

|                                    |                                                    |                            |               |                         |
|------------------------------------|----------------------------------------------------|----------------------------|---------------|-------------------------|
|                                    |                                                    |                            |               |                         |
| <b>BANK TO BOOK RECONCILIATION</b> |                                                    |                            |               |                         |
| <b>4/30/2026</b>                   |                                                    |                            |               |                         |
|                                    |                                                    |                            |               |                         |
| BANK BALANCE @                     |                                                    |                            |               |                         |
|                                    | CASH - FIDELITY BANK & TRUST                       |                            |               | \$ 12,214,707.55        |
|                                    | CASH - FIDELITY BANK & TRUST - PERPETUAL CARE FUND |                            |               | \$ 38,850.60            |
|                                    | <b>SUB TOTAL</b>                                   |                            |               | <b>\$ 12,253,558.15</b> |
|                                    |                                                    |                            |               |                         |
| ADD:                               | CD'S:                                              | Bank/CD #                  | Maturity Date |                         |
|                                    |                                                    |                            |               |                         |
|                                    | ENLOW BUILDING CD                                  | LIBERTY SAVINGS-10447      | 7/13/2026     | \$ 12,123.25            |
|                                    | CEMETERY PERPETUAL CARE                            | HILLS BANK-30282503        | 2/11/2026     | \$ 109,659.59           |
|                                    | LIBRARY-HANSEN DONATION CD                         | GREENSTATE-1041 (Old 1037) | 8/4/2026      | \$ 65,145.66            |
|                                    | LIBRARY-KROUTH PRINCIPAL CD                        | GREENSTATE-1042 (Old 1038) | 6/2/2026      | \$ 59,981.19            |
|                                    | LIBRARY-KROUTH INTEREST CD                         | GREENSTATE-1043 (Old 1039) | 6/2/2026      | \$ 28,118.68            |
|                                    | GEN FUND-STREETSCAPE-ACCIONA DONATION CD           | GREENSTATE-1044 (Old 1040) | 12/7/2026     | \$ 8,128.32             |
|                                    |                                                    |                            |               |                         |
|                                    | SAVINGS ACCOUNTS                                   |                            |               |                         |
|                                    |                                                    |                            |               |                         |
|                                    | GENERAL FUND SAVINGS                               | GREENSTATE-0001            |               | \$ 5.00                 |
|                                    | LIBRARY - KROUTH INTEREST                          | FIDELITY-SAVINGS ACCOUNT   |               | \$ 8,530.85             |
|                                    | LIBRARY - M GRAY SAVINGS                           | FIDELITY-SAVINGS ACCOUNT   |               | \$ 16,369.61            |
|                                    |                                                    |                            |               |                         |
|                                    |                                                    |                            |               |                         |
|                                    | <b>TOTAL CD'S &amp; SAVINGS ACCOUNTS</b>           |                            |               | <b>\$ 308,062.15</b>    |
|                                    |                                                    |                            |               |                         |
|                                    | <b>SUB TOTAL</b>                                   |                            |               | <b>\$ 12,561,620.30</b> |
|                                    |                                                    |                            |               |                         |
| PLUS                               | O/S DEPOSITS                                       |                            |               | \$ -                    |
|                                    |                                                    |                            |               |                         |
| PLUS                               | ADJUSTMENTS                                        |                            |               | \$ -                    |
|                                    |                                                    |                            |               |                         |
| LESS:                              | O/S CREDIT CARD                                    |                            |               | \$ -                    |
|                                    |                                                    |                            |               |                         |
| LESS:                              | O/S CHECKS                                         |                            |               | \$ 15,123.90            |
|                                    |                                                    |                            |               |                         |
|                                    |                                                    |                            |               |                         |
|                                    | <b>ENDING BOOK BALANCE</b>                         |                            |               | <b>\$ 12,546,496.40</b> |

**CLERK'S REPORT FOR THE MONTH OF APRIL 2026**

| DESCRIPTION                               | CHECKING                | INVESTMENT           | BEGINNING<br>BALANCE    | RECEIPTS               | TRANSFER<br>IN      | DISBURSED            | TRANSFER<br>OUT     | NET CHANGE<br>LIABILITIES | CLERK'S<br>BALANCE      |
|-------------------------------------------|-------------------------|----------------------|-------------------------|------------------------|---------------------|----------------------|---------------------|---------------------------|-------------------------|
| <b>GENERAL</b>                            |                         |                      |                         |                        |                     |                      |                     |                           |                         |
| *(001) GENERAL OPERATING FUND             | \$ 3,088,377.34         | \$ 5.00              | \$ 3,088,382.34         | \$ 550,528.64          |                     | \$ 103,992.23        |                     |                           | \$ 3,534,918.75         |
| ** FIRE APPARATUS RESERVE                 | \$ 214,059.29           | \$ -                 | \$ 214,059.29           |                        |                     |                      |                     |                           | \$ 214,059.29           |
| POLICE APPARATUS RESERVE                  | \$ 150,727.05           | \$ -                 | \$ 150,727.05           |                        |                     |                      |                     |                           | \$ 150,727.05           |
| PARK & RECREATION RESERVE                 | \$ 17,340.39            | \$ -                 | \$ 17,340.39            |                        |                     |                      |                     |                           | \$ 17,340.39            |
| PUBLIC WORKS RESERVE                      | \$ 14,660.00            | \$ -                 | \$ 14,660.00            |                        |                     |                      |                     |                           | \$ 14,660.00            |
| SIGNS-ACCIONA DTN INVESTMENT              | \$ -                    | \$ 8,128.32          | \$ 8,128.32             |                        |                     |                      |                     |                           | \$ 8,128.32             |
| PARK EQUIPMENT/RESERVE                    | \$ 24,246.00            | \$ -                 | \$ 24,246.00            |                        |                     |                      |                     |                           | \$ 24,246.00            |
| (022) CIVIC CENTER                        | \$ 56,781.94            | \$ -                 | \$ 56,781.94            | \$ 530.00              |                     | \$ 949.89            |                     |                           | \$ 56,362.05            |
| (027) MEMORIAL GARDEN PROJECT             | \$ 414.00               | \$ -                 | \$ 414.00               |                        |                     |                      |                     |                           | \$ 414.00               |
| (028) SPLASH PAD RESERVE                  | \$ 100.00               | \$ -                 | \$ 100.00               |                        |                     |                      |                     |                           | \$ 100.00               |
| (031) LIBRARY                             | \$ (12,858.90)          | \$ 102,130.51        | \$ 89,271.61            | \$ 797.28              |                     | \$ 13,599.14         |                     |                           | \$ 76,469.75            |
| (036) TORT LIABILITY                      | \$ 2,282.19             | \$ -                 | \$ 2,282.19             | \$ 32,359.21           |                     |                      |                     |                           | \$ 34,641.40            |
| <b>SPECIAL REVENUE</b>                    |                         |                      |                         |                        |                     |                      |                     |                           |                         |
| (110) ROAD USE TAX                        | \$ 325,846.00           | \$ -                 | \$ 325,846.00           | \$ 28,847.06           |                     | \$ 31,463.48         |                     |                           | \$ 323,229.58           |
| (112) TRUST & AGENCY (EMPLOYEE BENEFITS)  | \$ 524,591.28           | \$ -                 | \$ 524,591.28           | \$ 111,975.84          |                     | \$ 33,796.39         |                     |                           | \$ 602,770.73           |
| (119) EMERGENCY TAX FUND                  | \$ 7,019.38             | \$ -                 | \$ 7,019.38             |                        |                     |                      |                     |                           | \$ 7,019.38             |
| (121) LOCAL OPTION SALES TAX              | \$ 741,449.52           | \$ -                 | \$ 741,449.52           | \$ 26,206.16           |                     |                      |                     |                           | \$ 767,655.68           |
| (125) TIF                                 | \$ 324,876.10           | \$ -                 | \$ 324,876.10           | \$ 233,128.12          |                     |                      |                     |                           | \$ 558,004.22           |
| (126) TIF LMI MEADOWS PT 4                | \$ 131,615.25           | \$ -                 | \$ 131,615.25           |                        |                     |                      |                     |                           | \$ 131,615.25           |
| (160) REVOLVING LOAN FUND                 | \$ 137,082.45           | \$ -                 | \$ 137,082.45           |                        |                     |                      |                     |                           | \$ 137,082.45           |
| <b>DEBT SERVICE</b>                       |                         |                      |                         |                        |                     |                      |                     |                           |                         |
| (226) DEBT SERVICE                        | \$ 443,290.33           | \$ -                 | \$ 443,290.33           | \$ 92,360.61           |                     |                      |                     |                           | \$ 535,650.94           |
| <b>CAPITAL PROJECTS</b>                   |                         |                      |                         |                        |                     |                      |                     |                           |                         |
| (300) CAPITAL IMPROVEMENT RESERVE         | \$ 412,549.96           | \$ -                 | \$ 412,549.96           | \$ 36,763.23           |                     |                      |                     |                           | \$ 449,313.19           |
| (304) W MAIN ST STORMWATER IMP            | \$ 10,000.00            | \$ -                 | \$ 10,000.00            |                        |                     |                      |                     |                           | \$ 10,000.00            |
| (308) PARK IMP - PEDERSEN VALLEY          | \$ 8,129.20             | \$ -                 | \$ 8,129.20             |                        |                     |                      |                     |                           | \$ 8,129.20             |
| (312) DOWNTOWN EAST REDEVELOPMENT         | \$ 172,412.82           | \$ -                 | \$ 172,412.82           |                        |                     |                      |                     |                           | \$ 172,412.82           |
| (321) WIDENING WAPSI CREEK @ BERANEK PARK | \$ (117,503.22)         | \$ -                 | \$ (117,503.22)         |                        |                     | \$ 355,435.06        |                     |                           | \$ (472,938.28)         |
| (324) WW TREATMT FAC IMP 2021             | \$ 80,000.00            | \$ -                 | \$ 80,000.00            |                        |                     |                      |                     |                           | \$ 80,000.00            |
| (326) ROUNDABOUT MAIN & CEDAR             | \$ 94,198.22            | \$ -                 | \$ 94,198.22            |                        |                     |                      |                     |                           | \$ 94,198.22            |
| (327) SPONSORED WATER QUALITY IMPE 2021   | \$ (20,000.00)          | \$ -                 | \$ (20,000.00)          |                        |                     |                      |                     |                           | \$ (20,000.00)          |
| (329) EASTSIDE WATER MAINS PH1            | \$ 320,331.70           | \$ -                 | \$ 320,331.70           |                        |                     |                      |                     |                           | \$ 320,331.70           |
| (331) CEDAR JOHNSON RD RECONSTRUCT        | \$ 938,256.86           | \$ -                 | \$ 938,256.86           |                        |                     | \$ 16,990.93         |                     |                           | \$ 921,265.93           |
| (332) W MAIN ST IMPROVEMENT               | \$ 525,595.45           | \$ -                 | \$ 525,595.45           |                        |                     | \$ 11,676.00         |                     |                           | \$ 513,919.45           |
| <b>PERMANENT</b>                          |                         |                      |                         |                        |                     |                      |                     |                           |                         |
| (500) CEMETERY PERPETUAL FUND             | \$ 38,730.60            | \$ 109,659.59        | \$ 148,390.19           | \$ 240.00              |                     |                      |                     |                           | \$ 148,630.19           |
| (501) KROUTH PRINCIPAL FUND               | \$ (0.00)               | \$ 60,020.05         | \$ 60,020.05            |                        |                     |                      |                     |                           | \$ 60,020.05            |
| (502) KROUTH INTEREST FUND                | \$ -                    | \$ 28,118.68         | \$ 28,118.68            |                        |                     |                      |                     |                           | \$ 28,118.68            |
| <b>ENTERPRISE</b>                         |                         |                      |                         |                        |                     |                      |                     |                           |                         |
| (600) WATER FUND                          | \$ 592,630.98           | \$ -                 | \$ 592,630.98           | \$ 65,638.27           |                     | \$ 46,109.69         | \$ 10,321.27        |                           | \$ 601,838.29           |
| (603) WATER SINKING FUND                  | \$ 93,611.54            | \$ -                 | \$ 93,611.54            | \$ -                   | \$ 10,321.27        |                      |                     |                           | \$ 103,932.81           |
| (610) SEWER FUND                          | \$ 946,486.12           | \$ -                 | \$ 946,486.12           | \$ 91,411.68           |                     | \$ 24,373.77         | \$ 50,628.86        |                           | \$ 962,895.17           |
| (611) SEWER FUND SPECIAL                  | \$ 1,038,847.98         | \$ -                 | \$ 1,038,847.98         | \$ -                   | \$ 50,628.86        |                      |                     |                           | \$ 1,089,476.84         |
| (740) STORM WATER UTILITY                 | \$ 274,622.28           | \$ -                 | \$ 274,622.28           | \$ 6,300.00            |                     | \$ 1,065.37          |                     |                           | \$ 279,856.91           |
| <b>TOTAL</b>                              | <b>\$ 11,600,800.10</b> | <b>\$ 308,062.15</b> | <b>\$ 11,908,862.25</b> | <b>\$ 1,277,086.10</b> | <b>\$ 60,950.13</b> | <b>\$ 639,451.95</b> | <b>\$ 60,950.13</b> | <b>\$ -</b>               | <b>\$ 12,546,496.40</b> |
| O/S CHECKS                                |                         |                      | \$16,571.07             |                        |                     |                      |                     |                           | \$15,123.90             |
| ADJUSTMENTS                               |                         |                      | \$0.00                  |                        |                     |                      |                     |                           | \$0.00                  |
| O/S DEPOSIT                               |                         |                      | \$0.00                  |                        |                     |                      |                     |                           | \$0.00                  |
| O/S CREDIT CARD                           |                         |                      | \$0.00                  |                        |                     |                      |                     |                           | \$0.00                  |
| <b>BANK STATEMENT BALANCE</b>             |                         |                      | <b>\$11,925,433.32</b>  |                        |                     |                      |                     |                           | <b>\$12,561,620.30</b>  |

CITY OF WEST BRANCH  
MTD TREASURERS REPORT  
AS OF: APRIL 30TH, 2026

| FUND                            | BEGINNING<br>CASH BALANCE | M-T-D<br>REVENUES | M-T-D<br>EXPENSES | CASH BASIS<br>ENDING BAL. | NET CHANGE<br>OTHER ASSETS | NET CHANGE<br>LIABILITIES | ACCRUAL ENDING<br>CASH BALANCE |
|---------------------------------|---------------------------|-------------------|-------------------|---------------------------|----------------------------|---------------------------|--------------------------------|
| 001-GENERAL FUND                | 3,517,543.39              | 550,528.64        | 103,992.23        | 3,964,079.80              | 0.00                       | 0.00                      | 3,964,079.80                   |
| 022-CIVIC CENTER                | 56,781.94                 | 530.00            | 949.89            | 56,362.05                 | 0.00                       | 0.00                      | 56,362.05                      |
| 027-MEMORIAL GARDEN PROJECT     | 414.00                    | 0.00              | 0.00              | 414.00                    | 0.00                       | 0.00                      | 414.00                         |
| 028-SPLASH PAD RESERVE          | 100.00                    | 0.00              | 0.00              | 100.00                    | 0.00                       | 0.00                      | 100.00                         |
| 031-LIBRARY                     | 89,271.61                 | 797.28            | 13,599.14         | 76,469.75                 | 0.00                       | 0.00                      | 76,469.75                      |
| 036-TORT LIABILITY              | 2,282.19                  | 32,359.21         | 0.00              | 34,641.40                 | 0.00                       | 0.00                      | 34,641.40                      |
| 110-ROAD USE TAX                | 325,846.00                | 28,847.06         | 31,463.48         | 323,229.58                | 0.00                       | 0.00                      | 323,229.58                     |
| 112-TRUST AND AGENCY            | 524,591.28                | 111,975.84        | 33,796.39         | 602,770.73                | 0.00                       | 0.00                      | 602,770.73                     |
| 119-EMERGENCY TAX FUND          | 7,019.38                  | 0.00              | 0.00              | 7,019.38                  | 0.00                       | 0.00                      | 7,019.38                       |
| 121-OPTION TAX                  | 741,449.52                | 26,206.16         | 0.00              | 767,655.68                | 0.00                       | 0.00                      | 767,655.68                     |
| 125-T I F                       | 324,876.10                | 233,128.12        | 0.00              | 558,004.22                | 0.00                       | 0.00                      | 558,004.22                     |
| 126-TIF LMI MEADOWS PT 4        | 131,615.25                | 0.00              | 0.00              | 131,615.25                | 0.00                       | 0.00                      | 131,615.25                     |
| 160-REVOLVING LOAN FUND         | 137,082.45                | 0.00              | 0.00              | 137,082.45                | 0.00                       | 0.00                      | 137,082.45                     |
| 226-GO DEBT SERVICE             | 443,290.33                | 92,360.61         | 0.00              | 535,650.94                | 0.00                       | 0.00                      | 535,650.94                     |
| 300-CAPITAL IMPROV. RESERVE     | 412,549.96                | 36,763.23         | 0.00              | 449,313.19                | 0.00                       | 0.00                      | 449,313.19                     |
| 304-W MAIN ST STORMWATER IMP    | 10,000.00                 | 0.00              | 0.00              | 10,000.00                 | 0.00                       | 0.00                      | 10,000.00                      |
| 308-PARK IMP - PEDERSEN VALLE   | 8,129.20                  | 0.00              | 0.00              | 8,129.20                  | 0.00                       | 0.00                      | 8,129.20                       |
| 312-DOWNTOWN EAST REDEVELOPME   | 172,412.82                | 0.00              | 0.00              | 172,412.82                | 0.00                       | 0.00                      | 172,412.82                     |
| 321-WIDENING WAPSI CREEK @ BE ( | 117,503.22)               | 0.00              | 355,435.06        | ( 472,938.28)             | 0.00                       | 0.00                      | ( 472,938.28)                  |
| 324-WW TREATMT FAC IMP 2021     | 80,000.00                 | 0.00              | 0.00              | 80,000.00                 | 0.00                       | 0.00                      | 80,000.00                      |
| 326-ROUNDAABOUT MAIN & CEDAR-J  | 94,198.22                 | 0.00              | 0.00              | 94,198.22                 | 0.00                       | 0.00                      | 94,198.22                      |
| 327-SPONS WATER QUAL IMP 2021 ( | 20,000.00)                | 0.00              | 0.00              | ( 20,000.00)              | 0.00                       | 0.00                      | ( 20,000.00)                   |
| 329-EASTSIDE WATER MAIN PH1     | 320,331.70                | 0.00              | 0.00              | 320,331.70                | 0.00                       | 0.00                      | 320,331.70                     |
| 331-CEDAR JOHNSON RD RECONS     | 938,256.86                | 0.00              | 16,990.93         | 921,265.93                | 0.00                       | 0.00                      | 921,265.93                     |
| 332-W MAIN ST IMPROVE           | 525,595.45                | 0.00              | 11,676.00         | 513,919.45                | 0.00                       | 0.00                      | 513,919.45                     |
| 500-CEMETERY PERPETUAL FUND     | 148,390.19                | 240.00            | 0.00              | 148,630.19                | 0.00                       | 0.00                      | 148,630.19                     |
| 501-KROUTH PRINCIPAL FUND       | 60,020.05                 | 0.00              | 0.00              | 60,020.05                 | 0.00                       | 0.00                      | 60,020.05                      |
| 502-KROUTH INTEREST FUND        | 28,118.68                 | 0.00              | 0.00              | 28,118.68                 | 0.00                       | 0.00                      | 28,118.68                      |
| 600-WATER FUND                  | 592,630.98                | 65,638.27         | 56,430.96         | 601,838.29                | 0.00                       | 0.00                      | 601,838.29                     |
| 603-WATER SINKING FUND          | 93,611.54                 | 10,321.27         | 0.00              | 103,932.81                | 0.00                       | 0.00                      | 103,932.81                     |
| 610-SEWER FUND                  | 946,486.12                | 91,411.68         | 75,002.63         | 962,895.17                | 0.00                       | 0.00                      | 962,895.17                     |
| 611-SEWER FUND SPECIAL          | 1,038,847.98              | 50,628.86         | 0.00              | 1,089,476.84              | 0.00                       | 0.00                      | 1,089,476.84                   |
| 740-STORM WATER UTILITY         | 274,622.28                | 6,300.00          | 1,065.37          | 279,856.91                | 0.00                       | 0.00                      | 279,856.91                     |
| GRAND TOTAL                     | 11,908,862.25             | 1,338,036.23      | 700,402.08        | 12,546,496.40             | 0.00                       | 0.00                      | 12,546,496.40                  |

\*\*\* END OF REPORT \*\*\*

CITY OF WEST BRANCH  
YTD TREASURERS REPORT  
AS OF: APRIL 30TH, 2026

| FUND                            | BEGINNING<br>CASH BALANCE | Y-T-D<br>REVENUES | Y-T-D<br>EXPENSES | CASH BASIS<br>ENDING BAL. | NET CHANGE<br>OTHER ASSETS | NET CHANGE<br>LIABILITIES | ACCRUAL ENDING<br>CASH BALANCE |
|---------------------------------|---------------------------|-------------------|-------------------|---------------------------|----------------------------|---------------------------|--------------------------------|
| 001-GENERAL FUND                | 3,220,597.35              | 2,231,556.16      | 1,488,073.71      | 3,964,079.80              | 0.00                       | 0.00                      | 3,964,079.80                   |
| 022-CIVIC CENTER                | 61,098.15                 | 6,155.00          | 10,891.10         | 56,362.05                 | 0.00                       | 0.00                      | 56,362.05                      |
| 027-MEMORIAL GARDEN PROJECT     | 414.00                    | 0.00              | 0.00              | 414.00                    | 0.00                       | 0.00                      | 414.00                         |
| 028-SPLASH PAD RESERVE          | 100.00                    | 0.00              | 0.00              | 100.00                    | 0.00                       | 0.00                      | 100.00                         |
| 031-LIBRARY                     | 215,963.28                | 22,944.77         | 162,438.30        | 76,469.75                 | 0.00                       | 0.00                      | 76,469.75                      |
| 036-TORT LIABILITY              | 1,577.05                  | 117,668.96        | 84,604.61         | 34,641.40                 | 0.00                       | 0.00                      | 34,641.40                      |
| 110-ROAD USE TAX                | 284,973.83                | 284,774.66        | 242,768.91        | 326,979.58                | 0.00                       | ( 3,750.00)               | 323,229.58                     |
| 112-TRUST AND AGENCY            | 535,294.96                | 425,153.81        | 357,678.04        | 602,770.73                | 0.00                       | 0.00                      | 602,770.73                     |
| 119-EMERGENCY TAX FUND          | 7,019.38                  | 0.00              | 0.00              | 7,019.38                  | 0.00                       | 0.00                      | 7,019.38                       |
| 121-OPTION TAX                  | 497,744.44                | 269,911.24        | 0.00              | 767,655.68                | 0.00                       | 0.00                      | 767,655.68                     |
| 125-T I F                       | 43,717.03                 | 546,236.19        | 31,949.00         | 558,004.22                | 0.00                       | 0.00                      | 558,004.22                     |
| 126-TIF LMI MEADOWS PT 4        | 83,542.25                 | 48,073.00         | 0.00              | 131,615.25                | 0.00                       | 0.00                      | 131,615.25                     |
| 160-REVOLVING LOAN FUND         | 137,082.45                | 0.00              | 0.00              | 137,082.45                | 0.00                       | 0.00                      | 137,082.45                     |
| 226-GO DEBT SERVICE             | 301,593.80                | 325,868.39        | 91,811.25         | 535,650.94                | 0.00                       | 0.00                      | 535,650.94                     |
| 300-CAPITAL IMPROV. RESERVE     | 315,593.26                | 133,719.93        | 0.00              | 449,313.19                | 0.00                       | 0.00                      | 449,313.19                     |
| 304-W MAIN ST STORMWATER IMP    | 10,000.00                 | 0.00              | 0.00              | 10,000.00                 | 0.00                       | 0.00                      | 10,000.00                      |
| 308-PARK IMP - PEDERSEN VALLE   | 14,827.20                 | 0.00              | 6,698.00          | 8,129.20                  | 0.00                       | 0.00                      | 8,129.20                       |
| 312-DOWNTOWN EAST REDEVELOPME   | 172,412.82                | 0.00              | 0.00              | 172,412.82                | 0.00                       | 0.00                      | 172,412.82                     |
| 321-WIDENING WAPSI CREEK @ BE   | 12,835.10                 | 449,371.85        | 935,145.23        | ( 472,938.28)             | 0.00                       | 0.00                      | ( 472,938.28)                  |
| 324-WW TREATMT FAC IMP 2021     | 80,000.00                 | 367,753.20        | 367,753.20        | 80,000.00                 | 0.00                       | 0.00                      | 80,000.00                      |
| 326-ROUNDABOUT MAIN & CEDAR-J   | 156,500.72                | 0.00              | 62,302.50         | 94,198.22                 | 0.00                       | 0.00                      | 94,198.22                      |
| 327-SPONS WATER QUAL IMP 2021 ( | 20,000.00)                | 0.00              | 0.00              | ( 20,000.00)              | 0.00                       | 0.00                      | ( 20,000.00)                   |
| 329-EASTSIDE WATER MAIN PH1     | 320,331.70                | 0.00              | 0.00              | 320,331.70                | 0.00                       | 0.00                      | 320,331.70                     |
| 331-CEDAR JOHNSON RD RECONS (   | 457,812.03)               | 3,529,500.00      | 2,150,422.04      | 921,265.93                | 0.00                       | 0.00                      | 921,265.93                     |
| 332-W MAIN ST IMPROVE           | 41,500.00                 | 520,774.70        | 48,355.25         | 513,919.45                | 0.00                       | 0.00                      | 513,919.45                     |
| 500-CEMETERY PERPETUAL FUND     | 143,818.44                | 4,811.75          | 0.00              | 148,630.19                | 0.00                       | 0.00                      | 148,630.19                     |
| 501-KROUTH PRINCIPAL FUND       | 58,176.59                 | 1,843.46          | 0.00              | 60,020.05                 | 0.00                       | 0.00                      | 60,020.05                      |
| 502-KROUTH INTEREST FUND        | 27,257.36                 | 861.32            | 0.00              | 28,118.68                 | 0.00                       | 0.00                      | 28,118.68                      |
| 600-WATER FUND                  | 486,610.52                | 751,962.05        | 636,734.28        | 601,838.29                | 0.00                       | 0.00                      | 601,838.29                     |
| 603-WATER SINKING FUND          | 13,396.12                 | 103,212.70        | 12,676.01         | 103,932.81                | 0.00                       | 0.00                      | 103,932.81                     |
| 610-SEWER FUND                  | 861,793.27                | 941,124.80        | 840,022.90        | 962,895.17                | 0.00                       | 0.00                      | 962,895.17                     |
| 611-SEWER FUND SPECIAL          | 646,290.72                | 525,958.81        | 82,772.69         | 1,089,476.84              | 0.00                       | 0.00                      | 1,089,476.84                   |
| 740-STORM WATER UTILITY         | 239,492.60                | 62,751.78         | 22,387.47         | 279,856.91                | 0.00                       | 0.00                      | 279,856.91                     |
| GRAND TOTAL                     | 8,513,742.36              | 11,671,988.53     | 7,635,484.49      | 12,550,246.40             | 0.00                       | ( 3,750.00)               | 12,546,496.40                  |

\*\*\* END OF REPORT \*\*\*

**PROGRAM EXPENDITURES FOR THE MONTH OF APRIL 2026**

83.33%

| <b>FUNCTIONS</b>                          | <b>BUDGET<br/>EXP</b>  | <b>MTD EXP</b>      | <b>YTD EXP</b>       | <b>REMAINING<br/>BALANCE</b> | <b>PERCENT<br/>OF EXPENSES</b> |
|-------------------------------------------|------------------------|---------------------|----------------------|------------------------------|--------------------------------|
| <b>PUBLIC SAFETY</b>                      |                        |                     |                      |                              |                                |
| <b>POLICE DEPARTMENT</b>                  |                        |                     |                      |                              |                                |
| GENERAL FUND                              | \$ 635,858.00          | \$ 37,596.79        | \$ 452,879.16        | \$ 182,978.84                | 71.22%                         |
| TORT LIABILITY                            | \$ 17,000.00           | \$ -                | \$ 13,233.25         | \$ 3,766.75                  | 77.84%                         |
| TRUST & AGENCY                            | \$ 174,566.00          | \$ 12,709.83        | \$ 133,577.47        | \$ 40,988.53                 | 76.52%                         |
| <b>FIRE DEPARTMENT</b>                    |                        |                     |                      |                              |                                |
| GENERAL FUND                              | \$ 319,400.00          | \$ 3,254.84         | \$ 95,899.97         | \$ 223,500.03                | 30.03%                         |
| TORT LIABILITY                            | \$ 40,000.00           | \$ -                | \$ 30,340.39         | \$ 9,659.61                  | 75.85%                         |
| TRUST & AGENCY                            | \$ 71,280.00           | \$ 1,943.46         | \$ 40,178.29         | \$ 31,101.71                 | 56.37%                         |
| <b>BUILDING INSPECTIONS</b>               |                        |                     |                      |                              |                                |
| GENERAL FUND                              | \$ 59,193.00           | \$ 2,031.94         | \$ 38,266.71         | \$ 20,926.29                 | 64.65%                         |
| TRUST & AGENCY                            | \$ 18,820.00           | \$ 804.09           | \$ 8,618.71          | \$ 10,201.29                 | 45.80%                         |
| ANIMAL CONTROL                            | \$ 4,050.00            | \$ -                | \$ 210.00            | \$ 3,840.00                  | 5.19%                          |
| <b>TOTAL PUBLIC SAFETY</b>                | <b>\$ 1,340,167.00</b> | <b>\$ 58,340.95</b> | <b>\$ 813,203.95</b> | <b>\$ 526,963.05</b>         | <b>60.68%</b>                  |
|                                           |                        |                     |                      |                              |                                |
| <b>PUBLIC WORKS</b>                       |                        |                     |                      |                              |                                |
| <b>ROADS &amp; STREETS</b>                |                        |                     |                      |                              |                                |
| GENERAL FUND                              | \$ 50,750.00           | \$ -                | \$ 56,592.00         | \$ (5,842.00)                | 111.51%                        |
| TORT LIABILITY                            | \$ 22,000.00           | \$ -                | \$ 16,645.40         | \$ 5,354.60                  | 75.66%                         |
| ROAD USE TAX FUND                         | \$ 340,002.00          | \$ 31,463.48        | \$ 242,768.91        | \$ 97,233.09                 | 71.40%                         |
| TRUST & AGENCY                            | \$ 78,418.00           | \$ 3,794.90         | \$ 43,590.82         | \$ 34,827.18                 | 55.59%                         |
| STREET LIGHTING - GENERAL FUND            | \$ 45,000.00           | \$ 3,081.11         | \$ 32,816.09         | \$ 12,183.91                 | 72.92%                         |
| SOLID WASTE - GENERAL FUND                | \$ 333,562.00          | \$ 20,250.00        | \$ 215,724.57        | \$ 117,837.43                | 64.67%                         |
| <b>TOTAL PUBLIC WORKS</b>                 | <b>\$ 869,732.00</b>   | <b>\$ 58,589.49</b> | <b>\$ 608,137.79</b> | <b>\$ 261,594.21</b>         | <b>69.92%</b>                  |
|                                           |                        |                     |                      |                              |                                |
| <b>TOTAL HEALTH &amp; SOCIAL SERVICES</b> | <b>\$ -</b>            | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ -</b>                  | <b>#DIV/0!</b>                 |
|                                           |                        |                     |                      |                              |                                |
| <b>CULTURE &amp; RECREATION</b>           |                        |                     |                      |                              |                                |
| <b>LIBRARY</b>                            |                        |                     |                      |                              |                                |
| GENERAL FUND                              | \$ 218,201.00          | \$ 13,599.14        | \$ 162,438.30        | \$ 55,762.70                 | 74.44%                         |
| TORT LIABILITY                            | \$ 10,000.00           | \$ -                | \$ 7,323.78          | \$ 2,676.22                  | 73.24%                         |
| TRUST & AGENCY                            | \$ 43,518.00           | \$ 6,872.78         | \$ 39,824.14         | \$ 3,693.86                  | 91.51%                         |
| <b>PARKS &amp; RECREATION</b>             |                        |                     |                      |                              |                                |
| GENERAL FUND                              | \$ 267,669.00          | \$ 13,625.64        | \$ 166,672.75        | \$ 100,996.25                | 62.27%                         |
| TORT LIABILITY                            | \$ 10,000.00           | \$ -                | \$ 6,408.92          | \$ 3,591.08                  | 64.09%                         |
| TRUST & AGENCY                            | \$ 43,280.00           | \$ 2,732.67         | \$ 31,032.09         | \$ 12,247.91                 | 71.70%                         |
| <b>CEMETERY</b>                           |                        |                     |                      |                              |                                |

| FUNCTIONS                             | BUDGET               | MTD EXP             | YTD EXP              | REMAINING            | PERCENT       |
|---------------------------------------|----------------------|---------------------|----------------------|----------------------|---------------|
|                                       | EXP                  |                     |                      | BALANCE              | OF EXPENSES   |
| GENERAL FUND                          | \$ 141,908.00        | \$ 5,157.28         | \$ 96,861.66         | \$ 45,046.34         | 68.26%        |
| TORT LIABILITY                        | \$ 5,000.00          | \$ -                | \$ 2,247.09          | \$ 2,752.91          | 44.94%        |
| TRUST & AGENCY                        | \$ 34,225.00         | \$ 1,313.66         | \$ 13,752.24         | \$ 20,472.76         | 40.18%        |
| CIVIC CENTER                          |                      |                     |                      |                      |               |
| GENERAL FUND                          | \$ 17,900.00         | \$ 949.89           | \$ 10,891.10         | \$ 7,008.90          | 60.84%        |
| TRUST & AGENCY                        | \$ -                 | \$ -                | \$ -                 | \$ -                 | #DIV/0!       |
| COMMUNITY & CULTURAL DEV.             | \$ 30,000.00         | \$ 23.36            | \$ 13,106.30         | \$ 16,893.70         | 43.69%        |
| LOCAL CABLE ACCESS                    | \$ 22,741.00         | \$ 216.85           | \$ 16,306.79         | \$ 6,434.21          | 71.71%        |
| HISTORIC PRESERVATION                 | \$ 2,000.00          | \$ -                | \$ -                 | \$ 2,000.00          | 0.00%         |
| <b>TOTAL CULTURE &amp; RECREATION</b> | <b>\$ 846,442.00</b> | <b>\$ 44,491.27</b> | <b>\$ 566,865.16</b> | <b>\$ 279,576.84</b> | <b>66.97%</b> |
|                                       |                      |                     |                      |                      |               |
| COMMUNITY & ECONOMIC DEV.             |                      |                     |                      |                      |               |
| ECONOMIC DEVELOPMENT                  | \$ 122,500.00        | \$ 2,645.00         | \$ 71,511.90         | \$ 50,988.10         | 58.38%        |
| PLANNING & ZONING                     | \$ 39,000.00         | \$ 1,624.78         | \$ 30,685.84         | \$ 8,314.16          | 78.68%        |
| REVOLVING LOAN FUND                   | \$ -                 | \$ -                | \$ -                 | \$ -                 | #DIV/0!       |
| TIF DEBT SERVICE                      | \$ 170,779.00        | \$ -                | \$ 31,949.00         | \$ 138,830.00        | 18.71%        |
| TIF LMI MEADOWS PT 4                  | \$ 30,000.00         | \$ -                | \$ -                 | \$ 30,000.00         | 0.00%         |
| <b>TOTAL COMMUNITY &amp; E.D.</b>     | <b>\$ 362,279.00</b> | <b>\$ 4,269.78</b>  | <b>\$ 134,146.74</b> | <b>\$ 228,132.26</b> | <b>37.03%</b> |
|                                       |                      |                     |                      |                      |               |
| GENERAL GOVERNMENT                    |                      |                     |                      |                      |               |
| MAYOR & COUNCIL                       |                      |                     |                      |                      |               |
| GENERAL FUND                          | \$ 19,000.00         | \$ 513.70           | \$ 19,934.03         | \$ (934.03)          | 104.92%       |
| TRUST & AGENCY                        | \$ 3,248.00          | \$ 47.39            | \$ 1,433.81          | \$ 1,814.19          | 44.14%        |
| CLERK & TREASURER                     |                      |                     |                      |                      |               |
| GENERAL FUND                          | \$ 239,898.00        | \$ 11,723.84        | \$ 159,819.14        | \$ 80,078.86         | 66.62%        |
| TORT LIABILITY                        | \$ 13,000.00         | \$ -                | \$ 8,405.78          | \$ 4,594.22          | 64.66%        |
| TRUST & AGENCY                        | \$ 65,192.00         | \$ 3,577.61         | \$ 45,670.47         | \$ 19,521.53         | 70.06%        |
| LEGAL SERVICES                        | \$ 27,000.00         | \$ 2,247.10         | \$ 20,786.80         | \$ 6,213.20          | 76.99%        |
| <b>TOTAL GENERAL GOVERNMENT</b>       | <b>\$ 367,338.00</b> | <b>\$ 18,109.64</b> | <b>\$ 256,050.03</b> | <b>\$ 111,287.97</b> | <b>69.70%</b> |
|                                       |                      |                     |                      |                      |               |
| <b>GO DEBT SERVICE</b>                | <b>\$ 941,653.00</b> | <b>\$ -</b>         | <b>\$ 91,811.25</b>  | <b>\$ 849,841.75</b> | <b>9.75%</b>  |
|                                       |                      |                     |                      |                      |               |
| CAPITAL PROJECTS                      |                      |                     |                      |                      |               |
| (308) PARK IMPROVEMENTS               | \$ 14,827.00         | \$ -                | \$ 6,698.00          | \$ 8,129.00          | 45.17%        |
| (321) WIDENING WAPSI CREEK            | \$ 1,000,000.00      | \$ 355,435.06       | \$ 935,145.23        | \$ 64,854.77         | 93.51%        |
| (324) WW TREATMENT FACILITY 2021      | \$ 1,100,000.00      | \$ -                | \$ 367,753.20        | \$ 732,246.80        | 33.43%        |
| (326) ROUNDABOUT MAIN & CEDAR         | \$ -                 | \$ -                | \$ 62,302.50         | \$ (62,302.50)       | #DIV/0!       |
| (331) CEDAR JOHNSON RD RECON          | \$ 4,000,000.00      | \$ 16,990.93        | \$ 2,150,422.04      | \$ 1,849,577.96      | 53.76%        |

| FUNCTIONS                              | BUDGET                  | MTD EXP              | YTD EXP                | REMAINING              | PERCENT       |
|----------------------------------------|-------------------------|----------------------|------------------------|------------------------|---------------|
|                                        | EXP                     |                      |                        | BALANCE                | OF EXPENSES   |
| (332) W MAIN ST IMPROVEMENT            | \$ 100,000.00           | \$ 11,676.00         | \$ 48,355.25           | \$ 51,644.75           | 48.36%        |
| <b>TOTAL CAPITAL PROJECTS</b>          | <b>\$ 6,214,827.00</b>  | <b>\$ 384,101.99</b> | <b>\$ 3,570,676.22</b> | <b>\$ 2,644,150.78</b> | <b>57.45%</b> |
|                                        |                         |                      |                        |                        |               |
| <b>BUSINESS TYPE ACTIVITIES</b>        |                         |                      |                        |                        |               |
| WATER FUND                             | \$ 707,280.00           | \$ 46,109.69         | \$ 533,521.58          | \$ 173,758.42          | 75.43%        |
| WATER SINKING FUND                     | \$ 135,040.00           | \$ -                 | \$ 12,676.01           | \$ 122,363.99          | 9.39%         |
| SEWER FUND                             | \$ 515,250.00           | \$ 24,373.77         | \$ 314,064.09          | \$ 201,185.91          | 60.95%        |
| SEWER FUND SPECIAL                     | \$ 641,280.00           | \$ -                 | \$ 82,772.69           | \$ 558,507.31          | 12.91%        |
| STORM WATER UTILITY                    | \$ 39,905.00            | \$ 1,065.37          | \$ 22,387.47           | \$ 17,517.53           | 56.10%        |
| <b>TOTAL BUSINESS TYPE ACTIVITIES</b>  | <b>\$ 2,038,755.00</b>  | <b>\$ 71,548.83</b>  | <b>\$ 965,421.84</b>   | <b>\$ 1,073,333.16</b> | <b>47.35%</b> |
|                                        |                         |                      |                        |                        |               |
| <b>NON-DEPARTMENTAL TRANSFERS</b>      |                         |                      |                        |                        |               |
| GENERAL FUND                           | \$ 194,298.00           | \$ -                 | \$ -                   | \$ 194,298.00          | 0.00%         |
| EMERGENCY TAX FUND                     | \$ 7,020.00             | \$ -                 | \$ -                   | \$ 7,020.00            | 0.00%         |
| LOCAL OPTION SALES TAX                 | \$ 61,403.00            | \$ -                 | \$ -                   | \$ 61,403.00           | 0.00%         |
| TIF                                    | \$ 292,778.00           | \$ -                 | \$ -                   | \$ 292,778.00          | 0.00%         |
| (326) ROUNDABOUT PROJECT               | \$ 156,501.00           | \$ -                 |                        | \$ 156,501.00          | 0.00%         |
| (329) EAST SIDE WATER MAINS PH1        | \$ 320,332.00           | \$ -                 | \$ -                   | \$ 320,332.00          | 0.00%         |
| WATER FUND                             | \$ 209,640.00           | \$ 10,321.27         | \$ 103,212.70          | \$ 106,427.30          | 49.23%        |
| SEWER FUND                             | \$ 710,823.00           | \$ 50,628.86         | \$ 525,958.81          | \$ 184,864.19          | 73.99%        |
| STORM WATER UTILITY                    | \$ 100,000.00           | \$ -                 | \$ -                   | \$ 100,000.00          | 0.00%         |
| <b>TOTAL NON-DEPARMENTAL TRANSFERS</b> | <b>\$ 2,052,795.00</b>  | <b>\$ 60,950.13</b>  | <b>\$ 629,171.51</b>   | <b>\$ 1,423,623.49</b> | <b>30.65%</b> |
| <b>TOTAL FOR ALL FUNCTIONS</b>         | <b>\$ 15,033,988.00</b> | <b>\$ 700,402.08</b> | <b>\$ 7,635,484.49</b> | <b>\$ 7,398,503.51</b> | <b>50.79%</b> |

CITY OF WEST BRANCH  
EXPENDITURES BY ACTIVITY (UNAUDITED)  
AS OF: APRIL 30TH, 2026

001-GENERAL FUND

83.33% OF FISCAL YEAR

| EXPENDITURES                   | CURRENT<br>BUDGET | CURRENT<br>PERIOD | YEAR TO DATE<br>ACTUAL | % OF<br>BUDGET | BUDGET<br>BALANCE |
|--------------------------------|-------------------|-------------------|------------------------|----------------|-------------------|
| TOTAL NON-PROGRAM              | 2,052,795.00      | 60,950.13         | 629,171.51             | 30.65          | 1,423,623.49      |
| TOTAL PUBLIC SAFETY            | 1,340,167.00      | 58,340.95         | 813,203.95             | 60.68          | 526,963.05        |
| TOTAL PUBLIC WORKS             | 869,732.00        | 58,589.49         | 608,137.79             | 69.92          | 261,594.21        |
| TOTAL HEALTH & SOCIAL SERVICES | 0.00              | 0.00              | 0.00                   | 0.00           | 0.00              |
| TOTAL CULTURE & RECREATION     | 846,442.00        | 44,491.27         | 566,865.16             | 66.97          | 279,576.84        |
| TOTAL COMMUNITY & ECON DEVELOP | 362,279.00        | 4,269.78          | 134,146.74             | 37.03          | 228,132.26        |
| TOTAL GENERAL GOVERNMENT       | 367,338.00        | 18,109.64         | 256,050.03             | 69.70          | 111,287.97        |
| TOTAL DEBT SERVICE             | 941,653.00        | 0.00              | 91,811.25              | 9.75           | 849,841.75        |
| TOTAL CAPITAL PROJECTS         | 6,214,827.00      | 384,101.99        | 3,570,676.22           | 57.45          | 2,644,150.78      |
| TOTAL BUSINESS TYPE/ENTERPRISE | 2,038,755.00      | 71,548.83         | 965,421.84             | 47.35          | 1,073,333.16      |
| TOTAL EXPENDITURES             | 15,033,988.00     | 700,402.08        | 7,635,484.49           | 50.79          | 7,398,503.51      |