Agenda Item: L-2

Tiffin, IA

Monthly Activity Report

Group Summary

Account Typ...	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025
Fund: 001 - General Fund												
Revenue	108,004.35	70,558.63	51,903.38	149,760.25	1,213,728.63	248,735.10	186,967.59	147,233.70	80,995.59	271,921.35	1,441,859.71	129,463.07
Expense	214,576.34	221,379.62	165,730.74	160,694.26	243,813.46	494,211.11	223,659.53	293,917.66	335,523.46	275,455.34	334,203.86	85,833.45
Fund 001 Surplus (Deficit):	**-106,571.99**	**-150,820.99**	**-113,827.36**	**-10,934.01**	**969,915.17**	**-245,476.01**	**-36,691.94**	**-146,683.96**	**-254,527.87**	**-3,533.99**	**1,107,655.85**	**43,629.62**
Fund: 110 - Road Use Tax												
Revenue	51,800.99	53,611.58	45,782.32	40,983.15	78,830.12	118,083.59	70,576.80	49,291.09	51,599.05	71,822.83	50,404.41	0.00
Expense	55,635.83	135,784.57	75,423.21	64,827.11	38,963.49	43,754.93	41,383.79	32,239.21	71,818.14	51,581.63	46,628.60	28,168.59
Fund 110 Surplus (Deficit):	**-3,834.84**	**-82,172.99**	**-29,640.89**	**-23,843.96**	**39,866.63**	**74,328.66**	**29,193.01**	**17,051.88**	**-20,219.09**	**20,241.20**	**3,775.81**	**-28,168.59**
Fund: 112 - Employee Benefit												
Revenue	1,226.58	2,910.38	541.53	3,778.44	84,343.37	207,724.13	1,834.81	1,062.02	0.00	10,685.47	76,893.92	6,197.07
Expense	15,421.47	47,991.60	27,129.24	27,780.24	21,980.57	39,532.59	30,836.91	22,048.42	53,194.83	16,856.77	43,847.46	7,990.08
Fund 112 Surplus (Deficit):	**-14,194.89**	**-45,081.22**	**-26,587.71**	**-24,001.80**	**62,362.80**	**168,191.54**	**-29,002.10**	**-20,986.40**	**-53,194.83**	**-6,171.30**	**33,046.46**	**-1,793.01**
Fund: 121 - Local Option Sales Tax												
Revenue	68,805.03	113,134.97	60,139.78	72,450.55	71,045.96	79,163.84	56,325.80	96,067.76	66,657.06	84,670.39	89,242.89	0.00
Expense	50,601.00	0.00	0.00	0.00	0.00	250,061.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 121 Surplus (Deficit):	**18,204.03**	**113,134.97**	**60,139.78**	**72,450.55**	**71,045.96**	**-170,897.16**	**56,325.80**	**96,067.76**	**66,657.06**	**84,670.39**	**89,242.89**	**0.00**
Fund: 125 - TIF												
Revenue	3,802.37	18,755.60	3,155.22	14,966.62	807,647.32	60,012.97	8,966.33	23,891.08	0.00	130,424.38	1,372,063.65	78,221.81
Expense	1,000,231.87	0.00	0.00	0.00	0.00	830,176.74	240,504.42	0.00	0.00	0.00	0.00	0.00
Fund 125 Surplus (Deficit):	**-996,429.50**	**18,755.60**	**3,155.22**	**14,966.62**	**807,647.32**	**-770,163.77**	**-231,538.09**	**23,891.08**	**0.00**	**130,424.38**	**1,372,063.65**	**78,221.81**
Fund: 200 - Debt Service												
Revenue	856,654.14	13,548.85	2,488.35	16,673.64	418,442.57	953,404.40	8,262.64	6,608.97	0.00	76,966.15	602,493.78	44,916.76
Expense	550.00	0.00	0.00	600.00	0.00	2,544,321.25	0.00	2,050.00	0.00	1,200.00	0.00	0.00
Fund 200 Surplus (Deficit):	**856,104.14**	**13,548.85**	**2,488.35**	**16,073.64**	**418,442.57**	**-1,590,916.85**	**8,262.64**	**4,558.97**	**0.00**	**75,766.15**	**602,493.78**	**44,916.76**
Fund: 301 - DEVELOPER - ESCROW												
Revenue	0.00	0.00	473,281.60	0.00	0.00	419,890.86	0.00	19,881.40	0.00	0.00	0.00	0.00
Expense	0.00	0.00	0.00	0.00	0.00	0.00	397,508.10	22,000.00	0.00	0.00	75,773.50	0.00
Fund 301 Surplus (Deficit):	**0.00**	**0.00**	**473,281.60**	**0.00**	**0.00**	**419,890.86**	**-397,508.10**	**-2,118.60**	**0.00**	**0.00**	**-75,773.50**	**0.00**
Fund: 304 - TIFFIN WEST - DEVELOPER REIMBURSEMENT												
Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	281,350.00	0.00	0.00	0.00	0.00
Fund 304 Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**281,350.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund: 307 - Park Road Paving												
Revenue	0.00	0.00	0.00	0.00	5,414,031.82	0.00	0.00	230,446.29	0.00	909,553.71	0.00	0.00

Monthly Activity Report

Account Typ...		December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025
Expense		220,038.45	4,395.00	8,285.97	26,573.62	239,108.96	380,116.61	57,878.47	782,736.91	877,094.51	862,777.64	183,237.66	67,514.80
	Fund 307 Surplus (Deficit):	**-220,038.45**	**-4,395.00**	**-8,285.97**	**-26,573.62**	**5,174,922.86**	**-380,116.61**	**-57,878.47**	**-552,290.62**	**-877,094.51**	**46,776.07**	**-183,237.66**	**-67,514.80**
Fund: 309 - US HWY 6 RECONSTRUCTION													
Expense		0.00	0.00	0.00	216,878.75	0.00	0.00	30,140.25	12,056.10	0.00	30,878.45	17,777.10	17,623.60
	Fund 309 Total:	**0.00**	**0.00**	**0.00**	**216,878.75**	**0.00**	**0.00**	**30,140.25**	**12,056.10**	**0.00**	**30,878.45**	**17,777.10**	**17,623.60**
Fund: 316 - GO Bonds													
Revenue		6,393.74	6,728.89	1,733.91	1,922.92	1,864.37	1,867.74	1,933.49	1,937.10	1,815.51	2,006.83	1,947.86	0.00
	Fund 316 Total:	**6,393.74**	**6,728.89**	**1,733.91**	**1,922.92**	**1,864.37**	**1,867.74**	**1,933.49**	**1,937.10**	**1,815.51**	**2,006.83**	**1,947.86**	**0.00**
Fund: 317 - Village Dr Expansion													
Expense		0.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 317 Total:	**0.00**	**0.00**	**150.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund: 326 - Town Center Land Purch													
Expense		0.00	0.00	0.00	10,000.00	0.00	0.00	236,908.00	-20.00	0.00	0.00	0.00	0.00
	Fund 326 Total:	**0.00**	**0.00**	**0.00**	**10,000.00**	**0.00**	**0.00**	**236,908.00**	**-20.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund: 330 - Tiffin Firetruck													
Expense		0.00	0.00	0.00	0.00	0.00	425.40	70,110.17	28.77	500.25	0.00	5,645.00	830,698.15
	Fund 330 Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**425.40**	**70,110.17**	**28.77**	**500.25**	**0.00**	**5,645.00**	**830,698.15**
Fund: 333 - Soccer Field Exp													
Expense		6,853.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fund 333 Total:	**6,853.17**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund: 335 - Forevergreen Rd Pjt													
Revenue		0.00	0.00	0.00	0.00	0.00	315.77	0.00	0.00	0.00	0.00	0.00	0.00
Expense		2,359.11	600.00	525,410.00	190.00	0.00	0.00	365.00	0.00	42.50	0.00	141,853.17	0.00
	Fund 335 Surplus (Deficit):	**-2,359.11**	**-600.00**	**-525,410.00**	**-190.00**	**0.00**	**315.77**	**-365.00**	**0.00**	**-42.50**	**0.00**	**-141,853.17**	**0.00**
Fund: 339 - Original Town PH3													
Expense		26,732.50	85,925.88	0.00	180.91	0.00	9,357.97	0.00	2,900.00	758,438.68	236,373.31	41,307.50	170,549.10
	Fund 339 Total:	**26,732.50**	**85,925.88**	**0.00**	**180.91**	**0.00**	**9,357.97**	**0.00**	**2,900.00**	**758,438.68**	**236,373.31**	**41,307.50**	**170,549.10**
Fund: 340 - Recreation Center													
Expense		46,053.59	22,800.00	0.00	68,400.00	55,900.00	86,850.00	335,713.95	274,181.04	293,836.97	31,457.96	195,309.74	1,584,244.68
	Fund 340 Total:	**46,053.59**	**22,800.00**	**0.00**	**68,400.00**	**55,900.00**	**86,850.00**	**335,713.95**	**274,181.04**	**293,836.97**	**31,457.96**	**195,309.74**	**1,584,244.68**
Fund: 344 - PW - EQUIPMENT													
Expense		0.00	125,260.00	0.00	68,071.00	0.00	0.00	0.00	0.00	0.00	247,500.00	0.00	0.00
	Fund 344 Total:	**0.00**	**125,260.00**	**0.00**	**68,071.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**247,500.00**	**0.00**	**0.00**
Fund: 345 - JOINT PUBLIC SAFETY BUILDING													
Expense		7,500.00	2,475.00	0.00	2,650.00	0.00	0.00	450.00	0.00	0.00	0.00	0.00	0.00
	Fund 345 Total:	**7,500.00**	**2,475.00**	**0.00**	**2,650.00**	**0.00**	**0.00**	**450.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Monthly Activity Report

Account Typ...	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025
Fund: 346 - FIRE EQUIPMENT												
Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,120.00
Fund 346 Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**10,120.00**
Fund: 600 - Water												
Revenue	119,296.80	105,388.91	85,966.32	105,622.46	111,696.05	181,832.32	107,665.02	137,893.90	110,003.44	160,770.85	183,812.12	47,831.02
Expense	78,092.86	99,853.41	173,274.35	66,459.67	61,507.77	287,908.70	69,599.71	242,510.35	123,774.71	111,053.76	88,261.79	60,780.89
Fund 600 Surplus (Deficit):	**41,203.94**	**5,535.50**	**-87,308.03**	**39,162.79**	**50,188.28**	**-106,076.38**	**38,065.31**	**-104,616.45**	**-13,771.27**	**49,717.09**	**95,550.33**	**-12,949.87**
Fund: 607 - Second Well												
Expense	120.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 607 Total:	**120.87**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund: 608 - WATER TREATMENT PLANT												
Expense	162,402.00	0.00	0.00	0.00	0.00	32,000.00	0.00	19,812.60	478,842.42	766.00	366,557.87	433,204.19
Fund 608 Total:	**162,402.00**	**0.00**	**0.00**	**0.00**	**0.00**	**32,000.00**	**0.00**	**19,812.60**	**478,842.42**	**766.00**	**366,557.87**	**433,204.19**
Fund: 610 - Sewer												
Revenue	123,448.25	112,152.55	116,527.08	119,190.75	114,975.43	121,195.03	124,504.80	139,486.56	127,373.79	128,300.62	143,498.30	39,145.07
Expense	51,356.57	83,507.66	46,304.77	47,604.71	52,740.67	452,437.18	46,865.97	86,394.05	145,620.10	77,299.87	54,287.04	27,027.57
Fund 610 Surplus (Deficit):	**72,091.68**	**28,644.89**	**70,222.31**	**71,586.04**	**62,234.76**	**-331,242.15**	**77,638.83**	**53,092.51**	**-18,246.31**	**51,000.75**	**89,211.26**	**12,117.50**
Fund: 611 - Sewer Sinking												
Revenue	0.00	0.00	0.00	0.00	0.00	298,160.63	0.00	0.00	0.00	0.00	0.00	0.00
Expense	39,272.20	0.00	0.00	0.00	0.00	0.00	471,860.43	0.00	0.00	0.00	0.00	0.00
Fund 611 Surplus (Deficit):	**-39,272.20**	**0.00**	**0.00**	**0.00**	**0.00**	**298,160.63**	**-471,860.43**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund: 617 - Sanitary Sewer Infrastructure Improvement												
Expense	0.00	0.00	0.00	0.00	0.00	16,212.32	0.00	0.00	0.00	0.00	0.00	0.00
Fund 617 Total:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**16,212.32**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Fund: 670 - Recycling/Garbage												
Revenue	44,858.46	42,098.60	44,861.83	45,358.55	43,585.15	44,603.99	44,343.27	45,832.27	44,846.79	44,848.27	45,638.14	12,552.54
Expense	42,217.00	42,424.50	42,497.50	42,534.50	42,744.00	43,021.50	43,664.13	0.00	86,672.00	44,109.00	44,049.00	0.00
Fund 670 Surplus (Deficit):	**2,641.46**	**-325.90**	**2,364.33**	**2,824.05**	**841.15**	**1,582.49**	**679.14**	**45,832.27**	**-41,825.21**	**739.27**	**1,589.14**	**12,552.54**
Fund: 740 - Storm Water												
Revenue	10,651.30	10,413.74	10,366.72	10,976.78	10,467.10	10,655.77	10,541.35	11,000.05	10,562.95	10,783.11	11,180.78	3,765.92
Expense	0.00	0.00	0.00	0.00	0.00	2,992.80	449.88	14,680.22	4,967.50	0.00	22,425.86	0.00
Fund 740 Surplus (Deficit):	**10,651.30**	**10,413.74**	**10,366.72**	**10,976.78**	**10,467.10**	**7,662.97**	**10,091.47**	**-3,680.17**	**5,595.45**	**10,783.11**	**-11,245.08**	**3,765.92**
Total Surplus (Deficit):	**-625,072.82**	**-323,094.54**	**-167,457.74**	**-221,760.66**	**7,613,898.97**	**-2,767,733.96**	**-1,675,976.81**	**-1,178,253.14**	**-2,736,471.89**	**-84,555.77**	**2,357,870.41**	**-2,961,661.84**

Fund Summary

Fund	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025
001 - General Fund	-106,571.99	-150,820.99	-113,827.36	-10,934.01	969,915.17	-245,476.01	-36,691.94	-146,683.96	-254,527.87	-3,533.99	1,107,655.85	43,629.62
110 - Road Use Tax	-3,834.84	-82,172.99	-29,640.89	-23,843.96	39,866.63	74,328.66	29,193.01	17,051.88	-20,219.09	20,241.20	3,775.81	-28,168.59
112 - Employee Benefit	-14,194.89	-45,081.22	-26,587.71	-24,001.80	62,362.80	168,191.54	-29,002.10	-20,986.40	-53,194.83	-6,171.30	33,046.46	-1,793.01
121 - Local Option Sales Tax	18,204.03	113,134.97	60,139.78	72,450.55	71,045.96	-170,897.16	56,325.80	96,067.76	66,657.06	84,670.39	89,242.89	0.00
125 - TIF	-996,429.50	18,755.60	3,155.22	14,966.62	807,647.32	-770,163.77	-231,538.09	23,891.08	0.00	130,424.38	1,372,063.65	78,221.81
200 - Debt Service	856,104.14	13,548.85	2,488.35	16,073.64	418,442.57	-1,590,916.85	8,262.64	4,558.97	0.00	75,766.15	602,493.78	44,916.76
301 - DEVELOPER - ESCROW	0.00	0.00	473,281.60	0.00	0.00	419,890.86	-397,508.10	-2,118.60	0.00	0.00	-75,773.50	0.00
304 - TIFFIN WEST - DEVELO...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-281,350.00	0.00	0.00	0.00	0.00
307 - Park Road Paving	-220,038.45	-4,395.00	-8,285.97	-26,573.62	5,174,922.86	-380,116.61	-57,878.47	-552,290.62	-877,094.51	46,776.07	-183,237.66	-67,514.80
309 - US HWY 6 RECONSTRU...	0.00	0.00	0.00	-216,878.75	0.00	0.00	-30,140.25	-12,056.10	0.00	-30,878.45	-17,777.10	-17,623.60
316 - GO Bonds	6,393.74	6,728.89	1,733.91	1,922.92	1,864.37	1,867.74	1,933.49	1,937.10	1,815.51	2,006.83	1,947.86	0.00
317 - Village Dr Expansion	0.00	0.00	-150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
326 - Town Center Land Purch	0.00	0.00	0.00	-10,000.00	0.00	0.00	-236,908.00	20.00	0.00	0.00	0.00	0.00
330 - Tiffin Firetruck	0.00	0.00	0.00	0.00	0.00	-425.40	-70,110.17	-28.77	-500.25	0.00	-5,645.00	-830,698.15
333 - Soccer Field Exp	-6,853.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
335 - Forevergreen Rd Pjt	-2,359.11	-600.00	-525,410.00	-190.00	0.00	315.77	-365.00	0.00	-42.50	0.00	-141,853.17	0.00
339 - Original Town PH3	-26,732.50	-85,925.88	0.00	-180.91	0.00	-9,357.97	0.00	-2,900.00	-758,438.68	-236,373.31	-41,307.50	-170,549.10
340 - Recreation Center	-46,053.59	-22,800.00	0.00	-68,400.00	-55,900.00	-86,850.00	-335,713.95	-274,181.04	-293,836.97	-31,457.96	-195,309.74	-1,584,244.68
344 - PW - EQUIPMENT	0.00	-125,260.00	0.00	-68,071.00	0.00	0.00	0.00	0.00	0.00	-247,500.00	0.00	0.00
345 - JOINT PUBLIC SAFETY ...	-7,500.00	-2,475.00	0.00	-2,650.00	0.00	0.00	-450.00	0.00	0.00	0.00	0.00	0.00
346 - FIRE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-10,120.00
600 - Water	41,203.94	5,535.50	-87,308.03	39,162.79	50,188.28	-106,076.38	38,065.31	-104,616.45	-13,771.27	49,717.09	95,550.33	-12,949.87
607 - Second Well	-120.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
608 - WATER TREATMENT PL...	-162,402.00	0.00	0.00	0.00	0.00	-32,000.00	0.00	-19,812.60	-478,842.42	-766.00	-366,557.87	-433,204.19
610 - Sewer	72,091.68	28,644.89	70,222.31	71,586.04	62,234.76	-331,242.15	77,638.83	53,092.51	-18,246.31	51,000.75	89,211.26	12,117.50
611 - Sewer Sinking	-39,272.20	0.00	0.00	0.00	0.00	298,160.63	-471,860.43	0.00	0.00	0.00	0.00	0.00
617 - Sanitary Sewer Infrastr...	0.00	0.00	0.00	0.00	0.00	-16,212.32	0.00	0.00	0.00	0.00	0.00	0.00
670 - Recycling/Garbage	2,641.46	-325.90	2,364.33	2,824.05	841.15	1,582.49	679.14	45,832.27	-41,825.21	739.27	1,589.14	12,552.54
740 - Storm Water	10,651.30	10,413.74	10,366.72	10,976.78	10,467.10	7,662.97	10,091.47	-3,680.17	5,595.45	10,783.11	-11,245.08	3,765.92
Total Surplus (Deficit):	**-625,072.82**	**-323,094.54**	**-167,457.74**	**-221,760.66**	**7,613,898.97**	**-2,767,733.96**	**-1,675,976.81**	**-1,178,253.14**	**-2,736,471.89**	**-84,555.77**	**2,357,870.41**	**-2,961,661.84**