

# Balance Sheet - Fiscal PY Accrual

As of March 31 , 2026

Distribution account	Capital	General	Combined
<b>Assets</b>			
<b>Current Assets</b>			
<b>Bank Accounts</b>			
1021 Regions Bank Checking *3400	2,870,869.11		2,870,869.11
1004 Fifth Third Checking 4036		585,386.29	585,386.29
1100 Regions Investment			0.00
1101 Cash Equivalents	247,183.41		247,183.41
1110 US Treasury	8,771,860.02		8,771,860.02
1190 Accrued Income	124,065.57		124,065.57
<b>Total for 1100 Regions Investment</b>	<b>\$9,143,109.00</b>	<b>\$0.00</b>	<b>\$9,143,109.00</b>
<b>Total for Bank Accounts and Investments</b>	<b>\$12,013,978.11</b>	<b>\$585,386.29</b>	<b>\$12,599,364.40</b>
<b>Accounts Receivable</b>			
1201 Accounts Receivable	263,653.00		263,653.00
<b>Total for Accounts Receivable</b>	<b>\$263,653.00</b>	<b>\$0.00</b>	<b>\$263,653.00</b>
<b>Other Current Assets</b>			
1300 Due From (To) General Fund	0.00	159,759.87	159,759.87
1400 Deposit	1,497.31	1,497.31	2,994.62
1500 Due from Other Governments	0.00	0.00	0.00
<b>Special Assessments Receivable</b>			
1200 SA 2021 Receivable	2,460,629.90		2,460,629.90
1205 SA Allowance Account	-61,620.35		-61,620.35
<b>Total for Special Assessments Receivable</b>	<b>\$2,399,009.55</b>	<b>\$0.00</b>	<b>\$2,399,009.55</b>
<b>Total for Other Current Assets</b>	<b>\$2,400,506.86</b>	<b>\$161,257.18</b>	<b>\$2,561,764.04</b>
<b>Total for Current Assets</b>	<b>\$14,678,137.97</b>	<b>\$746,643.47</b>	<b>\$15,424,781.44</b>
<b>Fixed Assets</b>			
<b>1525 Capital Assets Being Depreciated</b>			
1529 Right to Use Leased Building	84,290.00		84,290.00
1532 Infrastructure	11,135,190.00		11,135,190.00
1534 Equipment	815.13	47,740.78	48,555.91
<b>Total for 1525 Capital Assets Being Depreciated</b>	<b>\$11,220,295.13</b>	<b>\$47,740.78</b>	<b>\$11,268,035.91</b>
<b>1575 Less Accumulated Depreciation</b>			
1578 Accum Depr Right to use Leased Building	-37,930.00		-37,930.00
1583 Accum Depr Infrastructure	-6,902,360.43		-6,902,360.43
1585 Accum Depr Equipment	-2.23	-12,336.22	-12,338.45
<b>Total for 1575 Less Accumulated Depreciation</b>	<b>-\$6,940,292.66</b>	<b>-\$12,336.22</b>	<b>-\$6,952,628.88</b>
<b>Total for Fixed Assets</b>	<b>\$4,280,002.47</b>	<b>\$35,404.56</b>	<b>\$4,315,407.03</b>
<b>Other Assets</b>			
<b>Total for Other Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total for Assets</b>	<b>\$18,958,140.44</b>	<b>\$782,048.03</b>	<b>\$19,740,188.47</b>

# Balance Sheet - Fiscal PY Accrual

As of March 31 , 2026

Distribution account	Capital	General	Combined
<b>Liabilities and Equity</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000 *Accounts Payable	0.00	5,551.22	5,551.22
<b>Total for Accounts Payable</b>	<b>\$0.00</b>	<b>\$5,551.22</b>	<b>\$5,551.22</b>
<b>Other Current Liabilities</b>			
207.002 Due to General Fund	159,759.87	0.00	159,759.87
2200 Due To (From) Capital Projects	0.00	0.00	0.00
2001 Amex	0.00	141.75	141.75
215.000 Accrued Interest Payable	115,865.00	0.00	115,865.00
2250 SA Deferred Revenue	0.00	0.00	0.00
2251 Deferred Grant Revenue	0.00		0.00
2300 Accrued Payroll	9,283.88	5,407.07	14,690.95
2301 Accrued Liabilities	0.00		0.00
233.100 Deferred Revenue - state	0.00	0.00	0.00
<b>Total for Other Current Liabilities</b>	<b>\$284,908.75</b>	<b>\$5,548.82</b>	<b>\$290,457.57</b>
<b>Total for Current Liabilities</b>	<b>\$284,908.75</b>	<b>\$11,100.04</b>	<b>\$296,008.79</b>
<b>Long-term Liabilities</b>			
2510 Lease Liability	48,481.00		48,481.00
2810 Synovus 2021 Renourishment Loan	10,604,585.32		10,604,585.32
2830 Regions 2025 Renourishment Loan	15,996,998.00	0.00	15,996,998.00
<b>Total for Renourishment Loans</b>	<b>\$26,601,583.32</b>	<b>\$0.00</b>	<b>\$26,601,583.32</b>
<b>Total for Long-term Liabilities</b>	<b>\$26,650,064.32</b>	<b>\$0.00</b>	<b>\$26,650,064.32</b>
<b>Total for Liabilities</b>	<b>\$26,934,973.07</b>	<b>\$11,100.04</b>	<b>\$26,946,073.11</b>
<b>Equity</b>			
3002 Net Investment in Capital Assets	-7,288,529.00		-7,288,529.00
3006 Restricted for Captial Projects	15,672,517.00		15,672,517.00
Fund Balance- Accum Reserves	0.00		0.00
Fund Balance- Loan Payments	0.00		0.00
3000. Fund Balance	6,390,074.56	372,097.57	6,762,172.13
Change in Net Position (Net Income/ (Deficit)	-22,750,895.19	398,850.42	-22,352,044.77
<b>Total for Equity</b>	<b>-\$7,976,832.63</b>	<b>\$770,947.99</b>	<b>-\$7,205,884.64</b>
<b>Total for Liabilities and Equity</b>	<b>\$18,958,140.44</b>	<b>\$782,048.03</b>	<b>\$19,740,188.47</b>
	0.00	0.00	0.00