STATE OF IOWA
2026
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2026
CITY OF SPILLVILLE, IOWA
DUE: December 1, 2026

16209600800000
CITY OF SPILLVILLE
PO Box 276
SPILLVILLE IA 52168-0276
POPULATION: 385

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

	Governmental (a)	Proprietary (b)	Total Actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes Levied on Property	131,730		131,730	131,548
Less: Uncollected Property Taxes-Levy Year	0		0	0
Net Current Property Taxes	131,730		131,730	131,548
Delinquent Property Taxes	7		7	0
TIF Revenues	0		0	0
Other City Taxes	68,887	0	68,887	61,217
Licenses and Permits	448	0	448	500
Use of Money and Property	29,380	4,148	33,528	40,005
Intergovernmental	76,805	321,206	398,011	399,863
Charges for Fees and Service	52,395	207,046	259,441	283,100
Special Assessments	0	0	0	0
Miscellaneous	34,811	7,495	42,306	39,000
Other Financing Sources	53,757	1,189,395	1,243,152	1,066,911
Transfers In	53,757	122,750	176,507	71,596
Total Revenues and Other Sources	448,220	1,729,290	2,177,510	2,093,740
Expenditures and Other Financing Uses				
Public Safety	3,480		3,480	8,501
Public Works	81,299		81,299	120,468
Health and Social Services	0		0	700
Culture and Recreation	133,786		133,786	183,445
Community and Economic Development	5,911		5,911	10,000
General Government	112,204		112,204	116,109
Debt Service	21,498		21,498	21,499
Capital Projects	0		0	0
Total Governmental Activities Expenditures	358,178	0	358,178	460,722
BUSINESS TYPE ACTIVITIES		1,623,455	1,623,455	1,643,262
Total All Expenditures	358,178	1,623,455	1,981,633	2,103,984
Other Financing Uses	55,159	121,348	176,507	
Transfers Out	55,159	121,348	176,507	71,596
Total All Expenditures/and Other Financing Uses	413,337	1,744,803	2,158,140	2,175,580
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	34,883	-15,513	19,370	-81,840
Beginning Fund Balance July 1, 2025	467,695	178,393	646,088	631,405
Ending Fund Balance June 30, 2026	502,578	162,880	665,458	549,565

NOTE - These balances do not include the following, which were not budgeted and are not available for city operations:

Non-budgeted Internal Service Funds	Pension Trust Funds
Private Purpose Trust Funds	Agency Funds

Indebtedness at June 30, 2026	Amount	Indebtedness at June 30, 2026	Amount
General Obligation Debt	0	Other Long-Term Debt	226,593
Revenue Debt	905,752	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	1,325,343

CERTIFICATION

The forgoing report is correct to the best of my knowledge and belief

Lynette C. Andera
Signature of Preparer

Printed name of Preparer
Lynette Andera

Publication
10/22/2026

Phone Number
5633801379

P—W—
Signature of Mayor or Mayor Pro Tem (Name and Title)

Date Signed
10/13/2026

PLEASE PUBLISH THIS PAGE ONLY

PW 10-13-26

REVENUE P2

CITY OF SPILLVILLE

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2026

NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section A - Taxes	1										1
Taxes levied on property	2	131,730						131,730		131,730	2
Less: Uncollected Property Taxes - Levy Year	3							0		0	3
Net Current Property Taxes	4	131,730	0		0	0	0	131,730		131,730	4
Delinquent Property Taxes	5				7			7		7	5
Total Property Tax	6	131,730	0		7	0	0	131,737		131,737	6
TIF Revenues	7							0		0	7
Other City Taxes											
Utility Tax Replacement Excise Taxes	8	1,651						1,651		1,651	8
Utility Franchise Tax (Chapter 364.2, Code of Iowa)	9	1,539						1,539		1,539	9
Parimutuel Wager Tax	10							0		0	10
Gaming Wager Tax	11							0		0	11
Mobile Home Tax	12							0		0	12
Hotel / Motel Tax	13							0		0	13
Other Local Option Taxes	14		65,697					65,697		65,697	14
Total Other City Taxes	15	3,190	65,697		0	0	0	68,887	0	68,887	15
Section B - Licenses and Permits	16	448						448		448	16
Section C - Use of Money and Property	17										17
Interest	18	1,185	10,563					11,748	4,148	15,896	18
Rents and Royalties	19	16,912						16,912		16,912	19
Other Miscellaneous Use of Money and Property	20	720						720		720	20
	21							0		0	21
Total Use of Money and Property	22	18,817	10,563	0	0	0	0	29,380	4,148	33,528	22
Section D - Intergovernmental	24										24
Federal Grants and Reimbursements	26										26
Federal Grants	27	1,127						1,127		1,127	27
Community Development Block Grants	28							0	321,206	321,206	28
Housing and Urban Development	29							0		0	29
Public Assistance Grants	30							0		0	30
Payment in Lieu of Taxes	31							0		0	31
	32							0		0	32
Total Federal Grants and Reimbursements	33	1,127	0		0	0	0	1,127	321,206	322,333	33

PW
10-13-26

REVENUE P3

CITY OF SPILLVILLE

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2026

NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section D - Intergovernmental - Continued	41										41
State Shared Revenues	43										43
Road Use Taxes	44		31,443					31,443		31,443	44
Other state grants and reimbursements	48										48
State grants	49							0		0	49
Iowa Department of Transportation	50							0		0	50
Iowa Department of Natural Resources	51							0		0	51
Iowa Economic Development Authority	52							0		0	52
CEBA grants	53							0		0	53
C&I Replacement and Tier I Business Tax Replacement	54	3,178						3,178		3,178	54
Library	55	1,429						1,429		1,429	55
	56							0		0	56
	57							0		0	57
	58							0		0	58
	59							0		0	59
Total State	60	4,607	31,443	0	0	0	0	36,050	0	36,050	60
Local Grants and Reimbursements											
County Contributions	63		22,885					22,885		22,885	63
Library Service	64	16,743						16,743		16,743	64
Township Contributions	65							0		0	65
Fire/EMT Service	66							0		0	66
	67							0		0	67
	68							0		0	68
	69							0		0	69
Total Local Grants and Reimbursements	70	16,743	22,885	0	0	0	0	39,628	0	39,628	70
Total Intergovernmental (Sum of lines 33, 60, and 70)	71	22,477	54,328	0	0	0	0	76,805	321,206	398,011	71
Section E -Charges for Fees and Service	72										72
Water	73							0	162,699	162,699	73
Sewer	74							0	44,347	44,347	74
Electric	75							0		0	75
Gas	76							0		0	76
Parking	77							0		0	77
Airport	78							0		0	78
Landfill/garbage	79	34,953						34,953		34,953	79
Hospital	80							0		0	80

PW 10-13-26

Local Government Property Valuation System

REVENUE P4

CITY OF SPILLVILLE
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2026

NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section E - Charges for Fees and Service - Continued	81										81
Transit	82							0		0	82
Cable TV	83							0		0	83
Internet	84							0		0	84
Telephone	85							0		0	85
Housing Authority	86							0		0	86
Storm Water	87							0		0	87
Other:	88										88
Nursing Home	89							0		0	89
Police Service Fees	90							0		0	90
Prisoner Care	91							0		0	91
Fire Service Charges	92							0		0	92
Ambulance Charges	93							0		0	93
Sidewalk Street Repair Charges	94							0		0	94
Housing and Urban Renewal Charges	95							0		0	95
River Port and Terminal Fees	96							0		0	96
Public Scales	97							0		0	97
Cemetery Charges	98							0		0	98
Library Charges	99	316						316		316	99
Park, Recreation, and Cultural Charges	100	17,126						17,126		17,126	100
Animal Control Charges	101							0		0	101
	102							0		0	102
	103							0		0	103
Total Charges for Service	104	52,395	0	0	0	0	0	52,395	207,046	259,441	104
Section F - Special Assesments	106							0		0	106
Section G - Miscellaneous	107										107
Contributions	108	13,781						13,781		13,781	108
Deposits and Sales/Fuel Tax Refunds	109							0	520	520	109
Sale of Property and Merchandise	110	20,976						20,976		20,976	110
Fines	111							0		0	111
Internal Service Charges	112							0		0	112
Credit card -Interchange Fee	113	54						54		54	113
NE Iowa RC & D Grant	114							0	1,529	1,529	114
Insurance Trust Divident	115							0	5,446	5,446	115
	116							0		0	116
	117							0		0	117
	118							0		0	118
	119							0		0	119
Total Miscellaneous	120	34,811	0	0	0	0	0	34,811	7,495	42,306	120

10-13-26

REVENUE P5

CITY OF SPILLVILLE
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2026

NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Total All Revenues (Sum of lines 6, 7, 15,16,22, 71, 104, 106, and 120)	121	263,868	130,588	0	7	0	0	394,463	539,895	934,358	121
Section H - Other Financing Sources	123										123
Proceeds of capital asset sales	124							0		0	124
Proceeds of long-term debt (Excluding TIF internal borrowing)	125							0	1,066,645	1,066,645	125
Proceeds of anticipatory warrants or other short-term debt	126							0		0	126
Regular transfers in and interfund loans	127	48,045	5,712					53,757	122,750	176,507	127
Internal TIF loans and transfers in	128							0		0	128
	129							0		0	129
	130							0		0	130
Total Other Financing Sources	131	48,045	5,712	0	0	0	0	53,757	1,189,395	1,243,152	131
Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)	132	311,913	136,300	0	7	0	0	448,220	1,729,290	2,177,510	132
Beginning Fund Balance July 1, 2025	134	43,216	423,493	0	986			467,695	178,393	646,088	134
Total Revenues and Other Financing Sources (Sum of lines 132 and 134)	136	355,129	559,793	0	993	0	0	915,915	1,907,683	2,823,598	136

pv 10-13-26

Local Government Property Valuation System

EXPENDITURES P6

CITY OF SPILLVILLE
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2026

NON-GAAP/CASH BASIS

Item Description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section A - Public Safety	1										1
Police Department/Crime Prevention	2	1						1		1	2
Jail	3							0		0	3
Emergency Management	4							0		0	4
Flood control	5							0		0	5
Fire Department	6	3,000						3,000		3,000	6
Ambulance	7							0		0	7
Building Inspections	8							0		0	8
Miscellaneous Protective Services	9							0		0	9
Animal Control	10							0		0	10
Other Public Safety	11	479						479		479	11
	12							0		0	12
	13							0		0	13
Total Public Safety	14	3,480	0		0	0	0	3,480		3,480	14
Section B - Public Works	15										15
Roads, Bridges, Sidewalks	16		21,362					21,362		21,362	16
Parking Meter and Off-Street	17							0		0	17
Street Lighting	18		10,300					10,300		10,300	18
Traffic Control Safety	19							0		0	19
Snow Removal	20		11,209					11,209		11,209	20
Highway Engineering	21							0		0	21
Street Cleaning	22		818					818		818	22
Airport (if not an enterprise)	23							0		0	23
Garbage (if not an enterprise)	24	37,610						37,610		37,610	24
Other Public Works	25							0		0	25
	26							0		0	26
	27							0		0	27
Total Public Works	28	37,610	43,689		0	0	0	81,299		81,299	28
Section C - Health and Social Services	29										29
Welfare Assistance	30							0		0	30
City Hospital	31							0		0	31
Payments to Private Hospitals	32							0		0	32
Health Regulation and Inspections	33							0		0	33
Water, Air, and Mosquito Control	34							0		0	34
Community Mental Health	35							0		0	35
Other Health and Social Services	36							0		0	36
	37							0		0	37
	38							0		0	38
Total Health and Social Services	39	0	0		0	0	0	0		0	39
Section D - Culture and Recreation	40										40
Library Services	41	40,943						40,943		40,943	41
Museum, Band, Theater	42	51,810						51,810		51,810	42
Parks	43	20,616	0					20,616		20,616	43
Recreation	44	20,092						20,092		20,092	44
Cemetery	45							0		0	45
Community Center, Zoo, Marina, and Auditorium	46	0						0		0	46
Other Culture and Recreation	47	325						325		325	47
	48							0		0	48
	49							0		0	49
Total Culture and Recreation	50	133,786	0		0	0	0	133,786		133,786	50

CITY OF SPILLVILLE

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2026 -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section E - Community and Economic Development	51										51
Community beautification	52	1,051						1,051		1,051	52
Economic development	53	4,860						4,860		4,860	53
Housing and urban renewal	54							0		0	54
Planning and zoning	55							0		0	55
Other community and economic development	56							0		0	56
TIF Rebates	57							0		0	57
	58							0		0	58
Total Community and Economic Development	59	5,911	0	0	0	0	0	5,911		5,911	59
Section F - General Government	60										60
Mayor, Council and City Manager	61	2,589						2,589		2,589	61
Clerk, Treasurer, Financial Administration	62	54,492						54,492		54,492	62
Elections	63	1,044						1,044		1,044	63
Legal Services and City Attorney	64	1,566						1,566		1,566	64
City Hall and General Buildings	65	27,571						27,571		27,571	65
Tort Liability	66							0		0	66
Other General Government	67	24,942						24,942		24,942	67
	68							0		0	68
	69							0		0	69
Total General Government	70	112,204	0		0	0	0	112,204		112,204	70
Section G - Debt Service	71							0		0	71
Principal	72	10,516	4,992					15,508		15,508	72
Interest	73	3,719	2,271					5,990		5,990	73
Total Debt Service	74	14,235	7,263	0	0	0	0	21,498		21,498	74
Section H - Regular Capital Projects - Specify	75										75
	76							0		0	76
	77							0		0	77
Subtotal Regular Capital Projects	78	0	0		0	0	0	0		0	78
TIF Capital Projects - Specify	79										79
	80							0		0	80
	81							0		0	81
Subtotal TIF Capital Projects	82	0	0		0	0	0	0		0	82
Total Capital Projects	83	0	0		0	0	0	0		0	83
Total Governmental Activities Expenditures	84	307,226	50,952	0	0	0	0	358,178		358,178	84
(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)	85										85

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Local Government Property Valuation System

EXPENDITURES P8

CITY OF SPILLVILLE

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2026 -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section I - Business Type Activities	87										87
Water - Current Operation	88								80,729	80,729	88
Capital Outlay	89								1,417,867	1,417,867	89
Debt Service	90								91,239	91,239	90
Sewer and Sewage Disposal - Current Operation	91								33,620	33,620	91
Capital Outlay	92									0	92
Debt Service	93									0	93
Electric - Current Operation	94									0	94
Capital Outlay	95									0	95
Debt Service	96									0	96
Gas Utility - Current Operation	97									0	97
Capital Outlay	98									0	98
Debt Service	99									0	99
Parking - Current Operation	100									0	100
Capital Outlay	101									0	101
Debt Service	102									0	102
Airport - Current Operation	103									0	103
Capital Outlay	104									0	104
Debt Service	105									0	105
Landfill/Garbage - Current operation	106									0	106
Capital Outlay	107									0	107
Debt Service	108									0	108
Hospital - Current Operation	109									0	109
Capital Outlay	110									0	110
Debt Service	111									0	111
Transit - Current Operation	112									0	112
Capital Outlay	113									0	113
Debt Service	114									0	114
Cable TV, Telephone, Internet - Current Operation	115									0	115
Capital Outlay	116									0	116
Housing Authority - Current Operation	117									0	117
Capital Outlay	118									0	118
Debt Service	119									0	119
Storm Water - Current Operation	120									0	120
Capital Outlay	121									0	121
Debt Service	122									0	122
Other Business Type - Current Operation	123									0	123
Capital Outlay	124									0	124
Debt Service	125									0	125
Internal Service Funds - Specify	126										126
	127									0	127
	128									0	128
Total Business Type Activities	129								1,623,455	1,623,455	129

10-13-26

Local Government Property Valuation System

EXPENDITURES P9

CITY OF SPILLVILLE

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2026 -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Subtotal Expenditures (Sum of lines 84 and 129)	130	307,226	50,952	0	0	0	0	358,178	1,623,455	1,981,633	130
Section J - Other Financing Uses Including Transfers Out	131										131
Regular transfers out	132	16,811	38,348					55,159	121,348	176,507	132
Internal TIF loans/repayments and transfers out	133							0		0	133
	134							0		0	134
Total Other Financing Uses	135	16,811	38,348	0	0	0	0	55,159	121,348	176,507	135
Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	136	324,037	89,300	0	0	0	0	413,337	1,744,803	2,158,140	136
	137										137
Ending fund balance June 30, :	138										138
Governmental:	139										139
Nonspendable	140							0		0	140
Restricted	141		470,493		993			471,486		471,486	141
Committed	142							0		0	142
Assigned	143							0		0	143
Unassigned	144	31,092						31,092		31,092	144
Total Governmental	145	31,092	470,493	0	993	0	0	502,578		502,578	145
Proprietary	146								162,880	162,880	146
Total Ending Fund Balance June 30,	147	31,092	470,493	0	993	0	0	502,578	162,880	665,458	147
Total Requirements (Sum of lines 136 and 147)	148	355,129	559,793	0	993	0	0	915,915	1,907,683	2,823,598	148

10-13-26

OTHER P10

Part III Intergovernmental Expenditures
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount.

Purpose	Amount paid to other local governments
Correction	
Health	
Highways	
Transit Subsidies	
Libraries	
Police protection	1
Sewerage	
Sanitation	
All other	3,000

Purpose	Amount paid to State
Highways	
All other	

10-13-26

Part IV
Wages & Salaries
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

YOU ARE REQUIRED TO ENTER SALARY DOLLARS IN THE Amount areas FOR SALARIES AND WAGES PAID	Amount
Total Salaries and Wages Paid	180,039

Part V Debt Outstanding, Issued, and Retired

Transit subsidies

A. Long-Term Debt

Debt During the Fiscal Year					Debt Outstanding JUNE 30, 2026				
Purpose	Line	Debt Outstanding JULY 1, 2025	Issued	Retired	General Obligation	TIF Revenue	Revenue	Other	Interest Paid This Year
Water Utility	1.	696,000	243,752	34,000	0	0	905,752	0	53,327
Sewer Utility	2.	0	0	0	0	0	0	0	0
Electric Utility	3.	0	0	0	0	0	0	0	0
Gas Utility	4.	0	0	0	0	0	0	0	0
Transit-Bus	5.	0	0	0	0	0	0	0	0
Industrial Revenue	6.	0	0	0	0	0	0	0	0
Mortgage Revenue	7.	0	0	0	0	0	0	0	0
TIF Revenue	8.	0	0	0	0	0	0	0	0
Other Purposes / Miscellaneous	9.	244,789	0	18,196	0	0	0	226,593	7,213
GO	10.	0	0	0	0	0	0	0	0
Parking	11.	0	0	0	0	0	0	0	0
Airport	12.	0	0	0	0	0	0	0	0
Stormwater	13.	0	0	0	0	0	0	0	0
Section 108	14.	0	0	0	0	0	0	0	0
Total Long-Term		940,789	243,752	52,196	0	0	905,752	226,593	60,540

B. Short-Term Debt Amount

Outstanding as of July 1, 2025	0
Outstanding as of JUNE 30, 2026	0

Part VI DEBT LIMITATION FOR GENERAL OBLIGATIONS
Actual valuation -- January 1, 2024

Amount		
26,506,868	**x.05 = $**	1,325,343.4

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2026

Type of asset	Amount				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	All other Funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.				698,684.98	698,684.98

If you budget on a NON-GAAP CASH BASIS, the amount in the Total above SHOULD EQUAL the above summed amounts on

CITY DEBT DETAIL - LT DEBT1

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, 2025	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
TIF Agreements	1	TIF Agreement	06-30-2026	TIF	0	No Vote - Non-GO	0	0	0	0		TIF Revenue	No TIF agreement
2018NonGO-City Shop & Skidloader	2	Other	09-28-2018	18-9	3.75 - 3.75	No Vote - Non-GO	162,133	102,335	10,516	3,719		Other Purposes/Misc	Spillville City Shop & Skidloader
2020NonGO-Oak St & Water Meters	3	Other	09-30-2020	20-9-2	2.50 - 2.50	No Vote - Non-GO	175,000	142,454	7,680	3,494		Other Purposes/Misc	Oak St Repair & Water Meters
2024-Rev - Water Tower - DF0739R	4	Revenue	09-06-2024	26-6-10 & 24-8-3	3.50 - 3.50	No Vote - Non-GO	728,000	696,000	33,000	51,201	5	Water Utility	New Water Tower
2025-Rev - Water Tower Supplemental	5	Revenue	11-07-2025	25-10-24	0.00 - 3.01	No Vote - Non-GO	243,752	0	1,000	2,126	4	Water Utility	Water Tower - Supplemental Loan
	6	-				-						-	-
	7	-				-						-	-
	8	-				-						-	-
	9	-				-						-	-
	10	-				-						-	-
	11	-				-						-	-
	12	-				-						-	-
	13	-				-						-	-
	14	-				-						-	-
	15	-				-						-	-
	16	-				-						-	-
	17	-				-						-	-
	18	-				-						-	-
	19	-				-						-	-
	20	-				-						-	-

AM 10-13-26

CITY DEBT DETAIL - LT DEBT2

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, NaN	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
	21	-				-						-	-
	22	-				-						-	-
	23	-				-						-	-
	24	-				-						-	-
	25	-				-						-	-
	26	-				-						-	-
	27	-				-						-	-
	28	-				-						-	-
	29	-				-						-	-
	30	-				-						-	-
	31	-				-						-	-
	32	-				-						-	-
	33	-				-						-	-
	34	-				-						-	-
	35	-				-						-	-
	36	-				-						-	-
	37	-				-						-	-
	38	-				-						-	-
	39	-				-						-	-
	40	-				-						-	-

https://dom-localgov.iowa.gov/afr?id=11558

CITY DEBT DETAIL - LT DEBT3

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, NaN	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
	41	-				-						-	-
	42	-				-						-	-
	43	-				-						-	-
	44	-				-						-	-
	45	-				-						-	-
	46	-				-						-	-
	47	-				-						-	-
	48	-				-						-	-
	49	-				-						-	-
	50	-				-						-	-
	51	-				-						-	-
	52	-				-						-	-
	53	-				-						-	-
	54	-				-						-	-
	55	-				-						-	-
	56	-				-						-	-
	57	-				-						-	-
	58	-				-						-	-
	59	-				-						-	-
	60	-				-						-	-

10-13-26

CITY DEBT DETAIL - LT DEBT4

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, NaN	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
	61	-				-						-	-
	62	-				-						-	-
	63	-				-						-	-
	64	-				-						-	-
	65	-				-						-	-
	66	-				-						-	-
	67	-				-						-	-
	68	-				-						-	-
	69	-				-						-	-
	70	-				-						-	-
	71	-				-						-	-
	72	-				-						-	-
	73	-				-						-	-
	74	-				-						-	-
	75	-				-						-	-
	76	-				-						-	-
	77	-				-						-	-
	78	-				-						-	-
	79	-				-						-	-
	80	-				-						-	-

10-13-26

CITY DEBT DETAIL - LT DEBT5

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, NaN	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
	81	-				-						-	-
	82	-				-						-	-
	83	-				-						-	-
	84	-				-						-	-
	85	-				-						-	-
	86	-				-						-	-
	87	-				-						-	-
	88	-				-						-	-
	89	-				-						-	-
	90	-				-						-	-
	91	-				-						-	-
	92	-				-						-	-
	93	-				-						-	-
	94	-				-						-	-
	95	-				-						-	-
	96	-				-						-	-
	97	-				-						-	-
	98	-				-						-	-
	99	-				-						-	-
	100	-				-						-	-

AM 10-13-26

CITY DEBT DETAIL - LT DEBT6

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, NaN	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
	101	-				-						-	-
	102	-				-						-	-
	103	-				-						-	-
	104	-				-						-	-
	105	-				-						-	-
	106	-				-						-	-
	107	-				-						-	-
	108	-				-						-	-
	109	-				-						-	-
	110	-				-						-	-
	111	-				-						-	-
	112	-				-						-	-
	113	-				-						-	-
	114	-				-						-	-
	115	-				-						-	-
	116	-				-						-	-
	117	-				-						-	-
	118	-				-						-	-
	119	-				-						-	-
	120	-				-						-	-

10-13-26

Notes & Remarks
REMARKS
Change in Beginning Balance of 2026 Check & Savings Balance / Total Assets - Outstanding Liabilities as of the end 2025 = Beginning balance of 2026

10-13-26

PW