	(429,688)	5,689,020
Total Revenues & Financing Sources	143,300,532	4,988,723	148,289,255
Expenditures & Transfers Out			
Expenditures	135,777,476	2,929,013	138,706,489
Transfers Out			0
Total Expenditures & Transfers Out	135,777,476	2,929,013	138,706,489
Excess of Revenues & Other Sources (+) (-) Expenditures & Transfers Out	7,523,056	2,059,710	9,582,766
Beginning Fund Balance <u>July-25</u> <i>(month/year)</i>	124,990,279	-	124,990,279
Ending Fund Balance <u>June-26</u> <i>(month/year)</i>	132,513,335	2,059,710	134,573,045

ADOPTED BUDGET SUMMARY

<u>Spencer Municipal Hospital</u> NAME OF ENTERPRISE	<u>Fiscal Year Budget</u> <small>(specify fiscal or calendar year budget)</small>		YEAR	<u>Fiscal Year 2026</u>		
<small>(specify budget years)</small>	Budget as certified or last amended FY 2026	Current Amendment FY 2026		Budget after Current Amendment FY 2026		
REVENUES & OTHER FINANCING SOURCES						
Use of Money and Property (line 398)	241	2,724,893	271	5,002,105	301	7,726,998
Charges for Services (line 414)	243	131,666,255	273	(609,758)	303	131,056,497
Miscellaneous (line 416)	245	2,790,676	275	1,026,064	305	3,816,740
Other Financing Sources (line 417)	247	6,118,708	277	(429,688)	307	5,689,020
Proceeds of Long Term Debt (line 418)	248	0	278	-	308	0
Proceeds of Fixed Asset Sales (line 419)	249	0	279	-	309	0
Total Revenues & Other Financing Sources	250	143,300,532	280	4,988,723	310	148,289,255
EXPENDITURES & TRANSFERS OUT						
Expenditures (line 386)	255	135,777,476	285	2,929,013	315	138,706,489
Transfers Out (line 387)	259	0	289	-	319	0
Total Expenditures & Transfers Out	260	135,777,476	290	2,929,013	320	138,706,489
Excess of Revenues & Other Sources						
Over (Under) Expenditures & Transfers Out	261	7,523,056	291	2,059,710	321	9,582,766
BEGINNING Fund Balance (line 390)	262	124,990,279	292	-	322	124,990,279
ENDING Fund Balance (line 388)	263	132,513,335	293	2,059,710	323	134,573,045

RESOLUTION NO.

RESOLUTION ACKNOWLEDGING RECEIPT OF FISCAL YEAR 2026 BUDGET AMENDMENT OF SPENCER MUNICIPAL HOSPITAL OF THE CITY OF SPENCER, IOWA

WHEREAS, the Board of Trustees of the Spencer Municipal Hospital has adopted its Fiscal Year 2026 budget amendment in accordance with Chapter 384.2 of the Iowa Code; and,

WHEREAS, the Board of Trustees of Spencer Municipal Hospital has filed with the City Clerk the Budget Amendment and Certification Resolution, Adopted Budget Summary, and proof of publication of notice,

IT IS THEREFORE RESOLVED by the City Council of the City of Spencer to acknowledge receipt of said budget and the City Clerk shall file the budget with the Clay County Auditor.

Passed and approved this 1st day of June, 2026.

Donavon Wunschel, Mayor

ATTEST:

Mary Beth Breidinger, City Clerk

(SEAL)

**NOTICE OF PUBLIC HEARING
Budget Amendment**

Spencer Municipal Hospital
(Name of Enterprise)

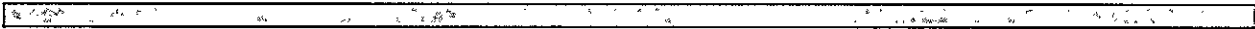
The Board of Trustees will conduct a public hearing to
(Governing Board)

amend the Fiscal Year 2026 budget at Spencer Hospital Maple Conference Room in Lower Level
(specify fiscal or calendar) (xxxx)

on 5/28/2026, beginning at 7:30 o'clock. AM The Budget Estimate Summary of proposed revenues
(month/year) (xxxx) (AM/PM)

and expenditures is shown below. Copies of the *detailed* proposed budget may be obtained or viewed at the offices of the City Clerk and Hospital Administration. At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

5/15/2026 Larry Harden, Secretary/Treasurer



	Budget as certified or last amended	Current Amendment	Budget after Current Amended
	2026	2026	2026
	<small>(xxxx)</small>	<small>(xxxx)</small>	<small>(xxxx)</small>
Revenues & Other Financing Sources			
Use of money and property	2,724,893	5,002,105	7,726,998
Charges for services	131,666,255	(609,758)	131,056,497
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<small>(month/year)</small>			
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<small>(month/year)</small>			

BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To: Spencer City Council

At a meeting of the Spencer Municipal Hospital Board of Trustees, held after public hearing as required by law, on 5/28/2026, the proposed budget for 2026 was adopted as summarized and attached hereto.

Telephone
Area Code 712-264-6111


(signature)

Board Secretary

Address 1200 1st Ave East
Spencer, IA 51301

Record of Public Hearing and Adoption of Budget Amendment:

On 5/28/2026, the Spencer Municipal Hospital Board of Trustees met for the purpose of conducting a public hearing to amend the 2026 budget as published. Notice of time and place of hearing had been published on 5/15/2026 in the Spencer Daily Reporter and the affidavit of publication was available to file with the City Council. The budget amendment was considered and taxpayers and residents heard for and against said estimate were as follows:

After giving opportunity for all desiring to be heard, the Board adopted the following budget resolution:
A RESOLUTION ADOPTING THE AMENDMENT TO FISCAL YEAR ENDING 2026 BUDGET
BE IT RESOLVED by the Spencer Municipal Hospital Board of Trustees: The budget for Fiscal Year ending 6/30/2026 as set forth in the Adopted Budget Summary and in the detailed budget in support thereof showing the estimated revenues and expenditures for said calendar year is accordance with the summary And detail as adopted.

Passed and approved on, 5/28/2026 by the following vote: (list names)

Ayes: Julie Christensen
Steve Lensing
Bruce Nystrom
Larry Harden
Amanda Bare

Nays: NONE

Absent: NONE


(signature)

(signature)

Chairperson

Secretary

ADOPTED BUDGET SUMMARY

<u>Spencer Municipal Hospital</u> NAME OF ENTERPRISE		<u>Fiscal Year Budget</u> <small>(specify fiscal or calendar year budget)</small>		YEAR <u>Fiscal Year 2026</u>
	<small>(specify budget years)</small>	Budget as certified or last amended <u>FY 2026</u>	Current Amendment <u>FY 2026</u>	Budget after Current Amendment <u>FY 2026</u>
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Use of Money and Property	(line 398)	241 2,724,893	271 5,002,105	301 7,726,998
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EXPENDITURES & TRANSFERS OUT				
Expenditures	(line 386)	255 135,777,476	285 2,929,013	315 138,706,489
Transfers Out	(line 387)	259 0	289 -	319 0
Total Expenditures & Transfers Out		260 135,777,476	290 2,929,013	320 138,706,489
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BEGINNING Fund Balance	(line 390)	262 124,990,279	292 -	322 124,990,279
ENDING Fund Balance	(line 388)	263 132,513,335	293 2,059,710	323 134,573,045

LEGALS

**NOTICE OF PUBLIC HEARING
Budget Amendment**

Spencer Municipal Hospital
(Name of Enterprise)

The Board of Trustees will conduct a public hearing to
(Governing Board)

amend the Fiscal Year 2026 budget at Spencer Hospital Maple Conference Room in Lower Level
(specify fiscal or calendar) *(year)*

on 5/28/2026, beginning at 7:30 o'clock AM The Budget Estimate Summary of proposed revenues
(date) *(time)* *(AM/PM)*

and expenditures is shown below. Copies of the *detailed* proposed budget may be obtained or viewed at the offices of the City Clerk and Hospital Administration. At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

5/15/2026 Larry Harden, Secretary/Treasurer

Revenues & Other Financing Sources

Use of money and property
Charges for services
Miscellaneous
Other Financing Sources
Total Revenues & Financing Sources

Expenditures & Transfers Out

Expenditures
Transfers Out
Total Expenditures & Transfers Out

**Excess of Revenues & Other Sources
(+) (-) Expenditures & Transfers Out**

Beginning Fund Balance July-25

Ending Fund Balance June-26

Budget as certified or last amended	Current Amendment	Budget after Current Amended
2026	2026	2026
<i>(0000)</i>	<i>(0000)</i>	<i>(0000)</i>
2,724,893	5,002,105	7,726,998
131,666,255	(609,758)	131,056,497
2,790,678	1,026,084	3,816,740
6,118,708	(429,688)	5,689,020
143,300,532	4,988,723	148,289,255
	2,929,013	
135,777,476		138,708,489
		0
135,777,476	2,929,013	138,708,489
7,523,058	2,059,710	9,582,768
124,990,279		124,990,279
132,513,335	2,059,710	134,573,045

#170

This and other legal notices from around Iowa are searchable online at iowapublicnotices.com.



City Council Agenda

Item Cover Page

To: 5.A

Meeting Date: June 1, 2026

Item Name: Approve the purchase of property located at 906 E Milwaukee St for the relocation of Spencer Parks Department for \$330,000.

Department Head Summary:

The parks department shop facility was identified in the facilities study of 2022 as needing to be relocated instead of repaired and updated. After the flood of 2024 the decision was made to look at options of relocation. This property became available and fills the need to relocate park administration and equipment. This property is located near the trail system and Pederson park which creates efficiency in operations. The Spencer Municipal Hospital will participate in the renovation and use of this facility as well. Approximately 1/3 of the building will be utilized for Hospital storage operations. During the improvement process the hospital will financially participate in renovations.

Finance Summary:

City Manager Comments:

Approval is recommended.

Approvals:

Mary Beth Breidinger, Clerk	Created/Initiated - 5/28/2026
Mary Beth Breidinger, Clerk	Final Approval - 5/29/2026

Attachments:

None



City Council Agenda

Item Cover Page

To: 5.B

Meeting Date: June 1, 2026

Item Name: Resolution Approving Transfer of Surplus Funds from the Spencer Municipal Electric Utility to the City of Spencer

Department Head Summary:
The Spencer Municipal Utilities Surplus Fund of \$1,250,000 will be used towards the Spencer Resilient Housing Initiative.

Finance Summary:

City Manager Comments:
Approval recommended.

Approvals:	
Mary Beth Breidinger, Clerk	Created/Initiated - 5/28/2026
Kevin Robinson, Administration	Approved - 5/28/2026
Barb Smith, Finance	Approved - 5/28/2026
Mary Beth Breidinger, Clerk	Final Approval - 5/29/2026

Attachments:	
1.	6-1-2026 SMU Surplus of Funds

RESOLUTION NO.

RESOLUTION APPROVING TRANSFER OF SURPLUS FUNDS FROM THE SPENCER MUNICIPAL ELECTRIC UTILITY TO THE CITY OF SPENCER

WHEREAS, the Spencer Municipal Electric Utility has available funds after making all deposits into all funds required by the terms, covenants, conditions and provisions of outstanding revenue bonds, pledge orders and other obligations which are payable from the revenues of the Municipal Electric Utility in accordance with Section 384.89, City Code of Iowa, as amended; and

WHEREAS, the Board of Trustees of the Spencer Municipal Electric Utility has authorized the transfer of funds from the Municipal Electric Utility to the City of Spencer in accordance with the resolution of the Board of Trustees attached hereto; and

WHEREAS, in accordance with Section 384.89 of the City Code of Iowa the Board of Trustees has sought approval of the City Council for such fund transfer.

NOW, THEREFORE, BE IS RESOLVED BY THE CITY COUNCIL OF THE CITY OF SPENCER, IOWA.

Section 1. Pursuant to Section 384.89, City Code of Iowa, as amended, and Rule 2.5(5) of the rules promulgated by the City Finance Committee, funds of the Spencer Municipal Electric Utility in an amount up to \$1,250,000 are found to be available for transfer to the City of Spencer to assist with funding towards the Spencer Resilient Housing Initiative.

Section 2. Such fund transfer is hereby approved on the basis recommended by the Board of Trustees of the Spencer Municipal Electric Utility by its Resolution adopted May 14, 2026, as attached hereto.

PASSED AND APPROVED this 1st day of May, 2026.

Donavon Wunschel, Mayor

ATTEST:

Mary Beth Breidinger, City Clerk

(This Notice to be posted)

NOTICE AND CALL OF PUBLIC MEETING

Governmental Body: The City Council of Spencer, Iowa.
Date of Meeting: June 1, 2026.
Time of Meeting: 6:30 o'clock P.M.
Place of Meeting: Council Chambers, City Hall, Spencer, Iowa.

PUBLIC NOTICE IS HEREBY GIVEN that the above mentioned governmental body will meet at the date, time and place above set out. The tentative agenda for said meeting is as follows:

- Resolution approving transfer of surplus funds from the Spencer Municipal Electric Utility to the City of Spencer.

Such additional matters as are set forth on the additional 4 page(s) attached hereto.
(number)

This notice is given at the direction of the Mayor pursuant to Chapter 21, Code of Iowa, and the local rules of said governmental body.

City Clerk, Spencer, Iowa

June 1, 2026

The City Council of Spencer, Iowa, met in regular session, at Council Chambers, City Hall, Spencer, Iowa, at 6:30 o'clock P.M., on the above date. There were present Mayor Wunschel, in the chair, and the following named Council Members:

Absent: _____

* * * * *

Council Member _____ introduced the following Resolution entitled "RESOLUTION APPROVING TRANSFER OF SURPLUS FUNDS FROM THE SPENCER MUNICIPAL ELECTRIC UTILITY TO THE CITY OF SPENCER" and moved that it be adopted. Council Member _____ seconded the motion to adopt, and the roll being called thereon, the vote was as follows:

AYES: _____

NAYS: _____

Whereupon, the Mayor declared said Resolution duly adopted as follows:

RESOLUTION APPROVING TRANSFER OF SURPLUS FUNDS FROM THE SPENCER MUNICIPAL ELECTRIC UTILITY TO THE CITY OF SPENCER

WHEREAS, the Spencer Municipal Electric Utility has available funds after making all deposits into all funds required by the terms, covenants, conditions and provisions of outstanding revenue bonds, pledge orders and other obligations which are payable from the revenues of the Municipal Electric Utility in accordance with Section 384.89, City Code of Iowa, as amended; and

WHEREAS, the Board of Trustees of the Spencer Municipal Electric Utility has authorized the transfer of funds from the Municipal Electric Utility to the City of Spencer in accordance with the resolution of the Board of Trustees attached hereto; and

WHEREAS, in accordance with Section 384.89 of the City Code of Iowa the Board of Trustees has sought approval of the City Council for such fund transfer.

NOW, THEREFORE, BE IS RESOLVED BY THE CITY COUNCIL OF THE CITY OF SPENCER, IOWA.

Section 1. Pursuant to Section 384.89, City Code of Iowa, as amended, and Rule 2.5(5) of the rules promulgated by the City-Finance Committee, funds of the Spencer Municipal Electric Utility in an amount up to \$1,250,000 be transferred to the City for its use towards the Spencer Resilient Housing Initiative.

Section 2. Such fund transfer is hereby approved on the basis recommended by the Board of Trustees of the Spencer Municipal Electric Utility by its Resolution adopted April 10, 2025, as attached hereto.

PASSED AND APPROVED this 1st day of June, 2026.

Mayor

ATTEST:

City Clerk

CERTIFICATE

STATE OF IOWA)
) SS
COUNTY OF CLAY)

I, the undersigned City Clerk of Spencer, Iowa, do hereby certify that attached is a true and complete copy of the portion of the corporate records of said Municipality showing proceedings of the Council, and the same is a true and complete copy of the action taken by said Council with respect to said matter at the meeting held on the date indicated in the attachment, which proceedings remain in full force and effect, and have not been amended or rescinded in any way; that meeting and all action thereat was duly and publicly held in accordance with a notice of meeting and tentative agenda, a copy of which was timely served on each member of the Council and posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the Council (a copy of the face sheet of said agenda being attached hereto) pursuant to the local rules of the Council and the provisions of Chapter 21, Code of Iowa, upon reasonable advance notice to the public and media at least twenty-four hours prior to the commencement of the meeting as required by said law and with members of the public present in attendance; I further certify that the individuals named therein were on the date thereof duly and lawfully possessed of their respective city offices as indicated therein, that no Council vacancy existed except as may be stated in said proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the City or the right of the individuals named therein as officers to their respective positions.

WITNESS my hand and the seal of said Municipality hereto affixed this 1st day of June, 2026.

City Clerk, Spencer, Iowa

(SEAL)

(This Notice to be posted)

NOTICE AND CALL OF PUBLIC MEETING

Governmental Body: The Board of Trustees of the Municipal Utilities of the City of Spencer, State of Iowa.

Date of Meeting: May 14, 2026

Time of Meeting: Seven o'clock A.M.

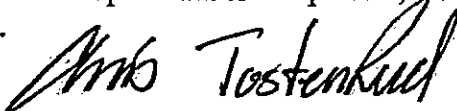
Place of Meeting: 520 2nd Avenue East, Suite 1, Spencer, Iowa.

PUBLIC NOTICE IS HEREBY GIVEN that the above mentioned governmental body will meet at the date, time and place above set out. The tentative agenda for said meeting is as follows:

- Resolution authorizing transfer of surplus from the Spencer Municipal Electric Utility to the City of Spencer

Such additional matters as are set forth on the additional four pages attached hereto.

This notice is given at the direction of the Chairman pursuant to Chapter 21, Code of Iowa, and the local rules of said governmental body.



Secretary of the Board of Trustees of the Municipal Utilities, City of Spencer, State of Iowa

May 14, 2026

The Board of Trustees of the Municipal Utilities of the City of Spencer, State of Iowa, met in open session, at 520 2nd Avenue East, Suite 1, Spencer, Iowa, at seven o'clock A.M., on the above date. There were present Chairperson Davis, in the chair, and the following named Board Members:

Irvine, McCaulley, Nelson and Tostenrud

Absent: None

Board Member McCaulley introduced the following Resolution entitled "RESOLUTION AUTHORIZING TRANSFER OF SURPLUS FROM THE SPENCER MUNICIPAL ELECTRIC UTILITY TO THE CITY OF SPENCER" and moved that the same be adopted. Board Member Irvine seconded the motion to adopt. The roll was called and the vote was,

AYES: Davis, Irvine, McCaulley, Nelson and Tostenrud

NAYES: None

Whereupon, the Chair declared the resolution duly adopted as follows:

RESOLUTION AUTHORIZING TRANSFER OF SURPLUS FROM THE SPENCER MUNICIPAL ELECTRIC UTILITY TO THE CITY OF SPENCER

WHEREAS, Section 384.89 City Code of Iowa provides that the governing body of a City Utility may under certain circumstances transfer surplus funds on hand to any other fund of the City in accordance with any rules promulgated by the City Finance Committee if the transfer is also approved by the City Council; and

WHEREAS, this Board hereby determined, based on Rule 2.5(5) of the rules promulgated by the City Finance Committee in accordance with Section 384.89, Code of Iowa, that the Electric Utility currently has a balance of \$30,630,363, and has on hand available surplus funds of \$26,999,121, after making all deposits into all funds required by the terms, covenants, conditions and provisions of outstanding revenue bonds, pledge orders, and other obligations which are payable from the revenues of the Electric Utility in accordance with Section 384.89, as shown on the Electric Fund surplus calculation attached hereto as Exhibit 1 and by this reference incorporated herein; and

WHEREAS, all of the requirements, terms, covenants, conditions and provisions of the proceedings and resolutions authorizing the issuance of outstanding electric revenue bonds and pledge orders have been complied with; and

WHEREAS, this Board finds that a transfer of the Surplus does not and will not conflict with any of the requirements, terms, covenants, conditions, or provisions of any resolution authorizing the issuance of revenue bonds, pledge orders or other obligations which are payable from the revenues of the Electric Utility; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE MUNICIPAL UTILITIES OF THE CITY OF SPENCER, IOWA:

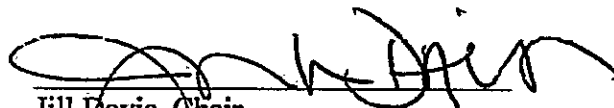
Section 1. Pursuant to and in accordance with Section 384.89, Code of Iowa, and Rule 2.5(5) of the rules promulgated by the City Finance Committee, the Electric Utility has surplus funds available for transfer.

Section 2. That after investigation not more than \$1,250,000 now on hand is declared to be surplus funds of the electric utility and are not required for current utility operations.

Section 3. Upon investigation, it is found to be necessary, advisable and in the best interest of the electric utility and its customers that \$1,250,000 be transferred to the City for its use towards the Spencer Resilient Housing Initiative.

Section 4. In accordance with Section 384.89, Code of Iowa, this transfer is subject to approval by the City Council.

PASSED AND APPROVED this 14th day of May 2026.


Jill Davis, Chair

ATTEST:


Chris Tostenrud, Secretary

EXHIBIT 1

ELECTRIC SURPLUS CALCULATION

cash balance in the operating account OR the unrestricted net position calculated in accordance with GAAP = \$30,630,363

- all required transfers to any restricted accounts in accordance with the terms and provisions of any revenue bonds or loan agreements relating to the utility (if such transfers have not already been made): \$0

+ net pension liabilities: \$810,789

+ other postemployment benefits liabilities: \$98,265

+ related deferred inflows of resources: \$625,257

- related deferred outflows of resources: \$459,515

= \$31,705,159

- the amount of the expenses of disbursements for operating and maintaining the utility or enterprise *for the preceding three months*: \$4,706,038

- the amount necessary to make all required transfers to restricted accounts *for the succeeding three months*: \$0


= \$26,999,121

CERTIFICATE

STATE OF IOWA)
) SS
COUNTY OF CLAY)

I, the undersigned Secretary of the Board of Trustees of the Municipal Utilities of the City of Spencer, State of Iowa, do hereby certify that attached is a true and complete copy of the portion of the corporate records of the City showing proceedings of the Board of Trustees, and the same is a true and complete copy of the action taken by the Board with respect to the matter at the meeting held on the date indicated in the attachment, which proceedings remain in full force and effect, and have not been amended or rescinded in any way; that meeting and all action thereat was duly and publicly held in accordance with a notice of meeting and tentative agenda, a copy of which was timely served on each member of the Board and posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the Board (a copy of the face sheet of the agenda being attached hereto) pursuant to the local rules of the Board and the provisions of Chapter 21, Code of Iowa, upon reasonable advance notice to the public and media at least twenty-four hours prior to the commencement of the meeting as required by law and with members of the public present in attendance; I further certify that the individuals named therein were on the date thereof duly and lawfully possessed of their respective City offices as indicated therein, that no Board vacancy existed except as may be stated in the proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the City or the right of the individuals named therein as officers to their respective positions.

WITNESS my hand (and the seal of said Board) hereto affixed this 14th day of May, 2026.



Secretary of the Board of Trustees of the
Municipal Utilities, City of Spencer,
State of Iowa

(SEAL)

Good Evening Mayor and Council.

- The April Building Permit Report is in the process of being completed and published.
- Staff has been working with SEDC Buyout applicants with regard to opting in to the program and tracking down necessary documents for the program.
- Working closely with Iowa Homeland Security with regard to 404 Buyouts, 403 Demolitions, and Swift Current properties.
- Working closely with Hanna:Keelan with regard to The 80% LMI housing study. Analyzing vacancy types, rental properties, and action plan items.
- Presented an ArcGIS Online presentation to the Northwest Iowa League of Cities. I created this presentation last fall for the Iowa Geographic Information Council.
- Working closely with the SEDC on multiple projects and concepts.
- After the first weeks of canvassing the community for tall grass. Staff is up to approximately 60 yards posted for tall grass, and about 1/6th of those sent to the Contractor for abatement.
- Staff is working diligently permitting, inquiries, inspections, code compliance cases.



Refund Check Register

Packet: ARPKT06872 - Refund Overpayment Waste Management 5681

Refund Detail

Account Number	Name	Check Date	Check Number	Amount
02-005681	Waste Management	5/27/2026	111200	61.38
Total Refund Amount:				61.38

Revenue Totals

Revenue Code	Total Distribution
UAC-01 - Unapplied Credits General Fund	61.38
Revenue Totals:	61.38

General Ledger Distribution

Posting Date: 05/27/2026

Account Number	Account Name	Posting Amount	IFT
Fund: 001 - GENERAL FUND			
001-1-000-11100	GENERAL ACCOUNT	-61.38	Yes
001-4-991-0-0000	UNAPPLIED CREDITS	61.38	
	001 Total:	0.00	
Fund: 999 - POOLED CASH			
999-1-000-11100	POOLED CASH	-61.38	
999-2-000-21000	DUE TO OTHER FUNDS	61.38	Yes
	999 Total:	0.00	
	Distribution Total:	0.00	



Packet: ARPKT06843 - Refund Overpayment Don Pierson Ford 02-690009

Refund Detail

Account Number	Name	Check Date	Check Number	Amount
02-690009	Don Pierson Ford	5/18/2026	111064	65.86
Total Refund Amount:				65.86

Revenue Totals

Revenue Code	Total Distribution
UAC-01 - Unapplied Credits General Fund	65.86
Revenue Totals:	65.86

General Ledger Distribution

Posting Date: 05/18/2026

Account Number	Account Name	Posting Amount	IFT
Fund: 001 - GENERAL FUND			
001-1-000-11100	GENERAL ACCOUNT	-65.86	Yes
001-4-991-0-0000	UNAPPLIED CREDITS	65.86	
	001 Total:	0.00	
Fund: 999 - POOLED CASH			
999-1-000-11100	POOLED CASH	-65.86	
999-2-000-21000	DUE TO OTHER FUNDS	65.86	Yes
	999 Total:	0.00	
	Distribution Total:	0.00	



Spencer, IA

Council Claims 4/20/2026

By Vendor Name

Payment Dates 5/20/2026 - 6/1/2026

Description (Item)	Account Name	Account Number	Project Account Key	Amount
Vendor: 00150 - 154i, LLC				
Website changes	OTHER CONTRACTUAL SERVIC...	092-5-699-64990		90.00
Website support	ADVERTISING EXPENSE	001-5-440-64020		30.00
Vendor 00150 - 154i, LLC Total:				120.00
Vendor: 01003 - Abel Drainage & Excavating Inc				
Remove beaver dam	SEWER REPAIRS	620-5-815-63505		487.50
Vendor 01003 - Abel Drainage & Excavating Inc Total:				487.50
Vendor: 01065 - AFLAC				
AFLAC INS TAXED	OTHER REVENUE	115-4-950-4-4799		216.89
AFLAC INS	OTHER REVENUE	115-4-950-4-4799		648.34
AFLAC INS TAXED	OTHER REVENUE	115-4-950-4-4799		216.89
AFLAC INS	OTHER REVENUE	115-4-950-4-4799		648.34
Vendor 01065 - AFLAC Total:				1,730.46
Vendor: 01060 - Amazon Capital Services				
office supplies	OFFICE SUPPLIES	001-5-410-65060		112.93
office storage	OFFICE SUPPLIES	001-5-410-65060		18.00
Scene light batteries	OPERATING SUPPLIES	001-5-150-65070		147.94
General Supplies - Tape	OFFICE SUPPLIES	001-5-620-65060		4.89
induction heater bolt removal	EQUIPMENT MAINT & REPAIR	670-5-840-63500		179.99
grease gun barrel replacement	EQUIPMENT MAINT & REPAIR	670-5-840-63500		37.37
paint for containers	CONTAINER REPAIRS	670-5-840-63504		64.34
hi vis vest	SAFETY SUPPLIES	670-5-840-65100		26.74
kid books	LIBRARY MATERIALS	001-5-410-65020		56.86
Vendor 01060 - Amazon Capital Services Total:				649.06
Vendor: 01130 - Arnold Motor Supply LLP				
Bobcat 7000 62" deck	EQUIPMENT MAINT & REPAIR	001-5-430-63500		12.34
Superstar	EQUIPMENT MAINT & REPAIR	001-5-430-63500		18.14
Superstar	EQUIPMENT MAINT & REPAIR	001-5-430-63500		26.30
QUIETCAST BRAKE PADS 18	VEHICLE MAINTENANCE & RE...	110-5-210-63320		111.93
hub assy Ball joint	STOCK PARTS	949-5-900-65067		261.29
Hydraulic Hose Repair	EQUIPMENT MAINT & REPAIR	001-5-440-63500		94.10
Turn rotors 18	VEHICLE MAINTENANCE & RE...	110-5-210-63320		86.72
Hydraulic Hose Repair	EQUIPMENT MAINT & REPAIR	001-5-440-63500		22.55
Belt for # 818	EQUIPMENT MAINT & REPAIR	670-5-840-63500		43.58
Vendor 01130 - Arnold Motor Supply LLP Total:				676.95
Vendor: 01168 - AT & T Mobility				
Wireless	TECHNOLOGY FEES	001-5-150-64192		250.62
Vendor 01168 - AT & T Mobility Total:				250.62
Vendor: 01170 - ATCO International				
Penetrating Oil	OPERATING SUPPLIES	673-5-840-65070		224.00
Vendor 01170 - ATCO International Total:				224.00
Vendor: 02071 - Bern, Brent				
Sidewalk Grant 406 E 9th St	SIDEWALK CONSTRUCTION	055-5-210-67991		817.00
Vendor 02071 - Bern, Brent Total:				817.00
Vendor: 02085 - Bierschbach Equipment & Supply Inc				
#418 Concrete saw air cleaner	STREET/ROAD MAINTENANCE	001-5-210-63250		75.20
Band credit 418	EQUIPMENT MAINT & REPAIR	001-5-210-63500		-75.20
Vendor 02085 - Bierschbach Equipment & Supply Inc Total:				0.00
Vendor: 02070 - Big Language Solutions				
language translation	MISCELLANEOUS EXPENSE	001-5-110-65990		2.28

Council Claims 4/20/2026

Payment Dates: 5/20/2026 - 6/1/2026

Description (Item)	Account Name	Account Number	Project Account Key	Amount
language translation	MISCELLANEOUS EXPENSE	001-5-110-65990		3.99
Vendor 02070 - Big Language Solutions Total:				6.27
Vendor: 02118 - Boji Portable Toilets				
Port a pots	OTHER CONTRACTUAL EXPEN...	001-5-430-64990		1,100.00
Vendor 02118 - Boji Portable Toilets Total:				1,100.00
Vendor: 19060 - Bomgaars				
Grinding wheel	OPERATING SUPPLIES	001-5-150-65070		16.99
Sprayer	GROUNDNS MAINT & REPAIR	001-5-430-63200		11.68
Hoses	GROUNDNS MAINT & REPAIR	001-5-430-63200		110.97
Chain saw chains	OPERATING SUPPLIES	110-5-210-65070		98.97
Bolts	OPERATING SUPPLIES	110-5-210-65070		8.98
SCRUBBER, BOOT/SHOE C	BUILDING MAINT & REPAIR	001-5-440-63100		39.98
rat traps	MISCELLANEOUS EXPENSE	001-5-450-65990		29.97
terminals	OPERATING SUPPLIES	001-5-450-65070		8.98
WRENCH, IMPACT 3/8IN	OPERATING SUPPLIES	001-5-430-65070		246.64
NO-PEST WASP/HORNET	GROUNDNS MAINT & REPAIR	001-5-437-63200		95.11
Bolts and fasteners	OPERATING SUPPLIES	110-5-210-65070		7.17
Plugs and couplers	OPERATING SUPPLIES	110-5-210-65070		33.45
Water Tank	DOWNTOWN MAINTENANCE	001-5-430-63202		399.99
Water Tank	DOWNTOWN MAINTENANCE	001-5-430-63202		35.97
Water Tank	DOWNTOWN MAINTENANCE	001-5-430-63202		-9.99
NYL COATED CABLE	EQUIPMENT MAINT & REPAIR	620-5-815-63500		8.54
TRIMMER, grinder	GROUNDNS MAINT & REPAIR	001-5-150-63200		389.98
Vendor 19060 - Bomgaars Total:				1,533.38
Vendor: 03041 - BookDepot				
Summer Reading Give-aways	PROGRAMMING SUPPLIES	001-5-410-65076		395.09
Vendor 03041 - BookDepot Total:				395.09
Vendor: 12106 - Bound Tree Medical LLC				
Misc EMS supplies	EMS OPERATIOINAL SUPPLIES	001-5-150-65075		81.94
Vendor 12106 - Bound Tree Medical LLC Total:				81.94
Vendor: 04018 - C.W. Suter Services				
HVAC pre-season maintenance	BUILDING MAINT & REPAIR	001-5-650-63100		1,350.00
Vendor 04018 - C.W. Suter Services Total:				1,350.00
Vendor: 03024 - Carroll Construction Supply				
Rebar	STREET/ROAD MAINTENANCE	110-5-210-63250		1,230.00
rebar chairs	STREET/ROAD MAINTENANCE	110-5-210-63250		347.60
Vendor 03024 - Carroll Construction Supply Total:				1,577.60
Vendor: 03106 - Cemstone Concrete Materials				
concrete	STREET/ROAD MAINTENANCE	110-5-210-63250		341.25
concrete	STREET/ROAD MAINTENANCE	110-5-210-63250		300.00
concrete	STREET/ROAD MAINTENANCE	110-5-210-63250		727.00
concrete	STREET/ROAD MAINTENANCE	110-5-210-63250		341.25
Vendor 03106 - Cemstone Concrete Materials Total:				1,709.50
Vendor: 03052 - Center Point Large Print				
large print	LIBRARY MATERIALS	001-5-410-65020		123.06
Vendor 03052 - Center Point Large Print Total:				123.06
Vendor: 03116 - Clay County Fair				
Bulls & Brews Advertising	PAYMENTS TO OTHER AGENCI...	085-5-699-64103		1,058.00
General Events Center Adverti...	PAYMENTS TO OTHER AGENCI...	085-5-699-64103		320.00
Farm to Fork Advertising	PAYMENTS TO OTHER AGENCI...	085-5-699-64103		2,541.60
Vendor 03116 - Clay County Fair Total:				3,919.60
Vendor: 03160 - Clay County Sheriffs Office				
GARN 037055 J. SALMON	MISC DEDUCTIONS	001-2-000-21213		381.56
GARN 026360 D. CHISM	MISC DEDUCTIONS	001-2-000-21213		374.70
GARN 037055 J. SALMON	MISC DEDUCTIONS	001-2-000-21213		47.69
Vendor 03160 - Clay County Sheriffs Office Total:				803.95

Description (Item)	Account Name	Account Number	Project Account Key	Amount
Vendor: 03193 - Coban Technologies, Inc				
body camera battery replace...	EQUIPMENT MAINT & REPAIRS	001-5-110-63500		125.00
Vendor 03193 - Coban Technologies, Inc Total:				125.00
Vendor: 03209 - Colonial Life Insurance				
COLONIAL LIFE INS.-FLEX	OTHER REVENUE	115-4-950-4-4799		20.24
COLONIAL LIFE INSURANCE	OTHER REVENUE	115-4-950-4-4799		23.68
COLONIAL LIFE INS.-FLEX	OTHER REVENUE	115-4-950-4-4799		20.24
COLONIAL LIFE INSURANCE	OTHER REVENUE	115-4-950-4-4799		23.68
Vendor 03209 - Colonial Life Insurance Total:				87.84
Vendor: 04017 - DeAnda Bean Walker & Detassellers Inc				
Litter Picking	GROUNDS MAINT & REPAIR	673-5-840-63200		4,000.00
South Grand Ave Ditch Clean ...	OTHER CONTRACTUAL SERVICE	110-5-210-64990		5,000.00
Vendor 04017 - DeAnda Bean Walker & Detassellers Inc Total:				9,000.00
Vendor: 04020 - Dels Garden Center Inc				
flowers	GROUNDS MAINT & REPAIR	001-5-450-63200		1,171.93
City Hall	DOWNTOWN MAINTENANCE	001-5-430-63202		590.62
Grand Ave Bridge	BOULEVARD MAINTENANCE	001-5-430-63203		240.77
Hanging baskets Grand Ave	BOULEVARD MAINTENANCE	001-5-430-63203		3,420.20
Downtown Planters	GROUNDS MAINT & REPAIR	001-5-430-63200		1,262.70
Aquatic Center	GROUNDS MAINT & REPAIR	001-5-437-63200		559.30
Vendor 04020 - Dels Garden Center Inc Total:				7,245.52
Vendor: 00125 - DetectaChem, Inc.				
MobileDetect Pouch - Multi D...	OPERATING SUPPLIES	001-5-110-65070		50.78
marijuana field tests	OPERATING SUPPLIES	001-5-110-65070		55.78
Vendor 00125 - DetectaChem, Inc. Total:				106.56
Vendor: 04086 - Ditch Witch				
Cable assemblies 429	EQUIPMENT MAINT & REPAIR	620-5-815-63500		302.45
Vendor 04086 - Ditch Witch Total:				302.45
Vendor: 04094 - Domain Listings				
Advertising	ADVERTISING EXPENSE	001-5-440-64020		288.00
Vendor 04094 - Domain Listings Total:				288.00
Vendor: 04183 - Duo-Safety Ladder Corporation				
Heat sensors ladders	EQUIPMENT MAINT & REPAIR	001-5-150-63500		87.90
Vendor 04183 - Duo-Safety Ladder Corporation Total:				87.90
Vendor: 05062 - Employee Benefit Services				
police grp ins	GROUP INSURANCE PREMIU...	115-5-110-61500		39,709.61
police vol l ife	VOL LIFE INSURANCE	115-5-110-61515		183.90
police dental flex	DENTAL FLEX	115-5-110-61531		1,317.34
police vision flex	VISION FLEX	115-5-110-61532		147.76
comm ctr grp ins	GROUP INSURANCE PREMIU...	115-5-115-61500		10,732.41
comm ctr vol life	VOL LIFE INSURANCE	115-5-115-61515		252.80
comm ctr dental flex	DENTAL FLEX	115-5-115-61531		281.76
comm ctr vision flex	VISION FLEX	115-5-115-61532		67.94
fire grp ins	GROUP INSURANCE PREMIU...	115-5-150-61500		9,472.51
fire vol life	VOL LIFE INSURANCE	115-5-150-61515		75.90
fire dental flex	DENTAL FLEX	115-5-150-61531		141.28
fire vision flex	VISION FLEX	115-5-150-61532		37.88
bldg/insp grp ins	GROUP INSURANCE PREMIU...	115-5-170-61500		4,844.66
bldg/insp vol life	VOL LIFE INSURANCE	115-5-170-61515		20.40
bldg/insp dental flex	DENTAL FLEX	115-5-170-61531		190.46
bldg/insp vision flex	VISION FLEX	115-5-170-61532		24.46
street grp ins	GROUP INSURANCE PREMIU...	115-5-210-61500		20,976.14
street vol life	VOL LIFE INSURANCE	115-5-210-61515		75.40
street dental flex	DENTAL FLEX	115-5-210-61531		542.16
street vision flex	VISION FLEX	115-5-210-61532		48.92
pw admin grp ins	GROUP INSURANCE PREMIU...	115-5-212-61500		4,897.86
pw admin vol life	VOL LIFE INSURANCE	115-5-212-61515		85.50
library grp ins	GROUP INSURANCE PREMIU...	115-5-410-61500		13,609.96

Description (Item)	Account Name	Account Number	Project Account Key	Amount
library vol life	VOL LIFE INSURANCE	115-5-410-61515		16.40
library dental flex	DENTAL FLEX	115-5-410-61531		253.34
library vision flex	VISION FLEX	115-5-410-61532		77.18
parks grp ins	GROUP INSURANCE PREMIU...	115-5-430-61500		5,041.08
parks dental flex	DENTAL FLEX	115-5-430-61531		130.46
parks vision flex	VISION FLEX	115-5-430-61532		36.24
golf grp ins	GROUP INSURANCE PREMIU...	115-5-440-61500		2,515.93
golf vol life	VOL LIFE INSURANCE	115-5-440-61515		30.20
golf dental flex	DENTAL FLEX	115-5-440-61531		130.46
golf visionflex	VISION FLEX	115-5-440-61532		18.12
cemetery grp ins	GROUP INSURANCE PREMIU...	115-5-450-61500		3,362.69
cemetery dental flex	DENTAL FLEX	115-5-450-61531		160.72
cemetery vision flex	VISION FLEX	115-5-450-61532		24.46
cm grp ins	GROUP INSURANCE PREMIU...	115-5-615-61500		5,027.26
cm vol life	VOL LIFE INSURANCE	115-5-615-61515		125.60
cm dental flex	DENTAL FELX	115-5-615-61531		260.92
cm vision flex	VISION FLEX	115-5-615-61532		36.24
clerk grp ins	GROUP INSURANCE PREMIU...	115-5-620-61500		5,936.42
clerk vol life	VOL LIFE INSURANCE	115-5-620-61515		188.80
clerk dental flex	DENTAL FLEX	115-5-620-61531		220.72
clerk vision flex	VISION FLEX	115-5-620-61532		42.58
fin grp ins	GROUP INSURANCE PREMIU...	115-5-625-61500		4,108.24
fin vol life	VOL LIFE INSURANCE	115-5-625-61515		94.20
fin dental flex	DENTAL FLEX	115-5-625-61531		121.04
fin vision flex	VISION FLEX	115-5-625-61532		38.46
city hall grp ins	GROUP INSURANCE PREMIU...	115-5-650-61500		2,386.53
city hall dental flex	DENTAL FLEX	115-5-650-61531		60.00
city hall vision flex	VISION FLEX	115-5-650-61532		12.10
sw/lf grp ins	GROUP INSURANCE PREMIU...	115-5-840-61500		23,038.36
sw/lf vol life	VOL LIFE INSURANCE	115-5-840-61515		122.50
sw/lf dental flex	DENTAL FLEX	115-5-840-61531		461.76
sw/lf vision flex	VISION FLEX	115-5-840-61532		104.24
Vendor 05062 - Employee Benefit Services				Total: 161,920.26

Vendor: 05100 - Engineered Equipment Solutions, LLC

Sludge Recirc Pumps/Thicken... WTP EQUIPMENT MAINT & R... 620-5-815-63502

3,821.38

Vendor 05100 - Engineered Equipment Solutions, LLC Total: 3,821.38

Vendor: 05016 - Equipment Blades

serrated cutting edge OPERATING SUPPLIES 110-5-210-65070

210.00

Vendor 05016 - Equipment Blades Total: 210.00

Vendor: 06030 - Farmers Trust & Savings Bank

PAYROLL TAXES	FEDERAL TAXES PAYABLE	001-2-000-21201		18,450.78
PAYROLL TAXES	FEDERAL TAXES PAYABLE	001-2-000-21201		16,446.64
PAYROLL TAXES	FEDERAL TAXES PAYABLE	001-2-000-21201		6,523.06
PAYROLL TAXES	FEDERAL TAXES PAYABLE	110-2-000-21201		2,462.98
PAYROLL TAXES	FEDERAL TAXES PAYABLE	110-2-000-21201		1,589.38
PAYROLL TAXES	FEDERAL TAXES PAYABLE	110-2-000-21201		576.06
PAYROLL TAXES	FEDERAL TAXES PAYABLE	620-2-000-21201		107.84
PAYROLL TAXES	FEDERAL TAXES PAYABLE	620-2-000-21201		182.02
PAYROLL TAXES	FEDERAL TAXES PAYABLE	620-2-000-21201		461.12
PAYROLL TAXES	FEDERAL TAXES PAYABLE	660-2-000-21201		15.16
PAYROLL TAXES	FEDERAL TAXES PAYABLE	660-2-000-21201		64.92
PAYROLL TAXES	FEDERAL TAXES PAYABLE	660-2-000-21201		29.31
PAYROLL TAXES	FEDERAL TAXES PAYABLE	670-2-000-21201		3,000.16
PAYROLL TAXES	FEDERAL TAXES PAYABLE	670-2-000-21201		701.66
PAYROLL TAXES	FEDERAL TAXES PAYABLE	670-2-000-21201		1,398.34
PAYROLL TAXES	FEDERAL TAXES PAYABLE	673-2-000-21201		370.40
PAYROLL TAXES	FEDERAL TAXES PAYABLE	673-2-000-21201		737.55
PAYROLL TAXES	FEDERAL TAXES PAYABLE	673-2-000-21201		1,583.74
PAYROLL TAXES	FEDERAL TAXES PAYABLE	690-2-000-21201		125.92

Council Claims 4/20/2026

Payment Dates: 5/20/2026 - 6/1/2026

Description (Item)	Account Name	Account Number	Project Account Key	Amount
PAYROLL TAXES	FEDERAL TAXES PAYABLE	690-2-000-21201		29.46
DEPENDENT CARE FLEX	OTHER REVENUE	115-4-950-4-4799		237.50
MEDICAL FLEX	OTHER REVENUE	115-4-950-4-4799		1,903.99
MEDICAL FLEX	OTHER REVENUE	115-4-950-4-4799		1,903.99
DEPENDENT CARE FLEX	OTHER REVENUE	115-4-950-4-4799		237.50
Vendor 06030 - Farmers Trust & Savings Bank				Total: 59,139.48
Vendor: 06041 - Feld Fire				
994 door strap	VEHICLE MAINT & REPAIR	001-5-150-63320		143.07
Hydrant connection 5" storz	OPERATING SUPPLIES	001-5-150-65070		313.96
Vendor 06041 - Feld Fire				Total: 457.03
Vendor: 06998 - Gale/Cengage Learning				
large print	LIBRARY MATERIALS	001-5-410-65020		390.75
Vendor 06998 - Gale/Cengage Learning				Total: 390.75
Vendor: 07045 - Graettinger Hardware				
Eye Bolts	GROUNDS MAINT & REPAIR	673-5-840-63200		15.58
Installer Bit	GROUNDS MAINT & REPAIR	673-5-840-63200		23.89
No Trespass Sign - Penetrants	GROUNDS MAINT & REPAIR	673-5-840-63200		39.56
No Trespassing Sign - Clamp - ...	GROUNDS MAINT & REPAIR	673-5-840-63200		25.85
Air Fresheners	OPERATING SUPPLIES	673-5-840-65070		7.96
PhoneMount - ExtCord	SAFETY SUPPLIES	673-5-840-65100		74.58
Vendor 07045 - Graettinger Hardware				Total: 187.42
Vendor: 00066 - Graettinger Market				
Water	SAFETY SUPPLIES	673-5-840-65100		26.97
Vendor 00066 - Graettinger Market				Total: 26.97
Vendor: 07078 - Grover, Tim				
Adult program	PROGRAMMING SUPPLIES	001-5-410-65076		250.00
Vendor 07078 - Grover, Tim Total:				250.00
Vendor: 08000 - H & L Tree Service, LLC				
Cemetery Trees	TREE MAINTENANCE	001-5-430-63206		36,150.00
Cemetery Trees	TREE MAINTENANCE	001-5-450-63206		8,200.00
Vendor 08000 - H & L Tree Service, LLC Total:				44,350.00
Vendor: 08059 - Harris Golf Cars Sales & Service				
Golf Cart Repair - Return	EQUIPMENT MAINT & REPAIR	001-5-440-63500		-181.76
Vendor 08059 - Harris Golf Cars Sales & Service Total:				-181.76
Vendor: 20023 - Heartland Tire				
tire repair 75	EQUIPMENT REPAIR & MAINT	110-5-210-63500		200.00
tire repair 75	EQUIPMENT REPAIR & MAINT	110-5-210-63500		187.00
Toolcat tire	EQUIPMENT MAINT & REPAIR	001-5-430-63500		35.64
Kawasaki	EQUIPMENT MAINT & REPAIR	001-5-430-63500		660.00
tire repair #818	EQUIPMENT MAINT & REPAIR	670-5-840-63500		62.00
Tire Repair	EQUIPMENT MAINT & REPAIR	001-5-440-63500		49.46
Toolcat tire	EQUIPMENT MAINT & REPAIR	001-5-430-63500		357.60
Tire Repair	EQUIPMENT MAINT & REPAIR	001-5-440-63500		47.41
tire for RCC trailer	EQUIPMENT MAINT & REPAIR	690-5-840-63500		135.38
tire for #823	EQUIPMENT MAINT & REPAIR	670-5-840-63500		189.47
tire for squad	VEHICLE MAINT & REPAIR	001-5-110-63320		138.00
tires for RCC trailer	VEHICLE MAINT & REPAIR	690-5-840-63320		310.14
Vendor 20023 - Heartland Tire Total:				2,372.10
Vendor: 08142 - HLW Engineering Group LLC				
Groundwater Report	TESTING & MONITORING	673-5-840-64220		1,375.00
Vendor 08142 - HLW Engineering Group LLC				Total: 1,375.00
Vendor: 08160 - Hy-Vee Food Stores				
Property Buyout Meeting	MISCELLANEOUS EXPENSE	001-5-620-65990		10.00
All Staff Flood & OE Meetings ...	WELL BEING COMMITTEE	001-5-620-62991		10.00
Vendor 08160 - Hy-Vee Food Stores Total:				20.00

Description (Item)	Account Name	Account Number	Project Account Key	Amount
Vendor: 08169 - Hy-Vee				
Goal Setting Sesson	MISCELLANEOUS EXPENSE	001-5-620-65990		29.92
				<u>29.92</u>
Vendor 08169 - Hy-Vee Total:				29.92
Vendor: 08990 - IMWCA-Iowa Municipalities Workers Compensation Association				
Work Comp for FY27	WORK COMP INSURANCE	113-5-110-64080		21,156.91
Work Comp for FY27	WORK COMP INSURANCE	113-5-115-64080		248.55
Work Comp for FY27	WORK COMP INSURANCE	113-5-150-64080		39,712.24
Work Comp for FY27	WORK COMP INSURANCE	113-5-210-64080		14,284.32
Work Comp for FY27	WORK COMP INSURANCE	113-5-212-64080		1,826.84
Work Comp for FY27	WORK COMP INSURANCE	113-5-212-64080		1,815.18
Work Comp for FY27	WORK COMP INSURANCE	113-5-270-64080		892.62
Work Comp for FY27	WORK COMP INSURANCE	113-5-280-64080		44.42
Work Comp for FY27	WORK COMP INSURANCE	113-5-410-64080		9,501.17
Work Comp for FY27	WORK COMP INSURANCE	113-5-430-64080		2,266.46
Work Comp for FY27	WORK COMP INSURANCE	113-5-440-64080		594.23
Work Comp for FY27	WORK COMP INSURANCE	113-5-450-64080		1,804.57
Work Comp for FY27	WORK COMP INSURANCE	113-5-610-64080		25.06
Work Comp for FY27	WORK COMP INSURANCE	113-5-615-64080		100.22
Work Comp for FY27	WORK COMP INSURANCE	113-5-620-64080		157.67
Work Comp for FY27	WORK COMP INSURANCE	113-5-625-64080		200.45
Work Comp for FY27	WORK COMP INSURANCE	113-5-650-64080		477.06
Work Comp for FY27	WORK COMP INSURANCE	113-5-815-64080		469.59
Work Comp for FY27	WORK COMP INSURANCE	113-5-840-64080		19,785.44
				<u>115,363.00</u>
Vendor 08990 - IMWCA-Iowa Municipalities Workers Compensation Association Total:				115,363.00
Vendor: 09087 - Ingram Library Services				
kid books	LIBRARY MATERIALS	001-5-410-65020		68.48
kids' books	LIBRARY MATERIALS	001-5-410-65020		70.46
kids' books	LIBRARY MATERIALS	001-5-410-65020		34.59
regular print	LIBRARY MATERIALS	001-5-410-65020		52.30
regular print	LIBRARY MATERIALS	001-5-410-65020		37.30
large print	LIBRARY MATERIALS	001-5-410-65020		55.22
regular print	LIBRARY MATERIALS	001-5-410-65020		36.81
teen book	LIBRARY MATERIALS	001-5-410-65020		13.25
large print	LIBRARY MATERIALS	001-5-410-65020		39.90
regular print	LIBRARY MATERIALS	001-5-410-65020		37.58
kid book	LIBRARY MATERIALS	001-5-410-65020		12.81
large print	LIBRARY MATERIALS	001-5-410-65020		20.26
regular print	LIBRARY MATERIALS	001-5-410-65020		16.86
large print	LIBRARY MATERIALS	001-5-410-65020		55.73
regular print	LIBRARY MATERIALS	001-5-410-65020		103.47
teen book	LIBRARY MATERIALS	001-5-410-65020		16.48
regular print	LIBRARY MATERIALS	001-5-410-65020		43.50
regular print	LIBRARY MATERIALS	001-5-410-65020		26.25
kids' books	LIBRARY MATERIALS	001-5-410-65020		933.36
kids' books	LIBRARY MATERIALS	001-5-410-65020		155.04
				<u>1,829.65</u>
Vendor 09087 - Ingram Library Services				Total: 1,829.65
Vendor: 09097 - Iowa Finance Authority				
Principal Payment	PRINCIPAL PAYMENTS	635-5-821-68010		412,000.00
Interest Payment	INTEREST PAYMENTS	635-5-821-68020		27,868.75
Service Fee	SERVICE FEE	635-5-821-68030		7,962.50
Principal payment	PRINCIPAL PAYMENTS	635-5-822-68010		193,000.00
Interest Payment	INTEREST PAYMENTS	635-5-822-68020		9,720.95
Service Fee	SERVICE FEE	635-5-822-68030		3,076.25
Principal Payment	PRINCIPAL PAYMENT	200-5-733-68010		74,000.00
Interest Payment	INTEREST PAYMENT	200-5-733-68020		8,750.00
Service Fee	REGISTRAR FEES	200-5-733-68030		1,250.00
Principal payment	PRINCIPAL PAYMENT	200-5-733-68010		74,000.00
Interest Payment	INTEREST PAYMENT	200-5-733-68020		9,493.75
Service Fee	REGISTRAR FEES	200-5-733-68030		1,356.25

Council Claims 4/20/2026

Payment Dates: 5/20/2026 - 6/1/2026

Description (Item)	Account Name	Account Number	Project Account Key	Amount
Principal payment	PRINCIPAL PAYMENTS	635-5-823-68010		162,000.00
Interest Payment	INTEREST PAYMENTS	635-5-823-68020		10,436.25
Service Fee	REGISTRAR FEES	635-5-823-68030		3,478.75
Vendor 09097 - Iowa Finance Authority				Total: 998,393.45

Vendor: 09086 - Iowa League of Cities

Mayor Wunschel Membership...ASSOCIATION DUES - EMPLOY...	001-5-620-62100			35.00
Vendor 09086 - Iowa League of Cities				Total: 35.00

Vendor: 09041 - Iowa One Call

Iowa One Call Locates	IOWA ONE CALL EXPENSE	620-5-815-64994		240.50
Vendor 09041 - Iowa One Call				Total: 240.50

Vendor: 09049 - Iowa Public Employees Retirement System

IPERS-VOLUNTEER FIRE	IPERS PAYABLE	001-2-000-21203		-2.48
IPERS-VOLUNTEER FIRE	IPERS PAYABLE	001-2-000-21203		-2.48
IPERS-VOLUNTEER FIRE	IPERS PAYABLE	001-2-000-21203		2.48
IPERS-VOLUNTEER FIRE	IPERS PAYABLE	001-2-000-21203		-104.91
IPERS-VOLUNTEER FIRE	IPERS PAYABLE	001-2-000-21203		47.49
IPERS-VOLUNTEER FIRE	IPERS PAYABLE	001-2-000-21203		47.49
IPERS	IPERS PAYABLE	001-2-000-21203		18,429.31
IPERS	IPERS PAYABLE	110-2-000-21203		3,009.32
IPERS	IPERS PAYABLE	620-2-000-21203		415.29
IPERS	IPERS PAYABLE	660-2-000-21203		111.27
IPERS	IPERS PAYABLE	670-2-000-21203		4,262.63
IPERS	IPERS PAYABLE	673-2-000-21203		2,108.95
IPERS	IPERS PAYABLE	690-2-000-21203		137.89
IPERS	IPERS PAYABLE	001-2-000-21203		86.40
IPERS-VOLUNTEER FIRE	IPERS PAYABLE	001-2-000-21203		506.57
IPERS	IPERS PAYABLE	001-2-000-21203		18,466.35
IPERS	IPERS PAYABLE	110-2-000-21203		3,217.65
IPERS	IPERS PAYABLE	620-2-000-21203		382.30
IPERS	IPERS PAYABLE	660-2-000-21203		25.73
IPERS	IPERS PAYABLE	670-2-000-21203		4,114.75
IPERS	IPERS PAYABLE	673-2-000-21203		2,156.08
IPERS	IPERS PAYABLE	690-2-000-21203		159.75
IPERS	IPERS PAYABLE	001-2-000-21203		86.40
Vendor 09049 - Iowa Public Employees Retirement System				Total: 57,664.23

Vendor: 39060 - JCL Solutions Spencer Office Supplies

Aquatic Center	OPERATING SUPPLIES	001-5-437-65070		131.88
Scale Paper - Manila Folders	OFFICE SUPPLIES	673-5-840-65060		69.65
Copy paper	OPERATING SUPPLIES	001-5-115-65070		254.34
Copy paper	OFFICE SUPPLIES	001-5-110-65060		254.34
NOTARY STAMP - HUCKFELT	OPERATING SUPPLIES	001-5-115-65070		26.00
paper for office	OFFICE SUPPLIES	670-5-840-65060		54.69
Aquatic Center	OPERATING SUPPLIES	001-5-437-65070		212.58
Aquatic Center outside restro...	BUILDING MAINT & REPAIR	001-5-437-63100		192.93
Aquatic Center	BUILDING MAINT & REPAIR	001-5-437-63100		100.09
bath tissue, roll towels, soap	OPERATING SUPPLIES	001-5-650-65070		220.58
bath tissue	OPERATING SUPPLIES	001-5-115-65070		97.43
Soap Dispenser	OPERATING SUPPLIES	001-5-430-65070		25.83
Vendor 39060 - JCL Solutions Spencer Office Supplies Total:				1,640.34

Vendor: 10040 - Johnston Automotive & Industrial of Spencer IA Inc

CREDIT FROM INV# 548384	VEHICLE MAINT & REPAIR	001-5-110-63320		-18.00
CV AXLE 18	VEHICLE MAINTENANCE & RE...	110-5-210-63320		137.79
Bobcat Mowers	EQUIPMENT MAINT & REPAIR	001-5-430-63500		17.90
Vendor 10040 - Johnston Automotive & Industrial of Spencer IA Inc				Total: 137.69

Vendor: 10997 - Kapps Fire Extinguisher Sales and Services

Unit 850 - Inspection	EQUIPMENT MAINT & REPAIR	673-5-840-63500		2,975.57
Vendor 10997 - Kapps Fire Extinguisher Sales and Services				Total: 2,975.57

Description (Item)	Account Name	Account Number	Project Account Key	Amount
Vendor: 11014 - KIWA				
Radio Advertising	ADVERTISING EXPENSE	001-5-440-64020		60.00
			Vendor 11014 - KIWA	Total: 60.00
Vendor: 13052 - Menards -Spencer				
Aquatic Center safety	OPERATING SUPPLIES	001-5-437-65070		76.93
Irrigation	PEDERSON PARK MAINT	001-5-430-63204		114.66
Drain Assembly	BUILDING MAINT & REPAIR	001-5-650-63100		15.98
Aquatic Center Restrooms	BUILDING MAINT & REPAIR	001-5-437-63100		23.65
safety vest	SAFETY SUPPLIES	670-5-840-65100		19.98
paint, primer and const. mater..	BUILDING MAINT & REPAIR	660-5-280-63100		277.86
Aquatic Center Pump house	EQUIPMENT MAINT & REPAIR	001-5-437-63500		18.77
Paint masking tape	OPERATING SUPPLIES	110-5-210-65070		11.46
Aquatic Center outside restro...	BUILDING MAINT & REPAIR	001-5-437-63100		7.78
Aquatic Center tiles	BUILDING MAINT & REPAIR	001-5-437-63100		31.12
Grand Ave maintenance	DOWNTOWN MAINTENANCE	001-5-430-63202		576.86
siding tool	OPERATING SUPPLIES	110-5-210-65070		13.97
drop ceiling tile	BUILDING MAINT & REPAIR	660-5-280-63100		360.00
shop supplies	OPERATING SUPPLIES	110-5-210-65070		139.69
hose reel	OPERATING SUPPLIES	670-5-840-65070		24.99
Library Plants	GROUND MAINT & REPAIR	001-5-430-63200		69.92
funnel	GROUND MAINT & REPAIR	670-5-840-63200		3.49
wasp spray	SAFETY SUPPLIES	670-5-840-65100		55.72
Water keys	BUILDING MAINT & REPAIR	001-5-430-63100		19.16
Aquatic Center outside restro...	BUILDING MAINT & REPAIR	001-5-437-63100		434.74
flat metal	OPERATING SUPPLIES	110-5-210-65070		24.99
two cycle fuel	OPERATING SUPPLIES	110-5-210-65070		19.99
concrete bit	STREET/ROAD MAINTENANCE	110-5-210-63250		9.38
ceiling tile - return	BUILDING MAINT & REPAIR	660-5-280-63100		-72.00
			Vendor 13052 - Menards -Spencer	Total: 2,279.09
Vendor: 13150 - Midwest Turf & Irrigation Pattlen Enterprises Inc				
Parts	EQUIPMENT MAINT & REPAIR	001-5-440-63500		38.12
			Vendor 13150 - Midwest Turf & Irrigation Pattlen Enterprises Inc	Total: 38.12
Vendor: 23030 - Midwestern Mechanical of Iowa Inc				
Annual Sprinkler Inspection	BUILDING MAINT & REPAIR	001-5-150-63100		400.00
			Vendor 23030 - Midwestern Mechanical of Iowa Inc	Total: 400.00
Vendor: 08994 - MissionSquare Retirement - 457				
ICMA	OTHER REVENUE	115-4-950-4-4799		545.00
			Vendor 08994 - MissionSquare Retirement - 457	Total: 545.00
Vendor: 13100 - Muddy Creek Contracting LLC				
Sewer Repair	SEWER REPAIRS	620-5-815-63505		4,235.25
			Vendor 13100 - Muddy Creek Contracting LLC	Total: 4,235.25
Vendor: 13323 - Municipal Fire & Police Retirement System of Iowa				
CIVIL SERVICE FIRE	CIVIL SERVICE PAYABLE	001-2-000-21204		5,694.90
CIVIL SERVICE	CIVIL SERVICE PAYABLE	001-2-000-21204		23,855.75
CIVIL SERVICE FIRE	CIVIL SERVICE PAYABLE	001-2-000-21204		5,807.59
CIVIL SERVICE	CIVIL SERVICE PAYABLE	001-2-000-21204		24,917.30
			Vendor 13323 - Municipal Fire & Police Retirement System of Iowa	Total: 60,275.54
Vendor: 13327 - Murphy Tractor - Power Plan				
coolant Res avoir for #801	EQUIPMENT MAINT & REPAIR	670-5-840-63500		341.05
			Vendor 13327 - Murphy Tractor - Power Plan	Total: 341.05
Vendor: 13995 - Napa Auto Parts				
axle 62	EQUIPMENT REPAIR & MAINT	110-5-210-63500		928.13
Unit850 Filters - Unit852 Bulbs	EQUIPMENT MAINT & REPAIR	673-5-840-63500		233.96
hydraulic hose and fittings	EQUIPMENT MAINT & REPAIR	670-5-840-63500		316.78
Brake clean	OPERATING SUPPLIES	110-5-210-65070		95.87
Service 977	VEHICLE MAINT & REPAIR	001-5-150-63320		4.27
freeze plug	OPERATING SUPPLIES	110-5-210-65070		5.49
Service 994	VEHICLE MAINT & REPAIR	001-5-150-63320		5.45

Description (Item)	Account Name	Account Number	Project Account Key	Amount
supplies	OPERATING SUPPLIES	001-5-450-65070		12.59
wire loom	VEHICLE MAINT & REPAIR	001-5-450-63320		23.94
Service 992	VEHICLE MAINT & REPAIR	001-5-150-63320		33.20
oil filter 18	STOCK PARTS	949-5-900-65067		4.27
Brake clean	OPERATING SUPPLIES	110-5-210-65070		50.28
filters	STOCK PARTS	949-5-900-65067		68.20
			Vendor 13995 - Napa Auto Parts	Total: 1,782.43
Vendor: 14042 - New Cooperative Inc				
IA State Road Tax	VEHICLE OPERATIONS - FUEL	673-5-840-63310		18.27
Diesel	VEHICLE OPERATIONS - FUEL	673-5-840-63310		1,447.62
Gas	VEHICLE OPERATIONS - FUEL	673-5-840-63310		228.13
Superlube - Qwiklift	OPERATING SUPPLIES	673-5-840-65070		2,474.93
Service 994	VEHICLE MAINT & REPAIR	001-5-150-63320		98.34
Remedy	GROUNDS MAINT & REPAIR	673-5-840-63200		79.58
			Vendor 14042 - New Cooperative Inc Total:	4,346.87
Vendor: 39323 - Northern Leak Detection				
Aquatic Center leak	GROUNDS MAINT & REPAIR	001-5-437-63200		525.00
			Vendor 39323 - Northern Leak Detection Total:	525.00
Vendor: 02086 - Northern Lights Distributing Inc				
Clubhouse Food Items	FOOD EXPENSE	001-5-440-65032		483.46
Food for clubhouse	FOOD EXPENSE	001-5-440-65032		407.41
			Vendor 02086 - Northern Lights Distributing Inc	Total: 890.87
Vendor: 15045 - On the GO Carpet Cleaning				
Carpet cleaning	BUILDING MAINT & REPAIR	001-5-150-63100		241.20
			Vendor 15045 - On the GO Carpet Cleaning Total:	241.20
Vendor: 15040 - OverDrive Inc				
digital content	LIBRARY DIGITAL CONTENT	001-5-410-65021		652.98
			Vendor 15040 - OverDrive Inc	Total: 652.98
Vendor: 33011 - Phelps Uniform Specialists, Inc.				
floor mats for office	OPERATING SUPPLIES	670-5-840-65070		35.72
rugs, rags, towels	OPERATING SUPPLIES	110-5-210-65070		47.97
Laundry	OPERATING SUPPLIES	673-5-840-65070		67.72
Towels, Rugs, etc.	OPERATING SUPPLIES	001-5-440-65070		61.60
rugs, and mats	OPERATING SUPPLIES	001-5-650-65070		74.75
floor mats	OPERATING SUPPLIES	670-5-840-65070		35.72
rugs rags towels	OPERATING SUPPLIES	110-5-210-65070		49.97
			Vendor 33011 - Phelps Uniform Specialists, Inc. Total:	373.45
Vendor: 16083 - Plumbing & Heating Wholesale Inc				
Aquatic Center	BUILDING MAINT & REPAIR	001-5-437-63100		-15.36
			Vendor 16083 - Plumbing & Heating Wholesale Inc	Total: -15.36
Vendor: 16221 - Pro Cooperative				
Unit 850 - Transmission Fluid	EQUIPMENT MAINT & REPAIR	673-5-840-63500		1,329.53
			Vendor 16221 - Pro Cooperative	Total: 1,329.53
Vendor: 18073 - Rent All Inc				
Chain saw fuel	VEHICLE MAINT & REPAIR	001-5-430-63320		63.98
			Vendor 18073 - Rent All Inc	Total: 63.98
Vendor: 18037 - River Valley Telecommunications Coop				
Phone & Internet	TELECOMMUNICATION EXPE...	673-5-840-63730		169.88
			Vendor 18037 - River Valley Telecommunications Coop Total:	169.88
Vendor: 19054 - Secure Shred Solutions LLC				
City Hall Shred Service	MISC. EXP	001-5-625-65990		110.00
			Vendor 19054 - Secure Shred Solutions LLC Total:	110.00
Vendor: 19160 - Self Law Office PLLC				
Self Law Office - April 2026	LEGAL EXPENSE	001-5-170-64110		137.50
Self Law Office - April 2026	OFFICE SUPPLIES	001-5-620-65060		6,150.00

Council Claims 4/20/2026

Payment Dates: 5/20/2026 - 6/1/2026

Description (Item)	Account Name	Account Number	Project Account Key	Amount
Self Law Office - April 2026	LEGAL EXPENSE	660-5-280-64110		577.50
Vendor 19160 - Self Law Office PLLC Total:				6,865.00
Vendor: 19050 - Sherwin Williams				
PUMP PROTECTR 32OZ	OPERATING SUPPLIES	001-5-240-65070		12.79
Vendor 19050 - Sherwin Williams				Total: 12.79
Vendor: 19133 - Solutions Inc				
HP Warranty - Fin. Asst.	TECHNOLOGY FEES	001-5-625-64192		34.00
Finance Asst. PC Replacement	TECHNOLOGY FEES	001-5-625-64192		1,159.36
cisco duo advantage	COMPUTER SUPPLIES	001-5-110-65065		111.00
Vendor 19133 - Solutions Inc				Total: 1,304.36
Vendor: 19140 - Speed Printers Inc				
animal control forms	OFFICE SUPPLIES	001-5-110-65060		172.70
service labels	OPERATING SUPPLIES	110-5-210-65070		86.00
City of Spencer Note Cards	OFFICE SUPPLIES	001-5-620-65060		245.00
Vendor 19140 - Speed Printers Inc				Total: 503.70
Vendor: 19334 - Spencer Trophy & Awards				
Asst. Attorney Name Plate	OFFICE SUPPLIES	001-5-620-65060		11.00
Vendor 19334 - Spencer Trophy & Awards				Total: 11.00
Vendor: 18096 - SS Morton, Inc.				
signs	GROUNDS MAINT & REPAIR	670-5-840-63200		200.00
Vendor 18096 - SS Morton, Inc. Total:				200.00
Vendor: 30052 - Stanley Family Chiropractic				
Pre-employ and DOT Random...	DRUG TESTING	001-5-212-64121		20.00
Pre-employ and DOT Random...	DRUG TESTING	001-5-430-64121		160.00
Pre-employ and DOT Random...	DRUG TESTING	001-5-440-64121		120.00
Pre-employ and DOT Random...	DRUG TESTING	001-5-450-64121		20.00
Pre-employ and DOT Random...	DRUG TESTING	110-5-210-64121		60.00
Pre-employ and DOT Random...	DRUG TESTING	670-5-840-64121		51.00
Pre-employ and DOT Random...	DRUG TESTING	673-5-840-64121		20.00
Vendor 30052 - Stanley Family Chiropractic Total:				451.00
Vendor: 20059 - State of Iowa Treasurer				
STATE WITHHOLDING	STATE TAXES PAYABLE	001-2-000-21202		5,877.42
STATE WITHHOLDING	STATE TAXES PAYABLE	110-2-000-21202		504.37
STATE WITHHOLDING	STATE TAXES PAYABLE	620-2-000-21202		106.07
STATE WITHHOLDING	STATE TAXES PAYABLE	660-2-000-21202		16.97
STATE WITHHOLDING	STATE TAXES PAYABLE	670-2-000-21202		688.05
STATE WITHHOLDING	STATE TAXES PAYABLE	673-2-000-21202		355.28
STATE WITHHOLDING	STATE TAXES PAYABLE	690-2-000-21202		12.21
STATE WITHHOLDING	STATE TAXES PAYABLE	001-2-000-21202		6,130.74
STATE WITHHOLDING	STATE TAXES PAYABLE	110-2-000-21202		555.09
STATE WITHHOLDING	STATE TAXES PAYABLE	620-2-000-21202		96.74
STATE WITHHOLDING	STATE TAXES PAYABLE	660-2-000-21202		13.29
STATE WITHHOLDING	STATE TAXES PAYABLE	670-2-000-21202		669.64
STATE WITHHOLDING	STATE TAXES PAYABLE	673-2-000-21202		351.50
STATE WITHHOLDING	STATE TAXES PAYABLE	690-2-000-21202		17.16
Vendor 20059 - State of Iowa Treasurer				Total: 15,394.53
Vendor: 19056 - State Steel of Spencer				
stock metal	OPERATING SUPPLIES	110-5-210-65070		89.60
Vendor 19056 - State Steel of Spencer				Total: 89.60
Vendor: 20016 - The Lakes News Shopper				
Recruiting ad	OTHER CONTRACTUAL SERVIC...	001-5-450-64990		122.90
Vendor 20016 - The Lakes News Shopper Total:				122.90
Vendor: 21070 - The Water Connection Inc				
water for office	OFFICE SUPPLIES	670-5-840-65060		24.00
Clubhouse Water	BEVERAGE EXPENSE	001-5-440-65033		48.00
Vendor 21070 - The Water Connection Inc				Total: 72.00

Description (Item)	Account Name	Account Number	Project Account Key	Amount
Vendor: 03029 - Thomson Reuters West				
law book	PLANNING EXPENSE	001-5-170-64930		516.00
return law book	PLANNING EXPENSE	001-5-170-64930		-516.00
			Vendor 03029 - Thomson Reuters West	Total: 0.00
Vendor: 20013 - Titan Machinery/Productivity Plus Account				
TAPERED PIN&NUT 405	EQUIPMENT REPAIR & MAINT	110-5-210-63500		864.63
			Vendor 20013 - Titan Machinery/Productivity Plus Account	Total: 864.63
Vendor: 33007 - Tomorrow's Solutions for Public Employers				
Feb, Mar, Apr Contracted Fina...	OTHER CONTRACT SVCS	001-5-625-64990		4,312.50
			Vendor 33007 - Tomorrow's Solutions for Public Employers Total:	4,312.50
Vendor: 20900 - Tri County Equipment & Repair				
Unit 850 - Hose	EQUIPMENT MAINT & REPAIR	673-5-840-63500		673.18
			Vendor 20900 - Tri County Equipment & Repair Total:	673.18
Vendor: 20070 - Truck Center Companies				
#803, credit	VEHICLE MAINT & REPAIR	670-5-840-63320		-101.21
#803, restocking fee	EQUIPMENT MAINT & REPAIR	670-5-840-63500		-17.86
			Vendor 20070 - Truck Center Companies Total:	-119.07
Vendor: 20908 - Tyler Technologies Inc				
Tyler edits of accounts	TECHNOLOGY FEES	001-5-625-64192		250.00
			Vendor 20908 - Tyler Technologies Inc	Total: 250.00
Vendor: 20995 - UMB Bank				
Principal Payment	PRINCIPAL PAYMENTS	200-5-734-68010		140,000.00
Interest Payment	INTEREST PAYMENTS	200-5-734-68020		6,375.00
11556Feb26	INTEREST PAYMENTS	200-5-742-68020		110,400.00
Principal Payment	PRINCIPAL PAYMENTS	200-5-743-68010		525,000.00
Interest Payment	INTEREST PAYMENTS	200-5-743-68020		31,000.00
Principal Payment	PRINCIPAL PAYMENT	200-5-744-68010		130,000.00
Interest Payment	INTEREST PAYMENT	200-5-744-68020		44,400.00
Principal Payment	PRINCIPAL PAYMENTS	200-5-739-68010		265,000.00
Interest Payment	INTEREST PAYMENTS	200-5-739-68020		12,970.00
			Vendor 20995 - UMB Bank Total:	1,265,145.00
Vendor: 21060 - Utility Equipment Company				
8 inch clay pipe	SEWER REPAIRS	620-5-815-63505		1,670.50
			Vendor 21060 - Utility Equipment Company	Total: 1,670.50
Vendor: 22001 - Vans Sanitation Inc				
recycling expense	RECYCLING EXPENSE	670-5-840-64206		2,012.40
Recycling Expense	RECYCLING EXPENSE	670-5-840-64206		2,142.90
			Vendor 22001 - Vans Sanitation Inc	Total: 4,155.30
Vendor: 22064 - Visa (Admin)				
IMFOA Membership Breidinger	ASSOCIATION DUES - EMPLOY...	001-5-620-62100		50.00
Admin Professional Day	WELL BEING COMMITTEE	001-5-620-62991		87.47
7810 - 5/13/2026 Statement	MEETINGS & CONFERENCES	001-5-625-62400		546.44
Adobe Subscription renewals	TECHNOLOGY FEES	001-5-110-64192		23.99
Staff ID badge image editing/s...	OFFICE SUPPLIES	001-5-170-65060		0.99
Staff ID badge image editing/s...	OFFICE SUPPLIES	001-5-170-65060		0.99
Adobe Subscription renewals	TECHNOLOGY FEES	001-5-410-64192		23.99
laPELRA Spring Conference - ...	MEETINGS & CONFERENCES	001-5-615-62400		23.74
laPELRA Spring Conference - h...	MEETINGS & CONFERENCES	001-5-615-62400		249.09
laPELRA Spring Conference - ...	MEETINGS & CONFERENCES	001-5-615-62400		24.20
laPELRA Spring Conference - ...	MEETINGS & CONFERENCES	001-5-615-62400		7.00
laPELRA Spring Conference - g...	MEETINGS & CONFERENCES	001-5-615-62400		68.58
National Conference Flight Re...	MEETINGS & CONFERENCES	001-5-615-62400		-745.56
laPELRA Spring Conference - ...	MEETINGS & CONFERENCES	001-5-615-62400		28.88
laPELRA Spring Conference	MEETINGS & CONFERENCES	001-5-615-62400		50.00
The Bestpdf resizing software ...	MEETINGS & CONFERENCES	001-5-615-62400		39.95
Granola AI software	TECHNOLOGY FEES	001-5-615-64192		14.00
Visio subscription for org char...	TECHNOLOGY FEES	001-5-615-64192		5.62

Council Claims 4/20/2026

Payment Dates: 5/20/2026 - 6/1/2026

Description (Item)	Account Name	Account Number	Project Account Key	Amount
Adobe Subscription renewals	TECHNOLOGY FEES	001-5-615-64192		61.98
Adobe Subscription renewals	TECHNOLOGY FEES	001-5-620-64192		71.97
Adobe Subscription renewals	TECHNOLOGY FEES	001-5-625-64192		47.98
Staff Personality Assessment	TECHNOLOGY FEES	001-5-625-64192		20.00
pdf resizing software - CREDIT	OTHER CONTRACTUAL SERVIC...	092-5-699-64990		-1.95
MS365 Admin Acct	OTHER CONTRACTUAL SERVIC...	092-5-699-64990		13.38
All Staff Newsletter tool	MISCELLANEOUS EXPENSE	092-5-699-65990		37.10
Photo editing software	MISCELLANEOUS EXPENSE	092-5-699-65990		-1.49
pdf resizing software	MISCELLANEOUS EXPENSE	092-5-699-65990		1.95
MS365 Upgrade to Power Aut...	MISCELLANEOUS EXPENSE	092-5-699-65990		160.50
Recruiting & misc. graphic sof...	ADVERTISING EXPENSE	117-5-110-64020		9.95
NPELRA Conference Hotel	MEETINGS & CONFERENCES	001-5-615-62400		286.97
IMFOA: Kellerie B's assoc. dues	ASSOCIATION DUES - EMPLOY...	001-5-620-62100		20.00
la Secretary of State notary re...	EDUCATION REIMBURSEMENT	001-5-620-62500		30.00
Google Workspace monthly c...	MISCELLANEOUS EXPENSE	092-5-699-65990		13.41
Vendor 22064 - Visa (Admin)				Total: 1,271.12
Vendor: 22063 - Visa (Fire)				
5020 - 5/13/2026 Statement	TECHNOLOGY FEES	001-5-150-64192		14.99
Vendor 22063 - Visa (Fire)				Total: 14.99
Vendor: 22066 - Visa (Golf)				
Credit Card Statement	LICENSES & PERMITS	001-5-440-62600		307.50
Credit Card Statement	EQUIPMENT MAINT & REPAIR	001-5-440-63500		70.59
Credit Card Statement	FOOD EXPENSE	001-5-440-65032		88.01
Credit Card Statement	FOOD EXPENSE	001-5-440-65032		202.50
Credit Card Statement	LIQUOR EXPENSE	001-5-440-65035		95.36
Credit Card Statement	LIQUOR EXPENSE	001-5-440-65035		10.94
Credit Card Statement	MINOR EQUIPMENT	001-5-440-65040		170.12
Vendor 22066 - Visa (Golf)				Total: 945.02
Vendor: 22062 - Visa (Landfill)				
6747 04/16-05/12/2026 Stat...	VEHICLE OPERATIONS - FUEL	673-5-840-63310		39.26
6747 04/16-05/12/2026 Stat...	OPERATING SUPPLIES	673-5-840-65070		117.00
6747 04/16-05/12/2026 Stat...	MISCELLANEOUS EXPENSE	673-5-840-65990		0.01
Vendor 22062 - Visa (Landfill)				Total: 156.27
Vendor: 22060 - Visa (Library)				
7950 - 5/13/2026 Statement	OFFICE SUPPLIES	001-5-410-65060		9.21
2365 - 5/13/2026 Statement	PROGRAMMING SUPPLIES	001-5-410-65076		56.01
2365 - 5/13/2026 Statement	PROGRAMMING SUPPLIES	001-5-410-65076		4.27
6838 - 5/13/2026	OTHER CONTRACTUAL SERVIC...	001-5-410-64990		409.99
6838 - 5/13/2026	OTHER CONTRACTUAL SERVIC...	001-5-410-64990		-24.72
6838 - 5/13/2026	OTHER CONTRACTUAL SERVIC...	001-5-410-64990		-210.09
6838 - 5/13/2026	LIBRARY MATERIALS	001-5-410-65020		69.54
6838 - 5/13/2026	LIBRARY MATERIALS	001-5-410-65020		32.09
6838 - 5/13/2026	LIBRARY MATERIALS	001-5-410-65020		32.09
6838 - 5/13/2026	OFFICE SUPPLIES	001-5-410-65060		12.06
6838 - 5/13/2026	OFFICE SUPPLIES	001-5-410-65060		36.16
6838 - 5/13/2026	OFFICE SUPPLIES	001-5-410-65060		10.50
6838 - 5/13/2026	OFFICE SUPPLIES	001-5-410-65060		29.05
7893 - 5/13/2026 Statement	PROGRAMMING SUPPLIES	001-5-410-65076		21.23
7893 - 5/13/2026 Statement	PROGRAMMING SUPPLIES	001-5-410-65076		32.96
7893 - 5/13/2026 Statement	PROGRAMMING SUPPLIES	001-5-410-65076		123.23
7893 - 5/13/2026 Statement	PROGRAMMING SUPPLIES	001-5-410-65076		20.36
7893 - 5/13/2026 Statement	PROGRAMMING SUPPLIES	001-5-410-65076		83.27
7893 - 5/13/2026 Statement	PROGRAMMING SUPPLIES	001-5-410-65076		110.72
7893 - 5/13/2026 Statement	PROGRAMMING SUPPLIES	001-5-410-65076		18.03
7331 - 5/13/2026 Statement	ASSOCIATION DUES - EMPLOY...	001-5-410-62100		125.00
7331 - 5/13/2026 Statement	PROGRAMMING SUPPLIES	001-5-410-65076		45.98
7331 - 5/13/2026 Statement	PROGRAMMING SUPPLIES	001-5-410-65076		77.48
7331 - 5/13/2026 Statement	PROGRAMMING SUPPLIES	001-5-410-65076		216.31
7331 - 5/13/2026 Statement	PROGRAMMING SUPPLIES	001-5-410-65076		35.62

Council Claims 4/20/2026

Payment Dates: 5/20/2026 - 6/1/2026

Description (Item)	Account Name	Account Number	Project Account Key	Amount
7331 - 5/13/2026 Statement	PROGRAMMING SUPPLIES	001-5-410-65076		0.81
Vendor: 22065 - Visa (Park)			Vendor 22060 - Visa (Library)	Total: 1,377.16
7612 - 5/13/2026 Statement	GROUNDS MAINT & REPAIR	001-5-430-63200		3,396.22
Vendor: 22065 - Visa (Park)			Vendor 22065 - Visa (Park)	Total: 3,396.22
3272 - 5/13/2026 Statement	MEETINGS & CONFERENCES	001-5-170-62400		136.72
Vendor: 22068 - Visa (Planning)			Vendor 22068 - Visa (Planning) Total:	136.72
3363 - 5/13/2026 Statement	EQUIPMENT MAINT & REPAIRS	001-5-110-63500		208.37
k9 software	K-9 SUPPLIES	001-5-110-65072		140.00
2233 - 5/13/2026 Statement	POSTAGE / SHIPPING FEES	001-5-110-65083		32.75
Vendor: 22061 - Visa (Police)			Vendor 22061 - Visa (Police)	Total: 381.12
Storm Water Permit (Rise Proj...	ENGINEERING	302-5-210-64070		180.91
Seal Airport Fuel System	EQUIPMINT MAINT & REPAIRS	660-5-280-63500		66.59
Vendor: 22069 - Visa (Public Works)			Vendor 22069 - Visa (Public Works) Total:	247.50
Employee Wellness Program	WELL BEING COMMITTEE	001-5-620-62991		212.50
Vendor: 23057 - Wellable LLC			Vendor 23057 - Wellable LLC Total:	212.50
Unit 850 - Hydraulic Hose - Fitt..	EQUIPMENT MAINT & REPAIR	673-5-840-63500		164.88
Vendor: 07020 - Ziegler			Vendor 07020 - Ziegler	Total: 164.88
ArmorTech 3LO, 30 gal drum, ...	CHEMICALS	001-5-440-65010		780.00
Nufarm Aquaneat, 2.5 gal	CHEMICALS	001-5-440-65010		116.00
Vendor: 25000 - Zimco Supply			Vendor 25000 - Zimco Supply	Total: 896.00
Grand Total:				2,877,270.53

Report Summary

Fund Summary

Fund	Expense Amount	Payment Amount
001 - GENERAL FUND	241,290.88	151,279.21
055 - SIDEWALK RESERVE	817.00	0.00
085 - HOTEL/MOTEL TAX	3,919.60	0.00
092 - TECHNOLOGY FUND	312.90	0.00
110 - ROAD USE TAX	23,781.38	11,914.85
113 - WORK COMP	115,363.00	0.00
115 - GROUP INSURANCE	168,566.54	168,566.54
117 - CIVIL SERVICE	9.95	0.00
200 - DEBT SERVICE	1,433,995.00	1,433,995.00
302 - SOUTH TECHNICAL PARK RISE PROJECT	180.91	0.00
620 - SANITARY SEWER	12,517.50	1,751.38
635 - SEWER DEBT SINKING FUND	829,543.45	829,543.45
660 - AIRPORT ENTERPRISE	1,486.60	276.65
670 - SOLID WASTE	20,638.09	14,835.23
673 - LANDFILL	23,586.06	7,663.50
690 - REGIONAL COLLECTION CENTE	927.91	482.39
949 - CENTRAL GRAGE	333.76	0.00
Grand Total:	2,877,270.53	2,620,308.20

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
001-2-000-21201	FEDERAL TAXES PAYABLE	41,420.48	41,420.48
001-2-000-21202	STATE TAXES PAYABLE	12,008.16	12,008.16
001-2-000-21203	IPERS PAYABLE	37,562.62	37,575.03
001-2-000-21204	CIVIL SERVICE PAYABLE	60,275.54	60,275.54
001-2-000-21213	MISC DEDUCTIONS	803.95	0.00
001-5-110-63320	VEHICLE MAINT & REPAIR	120.00	0.00
001-5-110-63500	EQUIPMENT MAINT & R...	333.37	0.00
001-5-110-64192	TECHNOLOGY FEES	23.99	0.00
001-5-110-65060	OFFICE SUPPLIES	427.04	0.00
001-5-110-65065	COMPUTER SUPPLIES	111.00	0.00
001-5-110-65070	OPERATING SUPPLIES	106.56	0.00
001-5-110-65072	K-9 SUPPLIES	140.00	0.00
001-5-110-65083	POSTAGE / SHIPPING FE...	32.75	0.00
001-5-110-65990	MISCELLANEOUS EXPEN...	6.27	0.00
001-5-115-65070	OPERATING SUPPLIES	377.77	0.00
001-5-150-63100	BUILDING MAINT & REP...	641.20	0.00
001-5-150-63200	GROUNDS MAINT & REP...	389.98	0.00
001-5-150-63320	VEHICLE MAINT & REPAIR	284.33	0.00
001-5-150-63500	EQUIPMENT MAINT & R...	87.90	0.00
001-5-150-64192	TECHNOLOGY FEES	265.61	0.00
001-5-150-65070	OPERATING SUPPLIES	478.89	0.00
001-5-150-65075	EMS OPERATIOINAL SUP...	81.94	0.00
001-5-170-62400	MEETINGS & CONFEREN...	136.72	0.00
001-5-170-64110	LEGAL EXPENSE	137.50	0.00
001-5-170-64930	PLANNING EXPENSE	0.00	0.00
001-5-170-65060	OFFICE SUPPLIES	1.98	0.00
001-5-210-63250	STREET/ROAD MAINTEN...	75.20	0.00
001-5-210-63500	EQUIPMENT MAINT & R...	-75.20	0.00
001-5-212-64121	DRUG TESTING	20.00	0.00
001-5-240-65070	OPERATING SUPPLIES	12.79	0.00
001-5-410-62100	ASSOCIATION DUES - E...	125.00	0.00
001-5-410-64192	TECHNOLOGY FEES	23.99	0.00
001-5-410-64990	OTHER CONTRACTUAL S...	175.18	0.00
001-5-410-65020	LIBRARY MATERIALS	2,534.04	0.00
001-5-410-65021	LIBRARY DIGITAL CONTE...	652.98	0.00
001-5-410-65060	OFFICE SUPPLIES	227.91	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
001-5-410-65076	PROGRAMMING SUPPLI...	1,491.37	0.00
001-5-430-63100	BUILDING MAINT & REP...	19.16	0.00
001-5-430-63200	GROUNDS MAINT & REP...	4,851.49	0.00
001-5-430-63202	DOWNTOWN MAINTEN...	1,593.45	0.00
001-5-430-63203	BOULEVARD MAINTENA...	3,660.97	0.00
001-5-430-63204	PEDERSON PARK MAINT	114.66	0.00
001-5-430-63206	TREE MAINTENANCE	36,150.00	0.00
001-5-430-63320	VEHICLE MAINT & REPAIR	63.98	0.00
001-5-430-63500	EQUIPMENT MAINT & R...	1,127.92	0.00
001-5-430-64121	DRUG TESTING	160.00	0.00
001-5-430-64990	OTHER CONTRACTUAL E...	1,100.00	0.00
001-5-430-65070	OPERATING SUPPLIES	272.47	0.00
001-5-437-63100	BUILDING MAINT & REP...	774.95	0.00
001-5-437-63200	GROUNDS MAINT & REP...	1,179.41	0.00
001-5-437-63500	EQUIPMENT MAINT & R...	18.77	0.00
001-5-437-65070	OPERATING SUPPLIES	421.39	0.00
001-5-440-62600	LICENSES & PERMITS	307.50	0.00
001-5-440-63100	BUILDING MAINT & REP...	39.98	0.00
001-5-440-63500	EQUIPMENT MAINT & R...	140.47	0.00
001-5-440-64020	ADVERTISING EXPENSE	378.00	0.00
001-5-440-64121	DRUG TESTING	120.00	0.00
001-5-440-65010	CHEMICALS	896.00	0.00
001-5-440-65032	FOOD EXPENSE	1,181.38	0.00
001-5-440-65033	BEVERAGE EXPENSE	48.00	0.00
001-5-440-65035	LIQUOR EXPENSE	106.30	0.00
001-5-440-65040	MINOR EQUIPMENT	170.12	0.00
001-5-440-65070	OPERATING SUPPLIES	61.60	0.00
001-5-450-63200	GROUNDS MAINT & REP...	1,171.93	0.00
001-5-450-63206	TREE MAINTENANCE	8,200.00	0.00
001-5-450-63320	VEHICLE MAINT & REPAIR	23.94	0.00
001-5-450-64121	DRUG TESTING	20.00	0.00
001-5-450-64990	OTHER CONTRACTUAL S...	122.90	0.00
001-5-450-65070	OPERATING SUPPLIES	21.57	0.00
001-5-450-65990	MISCELLANEOUS EXPEN...	29.97	0.00
001-5-615-62400	MEETINGS & CONFEREN...	32.85	0.00
001-5-615-64192	TECHNOLOGY FEES	81.60	0.00
001-5-620-62100	ASSOCIATION DUES - E...	105.00	0.00
001-5-620-62500	EDUCATION REIMBURS...	30.00	0.00
001-5-620-62991	WELL BEING COMMITTEE	309.97	0.00
001-5-620-64192	TECHNOLOGY FEES	71.97	0.00
001-5-620-65060	OFFICE SUPPLIES	6,410.89	0.00
001-5-620-65990	MISCELLANEOUS EXPEN...	39.92	0.00
001-5-625-62400	MEETINGS & CONFEREN...	546.44	0.00
001-5-625-64192	TECHNOLOGY FEES	1,511.34	0.00
001-5-625-64990	OTHER CONTRACT SVCS	4,312.50	0.00
001-5-625-65990	MISC. EXP	110.00	0.00
001-5-650-63100	BUILDING MAINT & REP...	1,365.98	0.00
001-5-650-65070	OPERATING SUPPLIES	295.33	0.00
055-5-210-67991	SIDEWALK CONSTRUCTI...	817.00	0.00
085-5-699-64103	PAYMENTS TO OTHER A...	3,919.60	0.00
092-5-699-64990	OTHER CONTRACTUAL S...	101.43	0.00
092-5-699-65990	MISCELLANEOUS EXPEN...	211.47	0.00
110-2-000-21201	FEDERAL TAXES PAYABLE	4,628.42	4,628.42
110-2-000-21202	STATE TAXES PAYABLE	1,059.46	1,059.46
110-2-000-21203	IPERS PAYABLE	6,226.97	6,226.97
110-5-210-63250	STREET/ROAD MAINTEN...	3,296.48	0.00
110-5-210-63320	VEHICLE MAINTENANCE...	336.44	0.00
110-5-210-63500	EQUIPMENT REPAIR & ...	2,179.76	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
110-5-210-64121	DRUG TESTING	60.00	0.00
110-5-210-64990	OTHER CONTRACTUAL S...	5,000.00	0.00
110-5-210-65070	OPERATING SUPPLIES	993.85	0.00
113-5-110-64080	WORK COMP INSURANCE	21,156.91	0.00
113-5-115-64080	WORK COMP INSURANCE	248.55	0.00
113-5-150-64080	WORK COMP INSURANCE	39,712.24	0.00
113-5-210-64080	WORK COMP INSURANCE	14,284.32	0.00
113-5-212-64080	WORK COMP INSURANCE	3,642.02	0.00
113-5-270-64080	WORK COMP INSURANCE	892.62	0.00
113-5-280-64080	WORK COMP INSURANCE	44.42	0.00
113-5-410-64080	WORK COMP INSURANCE	9,501.17	0.00
113-5-430-64080	WORK COMP INSURANCE	2,266.46	0.00
113-5-440-64080	WORK COMP INSURANCE	594.23	0.00
113-5-450-64080	WORK COMP INSURANCE	1,804.57	0.00
113-5-610-64080	WORK COMP INSURANCE	25.06	0.00
113-5-615-64080	WORK COMP INSURANCE	100.22	0.00
113-5-620-64080	WORK COMP INSURANCE	157.67	0.00
113-5-625-64080	WORK COMP INSURANCE	200.45	0.00
113-5-650-64080	WORK COMP INSURANCE	477.06	0.00
113-5-815-64080	WORK COMP INSURANCE	469.59	0.00
113-5-840-64080	WORK COMP INSURANCE	19,785.44	0.00
115-4-950-4-4799	OTHER REVENUE	6,646.28	6,646.28
115-5-110-61500	GROUP INSURANCE PR...	39,709.61	39,709.61
115-5-110-61515	VOL LIFE INSURANCE	183.90	183.90
115-5-110-61531	DENTAL FLEX	1,317.34	1,317.34
115-5-110-61532	VISION FLEX	147.76	147.76
115-5-115-61500	GROUP INSURANCE PR...	10,732.41	10,732.41
115-5-115-61515	VOL LIFE INSURANCE	252.80	252.80
115-5-115-61531	DENTAL FLEX	281.76	281.76
115-5-115-61532	VISION FLEX	67.94	67.94
115-5-150-61500	GROUP INSURANCE PR...	9,472.51	9,472.51
115-5-150-61515	VOL LIFE INSURANCE	75.90	75.90
115-5-150-61531	DENTAL FLEX	141.28	141.28
115-5-150-61532	VISION FLEX	37.88	37.88
115-5-170-61500	GROUP INSURANCE PR...	4,844.66	4,844.66
115-5-170-61515	VOL LIFE INSURANCE	20.40	20.40
115-5-170-61531	DENTAL FLEX	190.46	190.46
115-5-170-61532	VISION FLEX	24.46	24.46
115-5-210-61500	GROUP INSURANCE PR...	20,976.14	20,976.14
115-5-210-61515	VOL LIFE INSURANCE	75.40	75.40
115-5-210-61531	DENTAL FLEX	542.16	542.16
115-5-210-61532	VISION FLEX	48.92	48.92
115-5-212-61500	GROUP INSURANCE PR...	4,897.86	4,897.86
115-5-212-61515	VOL LIFE INSURANCE	85.50	85.50
115-5-410-61500	GROUP INSURANCE PR...	13,609.96	13,609.96
115-5-410-61515	VOL LIFE INSURANCE	16.40	16.40
115-5-410-61531	DENTAL FLEX	253.34	253.34
115-5-410-61532	VISION FLEX	77.18	77.18
115-5-430-61500	GROUP INSURANCE PR...	5,041.08	5,041.08
115-5-430-61531	DENTAL FLEX	130.46	130.46
115-5-430-61532	VISION FLEX	36.24	36.24
115-5-440-61500	GROUP INSURANCE PR...	2,515.93	2,515.93
115-5-440-61515	VOL LIFE INSURANCE	30.20	30.20
115-5-440-61531	DENTAL FLEX	130.46	130.46
115-5-440-61532	VISION FLEX	18.12	18.12
115-5-450-61500	GROUP INSURANCE PR...	3,362.69	3,362.69
115-5-450-61531	DENTAL FLEX	160.72	160.72
115-5-450-61532	VISION FLEX	24.46	24.46

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
115-5-615-61500	GROUP INSURANCE PR...	5,027.26	5,027.26
115-5-615-61515	VOL LIFE INSURANCE	125.60	125.60
115-5-615-61531	DENTAL FELX	260.92	260.92
115-5-615-61532	VISION FLEX	36.24	36.24
115-5-620-61500	GROUP INSURANCE PR...	5,936.42	5,936.42
115-5-620-61515	VOL LIFE INSURANCE	188.80	188.80
115-5-620-61531	DENTAL FLEX	220.72	220.72
115-5-620-61532	VISION FLEX	42.58	42.58
115-5-625-61500	GROUP INSURANCE PR...	4,108.24	4,108.24
115-5-625-61515	VOL LIFE INSURANCE	94.20	94.20
115-5-625-61531	DENTAL FLEX	121.04	121.04
115-5-625-61532	VISION FLEX	38.46	38.46
115-5-650-61500	GROUP INSURANCE PR...	2,386.53	2,386.53
115-5-650-61531	DENTAL FLEX	60.00	60.00
115-5-650-61532	VISION FLEX	12.10	12.10
115-5-840-61500	GROUP INSURANCE PR...	23,038.36	23,038.36
115-5-840-61515	VOL LIFE INSURANCE	122.50	122.50
115-5-840-61531	DENTAL FLEX	461.76	461.76
115-5-840-61532	VISION FLEX	104.24	104.24
117-5-110-64020	ADVERTISING EXPENSE	9.95	0.00
200-5-733-68010	PRINCIPAL PAYMENT	148,000.00	148,000.00
200-5-733-68020	INTEREST PAYMENT	18,243.75	18,243.75
200-5-733-68030	REGISTRAR FEES	2,606.25	2,606.25
200-5-734-68010	PRINCIPAL PAYMENTS	140,000.00	140,000.00
200-5-734-68020	INTEREST PAYMENTS	6,375.00	6,375.00
200-5-739-68010	PRINCIPAL PAYMENTS	265,000.00	265,000.00
200-5-739-68020	INTEREST PAYMENTS	12,970.00	12,970.00
200-5-742-68020	INTEREST PAYMENTS	110,400.00	110,400.00
200-5-743-68010	PRINCIPAL PAYMENTS	525,000.00	525,000.00
200-5-743-68020	INTEREST PAYMENTS	31,000.00	31,000.00
200-5-744-68010	PRINCIPAL PAYMENT	130,000.00	130,000.00
200-5-744-68020	INTEREST PAYMENT	44,400.00	44,400.00
302-5-210-64070	ENGINEERING	180.91	0.00
620-2-000-21201	FEDERAL TAXES PAYABLE	750.98	750.98
620-2-000-21202	STATE TAXES PAYABLE	202.81	202.81
620-2-000-21203	IPERS PAYABLE	797.59	797.59
620-5-815-63500	EQUIPMENT MAINT & R...	310.99	0.00
620-5-815-63502	WTP EQUIPMENT MAINT..	3,821.38	0.00
620-5-815-63505	SEWER REPAIRS	6,393.25	0.00
620-5-815-64994	IOWA ONE CALL EXPENSE	240.50	0.00
635-5-821-68010	PRINCIPAL PAYMENTS	412,000.00	412,000.00
635-5-821-68020	INTEREST PAYMENTS	27,868.75	27,868.75
635-5-821-68030	SERVICE FEE	7,962.50	7,962.50
635-5-822-68010	PRINCIPAL PAYMENTS	193,000.00	193,000.00
635-5-822-68020	INTEREST PAYMENTS	9,720.95	9,720.95
635-5-822-68030	SERVICE FEE	3,076.25	3,076.25
635-5-823-68010	PRINCIPAL PAYMENTS	162,000.00	162,000.00
635-5-823-68020	INTEREST PAYMENTS	10,436.25	10,436.25
635-5-823-68030	REGISTRAR FEES	3,478.75	3,478.75
660-2-000-21201	FEDERAL TAXES PAYABLE	109.39	109.39
660-2-000-21202	STATE TAXES PAYABLE	30.26	30.26
660-2-000-21203	IPERS PAYABLE	137.00	137.00
660-5-280-63100	BUILDING MAINT & REP...	565.86	0.00
660-5-280-63500	EQUIPMINT MAINT & RE...	66.59	0.00
660-5-280-64110	LEGAL EXPENSE	577.50	0.00
670-2-000-21201	FEDERAL TAXES PAYABLE	5,100.16	5,100.16
670-2-000-21202	STATE TAXES PAYABLE	1,357.69	1,357.69
670-2-000-21203	IPERS PAYABLE	8,377.38	8,377.38

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
670-5-840-63200	GROUNDS MAINT & REP...	203.49	0.00
670-5-840-63320	VEHICLE MAINT & REPAIR	-101.21	0.00
670-5-840-63500	EQUIPMENT MAINT & R...	1,152.38	0.00
670-5-840-63504	CONTAINER REPAIRS	64.34	0.00
670-5-840-64121	DRUG TESTING	51.00	0.00
670-5-840-64206	RECYCLING EXPENSE	4,155.30	0.00
670-5-840-65060	OFFICE SUPPLIES	78.69	0.00
670-5-840-65070	OPERATING SUPPLIES	96.43	0.00
670-5-840-65100	SAFETY SUPPLIES	102.44	0.00
673-2-000-21201	FEDERAL TAXES PAYABLE	2,691.69	2,691.69
673-2-000-21202	STATE TAXES PAYABLE	706.78	706.78
673-2-000-21203	IPERS PAYABLE	4,265.03	4,265.03
673-5-840-63200	GROUNDS MAINT & REP...	4,184.46	0.00
673-5-840-63310	VEHICLE OPERATIONS - ...	1,733.28	0.00
673-5-840-63500	EQUIPMENT MAINT & R...	5,377.12	0.00
673-5-840-63730	TELECOMMUNICATION ...	169.88	0.00
673-5-840-64121	DRUG TESTING	20.00	0.00
673-5-840-64220	TESTING & MONITORING	1,375.00	0.00
673-5-840-65060	OFFICE SUPPLIES	69.65	0.00
673-5-840-65070	OPERATING SUPPLIES	2,891.61	0.00
673-5-840-65100	SAFETY SUPPLIES	101.55	0.00
673-5-840-65990	MISCELLANEOUS EXPEN...	0.01	0.00
690-2-000-21201	FEDERAL TAXES PAYABLE	155.38	155.38
690-2-000-21202	STATE TAXES PAYABLE	29.37	29.37
690-2-000-21203	IPERS PAYABLE	297.64	297.64
690-5-840-63320	VEHICLE MAINT & REPAIR	310.14	0.00
690-5-840-63500	EQUIPMENT MAINT & R...	135.38	0.00
949-5-900-65067	STOCK PARTS	333.76	0.00
	Grand Total:	2,877,270.53	2,620,308.20

Project Account Summary

Project Account Key	Expense Amount	Payment Amount
None	2,877,270.53	2,620,308.20
Grand Total:	2,877,270.53	2,620,308.20