

Appendix **B**

Illustrative Trial Balances

This appendix provides (1) a trial balance as of the beginning of the current fiscal year, (2) a preclosing trial balance, and (3) a trial balance as of the end of the current fiscal year for each of the funds for which illustrative journal entries are provided in Appendix A.

Appendix B is available electronically at www.gfoa.org/GAAFR/AppendixB.

B-2 GOVERNMENTAL ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

Name of Government
General Fund
Trial Balance
July 1, 2026

	DR	CR
Cash	\$ 9,153,348	
Investments	18,386,870	
Interest receivable – investments	138,972	
Taxes receivable – property taxes	3,245,033	
Allowance for uncollectible taxes – property taxes		\$ 12,854
Interest and penalties receivable – property taxes	17,014	
Allowance for uncollectible interest and penalties – property taxes		17,014
Tax liens receivable – property taxes	142,096	
Allowance for uncollectible tax liens receivable – property taxes	129,242	
Taxes receivable – sales taxes	2,727,003	
Accounts receivable	5,695,044	
Intergovernmental receivable – federal	42,000	
Intergovernmental receivable – local	305,000	
Due from other funds – community development block grant fund	1,000	
Inventories	763,364	
Prepaid items	67,090	
Advance to other funds – community development block grant fund	15,000	
Advance to other funds – youth development and recreation fund	222,913	
Advance to other funds – public safety grant fund	44,000	
Accounts payable		7,494,936
Accrued liabilities		2,365,410
Unearned revenue – other		2,136,000
Unavailable revenue – property taxes		376,696
Unavailable revenue – tax liens – property taxes		12,854
Unavailable revenue – investment earnings		48,315
Fund balance – nonspendable – not in spendable form (inventory)		763,364
Fund balance – nonspendable – not in spendable form (prepaid items)		67,090
Fund balance – nonspendable – long-term interfund advances		281,913
Fund balance – assigned for open purchase orders for goods and services		1,094,044
Fund balance – assigned for subsequent year’s budget appropriation of fund balance		5,040,894
Fund balance – unassigned		21,125,121
	\$ 40,965,747	\$ 40,965,747

Name of Government
General Fund
Preclosing Trial Balance
June 30, 2027

	DR	CR
Cash	\$ 8,132,952	
Investments	14,989,065	
Interest receivable – investments	37,151	
Taxes receivable – property taxes	3,347,785	
Allowance for uncollectible taxes – property taxes		\$ 43,202
Interest and penalties receivable – property taxes	165,884	
Allowance for uncollectible interest and penalties – property taxes		46,944
Tax liens receivable – property taxes	2 58,767	
Allowance for uncollectible tax liens receivable – property taxes		158,522
Taxes receivable – sales taxes	1,829,576	
Accounts receivable	676,752	
Intergovernmental receivable – state	188,770	
Intergovernmental receivable – federal	33,128	
Intergovernmental receivable – local	291,681	
Lease receivable	301,773	
Due from other funds – youth development and recreation fund	105,000	
Due from other funds – public safety grant fund	35,000	
Due from other funds – community development block grant fund	5,000	
Due from component unit – Urban Renewal Agency	32,615	
Inventories	806,623	
Prepaid items	48,114	
Advance to other funds – community development block grant fund	10,000	
Advance to other funds – youth development and recreation fund	210,148	
Advance to other funds – public safety grant fund	70,000	
Accounts payable		3,670,348
Accrued liabilities		2,504,060
Due to other funds – capital projects fund		335,000
Unearned revenue – other		2,089,936
Unavailable revenue – property taxes		398,400
Unavailable revenue – interest and penalties – property taxes		118,940
Unavailable revenue – tax liens – property taxes		100,245
Unavailable revenue – leases		303,578
Fund balance – nonspendable – not in spendable form (inventory)		806,623

B-4 GOVERNMENTAL ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

Name of Government
General Fund
Preclosing Trial Balance
June 30, 2027

(Continued)	DR	CR
Fund balance – nonspendable – not in spendable form (prepaid items)		\$ 48,114
Fund balance – nonspendable – long-term interfund advances		290,148
Fund balance – restricted – public service vehicles		1,500,000
Fund balance – committed – revenue stabilization		407,377
Fund balance – assigned for open purchase orders for goods and services		592,659
Fund balance – assigned for subsequent year’s budget appropriation of fund balance		2,215,728
Fund balance – unassigned		22,511,777
Revenues – property taxes		31,331,083
Revenues – sales taxes		44,368,865
Revenues – licenses and permits		2,649,889
Revenues – franchise taxes		1,537,833
Revenues – intergovernmental		9,705,931
Revenues – charges for services		19,107,871
Revenues – fines		6,670,562
Revenues – investment earnings		3,352,747
Revenues – miscellaneous – payments in lieu of taxes		2,345,545
Revenues – miscellaneous – contributions		70,766
Revenues – miscellaneous – seized property		13,600
Revenues – miscellaneous		2,214,797
Other financing sources – sales of general capital assets		31,450
Other financing sources – insurance recoveries		194,082
Other financing sources – transfers in – capital projects fund		20,944
Other financing sources – capital leases		57,517
Other financing sources – issuance of note payable		2,000,000
Expenditures – general government – council	\$ 2,385,762	
Expenditures – general government – manager	812,724	
Expenditures – general government – attorney	1,530,351	
Expenditures – general government – clerk	627,728	
Expenditures – general government – personnel	843,765	
Expenditures – general government – financial administration	16,510,890	
Expenditures – general government – other – unclassified	7,067,442	
Expenditures – public safety – police	33,012,167	
Expenditures – public safety – fire	21,637,844	
Expenditures – public safety – protective inspection	1,685,839	

Name of Government
General Fund
Preclosing Trial Balance
June 30, 2027

(Continued)	DR	CR
Expenditures – public works – highways and streets – engineering	\$ 7,841,369	
Expenditures – public works – highways and streets – maintenance	15,391,665	
Expenditures – sanitation	8,140,187	
Expenditures – culture and recreation	9,646,488	
Expenditures – debt service – other – bond issuance costs	15,254	
Other financing uses – transfers out – capital projects fund	1,360,000	
Other financing uses – transfers out – transit fund	3,728,209	
Other financing uses – transfers out – housing grant fund	1,615	
ESTIMATED REVENUES – PROPERTY TAXES	32,077,856	
ESTIMATED REVENUES – SALES TAX	45,400,000	
ESTIMATED REVENUES – FRANCHISE TAXES	1,345,000	
ESTIMATED REVENUES – LICENSES AND PERMITS	4,166,256	
ESTIMATED REVENUES – INTERGOVERNMENTAL	11,414,391	
ESTIMATED REVENUES – CHARGES FOR SERVICES	17,738,732	
ESTIMATED REVENUES – FINES	7,762,650	
ESTIMATED REVENUES – INVESTMENT EARNINGS	1,258,200	
ESTIMATED REVENUES – MISCELLANEOUS	4,886,579	
APPROPRIATIONS – GENERAL GOVERNMENT – COUNCIL		\$ 2,403,030
APPROPRIATIONS – GENERAL GOVERNMENT – MANAGER		841,163
APPROPRIATIONS – GENERAL GOVERNMENT – ATTORNEY		2,022,931
APPROPRIATIONS – GENERAL GOVERNMENT – CLERK		635,227
APPROPRIATIONS – GENERAL GOVERNMENT – PERSONNEL		887,297
APPROPRIATIONS – GENERAL GOVERNMENT – FINANCIAL ADMINISTRATION		17,093,461
APPROPRIATIONS – GENERAL GOVERNMENT – OTHER – UNCLASSIFIED		7,146,204
APPROPRIATIONS – PUBLIC SAFETY – POLICE		33,731,795
APPROPRIATIONS – PUBLIC SAFETY – FIRE		21,829,599
APPROPRIATIONS – PUBLIC SAFETY – PROTECTIVE INSPECTION		1,664,092
APPROPRIATIONS – HIGHWAYS AND STREETS – ENGINEERING		8,021,568

Name of Government
General Fund
Preclosing Trial Balance
June 30, 2027

(Continued)	DR	CR
APPROPRIATIONS – HIGHWAYS AND STREETS – MAINTENANCE		\$ 16,078,104
APPROPRIATIONS – SANITATION		8,441,350
APPROPRIATIONS – CULTURE AND RECREATION		9,878,404
APPROPRIATIONS – DEBT SERVICE – PRINCIPAL		423,234
APPROPRIATIONS – DEBT SERVICE – INTEREST		224,663
APPROPRIATIONS – DEBT SERVICE – OTHER – BOND ISSUANCE COSTS		50,000
APPROPRIATIONS – OTHER FINANCING USES – TRANSFERS OUT		6,633,534
ENCUMBRANCES – GENERAL GOVERNMENT – COUNCIL	\$ 59,709	
ENCUMBRANCES – GENERAL GOVERNMENT – MANAGER	20,144	
ENCUMBRANCES – GENERAL GOVERNMENT – ATTORNEY	38,315	
ENCUMBRANCES – GENERAL GOVERNMENT – CLERK	15,613	
ENCUMBRANCES – GENERAL GOVERNMENT – PERSONNEL	21,040	
ENCUMBRANCES – GENERAL GOVERNMENT – FINANCIAL ADMINISTRATION	415,615	
ENCUMBRANCES – GENERAL GOVERNMENT – OTHER – UNCLASSIFIED	176,722	
ENCUMBRANCES – PUBLIC SAFETY – POLICE	829,563	
ENCUMBRANCES – PUBLIC SAFETY – FIRE	542,084	
ENCUMBRANCES – PUBLIC SAFETY – PROTECTIVE INSPECTION	41,048	
ENCUMBRANCES – HIGHWAYS AND STREETS – ENGINEERING	196,030	
ENCUMBRANCES – HIGHWAYS AND STREETS – MAINTENANCE	387,341	
ENCUMBRANCES – SANITATION	205,168	
ENCUMBRANCES – CULTURE AND RECREATION	160,172	
BUDGETARY CONTROL	8,847,428	
	\$301,820,739	\$301,820,739

Name of Government
General Fund
Trial Balance
June 30, 2027

	DR	CR
Cash	\$ 8,132,952	
Investments	14,989,065	
Interest receivable – investments	37,151	
Taxes receivable – property taxes	3,347,785	
Allowance for uncollectible taxes – property taxes		\$ 43,202
Interest and penalties receivable – property taxes	165,884	
Allowance for uncollectible interest and penalties – property taxes		46,944
Tax liens receivable – property taxes	258,767	
Allowance for uncollectible tax liens receivable – property taxes		158,522
Taxes receivable – sales taxes	1,829,576	
Accounts receivable	676,752	
Intergovernmental receivable – state	188,770	
Intergovernmental receivable – federal	33,128	
Intergovernmental receivable – local	291,681	
Lease receivable	301,773	
Due from other funds – youth development and recreation fund	105,000	
Due from other funds – public safety grant fund	35,000	
Due from other funds – community development block grant fund	5,000	
Due from component unit – Urban Renewal Agency	32,615	
Inventories	806,623	
Prepaid items	48,114	
Advance to other funds – community development block grant fund	10,000	
Advance to other funds – youth development and recreation fund	210,148	
Advance to other funds – public safety grant fund	70,000	
Accounts payable		3,670,348
Accrued liabilities		2,504,060
Due to other funds – capital projects fund		335,000
Unearned revenue – other		2,089,936
Unavailable revenue – property taxes		398,400
Unavailable revenue – interest and penalties – property taxes		118,940
Unavailable revenue – tax liens – property taxes		100,245
Unavailable revenue – leases		303,578
Fund balance – nonspendable – not in spendable form (inventory)		806,623
Fund balance – nonspendable – not in spendable form (prepaid items)		48,114
Fund balance – nonspendable – long-term interfund advances		290,148

B-8 GOVERNMENTAL ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

Name of Government
General Fund
Trial Balance
June 30, 2027

(Continued)	<u>DR</u>	<u>CR</u>
Fund balance – restricted – public service vehicles		\$ 1,500,000
Fund balance – committed – revenue stabilization		407,377
Fund balance – assigned for open purchase orders for goods and services		592,659
Fund balance – assigned for subsequent year’s budget appropriation of fund balance		2,215,728
Fund balance – unassigned		15,945,960
	<u>\$31,575,784</u>	<u>\$31,575,784</u>

Name of Government
Debt Service Fund
Trial Balance
July 1, 2026

	DR	CR
Cash	\$1,137,913	
Accounts payable		\$ 19,908
Fund balance – restricted for general obligation debt		1,118,005
	\$1,137,913	\$ 1,137,913

Name of Government
Debt Service Fund
Preclosing Trial Balance
June 30, 2027

	DR	CR
Cash	\$ 842,804	
Investments	1,000,000	
Taxes receivable – property taxes	79,618	
Special assessments receivable	4,230,000	
Unavailable revenue – taxes receivable – property taxes		\$ 26,429
Unavailable revenue – special assessments		4,230,000
Fund balance – restricted for general obligation debt	385,995	
Fund balance – restricted for special assessment debt		1,504,000
Revenues – investment earnings		241,967
Revenues – property taxes		7,935,396
Revenues – special assessments		470,000
Other financing sources – transfer in – library fund		284,231
Other financing sources – transfer in – capital projects fund		942,109
Other financing sources – refunding bonds issued		5,810,000
Other financing sources – premium on refunding bonds issued		249,914
Expenditures – debt service – principal	5,226,247	
Expenditures – debt service – interest	3,247,843	
Expenditures – debt service – other – refunding bond issuance costs	122,710	
Other financing uses – payment to refunded bond escrow agent	5,937,204	
Other financing uses – transfers out – capital projects fund	621,625	
ESTIMATED REVENUES – PROPERTY TAXES	7,732,456	
ESTIMATED REVENUES – SPECIAL ASSESSMENTS	470,000	
ESTIMATED OTHER FINANCING SOURCES – TRANSFERS IN	1,226,340	
ESTIMATED OTHER FINANCING SOURCES – REFUNDING BONDS ISSUED	5,810,000	
ESTIMATED OTHER FINANCING SOURCES – PREMIUM ON REFUNDING BONDS ISSUED	249,914	
APPROPRIATIONS – DEBT SERVICE – PRINCIPAL		5,492,653
APPROPRIATIONS – DEBT SERVICE – INTEREST		3,314,518
APPROPRIATIONS – DEBT SERVICE – OTHER – REFUNDING BOND ISSUANCE COSTS		122,710
APPROPRIATIONS – OTHER FINANCING USES – PAYMENT TO REFUNDED BOND ESCROW AGENT		5,937,204
APPROPRIATIONS – OTHER FINANCING USES – TRANSFERS OUT		621,625
	\$37,182,756	\$37,182,756

Name of Government
Debt Service Fund
Trial Balance
June 30, 2027

	DR	CR
Cash	\$ 842,804	
Investments	1,000,000	
Taxes receivable – property taxes	79,618	
Special assessments receivable	4,230,000	
Unavailable revenue – taxes receivable – property taxes		\$ 26,429
Unavailable revenue – special assessments		4,230,000
Fund balance – restricted for general obligation debt		391,993
Fund balance – restricted for special assessment debt		1,504,000
	\$6,152,422	\$6,152,422

Name of Government
Capital Projects Fund
Trial Balance
July 1, 2026

	<u>DR</u>	<u>CR</u>
Cash	\$3,234,355	
Investments	4,695,240	
Intergovernmental receivable – state	1,413,828	
Retainage payable		\$1,190,177
Bond anticipation notes payable		2,086,250
Fund balance – restricted for capital purposes		6,066,996
	<u>\$9,343,423</u>	<u>\$9,343,423</u>

Name of Government
Capital Projects Fund
Preclosing Trial Balance
June 30, 2027

	DR	CR
Cash	\$ 1,090,139	
Investments	4,980,521	
Intergovernmental receivable – state	507,459	
Due from other funds – general fund	335,000	
Contracts payable		\$ 1,129,196
Retainage payable		1,070,044
Bond anticipation notes payable		6,905,200
Fund balance – restricted for capital purposes		875,000
Fund balance – committed for special assessment project		1,200,000
Fund balance – unassigned		3,991,996
Revenues – intergovernmental – state		874,480
Revenues – investment earnings		201,620
Other financing sources – special assessment bonds issued		4,700,000
Other financing sources – transfers in – general fund		1,360,000
Other financing sources – transfers in – debt service fund		621,625
Expenditures – debt service – other – bond issuance costs	150,000	
Expenditures – capital outlay – general government	462,180	
Expenditures – capital outlay – public safety	1,465,901	
Expenditures – capital outlay – highways and streets	9,574,399	
Expenditures – capital outlay – sanitation	1,696,099	
Expenditures – capital outlay – culture and recreation	1,443,330	
Other financing uses – transfers out – general fund	20,944	
Other financing uses – transfers out – debt service fund	942,109	
Other financing uses – transfers out – youth development and recreation fund	251,080	
Other financing uses – discount on special assessment bonds issued	10,000	
ESTIMATED REVENUES – INTERGOVERNMENTAL – STATE	2,000,000	
ESTIMATED REVENUES – MISCELLANEOUS – OTHER	942,980	
ESTIMATED OTHER FINANCING SOURCES – TRANSFERS IN	1,821,625	
ESTIMATED OTHER FINANCING SOURCES – GENERAL OBLIGATION BONDS ISSUED	19,500,000	
ESTIMATED OTHER FINANCING SOURCES – SPECIAL ESTIMATED OTHER FINANCING SOURCES – SPECIAL ASSESSMENT BONDS ISSUED	4,700,000	
APPROPRIATIONS – CAPITAL OUTLAY – GENERAL GOVERNMENT		1,059,936
APPROPRIATIONS – CAPITAL OUTLAY – PUBLIC SAFETY		3,361,804
APPROPRIATIONS – CAPITAL OUTLAY – HIGHWAYS AND STREETS		15,125,472

B-14 GOVERNMENTAL ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

Name of Government
Capital Projects Fund
Preclosing Trial Balance
June 30, 2027

(Continued)	DR	CR
APPROPRIATIONS – CAPITAL OUTLAY – SANITATION		\$ 3,889,727
APPROPRIATIONS – CAPITAL OUTLAY – CULTURE AND RECREATION		3,310,041
APPROPRIATIONS – OTHER FINANCING USES – TRANSFERS OUT – GENERAL FUND		1,596,000
ENCUMBRANCES – CAPITAL OUTLAY – GENERAL GOVERNMENT	\$ 22,382	
ENCUMBRANCES – CAPITAL OUTLAY – PUBLIC SAFETY	12,661	
ENCUMBRANCES – CAPITAL OUTLAY – HIGHWAYS AND STREETS	863,601	
ENCUMBRANCES – CAPITAL OUTLAY – SANITATION	2,653	
ENCUMBRANCES – CAPITAL OUTLAY – CULTURE AND RECREATION	230	
BUDGETARY CONTROL		1,523,152
	\$52,795,293	\$52,795,293

Name of Government
 Capital Projects Fund
 Trial Balance
 June 30, 2027

	DR	CR
Cash	\$ 1,090,139	
Investments	4,980,521	
Intergovernmental receivable – state	507,459	
Due from other funds – general fund	335,000	
Contracts payable		\$ 1,129,196
Retainage payable		1,070,044
Bond anticipation notes payable		6,905,200
Fund balance – committed for special assessment project		1,200,000
Fund balance – restricted for special assessment project		875,000
Fund balance – unassigned	4,266,321	
	\$11,179,440	\$11,179,440

Name of Government
Tracy Sylvia Memorial Fund - Permanent Fund
Trial Balance
July 1, 2026

	<u>DR</u>	<u>CR</u>
Cash	\$ 590	
Investments	10,000	
Fund balance – nonspendable – endowment principal		\$10,000
Fund balance – restricted for urban concerns		590
	<u>\$10,590</u>	<u>\$10,590</u>

Name of Government
 Tracy Sylvia Memorial Fund - Permanent Fund
 Preclosing Trial Balance
 June 30, 2027

	DR	CR
Cash	\$ 495	
Investments	10,182	
Interest receivable – investments	260	
Fund balance – nonspendable – endowment principal		\$10,000
Fund balance – restricted for urban concerns		590
Revenues – investment earnings		569
Expenditures – culture and recreation	222	
	\$11,159	\$11,159

Name of Government
Tracy Sylvia Memorial Fund - Permanent Fund
Trial Balance
June 30, 2027

	<u>DR</u>	<u>CR</u>
Cash	\$ 495	
Investments	10,182	
Interest receivable – investments	260	
Fund balance – nonspendable – endowment principal		\$10,000
Fund balance – restricted for urban concerns		937
	<u>\$10,937</u>	<u>\$10,937</u>

Name of Government
Water Enterprise Fund
Trial Balance
July 1, 2026

	DR	CR
Cash	\$ 477,668	
Investments	1,910,674	
Accounts receivable	3,722,882	
Restricted assets – customer deposits	35,415	
Prepaid insurance	1,275	
Land	584,715	
Buildings	5,274,379	
Accumulated depreciation – buildings Water distribution system	35,422,287	\$ 1,800,434
Accumulated depreciation – water distribution system Machinery, equipment, and vehicles	1,342,965	13,286,582
Accumulated depreciation – machinery, equipment, and vehicles		1,132,857
Construction in progress	4,601,069	
Deferred outflows - Pension related	107,398	
Deferred outflows - OPEB related	58,263	
Accounts payable		1,396,901
Compensated absences payable		68,386
Accrued interest payable		146,226
Retainage payable		125,901
Bond anticipation notes payable		187,500
General obligation bonds payable – current		1,027,683
Customer deposits payable – restricted assets		35,415
General obligation bonds payable		10,042,137
Unamortized charge – refunding bonds	1,353	
Net pension liability		802,644
Net OPEB liability		518,067
Deferred inflows - Pension related		30,078
Deferred inflows - OPEB related		116,349
Net investment in capital assets		19,750,851
Net position – unrestricted		3,072,332
	\$53,540,343	\$53,540,343

Name of Government
Water Enterprise Fund
Preclosing Trial Balance
June 30, 2027

	DR	CR
Cash	\$ 1,388,998	
Investments	2,136,642	
Interest receivable – investments	22,468	
Accounts receivable	4,228,969	
Allowance for uncollectible accounts receivable		\$ 83,952
Restricted assets – customer deposits	30,715	
Land	584,715	
Buildings	5,274,379	
Accumulated depreciation – buildings		1,921,157
Water distribution system	35,422,287	
Accumulated depreciation – water distribution system		14,020,559
Machinery, equipment, and vehicles	1,376,709	
Accumulated depreciation – machinery, equipment, and vehicles		1,151,415
Construction in progress	5,363,783	
Deferred outflows - Pension related	90,303	
Deferred outflows - OPEB related	8,435	
Accounts payable		1,092,628
Compensated absences payable		59,897
Accrued interest payable		143,219
Retainage payable		24,937
Bond anticipation notes payable		1,625,000
General obligation bonds payable – current		938,967
Customer deposits payable – restricted assets		30,715
General obligation bonds payable		9,103,170
Net pension liability		777,652
Net OPEB liability		489,231
Deferred inflows - Pension related		5,387
Deferred inflows - OPEB related		229,423
Net investment in capital assets		19,236,668
Net position – unrestricted		3,586,515
Operating revenues – water sales		9,312,150
Operating revenues – tap fees		8,435
Operating revenues – miscellaneous		133,423
Operating expenses – materials and supplies	3,556,232	
Operating expenses – contractual services	781,741	
Operating expenses – personnel services	2,663,559	
Operating expenses – depreciation	886,240	
Nonoperating revenues – intergovernmental		10,967
Nonoperating revenues – investment earnings		276,191

Name of Government
Water Enterprise Fund
Preclosing Trial Balance
June 30, 2027

(Continued)	DR	CR
Nonoperating expenses – loss on sale of capital assets	\$ 2,278	
Nonoperating expenses – interest	446,820	
Capital contribution - connection fee		\$ 3,615
	\$64,265,273	\$64,265,273

Name of Government
Water Enterprise Fund
Trial Balance
June 30, 2027

	DR	CR
Cash	\$ 1,388,998	
Investments	2,136,642	
Interest receivable – investments	22,468	
Accounts receivable	4,228,969	
Allowance for uncollectible accounts receivable		\$ 83,952
Restricted assets – customer deposits	30,715	
Land	584,715	
Buildings	5,274,379	
Accumulated depreciation – buildings		1,921,157
Water distribution system	35,422,287	
Accumulated depreciation – water distribution system		14,020,559
Machinery, equipment, and vehicles	1,376,709	
Accumulated depreciation – machinery, equipment, and vehicles		1,151,415
Construction in progress	5,363,783	
Deferred outflows - Pension related	90,303	
Deferred outflows - OPEB related	8,435	
Accounts payable		1,092,628
Compensated absences payable		59,897
Accrued interest payable		143,219
Retainage payable		24,937
Bond anticipation notes payable		1,625,000
General obligation bonds payable – current		938,967
Customer deposits payable – restricted assets		30,715
General obligation bonds payable		9,103,170
Net pension liability		777,652
Net OPEB liability		489,231
Deferred inflows - Pension related		5,387
Deferred inflows - OPEB related		229,423
Net investment in capital assets		19,236,668
Net position – unrestricted		4,994,426
	\$55,928,403	\$55,928,403

Name of Government
 Risk Management Internal Service Fund
 Trial Balance
 July 1, 2026

	DR	CR
Cash	\$6,183,041	
Investments	581,365	
Interest receivable – investments	3,729	
Deferred outflows - Pension related	71,597	
Deferred outflows - OPEB related	38,842	
Accounts payable		\$ 288,573
Compensated absences payable		8,274
Claims and judgments payable		3,869,829
Net pension liability		535,096
Net OPEB liability		345,378
Deferred inflows - Pension related		20,052
Deferred inflows - OPEB related		77,567
Net position – unrestricted		1,733,805
	\$6,878,574	\$6,878,574

Name of Government
 Risk Management Internal Service Fund
 Preclosing Trial Balance
 June 30, 2027

	DR	CR
Cash	\$5,789,855	
Investments	561,539	
Interest receivable – investments	3,681	
Deferred outflows - Pension related	60,200	
Deferred outflows - OPEB related	5,623	
Accounts payable		\$ 455,497
Compensated absences payable		15,688
Claims and judgments payable		3,560,789
Net pension liability		518,435
Net OPEB liability		326,154
Deferred inflows - Pension related		3,591
Deferred inflows - OPEB related		152,949
Net position – unrestricted		1,733,805
Operating revenues – charges for services		2,632,108
Operating expenses – personnel services	303,136	
Operating expenses – materials and supplies	426,169	
Operating expenses – contractual services	618,315	
Operating expenses – claims	1,761,680	
Nonoperating revenues – investment earnings		131,182
	\$9,530,198	\$9,530,198

Name of Government
 Risk Management Internal Service Fund
 Trial Balance
 June 30, 2027

	DR	CR
Cash	\$5,789,855	
Investments	561,539	
Interest receivable – investments	3,681	
Deferred outflows - Pension related	60,200	
Deferred outflows - OPEB related	5,623	
Accounts payable		\$ 455,497
Compensated absences payable		15,688
Claims and judgments payable		3,560,789
Net pension liability		518,435
Net OPEB liability		326,154
Deferred inflows - Pension related		3,591
Deferred inflows - OPEB related		152,949
Net position – unrestricted		1,387,795
	\$6,420,898	\$6,420,898

Name of Government
Pension Trust Fund
Trial Balance
July 1, 2026

	DR	CR
Cash	\$ 951,238	
Investments		
U.S. Government and Agency Obligations	2,911,799	
State and Local Obligations	127,217	
Corporate Bonds	2,797,643	
Mutual Funds	12,150,252	
Interest receivable – investments	59,098	
Accounts payable		\$ 5,399
Refunds payable		1,250
Net position restricted for pensions		18,990,598
	\$18,997,247	\$18,997,247

Name of Government
Pension Trust Fund
Preclosing Trial Balance
June 30, 2027

	DR	CR
Cash	\$ 1,006,865	
Investments		
U.S. Government and Agency Obligations	3,418,979	
State and Local Obligations	424,354	
Corporate Bonds	2,654,365	
Mutual Funds	14,387,892	
Interest receivable – investments	61,233	
Accounts payable		\$ 4,159
Refunds payable		1,000
Net position restricted for pensions		18,990,598
Additions – investment earnings – net increase (decrease) in the fair value of investments		2,488,212
Additions – employer contributions		1,088,216
Additions – member contributions		548,946
Additions – investment earnings – dividends		12,522
Additions – investment earnings – interest		376,266
Deductions – benefits	1,492,240	
Deductions – refund of contributions	9,254	
Deductions – administrative expenses	4,838	
Deductions – investment expense	49,899	
	\$23,509,919	\$23,509,919

Name of Government
Pension Trust Fund
Trial Balance
June 30, 2027

	DR	CR
Cash	\$ 1,006,865	
Investments		
U.S. Government and Agency Obligations	3,418,979	
State and Local Obligations	424,354	
Corporate Bonds	2,654,365	
Mutual Funds	14,387,892	
Interest receivable – investments	61,233	
Accounts payable		\$ 4,159
Refunds payable		1,000
Net position restricted for pensions		21,948,529
	\$21,953,688	\$21,953,688

Name of Government
 Prison Canteen Private-purpose Trust Fund
 Trial Balance
 July 1, 2026

	DR	CR
Cash	\$ 50	
Investments	55,633	
Interest receivable – investments	346	
Net position restricted for prisoners		\$56,029
	\$56,029	\$56,029

Name of Government
 Prison Canteen Private-purpose Trust Fund
 Preclosing Trial Balance
 June 30, 2027

	DR	CR
Cash	\$ 2,750	
Investments	66,379	
Interest receivable – investments	921	
Net position restricted for prisoners		\$ 56,029
Additions – private contributions		53,085
Additions – investment earnings – interest		3,663
Additions – investment earnings – net increase (decrease) in the fair value of investments		83
Deductions – prisoner canteen purchases	42,810	
	\$112,860	\$112,860

Name of Government
 Prison Canteen Private-purpose Trust Fund
 Trial Balance
 June 30, 2027

	DR	CR
Cash	\$ 2,750	
Investments	66,379	
Interest receivable – investments	921	
Net position restricted for prisoners		\$70,050
	\$70,050	\$70,050

Name of Government
Investment Trust Fund
Trial Balance
July 1, 2026

	DR	CR
Cash	\$ 25,000,451	
Investments	145,352,145	
Interest receivable – investments	175,650	
Accounts payable		\$ 97,579
Net position restricted for pool participants		170,430,667
	\$170,528,246	\$170,528,246

Name of Government
Investment Trust Fund
Preclosing Trial Balance
June 30, 2027

	DR	CR
Cash	\$ 17,635,601	
Investments	155,407,774	
Interest receivable – investments	226,545	
Accounts payable		\$ 30,450
Net position restricted for pool participants		170,430,667
Additions – investment earnings – net increase (decrease) in the fair value of investments		1,102,404
Additions – investment earnings – dividends		16,258
Additions – investment earnings – interest		2,074,433
Deductions – administrative expenses	15,950	
Deductions – distributions to shareholders	149,741	
Deductions – investment expense	218,601	
	\$173,654,212	\$173,654,212

Name of Government
Investment Trust Fund
Trial Balance
June 30, 2027

	<u>DR</u>	<u>CR</u>
Cash	\$ 17,635,601	
Investments	155,407,774	
Interest receivable – investments	226,545	
Accounts payable		\$ 30,450
Net position restricted for pool participants		173,239,470
	<u>\$173,269,920</u>	<u>\$173,269,920</u>

Name of Government
 Bania Fund - Custodial Fund
 Trial Balance
 July 1, 2026

	DR	CR
Cash	\$366,825	
Due to recipients		\$150,550
Net position restricted for individuals and organizations		216,275
	\$366,825	\$366,825

Name of Government
 Bania Fund - Custodial Fund
 Preclosing Trial Balance
 June 30, 2027

	DR	CR
Cash	\$ 229,936	
Due to recipients		\$ 138,183
Net position restricted for individuals and organizations		216,275
Additions – private contributions		3,422,212
Additions – investment earnings – interest		7,224
Deductions – recipient payments	3,553,958	
	\$3,783,894	\$3,783,894

Name of Government
 Bania Fund - Custodial Fund
 Trial Balance
 June 30, 2027

	DR	CR
Cash	\$229,936	
Due to recipients		\$138,183
Net position restricted for individuals and organizations		91,753
	\$229,936	\$229,936

