

## BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

Modified Accrual Basis

10 -GENERAL FUND

ACCOUNT# TITLE

## ASSETS

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Cash

10-1100.00	Claim on Cash	3,836,564.28
10-1101.00	Cash on Hand	740.00
10-1102.00	Airport Grant Fund	103,498.47
10-1108.00	Police Education Fund	0.00
10-1108.01	Drug Seizure Fund	0.00
10-1117.00	Court Security Fund	0.00
10-1117.01	Court Technology Fund	0.00
10-1128.00	Sinking Fund 2012 - REF	0.00
10-1185.00	Clearing Account	0.00

TOTAL Cash	3,940,802.75
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Investments

10-1200.01	Cert of Deposits - BNB	0.00
10-1206.00	US Bank - Securities	2,027,284.10

TOTAL Investments	2,027,284.10
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Accts Rec/Inv/Prepays

10-1300.00	Accts Rec - Street Surcharge	0.00
10-1300.01	Allowance for Doubtful Accts	0.00
10-1301.00	Accts Recv -Bulk Trash Pick Up	0.00
10-1312.00	Accts Rec - Franchise fees	0.00
10-1317.00	Accts Rec - General Recpts	142.85
10-1318.00	Accts Rec - TXDOT	0.00
10-1319.00	Accts Rec - TEDEM	0.00
10-1320.00	Accts Rec-Appl Dist-CurrentTax	0.00
10-1321.00	Accts Rec-Appl Dist-Deliq Tax	65,305.14
10-1322.00	Accts Rec-Appl Dist-Pen/Int	0.00
10-1322.01	Accts Rec-MCAD Sheriff Sale	0.00
10-1323.00	Accts Rec - Sales Tax Retained	2,492.86
10-1324.00	Accts Rec - Brush Chipping	30.00
10-1329.00	Accts Rec - Grant program(s)	0.00
10-1330.00	Accts Rec - Invoiced Charges	2,377.50
10-1330.01	Allowance for Doubtful Accts (	180.00)
10-1331.00	Accts Rec - Cemetery Lots	0.00
10-1332.01	Accts Rec- Military Sales	0.00
10-1333.00	Accts Rec - IRS	0.00
10-1341.00	Accts Rec - Employees	0.00
10-1345.00	Accts Rec - EMS Billings	0.00
10-1360.00	Accrued Interest Receivable	12,418.95
10-1365.00	Airplane Fuel Inventory	35,621.23
10-1375.00	Prepaid Insurance	0.00
10-1376.00	Prepays	0.00

TOTAL Accts Rec/Inv/Prepays	118,208.53
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6,086,295.38

TOTAL ASSETS

6,086,295.38

## BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

10 -GENERAL FUND

Modified Accrual Basis

ACCOUNT# TITLE

## ASSETS - (CONTINUED)

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## LIABILITIES

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Current Liabilities

10-2100.00 A/P Pending (Due to Pooled)	235,005.61
10-2100.02 Accounts Payable	0.00
10-2102.00 Accrued Comp Absences	0.00
10-2109.00 Unapplied Credits A/R	3,413.51
10-2109.01 Unapplied Credits - Permits	0.00
10-2111.50 Sales Tax Payable- Golf	202.29
10-2111.51 Sales Tax Payable- Lake	54.31
10-2111.52 Sales Tax Payable- Pool	0.00
10-2111.53 Sales Tax Payable - Airport	1.07
10-2113.00 SSI Taxes Payable	0.00
10-2113.50 MDI Taxes Payable	0.00
10-2114.00 Withholding Taxes Payable	0.00
10-2114.50 Unemployment Taxes Payable	0.00
10-2115.00 Municipal Retirement Payable	0.00
10-2115.01 ICMA Retirement Payable	0.00
10-2115.50 Group Insurance Payable	0.00
10-2115.51 Colonial Insurance Payable	70.36
10-2115.52 AFLAC Insurance Payable	0.00
10-2118.11 Child Support Payable	0.00
10-2118.12 HSA Card Payable	0.00
10-2118.13 Workman's Comp Payable	( 2,543.64)
10-2118.14 Uniforms Payable	0.00
10-2118.18 Payroll Deductions Payable	824.50
10-2118.19 Payroll Deduction-Utility Bill	0.00
10-2120.00 State Comptroller Payable	0.00
10-2121.00 Unclaimed Items Payable	0.00
10-2130.00 Accrued Interest Payable	0.00
10-2140.00 Deferred Revenue	<u>58,582.27</u>
TOTAL Current Liabilities	295,610.28

TOTAL LIABILITIES	295,610.28
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## EQUITY

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10-3150.00 Fund Balance	5,607,441.28
10-3150.11 Fund Balance-Restricted-Debt	0.00
10-3150.12 Fund Balance-Unspendable	49,294.80
TOTAL EQUITY	<u>5,656,736.08</u>

TOTAL REVENUE	2,387,992.35
TOTAL EXPENDITURES	2,254,043.33
(WILL CLOSE TO FUND BAL.)	0.00

TOTAL SURPLUS/(DEFICIT)	<u>133,949.02</u>
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TOTAL BEGINNING EQUITY	<u>5,656,736.08</u>
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TOTAL EQUITY & SURPLUS/(DEFICIT)	5,790,685.10
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BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

Modified Accrual Basis

10 -GENERAL FUND

ACCOUNT#	TITLE
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EQUITY (CONT.)

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TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT
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6,086,295.38
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## BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

11 -GEN CONSTRUCTION FUND

Modified Accrual Basis

ACCOUNT# TITLE

## ASSETS

=====

Cash

11-1100.00 Claim on Cash	3,545,280.93
11-1120.00 General Construction Fund	0.00

TOTAL Cash	3,545,280.93
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3,545,280.93

TOTAL ASSETS

3,545,280.93

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## LIABILITIES

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Current Liabilities

11-2100.00 A/P Pending (Due to Pooled)	0.00
11-2100.02 A/P	0.00
TOTAL Current Liabilities	0.00

TOTAL LIABILITIES

0.00

## EQUITY

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11-3150.00 Fund Balance	3,551,080.93
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TOTAL EQUITY	3,551,080.93
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TOTAL REVENUE 0.00

TOTAL EXPENDITURES 5,800.00

(WILL CLOSE TO FUND BAL.) 0.00

TOTAL SURPLUS/(DEFICIT)	( 5,800.00)
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TOTAL BEGINNING EQUITY	3,551,080.93
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TOTAL EQUITY & SURPLUS/(DEFICIT)	3,545,280.93
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TOTAL LIABILITIES, EQUITY &amp; SURPLUS/DEFICIT

3,545,280.93

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## BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

20 -ELECTRIC FUND

Modified Accrual Basis

ACCOUNT# TITLE

## ASSETS

=====

Cash

20-1100.00 Claim on Cash	1,606,811.28
20-1101.00 Cash on Hand	0.00
20-1121.00 BOTX Escrow Acct - CO 2012	0.00
20-1185.00 Clearing Account	0.00

TOTAL Cash	1,606,811.28
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Investments

20-1206.00 US Bank - Securities	3,040,926.13
20-1250.00 Certificates of Deposit - CNB	0.00

TOTAL Investments	3,040,926.13
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Accts Rec/Inv/Prepays

20-1300.00 Accts Rec-Electric Service	503,573.50
20-1300.01 Allowance for Doubtful Accts (	15,144.42)
20-1317.00 Accts Rec - General Recpts	0.00
20-1330.00 Accts Rec-Invoiced Charges	0.00
20-1341.00 Accts Rec - Employees	0.00
20-1360.00 Accrued Interest Receivable	18,628.39
20-1375.00 Prepays	0.00

TOTAL Accts Rec/Inv/Prepays	507,057.47
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5,154,794.88

TOTAL ASSETS

5,154,794.88

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## LIABILITIES

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Current Liabilities

20-2100.00 A/P Pending (Due to Pooled)	302,017.80
20-2100.02 Accounts Payable	0.00
20-2102.00 Accrued Comp Absences	0.00
20-2113.00 SSI Taxes Payable	0.00
20-2113.50 MDI Taxes Payable	0.00
20-2114.00 Withholding Taxes Payable	0.00
20-2114.50 Unemployment Taxes Payable	0.00
20-2115.00 Municipal Retirement Payable	0.00
20-2115.01 ICMA Retirement Payable	0.00
20-2115.50 Group Insurance Payable	0.00
20-2115.51 Colonial Insurance Payable	0.00
20-2115.52 AFLAC Insurance Payable	0.00
20-2118.11 Child Support Payable	0.00
20-2118.13 Workman's Comp Payable	0.00
20-2118.14 Uniforms Payable	0.00
20-2118.18 Payroll Deductions Payable	0.00
20-2118.19 Payroll Deduction-Utility Bill	0.00

## BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

Modified Accrual Basis

20 -ELECTRIC FUND

ACCOUNT# TITLE

## LIABILITIES - (CONTINUED)

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20-2130.00	Accrued Interest Payable	<u>0.00</u>
	TOTAL Current Liabilities	302,017.80

TOTAL LIABILITIES	302,017.80
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## EQUITY

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20-3150.00	Fund Balance	4,701,048.39
20-3150.11	Fund Balance-Restricted-Debt	0.00

TOTAL EQUITY	<u>4,701,048.39</u>
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TOTAL REVENUE	2,047,120.37
TOTAL EXPENDITURES	1,895,391.68
(WILL CLOSE TO FUND BAL.)	0.00

TOTAL SURPLUS/(DEFICIT)	<u>151,728.69</u>
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TOTAL BEGINNING EQUITY	<u>4,701,048.39</u>
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TOTAL EQUITY & SURPLUS/(DEFICIT)	<u>4,852,777.08</u>
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TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT	<u>5,154,794.88</u>
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## BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

30 -WATER / SEWER FUND

Modified Accrual Basis

ACCOUNT# TITLE

## ASSETS

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Cash

30-1100.00 Claim on Cash	2,793,519.35
30-1101.00 Cash on Hand	0.00
30-1117.00 BOKF Escrow Acct - CW CO 2012	0.00
30-1118.00 BOTX Escrow Acct CW LF 2012	0.00
30-1119.00 WWTP Construction-Engineering	0.00
30-1120.00 BOTX Escrow Acct DW EDAP 2015	0.00
30-1121.00 BOTX Escrow Acct DW CO 2013	0.00
30-1122.00 BOTX Escrow Acct DW LF 2013	0.00
30-1123.00 DW Construction-Engineering	0.00
30-1126.00 Sinking Fund 2012 - WWTP	0.00
30-1128.00 Sinking Fund 2012 - REF	0.00
30-1131.00 Sinking Fund 2000 - WTP	143,949.08
30-1134.00 Sinking Fund 2013 - DW	0.00
30-1135.00 Sinking Fund 2019 - DW	125,201.22
30-1136.00 Sinking Fund 2019A -CW	114,168.57
30-1137.00 Sinking Fund 2019B -CW	24,547.85
30-1138.00 Sinking Fund 2021 - CW	24,492.89
30-1139.00 Sinking Fund 2024 - DW	14,593.52
30-1143.00 Community Blk Checking	0.00
30-1185.00 Clearing Account	0.00
<b>TOTAL Cash</b>	<b>3,240,472.48</b>

Investments

30-1206.00 US Bank - Securities	2,027,284.08
30-1250.00 Certificates of Deposit - CNB	0.00
<b>TOTAL Investments</b>	<b>2,027,284.08</b>

Accts Rec/Inv/Prepays

30-1300.00 Accts Rec-Water Service	148,782.86
30-1300.01 Allowance for Doubtful Accts (	12,558.93)
30-1305.00 Accts Rec - Sewer Service	80,254.54
30-1305.01 Allowance for Doubtful Accts (	11,558.80)
30-1317.00 Accts Rec - General Recpts	0.00
30-1318.00 Accts Rec - TXDOT	0.00
30-1318.01 Accts Rec - TDA	0.00
30-1320.00 Accts Rec - Contract Charges	0.00
30-1330.00 Accts Rec-Invoiced Charges	0.00
30-1330.01 Allowance for Bad Debt	0.00
30-1341.00 Accts Rec-Employees	0.00
30-1360.00 Accrued Interest Receivable	12,418.93
30-1376.00 Prepays	0.00
<b>TOTAL Accts Rec/Inv/Prepays</b>	<b>217,338.60</b>

5,485,095.16

TOTAL ASSETS

5,485,095.16

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## BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

30 -WATER / SEWER FUND

Modified Accrual Basis

ACCOUNT# TITLE

## ASSETS - (CONTINUED)

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## LIABILITIES

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Current Liabilities

30-2100.00 A/P Pending (Due to Pooled)	26,169.44
30-2100.02 Accounts Payable	0.00
30-2102.00 Accrued Comp Absences	0.00
30-2113.00 SSI Taxes Payable	0.00
30-2113.50 MDI Taxes Payable	0.00
30-2114.00 Withholding Taxes Payable	0.00
30-2114.50 Unemployment Taxes Payable	0.00
30-2115.00 Municipal Retirement Payable	0.00
30-2115.01 ICMA Retirement Payable	0.00
30-2115.50 Group Insurance Payable	0.00
30-2115.51 Colonial Insurance Payable	0.00
30-2115.52 AFLAC Insurance Payable	0.00
30-2118.11 Child Support Payable	0.01
30-2118.13 Workman's Comp Payable	0.00
30-2118.14 Uniforms Payable	0.00
30-2118.18 Payroll Deductions Payable	247.50
30-2118.19 Payroll Deduction-Utility Bill	0.00
30-2130.00 Accrued Interest Payable	<u>0.00</u>
TOTAL Current Liabilities	26,416.95

TOTAL LIABILITIES

26,416.95

## EQUITY

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30-3150.00 Fund Balance	4,736,512.92
30-3150.03 Fund Balance-Restricted-CO2000	220,000.00
30-3150.11 Fund Balance-Restricted-Debt	173,086.92

TOTAL EQUITY

5,129,599.84

TOTAL REVENUE 1,131,205.11

TOTAL EXPENDITURES 802,126.74

(WILL CLOSE TO FUND BAL.) 0.00

TOTAL SURPLUS/(DEFICIT)

329,078.37

TOTAL BEGINNING EQUITY

5,129,599.84

TOTAL EQUITY &amp; SURPLUS/(DEFICIT)

5,458,678.21

TOTAL LIABILITIES, EQUITY &amp; SURPLUS/DEFICIT

5,485,095.16

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BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

33 -WATER CONSTRUCTION FUND

Modified Accrual Basis

ACCOUNT# TITLE

ASSETS

=====

Cash

33-1100.00 Claim on Cash	482,675.37
33-1110.00 BOKF Escrow Acct - DW CO 2019	0.00
33-1110.01 UMB Escrow Acct - DW CO 2019	1,520,175.83
33-1111.00 BOKF Escrow Acct - DW LF 2019	108,822.77
33-1112.00 BOKF Escrow Acct -DW EDAP 2019	301,199.92
33-1113.00 UMB Escrow Acct - DW EDAP 2024	1,646,661.53
33-1113.01 UMB Escrow Acct - DW CO 2024	668,484.18
33-1114.00 UMB Escrow Acct - DW RWF 2025	4,215,637.64
33-1120.00 DW Construction	23.57

TOTAL Cash	8,943,680.81
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8,943,680.81

TOTAL ASSETS

8,943,680.81

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LIABILITIES

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Current Liabilities

33-2100.00 A/P Pending ( Due To Pooled)	0.00
33-2100.02 Accounts Payable	0.00
33-2101.00 Arbitrage Rebate due to IRS	0.00
TOTAL Current Liabilities	0.00

TOTAL LIABILITIES

0.00

EQUITY

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33-3150.00 Fund Balance	8,878,870.73
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TOTAL EQUITY	8,878,870.73
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TOTAL REVENUE	64,810.08
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TOTAL EXPENDITURES	0.00
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(WILL CLOSE TO FUND BAL.)	0.00
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TOTAL SURPLUS/(DEFICIT)	64,810.08
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TOTAL BEGINNING EQUITY	8,878,870.73
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TOTAL EQUITY & SURPLUS/(DEFICIT)	8,943,680.81
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TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT

8,943,680.81

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## BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

35 -WWTP CONSTRUCTION FUND

Modified Accrual Basis

ACCOUNT# TITLE

## ASSETS

=====

Cash

35-1110.00 BOKF Escrow Acct - CW CO 2019A	0.00
35-1110.01 UMB Escrow Acct - CW CO 2019A	1,167,119.06
35-1111.00 BOKF Escrow Acct - CW CO 2019B	0.00
35-1111.01 UMB Escrow Acct - CW CO 2019B	410,189.32
35-1112.00 BOKF Escrow Acct - CW LF 2019	112,803.81
35-1113.00 BOKF Escrow Acct - CW CO 2021	0.00
35-1120.00 CW Construction	7,997.69

TOTAL Cash	1,698,109.88
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1,698,109.88

TOTAL ASSETS

1,698,109.88

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## LIABILITIES

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Current Liabilities

35-2100.02 Accounts Payable	0.00
35-2101.00 Arbitrage Rebate due to IRS	0.00
TOTAL Current Liabilities	0.00

TOTAL LIABILITIES

0.00

## EQUITY

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35-3150.00 Fund Balance	1,690,245.07
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TOTAL EQUITY	1,690,245.07
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TOTAL REVENUE	12,656.17
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TOTAL EXPENDITURES	4,791.36
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(WILL CLOSE TO FUND BAL.)	0.00
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TOTAL SURPLUS/(DEFICIT)	7,864.81
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TOTAL BEGINNING EQUITY	1,690,245.07
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TOTAL EQUITY & SURPLUS/(DEFICIT)	1,698,109.88
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TOTAL LIABILITIES, EQUITY &amp; SURPLUS/DEFICIT

1,698,109.88

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## BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

40 -GAS FUND

Modified Accrual Basis

ACCOUNT# TITLE

## ASSETS

=====

Cash

40-1100.00 Claim on Cash	2,699,237.15
40-1101.00 Cash on Hand	0.00
40-1185.00 Clearing Account	0.00
TOTAL Cash	2,699,237.15

Accts Rec/Inv/Prepays

40-1300.00 Accts Rec-Gas Services	5,277.37
40-1300.01 Allowance for Doubtful Accts (	5,492.90)
40-1301.00 Accts Rec- WTG Gas	0.00
40-1317.00 Accts Rec - General Recpts	0.00
40-1318.00 Accts Rec - TXDOT	0.00
40-1330.00 Accts Rec-Invoiced Charges	0.00
40-1341.00 Accts Rec - Employees	0.00
40-1360.00 Accrued Interest Receivable	0.00
40-1376.00 Prepays	0.00
TOTAL Accts Rec/Inv/Prepays (	215.53)

2,699,021.62

TOTAL ASSETS

2,699,021.62

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## LIABILITIES

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Current Liabilities

40-2100.00 A/P Pending (Due to Pooled)	0.00
40-2100.02 Accounts Payable	0.00
40-2102.00 Accrued Comp Absences	0.00
40-2113.00 SSI Taxes Payable	0.00
40-2113.50 MDI Taxes Payable	0.00
40-2114.00 Withholding Taxes Payable	0.00
40-2114.50 Unemployment Taxes Payable	0.00
40-2115.00 Municipal Retirement Payable	0.00
40-2115.01 ICMA Retirement Payable	0.00
40-2115.50 Group Insurance Payable	0.00
40-2115.51 Colonial Insurance Payable	0.00
40-2115.52 AFLAC Insurance Payable	0.00
40-2117.50 Accrued Interest Payment	0.00
40-2118.11 Child Support Payable	0.00
40-2118.13 Workman's Comp Payable	0.00
40-2118.14 Uniforms Payable	0.00
40-2118.18 Payroll Deductions Payable	0.00
40-2118.19 Payroll Deduction-Utility Bill	0.00
40-2130.00 Accrued Interest Payable	0.00
TOTAL Current Liabilities	0.00

TOTAL LIABILITIES

0.00

BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

Modified Accrual Basis

40 -GAS FUND

ACCOUNT# TITLE

LIABILITIES - (CONTINUED)

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EQUITY

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40-3150.00 Fund Balance	678,693.60
40-3150.11 Fund Balance-Restricted-Debt	0.00

TOTAL EQUITY	678,693.60
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TOTAL REVENUE	2,196,229.62
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TOTAL EXPENDITURES	175,901.60
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(WILL CLOSE TO FUND BAL.)	0.00
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TOTAL SURPLUS/(DEFICIT)	2,020,328.02
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TOTAL BEGINNING EQUITY	678,693.60
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TOTAL EQUITY & SURPLUS/(DEFICIT)	2,699,021.62
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TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT	2,699,021.62
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## BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

50 -UTILITY SUPPORT FUND

Modified Accrual Basis

ACCOUNT# TITLE

## ASSETS

=====

Cash

50-1100.00 Claim on Cash	745,429.04
50-1101.00 Cash on Hand	900.00
50-1185.00 Clearing Account	0.00
<b>TOTAL Cash</b>	<b>746,329.04</b>

Investments

50-1250.00 Cert of Deposits-CNB	0.00
50-1251.00 Cert of Deposit - BNB	0.00
<b>TOTAL Investments</b>	<b>0.00</b>

Accts Rec/Inv/Prepays

50-1300.00 Accts Rec-Utility Contracts	0.00
50-1300.01 Accts Rec-Utility Contracts	571.33
50-1301.00 Accts Rec - Utility Services	464.24
50-1302.00 Accts Recv - AMP	261.60
50-1315.00 Accts Rec-Utility Penalties	18,850.76
50-1315.01 Allowance for Doubtful Accts (	2,693.92)
50-1316.00 Accts Rec-Utility Service Fees	2,464.17
50-1317.00 Accts Rec - General Recpts	0.00
50-1330.00 Accts Rec-Invoiced Charges	0.00
50-1336.00 Sales Tax Rec	19,324.54
50-1341.00 Accts Rec - Employees	0.00
50-1360.00 Accrued Interest Receivable	0.00
50-1365.00 Inventory-PSB	176,474.66
<b>TOTAL Accts Rec/Inv/Prepays</b>	<b>215,717.38</b>

962,046.42

TOTAL ASSETS

962,046.42

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## LIABILITIES

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Current Liabilities

50-2100.00 A/P Pending (Due to Pooled)	7,751.77
50-2100.02 Accounts Payable	0.00
50-2102.00 Accrued Comp Absences	0.00
50-2108.00 AMP Reserve	261.60
50-2109.00 Utility Customers-Overpmts	44,895.38
50-2110.00 Utility Deposits-Customers	657,561.40
50-2111.00 Utility Customers-Refunds Pay	4,369.85
50-2112.50 State Sales Tax Payable	14,085.82
50-2112.51 City Sales Tax Payable	7,428.88
50-2112.52 County Sales Tax Payable	4,693.88
50-2113.00 SSI Taxes Payable	0.00
50-2113.50 MDI Taxes Payable	0.00

## BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

50 -UTILITY SUPPORT FUND

Modified Accrual Basis

ACCOUNT# TITLE

## LIABILITIES - (CONTINUED)

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50-2114.00	Withholding Taxes Payable	0.00
50-2114.50	Unemployment Taxes Payable	0.00
50-2115.00	Municipal Retirement Payable	0.00
50-2115.01	ICMA Retirement Payable	0.00
50-2115.50	Group Insurance Payable	0.00
50-2115.51	Colonial Insurance Payable	0.00
50-2115.52	AFLAC Insurance Payable	0.00
50-2118.11	Child Support Payable	0.00
50-2118.13	Workman's Comp Payable	0.00
50-2118.14	Uniforms Payable	0.00
50-2118.18	Payroll Deductions Payable	37.50
50-2118.19	Payroll Deduction-Utility Bill	0.00
50-2121.00	Unclaimed Items Payable	0.00
50-2130.00	Accrued Interest Payable	<u>0.00</u>
	TOTAL Current Liabilities	741,086.08

TOTAL LIABILITIES	741,086.08
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## EQUITY

=====

50-3150.00	Fund Balance	311,016.86
50-3150.11	Fund Balance-Restricted-Debt	0.00
	TOTAL EQUITY	<u>311,016.86</u>

TOTAL REVENUE	217,999.04
TOTAL EXPENDITURES	308,055.56
(WILL CLOSE TO FUND BAL.)	<u>0.00</u>

TOTAL SURPLUS/(DEFICIT)	( 90,056.52)
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TOTAL BEGINNING EQUITY	<u>311,016.86</u>
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TOTAL EQUITY & SURPLUS/(DEFICIT)	220,960.34
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TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT	962,046.42
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## BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

60 -SOLID WASTE FUND

Modified Accrual Basis

ACCOUNT# TITLE

## ASSETS

=====

Cash

60-1100.00 Claim on Cash	1,237,255.96
60-1101.00 Cash on Hand	200.00
60-1114.00 Landfill Closure Chking	0.00
<b>TOTAL Cash</b>	<b>1,237,455.96</b>

Investments

60-1206.00 US Bank - Securities	1,013,642.05
60-1250.00 Certificates of Deposit - CNB	0.00
<b>TOTAL Investments</b>	<b>1,013,642.05</b>

Accts Rec/Inv/Prepays

60-1300.00 Acct Rec-Solid Waste Svc	78,998.25
60-1300.01 Allowance for Doubtful Accts (	3,517.51)
60-1305.00 Acct Rec - Street San Svc	0.00
60-1305.01 Allowance for Doubtful Accts	0.00
60-1317.00 Accts Rec - General Recpts	0.00
60-1330.00 Accts Rec-Invoiced Charges	15,462.27
60-1341.00 Accts Rec-Employees	0.00
60-1360.00 Accrued Interest Receivable	6,209.45
60-1376.00 Prepays	0.00
<b>TOTAL Accts Rec/Inv/Prepays</b>	<b>97,152.46</b>

2,348,250.47

TOTAL ASSETS

2,348,250.47

=====

## LIABILITIES

=====

Current Liabilities

60-2100.00 A/P Pending (Due to Pooled)	17,702.57
60-2100.02 Accounts Payable	0.00
60-2102.00 Accrued Comp Absences	0.00
60-2113.00 SSI Taxes Payable	0.00
60-2113.50 MDI Taxes Payable	0.00
60-2114.00 Withholding Taxes Payable	0.00
60-2114.50 Unemployment Taxes Payable	0.00
60-2115.00 Municipal Retirement Payable	0.00
60-2115.01 ICMA Retirement Payable	0.00
60-2115.50 Group Insurance Payable	0.00
60-2115.51 Colonial Insurance Payable	0.00
60-2115.52 AFLAC Insurance Payable	0.00
60-2118.11 Child Support Payable	0.00
60-2118.13 Workman's Comp Payable	0.00
60-2118.14 Uniforms Payable	0.00
60-2118.18 Payroll Deductions Payable	37.50

## BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

60 -SOLID WASTE FUND

Modified Accrual Basis

ACCOUNT# TITLE

## LIABILITIES - (CONTINUED)

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60-2118.19	Payroll Deduction-Utility Bill	0.00
60-2130.00	Accrued Interest Payable	<u>0.00</u>
	TOTAL Current Liabilities	17,740.07

Long-Term Liabilities

60-2260.00	Landfill Closure Reserve	<u>987,413.84</u>
	TOTAL Long-Term Liabilities	987,413.84

TOTAL LIABILITIES	1,005,153.91
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## EQUITY

=====

60-3150.00	Fund Balance	1,339,007.95
60-3150.11	Fund Balance-Restricted-Debt	0.00

TOTAL EQUITY	<u>1,339,007.95</u>
--------------	---------------------

TOTAL REVENUE	424,373.82
TOTAL EXPENDITURES	420,285.21
(WILL CLOSE TO FUND BAL.)	0.00

TOTAL SURPLUS/(DEFICIT)	<u>4,088.61</u>
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TOTAL BEGINNING EQUITY	<u>1,339,007.95</u>
------------------------	---------------------

TOTAL EQUITY & SURPLUS/(DEFICIT)	<u>1,343,096.56</u>
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TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT	<u>2,348,250.47</u>
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## BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

61 -STREET SANITATION FUND

Modified Accrual Basis

ACCOUNT# TITLE

## ASSETS

=====

Cash

61-1100.00 Claim on cash 61,902.57

TOTAL Cash 61,902.57

Accts Rec/Inv/Prepays

61-1300.00 Acct Rec-Street Sani Service 4,858.40

61-1300.01 Allowance for Doubtful Accts ( 146.85)

TOTAL Accts Rec/Inv/Prepays 4,711.55

66,614.12

TOTAL ASSETS

66,614.12

=====

## LIABILITIES

=====

Current Liabilities

61-2100.00 A/P Pending ( Due to Pooled) 1,819.58

61-2102.00 Accrued Comp Absences 0.00

61-2113.00 SSI Taxes Payable 0.00

61-2113.50 MDI Taxes Payable 0.00

61-2114.00 Withholding Taxes Payable 0.00

61-2114.50 Unemployment Taxes Payable 0.00

61-2115.00 Municipal Retirement Payable 0.00

61-2115.01 ICMA Retirement Payable 0.00

61-2115.50 Group Insurance Payable 0.00

61-2115.51 Colonial Insurance Payable 0.00

61-2115.52 AFLAC Insurance Payable 0.00

61-2118.11 Child Support Payable 0.00

61-2118.13 Workman's Comp Payable 0.00

61-2118.14 Uniforms Payable 0.00

61-2118.18 Payroll Deductions Payable 0.00

61-2118.19 Payroll Deduction-Utility Bill 0.00

61-2130.00 Accrued Interest Payable 0.00

TOTAL Current Liabilities 1,819.58

TOTAL LIABILITIES

1,819.58

## EQUITY

=====

61-3150.00 Fund Balance 64,064.29

TOTAL EQUITY 64,064.29

TOTAL REVENUE 18,587.76

TOTAL EXPENDITURES 17,857.51

(WILL CLOSE TO FUND BAL.) 0.00

TOTAL SURPLUS/(DEFICIT)

730.25

BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

61 -STREET SANITATION FUND

Modified Accrual Basis

ACCOUNT# TITLE

EQUITY (CONT.)

=====

TOTAL BEGINNING EQUITY	<u>64,064.29</u>
------------------------	------------------

TOTAL EQUITY & SURPLUS/(DEFICIT)	<u>64,794.54</u>
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TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT	66,614.12
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## BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

71 -EMPLOYEE BENEFITS TRUST

Modified Accrual Basis

ACCOUNT# TITLE

## ASSETS

=====

Cash

71-1101.00 Employee Benefits Trust Fund 11,620.27

TOTAL Cash 11,620.27

11,620.27

TOTAL ASSETS

11,620.27

=====

## LIABILITIES

=====

Current Liabilities

71-2100.02 Accounts Payable 0.00

TOTAL Current Liabilities 0.00

TOTAL LIABILITIES

0.00

## EQUITY

=====

71-3150.00 Fund Balance 1,452.86

TOTAL EQUITY 1,452.86

TOTAL REVENUE 220,821.53

TOTAL EXPENDITURES 210,654.12

(WILL CLOSE TO FUND BAL.) 0.00

TOTAL SURPLUS/(DEFICIT) 10,167.41

TOTAL BEGINNING EQUITY 1,452.86

TOTAL EQUITY &amp; SURPLUS/(DEFICIT) 11,620.27

TOTAL LIABILITIES, EQUITY &amp; SURPLUS/DEFICIT

11,620.27

=====

## BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

80 -SPECIAL REVENUE FUND

Modified Accrual Basis

ACCOUNT# TITLE

## ASSETS

=====

Cash

80-1100.00	Claim on Cash	132,125.46
80-1101.00	Cash on Hand	40.00
80-1143.00	Comm Dev Blk Checking	0.00
TOTAL Cash		132,165.46

Accts Rec/Inv/Prepays

80-1317.00	Accts Rec - General Receipts	0.00
80-1321.00	Accts Rec- Delinquent Taxes	0.00
80-1322.00	Accts Rec- Penalties/Int	0.00
80-1330.00	Accts Rec-Invoiced Charges	0.00
80-1330.01	Accts Rec-Motel Tax	0.00
80-1330.02	Accts Rec-CVCOG	0.00
80-1330.03	Accts Rec- Miscellaneous	0.00
80-1330.04	Accts Rec -State of Texas/TDA	0.00
80-1330.05	Accts Rec-State of Texas/TXDOT	0.00
80-1330.06	Accts Rec -State of Texas/TDPS	0.00
80-1331.00	Accts Rec- State of Texas/TPWD	0.00
80-1360.00	Accrued Interest Receivable	0.00
TOTAL Accts Rec/Inv/Prepays		0.00

132,165.46

TOTAL ASSETS

132,165.46

=====

## LIABILITIES

=====

Current Liabilities

80-2100.00	A/P Pending (Due to Pooled)	5,109.65
80-2100.02	Accounts Payable	0.00
80-2102.00	Accrued Comp Absences	0.00
80-2113.00	SSI Taxes Payable	0.00
80-2113.50	MDI Taxes Payable	0.00
80-2114.00	Withholding Taxes Payable	0.00
80-2114.50	Unemployment Taxes Payable	0.00
80-2115.00	Municipal Retirement Payable	0.00
80-2115.01	ICMA Retirement Payable	0.00
80-2115.50	Group Insurance Payable	0.00
80-2115.51	Colonial Insurance Payable	0.00
80-2115.52	AFLAC Insurance Payable	0.00
80-2118.11	Child Support Payable	0.00
80-2118.13	Workman's Comp Payable	0.00
80-2118.14	Uniforms Payable	0.00
80-2118.18	Payroll Deductions Payable	150.00
80-2118.19	Payroll Deduction-Utility Bill	0.00
80-2130.00	Accrued Interest Payable	0.00
TOTAL Current Liabilities		5,259.65

BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

80 -SPECIAL REVENUE FUND

Modified Accrual Basis

ACCOUNT# TITLE

LIABILITIES - (CONTINUED)

-----

TOTAL LIABILITIES 5,259.65

EQUITY

=====

80-3150.00 Fund Balance 138,456.25

TOTAL EQUITY 138,456.25

TOTAL REVENUE 131,214.60

TOTAL EXPENDITURES 142,765.04

(WILL CLOSE TO FUND BAL.) 0.00

TOTAL SURPLUS/(DEFICIT) ( 11,550.44)

TOTAL BEGINNING EQUITY 138,456.25

TOTAL EQUITY & SURPLUS/(DEFICIT) 126,905.81

TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT 132,165.46

=====

## BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

Modified Accrual Basis

81 -CEMETERY FUND

ACCOUNT#	TITLE		
ASSETS			
=====			
<u>Cash</u>			
81-1100.00	Claim on Cash	128,830.14	
	TOTAL Cash	128,830.14	
<u>Accts Rec/Inv/Prepays</u>			
81-1320.00	MCAD - Current	0.00	
81-1321.00	Accts Rec- Delinquent Taxes	0.00	
81-1322.00	Accts Rec- Penalties / Int	0.00	
	TOTAL Accts Rec/Inv/Prepays	0.00	
		128,830.14	
	TOTAL ASSETS		128,830.14
			=====
LIABILITIES			
=====			
<u>Current Liabilities</u>			
81-2100.00	A/P Pending (Due to Pooled)	1,061.31	
81-2113.00	SSI Taxes Payable	0.00	
81-2113.50	MDI Taxes Payable	0.00	
81-2114.00	Withholding Taxes Payable	0.00	
81-2115.00	Municipal Retirement Payable	0.00	
81-2115.50	Group Insurance Payable	0.00	
81-2115.51	Colonial Insurance Payable	0.00	
81-2115.52	AFLAC Insurance Payable	0.00	
81-2118.18	Payroll Deductions Payable	0.00	
	TOTAL Current Liabilities	1,061.31	
	TOTAL LIABILITIES	1,061.31	
EQUITY			
=====			
81-3150.00	Fund Balance	105,924.47	
	TOTAL EQUITY	105,924.47	
	TOTAL REVENUE	34,453.62	
	TOTAL EXPENDITURES	12,609.26	
	(WILL CLOSE TO FUND BAL.)	0.00	
	TOTAL SURPLUS/(DEFICIT)	21,844.36	
	TOTAL BEGINNING EQUITY	105,924.47	
	TOTAL EQUITY & SURPLUS/(DEFICIT)		127,768.83
	TOTAL LIABILITIES, EQUITY & SURPLUS/DEFICIT		128,830.14
			=====

## BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

82 -HOTEL/MOTEL FUND

Modified Accrual Basis

ACCOUNT# TITLE

## ASSETS

=====

Cash

82-1100.00 Claim on Cash 152,401.61

TOTAL Cash 152,401.61

Accts Rec/Inv/Prepays

82-1300.00 Accts Rec - Motel Tax 0.00

TOTAL Accts Rec/Inv/Prepays 0.00

152,401.61

TOTAL ASSETS

152,401.61

=====

## LIABILITIES

=====

Current Liabilities

82-2100.00 A/P Pending ( Due to Pooled) 0.00

TOTAL Current Liabilities 0.00

TOTAL LIABILITIES

0.00

## EQUITY

=====

82-3150.00 Fund Balance 154,104.76

TOTAL EQUITY 154,104.76

TOTAL REVENUE 296.85

TOTAL EXPENDITURES 2,000.00

(WILL CLOSE TO FUND BAL.) 0.00

TOTAL SURPLUS/(DEFICIT) ( 1,703.15)

TOTAL BEGINNING EQUITY 154,104.76

TOTAL EQUITY &amp; SURPLUS/(DEFICIT) 152,401.61

TOTAL LIABILITIES, EQUITY &amp; SURPLUS/DEFICIT

152,401.61

=====

## BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

83 -SPECIAL PURPOSE FUND

Modified Accrual Basis

ACCOUNT# TITLE

## ASSETS

=====

Cash

83-1100.00 Claim on Cash	(	685.90)
83-1108.00 Police Education Funds		5,107.93
83-1108.01 Drug Seizure Funds		4,850.70
83-1117.00 Court Security Funds		17,215.71
83-1117.01 Court Technology Funds		10,626.07

TOTAL Cash		37,114.51
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37,114.51

TOTAL ASSETS

37,114.51

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## LIABILITIES

=====

Current Liabilities

83-2100.00 A/P Pending ( Due to Pooled)	0.00
83-2100.02 A/P	<u>0.00</u>
TOTAL Current Liabilities	0.00

TOTAL LIABILITIES

0.00

## EQUITY

=====

83-3150.00 Fund Balance	35,477.20
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TOTAL EQUITY	<u>35,477.20</u>
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TOTAL REVENUE	1,637.31
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TOTAL EXPENDITURES	0.00
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(WILL CLOSE TO FUND BAL.)	0.00
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TOTAL SURPLUS/(DEFICIT)	<u>1,637.31</u>
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TOTAL BEGINNING EQUITY	<u>35,477.20</u>
------------------------	------------------

TOTAL EQUITY & SURPLUS/(DEFICIT)	<u>37,114.51</u>
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TOTAL LIABILITIES, EQUITY &amp; SURPLUS/DEFICIT

37,114.51

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## BALANCE SHEET

AS OF: DECEMBER 31ST, 2025

99 -POOLED CASH FUND

Modified Accrual Basis

ACCOUNT# TITLE

## ASSETS

=====

Cash

99-1100.00 Pooled Cash 17,575,096.39

TOTAL Cash 17,575,096.39

Investments

99-1200.10 Due from General Fund 235,005.61

99-1200.11 Due from Gen Const Fund 0.00

99-1200.20 Due from Electric Fund 302,017.80

99-1200.30 Due from Water / Sewer Fund 26,169.44

99-1200.33 Due from Water Construction 0.00

99-1200.40 Due from Gas Fund 0.00

99-1200.50 Due from Utility Support Fund 7,751.77

99-1200.60 Due from Solid Waste Fund 17,702.57

99-1200.61 Due from Street Sanitation Fun 1,819.58

99-1200.80 Due from Special Revenue Fund 5,109.65

99-1200.81 Due from Cemetery Fund 1,061.31

99-1200.82 Due from Hotel/Motel Fund 0.00

99-1200.83 Due from Special Purpose Fund 0.00

TOTAL Investments 596,637.73

18,171,734.12

TOTAL ASSETS

18,171,734.12

=====

## LIABILITIES

=====

Current Liabilities

99-2100.00 Accounts Payable Control 596,637.73

99-2120.00 Wages Payable 153,749.15

99-2199.00 Due to Other Funds 17,421,347.24

TOTAL Current Liabilities 18,171,734.12

TOTAL LIABILITIES

18,171,734.12

## EQUITY

=====

99-3150.00 Fund Balance 0.00

TOTAL EQUITY 0.00

TOTAL EQUITY &amp; SURPLUS/(DEFICIT) 0.00

TOTAL LIABILITIES, EQUITY &amp; SURPLUS/DEFICIT

18,171,734.12

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