

TURKEY CREEK DAM AND DIKE CONSERVANCY DISTRICT

BANK RECONCILIATION

12/31/2025

Balance per bank statement:

Lake City-3633	\$ 487,343.51
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Total Per Bank	\$ 487,343.51
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Add: Deposits in Transit	Deposit Number	Amount
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Total Deposits in Transit	-
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Subtotal	\$ 487,343.51
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	Check	
Less: Outstanding Checks	<u>Number</u>	<u>Amount</u>

Total Outstanding Checks	-
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Computed Book Balance	487,343.54
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Balance Per Books	487,343.54
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Variance	\$	-
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TURKEY CREEK DAM AND DIKE CONSERVANCY DISTRICT
SIMPLIFIED CASH JOURNAL
RECEIPTS, DISBURSEMENTS, AND FUND BALANCES

								OPERATION AND MAINTENANCE FUND - 131			CUMULATIVE CONSERVANCY IMPROVEMENT FUND - 132		
								\$74,569.93	\$7,099.30	\$127,493.97	\$73,739.39	\$0.00	\$359,849.57
Month	INDEX	DATE	NAME	EXPLANATION	WARRANT NO. OR RECEIPT	Receipt/ Disbursement	ACCOUNT	RECEIPTS	DISBURSEMENTS	BALANCE	RECEIPTS	DISBURSEMENTS	BALANCE
12	101	11/30/2025								60,023.34			286,110.18
12	102	12/8/2025	BCS Management Inc	I#3056	EFT	Disbursement	Contractual services - other		2,000.00	58,023.34			286,110.18
12	103	12/12/2025	Kruger LLC	I#120	0235	Disbursement	Repairs & Maint		330.00	57,693.34			286,110.18
12	104	12/15/2025	Baker Tilly Advisory Group LP	BT3404118	0233	Disbursement	Contractual services - accting.		1,408.75	56,284.59			286,110.18
12	105	12/16/2025	Lake City - Bank Fee	Bank Fee	EFT	Disbursement	Misc.		20.00	56,264.59			286,110.18
12	106	12/17/2025	WACF, Inc.	Rental and Modem Fees I#1109	0234	Disbursement	Contractual services - other		761.10	55,503.49			286,110.18
12	107	12/17/2025	NIPSCO	946-559-002-0/12-10-25	EFT	Disbursement	Purchased power		44.45	55,459.04			286,110.18
12	108	12/24/2025	Baker Tilly Advisory Group LP	BT3433179	EFT	Disbursement	Contractual services - accting.		2,535.00	52,924.04			286,110.18
12	109	12/29/2025	Treasurer of Kosciusko County	Fall 2025 Property Tax		Receipt	Property Tax	74,569.93		127,493.97			286,110.18
12	110	12/29/2025	Treasurer of Kosciusko County	Fall 2025 Property Tax		Receipt	Property Tax			127,493.97	73,739.39		359,849.57
12	MTD							\$ 74,569.93	\$ 7,099.30	\$ 127,493.97	\$ 73,739.39	\$ -	\$ 359,849.57
12	YTD							\$ 318,351.98	\$ 238,468.21	\$ 127,493.97	\$ 200,129.96	\$ 7,550.00	\$ 359,849.57

TURKEY CREEK DAM AND DIKE CONSERVANCY DISTRICT
SIMPLIFIED CASH JOURNAL
DETAIL RECEIPTS AND DISBURSEMENTS

OPERATION AND MAINTENANCE FUND - 131																	
	521	521.6	419	536.1	536.3	525	715		720	722	731	733	737	738	757	775	776
DATE	Property Tax	Liens	Interest Income	Refunds	Misc. Income	Transfers in	Purchased power	Rentals	Materials & supplies	Office supplies	Professional services	Legal Services	Contractual services - other	Contractual services - accting.	Insurance	Misc.	Transfers out
101 11/30/2025																	
102 12/8/2025													2,000.00				
103 12/12/2025																	
104 12/15/2025														1,408.75			
105 12/16/2025																20.00	
106 12/17/2025													761.10				
107 12/17/2025							44.45										
108 12/24/2025														2,535.00			
109 12/29/2025	74,569.93																
110 12/29/2025	-																
MTD	\$ 74,569.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,761.10	\$ 3,943.75	\$ -	\$ 20.00	\$ -
YTD	\$ 318,351.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 252.76	\$ -	\$ -	\$ -	\$ -	\$ 12,512.50	\$ 40,543.75	\$ 24,795.51	\$ 49,112.87	\$ 688.82	\$ -

TURKEY CREEK DAM AND DIKE CONSERVANCY DISTRICT
SIMPLIFIED CASH JOURNAL
DETAIL RECEIPTS AND DISBURSEMENTS

CUMULATIVE CONSERVANCY IMPROVEMENT FUND - 132						
520	521	525	360	397	398	776
Foundation	Property Tax	Transfer in	Construction	Equipment	Engineering	Transfers out
101						
102						
103						
104						
105						
106						
107						
108						
109		-				
110		73,739.39				
MTD	\$ -	\$ 73,739.39	\$ -	\$ -	\$ -	\$ -
YTD	\$ -	\$ 200,129.96	\$ -	\$ -	\$ 7,550.00	\$ -

TURKEY CREEK DAM AND DIKE CONSERVANCY DISTRICT

**COMPARISON OF ACCOUNT BALANCES WITH
MINIMUM BALANCES REQUIRED**

<u>Account:</u>	Account Balances 12/31/2025 (Unaudited)	Minimum Balance Recommended	Ref.	Variance
Operation and maintenance	\$ 127,494	\$ 84,500	(1)	\$ 42,994
Improvement	359,850	-		359,850
Totals	<u>\$ 487,344</u>	<u>\$ 84,500</u>		<u>\$ 402,844</u>

- (1) **Operation and maintenance** - The balance maintained in the operation and maintenance account should be sufficient to pay the expenses of operation, repair, and maintenance of the district for the next succeeding (6) calendar months.

Operation and maintenance expense - 2025 Budget	\$ 169,000
Times factor for 6 months	<u>0.5000</u>
Minimum balance required	<u>\$ 84,500</u>

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TURKEY CREEK DAM AND DIKE CONSERVANCY DISTRICT

**COMPARATIVE SCHEDULE OF ACTUAL CASH
RECEIPTS AND DISBURSEMENTS TO BUDGET**

(Unaudited)

	Actual Year To Date 12/31/2025	Year To Date Budget	Over/(Under) Budget	
			Dollars	%
Operating Receipts:				
Property Tax	\$ 518,482	\$ 311,900	\$ 206,582	66%
Misc Revenue	-	-	-	0%
Total operating receipts	<u>518,482</u>	<u>311,900</u>	<u>206,582</u>	66%
Operating Disbursements:				
Salaries and wages - officers	-	-	-	0%
Employee benefits	-	-	-	0%
Purchased power	253	-	253	0%
Rentals	-	12,000	(12,000)	-100%
Materials and supplies	-	-	-	0%
Internet - Phone	-	-	-	0%
Office supplies	-	1,000	(1,000)	-100%
Other Professional services	-	60,000	(60,000)	-100%
Engineering fees	-	5,000	(5,000)	-100%
Legal services	12,513	26,000	(13,488)	-52%
Repairs & Maint	110,562	-	110,562	0%
Manhole testing & inspection	-	-	-	0%
Contractual services - other/mgmt.	40,544	9,000	31,544	350%
Contractual services - accounting	24,796	30,000	(5,204)	-17%
Insurance	49,113	25,000	24,113	96%
Transportation	-	-	-	0%
Miscellaneous	<u>689</u>	<u>1,000</u>	<u>(311)</u>	-31%
Total operating disbursements	<u>238,468</u>	<u>169,000</u>	<u>69,468</u>	41%
Net Operating Receipts	<u>280,014</u>	<u>142,900</u>	<u>137,114</u>	96%
Non-Operating Receipts:				
Syracuse Foundation Funds	-	-	-	0%
Interest income	-	-	-	0%
Rental income	-	-	-	0%
Refunds	-	-	-	0%
Miscellaneous income	-	-	-	0%
Interfund transfers in	<u>-</u>	<u>-</u>	<u>-</u>	0%
Total non-operating receipts	<u>-</u>	<u>-</u>	<u>-</u>	0%
Non-Operating Disbursements:				
Construction	7,550	150,000	(142,450)	-95%
Engineering	-	-	-	
Interfund transfers out	<u>-</u>	<u>-</u>	<u>-</u>	
Total non-operating disbursements	<u>7,550</u>	<u>150,000</u>	<u>(142,450)</u>	-95%
Increase (Decrease) in Cash and Cash Equivalents	272,464	<u>\$ (7,100)</u>	<u>\$ 279,564</u>	
Beginning Cash and Cash Equivalents	<u>214,880</u>			
Ending Cash and Cash Equivalents	<u>\$ 487,344</u>			

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