

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 | |
| BNY MELLON / BAIRD LOAN WATER | Current YTD |
| BNY MELLON / BAIRD LOAN SEWER | 254,693.59 |
| A SRF BNY MELLON LOAN WATER 9021934 | 10,050,306.41 |
| Accounts Payable | 2,775,045.67 |
| Greendale Sys. Develop. Payabl | 553,321.02 |
| Renter's Deposits Payable | 117,250.00 |
| Indiana Sales Tax Payable | 16,931.79 |
| Accrued Payroll Tax | (31,083.97) |
| Accrued Wages | 1,214.52 |
| Accrued IRA | 5,014.68 |
| Accrued Interest | (15,885.84) |
| Deferred Income - Availability | 154,631.25 |
| | 18,768.00 |
| TOTAL LIABILITIES | 13,900,207.12 |
| EQUITY | |
| Capital | Current YTD |
| Contr. In Aid of Const. - WT | 696,691.02 |
| Contr. In Aid of Construction | 632,679.93 |
| Contr. In Aid of Const. - SRM | 674,592.06 |
| Grants | 359,132.40 |
| Equity | 38,690.00 |
| Equity | 616,797.85 |
| Tap Fee Contribution - Water | (753,093.34) |
| Tap Fee Contribution - Sewer | 2,360.00 |
| | 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)) ****