

Balance Sheet

Reporting As Of 12/31/2025

ASSETS

	Current YTD
General Fund	(106.61)
SRF BNY MELLON SINKING FUND 09021932	110,471.42
SRF BNY MELLON TRUST RESERVE FUND 09021933	41,032.07
Mastercard Fund	1,613.02
Payroll Fund	(5,713.06)
Sweep Fund	524,766.34
CIVISTA MNY MNMNT CD 7916-5792	599,005.83
CIVISTA MONEY MANAGEMENT INSURED CASH ACCOUNT	23,507.96
IFA BNY MELLON TRUST 916426 DEBT SERVICE	670,407.71
IFA BNY MELLON SINKING FUND 916424	328,830.85
IFA BNY MELLON BOND SERVICE 820702	5.00
LOAN PAYMENT ACCOUNT	1,001.20
Water Savings Acct 618180406	300.23
Cash Drawer/Change Bank	300.00
Utility Receivable W&S	336,734.42
Availability Receivable	59,682.76
Misc. Recv. - Dold, Theresa	600.00
Inventory - Water	30,248.45
Inventory - Sewer	2,042.18
Allowance for Doubtful Account	(30,683.09)
Construction in Progress - Water Project	4,745,043.28
Land - Water	60,130.00
Office Building	123,229.05
Pump House & Equipment	101,120.53
Supply Main - Water	60,257.83
Water Tower - Water	281,475.00
Trans. & Distribution - Water	454,651.46
Meter Install & Service - WAT	483,038.53
Meters - Water	427,122.73
Hydrants - Water	24,169.14
Office Furniture & Fixtures	3,687.03
Transportation - Water	65,260.29
Tool & Shop - Water	8,777.29
Equipment - Water	60,767.96
Communications - Water	3,988.53
Computer Hardware - Water	23,888.22
Loan / Closing Costs Water	11,204.56
Land - Sewer	196,191.20
Office Building	136,255.39
Force Mains & Gravity Flow	10,489,155.37
Meter Install & Service -Sewer	470,266.12
Service to Customer - Sewer	45,558.00
Flow Measurement - Sewer	30,588.88
Pumping Equipment - Sewer	1,810,549.77
Treatment & Disposal - Sewer	515,604.65
Office Furniture & Fixtures	7,562.25
Transportation - Sewer	153,730.89
Tool & Shop - Sewer	58,919.38
Equipment - Sewer	261,224.80
Communications - Sewer	19,394.14
Computer Hardware - Sewer	145,708.12
Loan / Closing Costs Sewer	357,145.44
Accum. Depreciation - Water	(1,541,530.21)
Accum Depreciation - Sewer	(5,358,654.78)
Accum. Amortization - Water	(1,898.57)

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Accum. Amortization - Sewer	(60,516.32)
TOTAL ASSETS	17,367,112.63
LIABILITIES	
	Current YTD
BNY MELLON / BAIRD LOAN WATER	254,693.59
BNY MELLON / BAIRD LOAN SEWER	10,050,306.41
A SRF BNY MELLON LOAN WATER 9021934	2,775,045.67
Accounts Payable	553,321.02
Greendale Sys. Develop. Payabl	117,250.00
Renter's Deposits Payable	16,931.79
Indiana Sales Tax Payable	(31,083.97)
Accrued Payroll Tax	1,214.52
Accrued Wages	5,014.68
Accrued IRA	(15,885.84)
Accrued Interest	154,631.25
Deferred Income - Availability	18,768.00
TOTAL LIABILITIES	13,900,207.12
EQUITY	
	Current YTD
Capital	696,691.02
Contr. In Aid of Const. - WT	632,679.93
Contr. In Aid of Construction	674,592.06
Contr. In Aid of Const. - SRM	359,132.40
Grants	38,690.00
Equity	616,797.85
Equity	(753,093.34)
Tap Fee Contribution - Water	2,360.00
Tap Fee Contribution - Sewer	10,880.00
TOTAL EQUITY	2,278,729.92
TOTAL LIABILITY/EQUITY BALANCE	16,178,937.04
FUND BALANCE	
Beginning Fund Balance	480,944.79
Y-T-D Net Income	707,230.80
TOTAL FUND BALANCE	1,188,175.59
TOTAL LIABILITIES AND EQUITY/FUND BALANCE	17,367,112.63
**** REPORT OUT OF BALANCE ((\$0.0040)) ****	