

BOARD OF LIQUIDATION, CITY DEBT NO

Balance Sheet - Assets & Liabilities

Sewerage and Water Board

As of 5/31/2025

| | | <u>Year to Date</u> |
|--------|--|-----------------------------|
| Assets | | |
| 300 | Construction & Extension Fund 2 mill | |
| 1000 | Cash | <u>204.74</u> |
| | Total Construction & Extension Fund 2 mill | 204.74 |
| 310 | Drainage System Fund 3 mill | |
| 1000 | Cash | 417.51 |
| 1200 | Money Market Fund | <u>491,592.03</u> |
| | Total Drainage System Fund 3 mill | 492,009.54 |
| 320 | Drainage System Fund 6 mill | |
| 1000 | Cash | 707,839.37 |
| 1200 | Money Market Fund | <u>14,712,684.60</u> |
| | Total Drainage System Fund 6 mill | 15,420,523.97 |
| 330 | Drainage System Fund 9 mill | |
| 1000 | Cash | 896.04 |
| 1200 | Money Market Fund | 1,568,528.23 |
| 1500 | Treasury Bills | <u>18,399,419.27</u> |
| | Total Drainage System Fund 9 mill | 19,968,843.54 |
| 342 | Drainage Limited Tax Bonds | |
| 1000 | Cash | 640.22 |
| 1200 | Money Market Fund | 6,094,363.20 |
| 1500 | Treasury Bills | <u>4,999,813.37</u> |
| | Total Drainage Limited Tax Bonds | 11,094,816.79 |
| 372 | Sewer Srv Rev Bd-DEQ | |
| 1000 | Cash | <u>2,190,447.25</u> |
| | Total Sewer Srv Rev Bd-DEQ | 2,190,447.25 |
| 374 | Sewerage Srv Rev BP 2015 | |
| 1000 | Cash | <u>7,805.22</u> |
| | Total Sewerage Srv Rev BP 2015 | 7,805.22 |
| 376 | Sewerage Srv Rev BP 2020B | |
| 1000 | Cash | <u>72,777.07</u> |
| | Total Sewerage Srv Rev BP 2020B | <u>72,777.07</u> |
| | Total Assets | <u><u>49,247,428.12</u></u> |

BOARD OF LIQUIDATION, CITY DEBT NO
Balance Sheet/Excess (Deficiency) of Receipts over Disbursements
swb - Sewerage and Water Board
As of 5/31/2025

| | | <u>Year to Date</u> |
|------|--|-----------------------------|
| | Assets | |
| 1000 | Cash | |
| 300 | Construction & Extension Fund 2 mill | 204.74 |
| 310 | Drainage System Fund 3 mill | 417.51 |
| 320 | Drainage System Fund 6 mill | 707,839.37 |
| 330 | Drainage System Fund 9 mill | 896.04 |
| 342 | Drainage Limited Tax Bonds | 640.22 |
| 372 | Sewer Srv Rev Bd-DEQ | 2,190,447.25 |
| 374 | Sewerage Srv Rev BP 2015 | 7,805.22 |
| 376 | Sewerage Srv Rev BP 2020B | <u>72,777.07</u> |
| | Total Cash | 2,981,027.42 |
| 1200 | Money Market Fund | |
| 310 | Drainage System Fund 3 mill | 491,592.03 |
| 320 | Drainage System Fund 6 mill | 14,712,684.60 |
| 330 | Drainage System Fund 9 mill | 1,568,528.23 |
| 342 | Drainage Limited Tax Bonds | <u>6,094,363.20</u> |
| | Total Money Market Fund | 22,867,168.06 |
| 1500 | Treasury Bills | |
| 330 | Drainage System Fund 9 mill | 18,399,419.27 |
| 342 | Drainage Limited Tax Bonds | <u>4,999,813.37</u> |
| | Total Treasury Bills | <u>23,399,232.64</u> |
| | Total Assets | <u><u>49,247,428.12</u></u> |
| | Liabilities and Fund Balance | |
| | Liabilities and Beginning Fund Balance | |
| 3000 | Fund Balances | |
| 300 | Construction & Extension Fund 2 mill | 87.47 |
| 310 | Drainage System Fund 3 mill | 255,071.53 |
| 320 | Drainage System Fund 6 mill | 150,670.22 |
| 330 | Drainage System Fund 9 mill | 179,670.04 |
| 342 | Drainage Limited Tax Bonds | 15,756,640.06 |
| 353 | Water Revenue & Ref BP 2014 | 206,511.34 |
| 354 | Water Rev BP 2015 | 101,857.80 |
| 373 | Sewerage Srv Rev & Ref BP 2014 | 247,111.87 |
| 374 | Sewerage Srv Rev BP 2015 | 2,060,995.26 |
| 376 | Sewerage Srv Rev BP 2020B | <u>72,777.07</u> |
| | Total Fund Balances | 19,031,392.66 |
| | Total Liabilities and Beginning Fund Balance | 19,031,392.66 |
| | Excess (deficiency) of Receipts over Disbursements | |
| 4000 | Ad Valorem Taxes-Current Year | |
| 310 | Drainage System Fund 3 mill | 18,334,482.22 |
| 320 | Drainage System Fund 6 mill | 19,363,467.35 |
| 330 | Drainage System Fund 9 mill | <u>28,998,418.88</u> |
| | Total Ad Valorem Taxes-Current Year | 66,696,368.45 |
| 4010 | Ad Valorem Taxes-Prior Year(s) | |
| 300 | Construction & Extension Fund 2 mill | 117.27 |
| 310 | Drainage System Fund 3 mill | 568,051.95 |
| 320 | Drainage System Fund 6 mill | 599,522.31 |
| 330 | Drainage System Fund 9 mill | <u>898,262.68</u> |
| | Total Ad Valorem Taxes-Prior Year(s) | 2,065,954.21 |
| 4030 | Bond Proceeds | |
| 372 | Sewer Srv Rev Bd-DEQ | 7,856,218.75 |
| 378 | SSR WIFIA Bond Proceed | <u>7,243,246.66</u> |
| | Total Bond Proceeds | 15,099,465.41 |
| 4090 | Interest on Investments | |
| 342 | Drainage Limited Tax Bonds | 125,408.14 |
| 374 | Sewerage Srv Rev BP 2015 | <u>22,679.85</u> |
| | Total Interest on Investments | 148,087.99 |

BOARD OF LIQUIDATION, CITY DEBT NO
Balance Sheet/Excess (Deficiency) of Receipts over Disbursements
swb - Sewerage and Water Board
As of 5/31/2025

| | | <u>Year to Date</u> |
|------|--|-----------------------------|
| 4091 | Interest on MMAs | |
| 310 | Drainage System Fund 3 mill | 23,722.62 |
| 320 | Drainage System Fund 6 mill | 100,158.79 |
| 330 | Drainage System Fund 9 mill | 5,101.94 |
| 342 | Drainage Limited Tax Bonds | 73,501.00 |
| 374 | Sewerage Srv Rev BP 2015 | <u>9,535.17</u> |
| | Total Interest on MMAs | 212,019.52 |
| 4200 | Receive from other Funds | |
| 342 | Drainage Limited Tax Bonds | <u>6,925.52</u> |
| | Total Receive from other Funds | 6,925.52 |
| 5050 | Warrants | |
| 310 | Drainage System Fund 3 mill | (18,689,318.78) |
| 320 | Drainage System Fund 6 mill | (4,793,294.70) |
| 342 | Drainage Limited Tax Bonds | (4,867,657.93) |
| 353 | Water Revenue & Ref BP 2014 | (206,511.34) |
| 354 | Water Rev BP 2015 | (101,857.80) |
| 372 | Sewer Srv Rev Bd-DEQ | (5,665,771.50) |
| 373 | Sewerage Srv Rev & Ref BP 2014 | (247,111.87) |
| 374 | Sewerage Srv Rev BP 2015 | (2,085,405.06) |
| 378 | SSR WIFIA Bond Proceed | <u>(7,243,246.66)</u> |
| | Total Warrants | (43,900,175.64) |
| 5060 | Debt Service Drawn | |
| 330 | Drainage System Fund 9 mill | <u>(10,112,610.00)</u> |
| | Total Debt Service Drawn | <u>(10,112,610.00)</u> |
| | Total Excess (deficiency) of Receipts over Disbursements | <u>30,216,035.46</u> |
| | Total Liabilities and Fund Balance | <u><u>49,247,428.12</u></u> |