

Template Name: LGC Defined Balance Report
Created by: LGC

City Of Mt. Pleasant
Year to Date Trial Balance
June 2026

User:
Date/Time:

Shiphrah Cox
7/16/2026 4:40 PM
Page 1 of 14

Fund: 110 General Fund

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
Assets					
110-11100-	Cash On Hand	200.00	3,282,294.80	3,278,653.80	3,841.00
110-11211-	General Fund Checking	1,788,746.29	9,930,541.92	10,431,399.36	1,287,888.85
110-11212-	Heritage - Payroll	1,053.85	3,791,486.47	3,791,422.70	1,117.62
110-11213-	Heritage - Sex Offender Registry	5,086.36	1,106.56	0.00	6,192.92
110-11219-	United Community - General Construction	951,083.33	610,953.46	950,000.02	612,036.77
110-11221-	FFMB General Fund Savings	1,155,462.52	47,598.74	9,138.96	1,193,922.30
110-11250-	Reliant-General Fund Checking	0.00	0.04	0.04	0.00
110-11252-	Sex Offender Registry	150.00	0.00	0.00	150.00
110-11400-	Petty Cash	100.00	0.00	0.00	100.00
110-11405-	Credit Card Receivable	744.12	24,593.04	24,550.64	786.52
110-13111-	Taxes Receivable - Current	3,143,958.27	0.00	0.00	3,143,958.27
110-13112-	Estimated Uncollectible Curren	(31,439.58)	0.00	0.00	(31,439.58)
110-13114-	Delinquent Property Taxes	151,486.95	0.00	0.00	151,486.95
110-13290-	Other Accounts Receivable	0.00	10,368.79	10,963.96	(595.17)
110-13431-	Notes Receivable - Grants - No.-1	0.00	1,050,000.00	800,000.00	250,000.00
110-13617-	Due From Sanitation - General Fund	0.00	288,474.97	288,474.97	0.00
110-13643-	Due From Water And Sewer Fund	0.00	1,081,864.53	1,081,864.53	0.00
110-13645-	Due From Natural Gas Fund	0.00	936,425.99	936,425.99	0.00
110-13662-	Due from Parks, Rec, and Community Center	0.00	97,781.73	97,781.73	0.00
110-13740-	Due From State Of Tenn - State	126,790.72	0.00	126,790.72	0.00
110-13760-	Due From County Gov't - Cty-Sh	194,522.92	0.00	194,522.92	0.00
110-22120-	Other Revenue Collected In Advance	0.00	1,601.00	1,601.00	0.00
Total Assets		7,487,945.75	21,155,092.04	22,023,591.34	6,619,446.45
Total Assets and Deferred Outflows of Resources		7,487,945.75	21,155,092.04	22,023,591.34	6,619,446.45
Liabilities					
110-21120-	Accounts Payable	(28,724.13)	5,404,800.55	5,390,275.47	(14,199.05)
110-21160-	Due To Property Owners	(51.55)	0.00	0.76	(52.31)
110-21171-	Accured Payroll At Year End	(64,584.07)	64,584.07	0.00	0.00
110-21175-	Child Support	0.00	10,506.77	10,506.77	0.00
110-21211-	Social Security Taxes Payable	(711.44)	750,177.48	749,466.04	0.00
110-21212-	Withholding Taxes Payable	(50.00)	409,264.19	409,214.19	0.00
110-21224-	Due to Colonial FSA	(7,115.35)	18,919.68	18,919.68	(7,115.35)
110-21226-	Due To Mutual Of Omaha - Voluntary Ded	1,612.56	13,789.38	13,519.66	1,882.28
110-21227-	Due To Cigna	49,434.74	69,062.25	75,555.27	42,941.72
110-21229-	Due To Colonial Life-Vol - General Fund	1,355.05	46,169.29	45,455.60	2,068.74
110-21242-	Due To Empower	2,325.14	480,344.28	480,344.28	2,325.14
110-21251-	Due to Southern States Police Benevolent	0.00	2,268.24	2,268.24	0.00

Fund: 110 General Fund

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
110-21255-	Professional Due Payable No.-5	0.00	8,535.00	8,535.00	0.00
110-21290-	Other Payroll Deductions Payab	0.00	1,751.88	1,751.88	0.00
110-21310-	Property tax overpayments	109.77	2,187.45	2,297.64	(0.42)
110-21417-	Due to Parks & Recreation	0.00	200.00	200.00	0.00
110-21443-	Due To Water And Sewer Fund	0.00	5,250.00	5,250.00	0.00
110-22091-	Deferred Prop Tax - Next Year - General Fund	(3,120,552.49)	0.00	0.00	(3,120,552.49)
110-22092-	Deferred Revenue	(155,266.71)	155,266.71	0.00	0.00
110-22099-	Property taxes - unavailable	(130,848.00)	0.00	0.00	(130,848.00)
110-23220-	Interfund Payable-Gas Fund	(300,000.00)	100,000.00	0.00	(200,000.00)
110-27100-	Fund Balance - Unappropriated	(3,750,157.72)	0.00	783.30	(3,750,941.02)
110-27600-	Reserve For Encumbrances - Prior Year	15,278.45	0.00	0.00	15,278.45
Total Liabilities		(7,487,945.75)	7,543,077.22	7,214,343.78	(7,159,212.31)
Total Liabilities, Deferred Inflows of Resources, and		(7,487,945.75)	7,543,077.22	7,214,343.78	(7,159,212.31)
Net Revenue\Expenditures		0.00	7,921,656.02	7,381,890.16	539,765.86
Total Net Revenue\Expenditures		0.00	7,921,656.02	7,381,890.16	539,765.86
Total		0.00	7,921,656.02	7,381,890.16	539,765.86
Fund Totals: 110		0.00	36,619,825.28	36,619,825.28	0.00

Template Name: LGC Defined Balance Report
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City Of Mt. Pleasant
Year to Date Trial Balance
June 2026

User:
Date/Time:

Shiphrah Cox
7/16/2026 4:40 PM
Page 3 of 14

Fund: 121 State Street Aid

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
Assets					
121-11100-	Cash On Hand	0.00	501,806.00	501,806.00	0.00
121-11321-	Heritage State Street Aid Checking	187,737.95	758,503.66	638,844.79	307,396.82
121-11322-	FFMB State Street Aid Savings	69,943.40	2,926.52	2,515.42	70,354.50
121-13740-	Due From State Of Tenn - State Rev Alloc	550,637.56	0.00	550,637.56	0.00
Total Assets		808,318.91	1,263,236.18	1,693,803.77	377,751.32
Total Assets and Deferred Outflows of Resources		808,318.91	1,263,236.18	1,693,803.77	377,751.32
Liabilities					
121-21120-	Accounts Payable	(349,738.85)	638,558.56	288,819.71	0.00
121-27100-	Fund Balance - Unappropriated	75,583.64	0.00	0.00	75,583.64
Total Liabilities		(274,155.21)	638,558.56	288,819.71	75,583.64
121-22092-	Deferred Revenue	(534,163.70)	534,163.70	0.00	0.00
Total Deferred Inflows of Resources		(534,163.70)	534,163.70	0.00	0.00
Total Liabilities, Deferred Inflows of Resources, and Net Revenue\Expenditures		(808,318.91)	1,172,722.26	288,819.71	75,583.64
		0.00	305,846.72	759,181.68	(453,334.96)
Total Net Revenue\Expenditures		0.00	305,846.72	759,181.68	(453,334.96)
Total		0.00	305,846.72	759,181.68	(453,334.96)
Fund Totals: 121		0.00	2,741,805.16	2,741,805.16	0.00

Template Name: LGC Defined Balance Report
Created by: LGC

City Of Mt. Pleasant
Year to Date Trial Balance
June 2026

User:
Date/Time:

Shiphrah Cox
7/16/2026 4:40 PM
Page 4 of 14

Fund: 123 Solid Waste/Sanitation

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
Assets					
123-11100-	Cash On Hand	0.00	633,512.97	633,512.97	0.00
123-11211-	Heritage Sanitation Checking	232,531.43	666,676.34	712,099.94	187,107.83
123-11212-	Sanitation Construction	161,193.41	5,792.30	35.00	166,950.71
123-11405-	Credit Card Receivable	21.14	20,674.51	20,649.49	46.16
123-13221-	Accounts Receivable - Customers	63,663.78	648,445.12	655,486.23	56,622.67
123-13222-	Est Uncollect Accts Rec-Custom	(8,676.52)	10,580.31	38.50	1,865.29
123-13260-	Returned Checks Receivable	0.00	1,155.13	1,155.13	0.00
123-13333-	Unbilled receivables	25,167.40	0.00	0.00	25,167.40
123-13662-	Due from Parks, Rec, and Community Center	0.00	5,947.89	5,947.89	0.00
123-14600-	Prepaid Expense	0.00	211.39	0.00	211.39
123-16000-	Sanitation Equipment	629,511.04	0.00	0.00	629,511.04
123-17000-	Accumulated Depreciation	(434,977.81)	0.00	33,443.88	(468,421.69)
Total Assets		668,433.87	1,992,995.96	2,062,369.03	599,060.80
Total Assets and Deferred Outflows of Resources		668,433.87	1,992,995.96	2,062,369.03	599,060.80
Liabilities					
123-21120-	Accounts Payable	(18,504.86)	421,870.35	403,960.31	(594.82)
123-21170-	Payroll Payable To Gen Fund	0.00	288,474.97	288,474.97	0.00
123-21171-	Accrued Payroll At Year End	(5,380.88)	5,380.88	0.00	0.00
123-21226-	Due To Mutual Of Omaha	(1,198.15)	0.00	0.00	(1,198.15)
123-21441-	Due To Water Fund	0.00	184.20	184.20	0.00
123-21850-	Accrued Vacation Leave	(4,149.83)	0.00	0.00	(4,149.83)
123-21851-	Accrued vacation leave - current	(4,917.83)	0.00	0.00	(4,917.83)
123-23100-	Bonds Payable	(132,000.00)	22,000.00	0.00	(110,000.00)
123-23300-	Bond premiums	(6,844.00)	0.00	0.00	(6,844.00)
123-27100-	Fund Balance - Unappropriated	(504,210.73)	81.60	81.60	(504,210.73)
123-27600-	Reserve For Encumbrances - Prior Year	8,772.41	0.00	0.00	8,772.41
Total Liabilities		(668,433.87)	737,992.00	692,701.08	(623,142.95)
Total Liabilities, Deferred Inflows of Resources, and		(668,433.87)	737,992.00	692,701.08	(623,142.95)
Net Revenue\Expenditures					
		0.00	694,125.17	670,043.02	24,082.15
Total Net Revenue\Expenditures		0.00	694,125.17	670,043.02	24,082.15
Total		0.00	694,125.17	670,043.02	24,082.15
Fund Totals: 123		0.00	3,425,113.13	3,425,113.13	0.00

Template Name: LGC Defined Balance Report
Created by: LGC

City Of Mt. Pleasant
Year to Date Trial Balance
June 2026

User:
Date/Time:

Shiphrah Cox
7/16/2026 4:40 PM
Page 5 of 14

Fund: 124 Industrial Development

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
Assets					
124-11211-	Heritage Industrial Development Checking	16,635.28	167.12	0.00	16,802.40
	Total Assets	16,635.28	167.12	0.00	16,802.40
	Total Assets and Deferred Outflows of Resources	16,635.28	167.12	0.00	16,802.40
Liabilities					
124-27100-	Fund Balance - Unappropriated	(16,635.28)	0.00	0.00	(16,635.28)
	Total Liabilities	(16,635.28)	0.00	0.00	(16,635.28)
	Total Liabilities, Deferred Inflows of Resources, and Net Revenue\Expenditures	(16,635.28)	0.00	0.00	(16,635.28)
		0.00	0.00	167.12	(167.12)
	Total Net Revenue\Expenditures	0.00	0.00	167.12	(167.12)
	Total	0.00	0.00	167.12	(167.12)
Fund Totals: 124		0.00	167.12	167.12	0.00

Template Name: LGC Defined Balance Report
Created by: LGC

City Of Mt. Pleasant
Year to Date Trial Balance
June 2026

User:
Date/Time:

Shiphrah Cox
7/16/2026 4:40 PM
Page 6 of 14

Fund: 125 Drug Fund

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
Assets					
125-11100-	Cash On Hand	0.00	17,011.62	17,011.62	0.00
125-11321-	Heritage Drug Fund Checking	73,424.63	24,024.09	14,961.67	82,487.05
125-11322-	Heritage - Confidential Drug Fund	1,978.75	19.88	0.00	1,998.63
125-13643-	Due From Water And Sewer Fund	0.00	2,000.00	2,000.00	0.00
Total Assets		75,403.38	43,055.59	33,973.29	84,485.68
Total Assets and Deferred Outflows of Resources		75,403.38	43,055.59	33,973.29	84,485.68
Liabilities					
125-21120-	Accounts Payable	(230.00)	14,731.54	14,501.54	0.00
125-27100-	Fund Balance - Unappropriated - Special Revenue Fund	(75,807.18)	0.00	0.00	(75,807.18)
125-27600-	Reserve For Encumbrances - Prior Year	633.80	0.00	0.00	633.80
Total Liabilities		(75,403.38)	14,731.54	14,501.54	(75,173.38)
Total Liabilities, Deferred Inflows of Resources, and Net Revenue\Expenditures		(75,403.38)	14,731.54	14,501.54	(75,173.38)
		0.00	14,731.67	24,043.97	(9,312.30)
Total Net Revenue\Expenditures		0.00	14,731.67	24,043.97	(9,312.30)
Total		0.00	14,731.67	24,043.97	(9,312.30)
Fund Totals: 125		0.00	72,518.80	72,518.80	0.00

Template Name: LGC Defined Balance Report
Created by: LGC

City Of Mt. Pleasant
Year to Date Trial Balance
June 2026

User:
Date/Time:

Shiphrah Cox
7/16/2026 4:40 PM
Page 7 of 14

Fund: 171 Capital Projects

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
Assets					
171-11211-	United Community - Capital Projects	72,617.26	3,487,937.78	3,514,807.18	45,747.86
171-13740-	Due From State Of Tenn - State Rev Alloc	2,042,278.24	0.00	2,042,278.24	0.00
171-13770-	Due From Cty Gov't - Other Cty-Share Rev	165,607.50	0.00	165,607.50	0.00
Total Assets		2,280,503.00	3,487,937.78	5,722,692.92	45,747.86
Total Assets and Deferred Outflows of Resources		2,280,503.00	3,487,937.78	5,722,692.92	45,747.86
Liabilities					
171-21120-	Accounts Payable	(2,220,497.82)	3,612,763.16	1,392,265.34	0.00
171-22092-	Deferred Revenue	(2,042,278.24)	2,042,278.24	0.00	0.00
171-23220-	Capital Outlay Notes Payable	0.00	900,000.00	1,150,000.00	(250,000.00)
171-27100-	Fund Balance - Unappropriated	1,822,215.32	0.00	0.00	1,822,215.32
171-27600-	Reserve For Encumbrances - Prior Year	160,057.74	0.00	0.00	160,057.74
Total Liabilities		(2,280,503.00)	6,555,041.40	2,542,265.34	1,732,273.06
Total Liabilities, Deferred Inflows of Resources, and		(2,280,503.00)	6,555,041.40	2,542,265.34	1,732,273.06
Net Revenue\Expenditures					
		0.00	492,265.34	2,270,286.26	(1,778,020.92)
Total Net Revenue\Expenditures		0.00	492,265.34	2,270,286.26	(1,778,020.92)
Total		0.00	492,265.34	2,270,286.26	(1,778,020.92)
Fund Totals: 171		0.00	10,535,244.52	10,535,244.52	0.00

Template Name: LGC Defined Balance Report
Created by: LGC

City Of Mt. Pleasant
Year to Date Trial Balance
June 2026

User:
Date/Time:

Shiphrah Cox
7/16/2026 4:40 PM
Page 8 of 14

Fund: 210 Debt Service

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
Assets					
210-11100-	Cash On Hand	0.00	360,722.50	360,722.50	0.00
210-11211-	Heritage - Debt Service Fund	201.47	373,395.07	373,357.78	238.76
Total Assets		201.47	734,117.57	734,080.28	238.76
Total Assets and Deferred Outflows of Resources		201.47	734,117.57	734,080.28	238.76
Liabilities					
210-21120-	Accounts Payable	0.00	321,464.00	321,464.00	0.00
210-27100-	Fund Balance - Unappropriated Debt Service	(201.47)	0.00	0.00	(201.47)
Total Liabilities		(201.47)	321,464.00	321,464.00	(201.47)
Total Liabilities, Deferred Inflows of Resources, and		(201.47)	321,464.00	321,464.00	(201.47)
Net Revenue\Expenditures					
		0.00	373,357.78	373,395.07	(37.29)
Total Net Revenue\Expenditures		0.00	373,357.78	373,395.07	(37.29)
Total		0.00	373,357.78	373,395.07	(37.29)
Fund Totals: 210		0.00	1,428,939.35	1,428,939.35	0.00

Template Name: LGC Defined Balance Report
Created by: LGC

City Of Mt. Pleasant
Year to Date Trial Balance
June 2026

User:
Date/Time:

Shiphrah Cox
7/16/2026 4:40 PM
Page 9 of 14

Fund: 413 Water And Sewer

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
Assets					
413-11100-	Cash On Hand	100.00	4,527,288.41	4,527,288.41	100.00
413-11211-	Heritage - Water Wastewater Checking	444,677.92	8,042,105.39	8,296,198.74	190,584.57
413-11212-	Water Deposit Checking	284,767.25	80,824.26	58,441.44	307,150.07
413-11214-	United Community Water/Wastewater Construction	173,240.71	496,879.22	612,279.28	57,840.65
413-11216-	United Community - Wastewater overrun account	3,757,908.86	1,099,517.20	2,786,204.36	2,071,221.70
413-11217-	Meter Deposits Water Fund Water And Sewer	0.00	848.92	848.92	0.00
413-11221-	FFMB Water/Wastewater Savings	459,098.77	18,842.71	3,517.72	474,423.76
413-11222-	FFMB Water Deposit Savings	393,136.79	16,160.90	2,868.01	406,429.68
413-11223-	UCB Retainage	0.00	75,906.41	75,906.41	0.00
413-11227-	Clearing Account	1,000.00	0.00	0.00	1,000.00
413-11312-	Water Access Fees	181,717.26	216,736.51	0.00	398,453.77
413-11313-	Sewer Access Fees	104,427.87	366,470.87	0.00	470,898.74
413-11405-	Credit Card Receivable	298.11	117,784.28	117,777.55	304.84
413-12225-	Investment in CSA	1,891.33	0.00	0.00	1,891.33
413-13221-	Accounts Receivable - Customer	364,621.96	4,296,033.48	4,306,432.79	354,222.65
413-13222-	Est Uncollect Accts Rec-Custom - Water And Sewer	(35,139.54)	43,151.85	133.84	7,878.47
413-13260-	Returned Checks Receivable - Water And Sewer	0.00	6,158.92	6,158.92	0.00
413-13333-	Unbilled receivables	207,387.53	0.00	0.00	207,387.53
413-13611-	Due From General Fund	0.00	5,250.00	5,250.00	0.00
413-13655-	Due From Natural Gas	0.00	21,905.78	21,905.78	0.00
413-13710-	Due From Federal Government - Grants	359,322.83	0.00	352,256.25	7,066.58
413-13740-	Due From State Of Tenn -	56,990.31	0.00	12,312.31	44,678.00
413-13760-	Due From County Gov't - Cty-Shared Rev	186,675.14	0.00	68,523.14	118,152.00
413-13814-	Due From Sanitation	0.00	143.40	143.40	0.00
413-14100-	Inventory Of Supplies	425,957.10	0.00	0.00	425,957.10
413-14600-	Prepaid Expense	14,349.66	18,851.10	14,349.66	18,851.10
413-15190-	Other Prepaid Expenses	3,052.00	0.00	0.00	3,052.00
413-16101-	Land	680,316.32	0.00	0.00	680,316.32
413-16201-	City Garage-Building	141,521.08	0.00	0.00	141,521.08
413-16211-	Allow For Depr-Garage Bldg	(113,762.55)	0.00	3,367.92	(117,130.47)
413-16400-	Shared Equipment	386,042.61	0.00	0.00	386,042.61
413-16400-921	Shared Equipment - Computer & Office Equipment	16,970.76	0.00	0.00	16,970.76
413-16400-942	Equipment - Machinery and Equipment	55,800.85	0.00	0.00	55,800.85
413-16400-949	Shared Equipment - Vehicles	225,987.78	0.00	0.00	225,987.78
413-16410-	Allowance For Depr Shared Equipment	(66,865.01)	0.00	9,047.76	(75,912.77)
413-16410-921	Allowance For Depreciation - Equip (Cr) - Administrative	(16,484.48)	0.00	486.38	(16,970.86)
413-16410-942	Allowance For Depreciation - Equip (Cr) - Construction And	(25,473.25)	0.00	9,610.74	(35,083.99)
413-16410-949	Allowance For Depreciation - Equip (Cr) - Vehicles	(248,881.00)	0.00	32,997.62	(281,878.62)

Fund: 413 Water And Sewer

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
413-16510-100	Construction In Progress-USDA - Additional Services	154,174.47	0.00	0.00	154,174.47
413-16510-200	Construction In Progress-USDA - Plant Rehab	14,839,998.64	1,147,391.66	795,290.14	15,192,100.16
413-16510-300	Construction In Progress-USDA - Trunk Line	83,497.10	0.00	0.00	83,497.10
413-16520-	Construction In Process-CDBG County	353,676.34	0.00	0.00	353,676.34
413-16530-	Construction In Process-CDBG City	876,424.81	0.00	0.00	876,424.81
413-16540-	Construction In Process-Water Plant Skid	97,600.00	0.00	0.00	97,600.00
413-16541-	Construction In Process-Residential Water Meter	25,200.00	0.00	0.00	25,200.00
413-16542-	Construction In Process-CDBG City Water Industrial	58,508.75	0.00	0.00	58,508.75
413-16543-	Construction In Process-Sewer Plant Manual	8,550.00	0.00	0.00	8,550.00
413-16544-	Construction In Process-CDBG County Sewer	19,800.00	0.00	0.00	19,800.00
413-16545-	Construction In Process -IPG Sewer	12,480.00	0.00	0.00	12,480.00
413-16550-	Construction In Process-ARPA - TDEC Water	318,022.95	0.00	0.00	318,022.95
413-16551-	Construction In Process - Sewer Model	193,396.48	0.00	0.00	193,396.48
413-16610-932	Water Plant In Operation - Water Plant & Equipment	9,316,317.49	0.00	0.00	9,316,317.49
413-16610-934	Water Plant In Operation - Distribution	5,868,526.69	69,151.50	0.00	5,937,678.19
413-16611-932	Allowance For Dep - Water Plant - Water Plant	(2,312,416.66)	0.00	265,833.73	(2,578,250.39)
413-16611-934	Allowance For Dep - Water - Collection and Drainage	(3,345,357.76)	0.00	191,859.22	(3,537,216.98)
413-16620-932	Sewer Plant In Operation - Utility Plant	12,884,550.02	0.00	0.00	12,884,550.02
413-16620-934	Sewer Plant In Operation - Drainage, Water Supply And	5,215,005.65	0.00	0.00	5,215,005.65
413-16621-932	Allowance For Dep - Sewer - Plant	(6,436,947.47)	0.00	262,204.46	(6,699,151.93)
413-16621-934	Allowance For Dep - Sewer - Collection and Drainage	(2,370,017.36)	0.00	123,133.27	(2,493,150.63)
Total Assets		44,281,645.11	20,667,402.77	22,962,628.17	41,986,419.71
Total Assets and Deferred Outflows of Resources		44,281,645.11	20,667,402.77	22,962,628.17	41,986,419.71
Liabilities					
413-21120-	Accounts Payable	(935,736.10)	7,914,547.94	7,052,389.59	(73,577.75)
413-21170-	Payroll Payable To Gen Fund	0.00	1,081,864.53	1,081,864.53	0.00
413-21171-	Accrued payroll at year end	(20,515.75)	20,515.75	0.00	0.00
413-21224-	Due to Colonial FSA	2,846.39	0.00	0.00	2,846.39
413-21226-	Due To Mutual Of Omaha	1,198.15	0.00	0.00	1,198.15
413-21415-	Due to Drug Fund	0.00	2,000.00	2,000.00	0.00
413-21521-	Due To State Dept Of Rev - Sal	0.00	165,005.94	165,005.94	0.00
413-21522-	Due To St Dept Of Rev Escheat - Water And Sewer	(3,334.97)	0.00	0.00	(3,334.97)
413-21850-	Accrued Vacation Leave	(15,830.81)	0.00	0.00	(15,830.81)
413-21851-	Accrued vacation leave - current	(18,760.61)	0.00	0.00	(18,760.61)
413-21910-	Customer Deposits	(344,664.29)	57,306.90	65,983.75	(353,341.14)
413-23111-	GO Bond Series 2021	(370,200.00)	40,250.00	0.00	(329,950.00)
413-23120-	Loan Payable - 2011 USDA Water Plant	(4,029,786.96)	105,777.46	0.00	(3,924,009.50)
413-23125-	Loan Payable - 2018 Sewer Plant Part 1	(6,489,944.49)	160,010.00	6,012.00	(6,335,946.49)

Template Name: LGC Defined Balance Report
Created by: LGC

City Of Mt. Pleasant
Year to Date Trial Balance
June 2026

User:
Date/Time:

Shiphrah Cox
7/16/2026 4:40 PM
Page 11 of 14

Fund: 413 Water And Sewer

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
413-23130-	Loan Payable - 2022 USDA Sewer Plant Part 2	(1,824,303.18)	40,709.00	3,124.00	(1,786,718.18)
413-23220-	Capital Outlay Notes Payable-Vac Truck	(151,666.67)	13,286.00	5,497.68	(143,878.35)
413-23221-	\$1.2M Residential Meters UCB	(1,200,000.00)	74,864.00	0.00	(1,125,136.00)
413-23223-	Loan Payable - 2016 Mt Joy Project	(171,348.90)	4,030.66	40.24	(167,358.48)
413-23300-	Bond premiums	(21,719.00)	0.00	0.00	(21,719.00)
413-25100-	Contribution From Govern Unit	(97,836.15)	0.00	0.00	(97,836.15)
413-25200-	Contribution From Customers	(83,900.70)	0.00	0.00	(83,900.70)
413-25400-	Contribution From Other City F	(151,205.88)	0.00	0.00	(151,205.88)
413-25500-	Contribution From Federal Gove	(1,429,050.68)	0.00	0.00	(1,429,050.68)
413-27600-	Reserve For Encumbrances - Prior Year	3,848,874.68	0.00	0.00	3,848,874.68
413-28000-	Retained Earnings	(30,699,962.53)	365.32	393.37	(30,699,990.58)
413-28001-	Amortization Cap'l Grant	(74,796.66)	0.00	0.00	(74,796.66)
Total Liabilities		(44,281,645.11)	9,680,533.50	8,382,311.10	(42,983,422.71)
Total Liabilities, Deferred Inflows of Resources, and		(44,281,645.11)	9,680,533.50	8,382,311.10	(42,983,422.71)
Net Revenue\Expenditures		0.00	8,827,703.15	7,830,700.15	997,003.00
Total Net Revenue\Expenditures		0.00	8,827,703.15	7,830,700.15	997,003.00
Total		0.00	8,827,703.15	7,830,700.15	997,003.00
Fund Totals: 413		0.00	39,175,639.42	39,175,639.42	0.00

Template Name: LGC Defined Balance Report
Created by: LGC

City Of Mt. Pleasant
Year to Date Trial Balance
June 2026

User:
Date/Time:

Shiphrah Cox
7/16/2026 4:40 PM
Page 12 of 14

Fund: 415 Natural Gas

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
Assets					
415-11100-	Cash On Hand	100.00	6,691,985.08	6,691,985.08	100.00
415-11211-	Heritage Gas Checking	772,040.37	7,755,830.45	7,492,837.82	1,035,033.00
415-11212-	Heritage Gas Deposit	330,077.94	72,685.10	48,384.84	354,378.20
415-11217-	Gas Construction United Community	263,758.73	1,665,435.90	1,000,848.92	928,345.71
415-11221-	FFMB Gas Savings	3,654,637.09	1,136,558.74	1,546,592.52	3,244,603.31
415-11223-	FFMB Gas Deposit Savings	403,825.65	16,696.60	3,187.87	417,334.38
415-11224-	Gas CD Heritage \$1M	0.00	1,019,381.61	1,019,381.61	0.00
415-11405-	Credit Card Receivable	2.62	30,893.61	30,896.23	0.00
415-12110-2	Gas CD 4418	12,685.20	69.96	12,755.16	0.00
415-12119-	Gas CD 3225	95,403.99	263.44	95,667.43	0.00
415-12225-	Investment in CSA	758.40	0.00	0.00	758.40
415-13221-	Accounts Receivable - Customer	379,478.76	6,636,489.87	6,628,311.57	387,657.06
415-13222-	Est Uncollect Accts Rec-Custom	(8,074.74)	4,342.54	0.00	(3,732.20)
415-13260-	Returned Checks Receivable - Natural Gas	0.00	2,894.24	2,894.24	0.00
415-13333-	Unbilled receivables	55,185.30	0.00	0.00	55,185.30
415-13616-	Interfund Receivable-General Fund	300,000.00	0.00	100,000.00	200,000.00
415-13740-	Due From State Of Tenn - State Rev Alloc	32,675.85	0.00	0.00	32,675.85
415-14130-	Inventory Of Material	105,307.37	0.00	0.00	105,307.37
415-14600-	Prepaid Expense	2,999.51	8,654.86	8,807.95	2,846.42
415-15190-	Other Prepaid Expenses	1,526.00	0.00	0.00	1,526.00
415-16101-	City Garage-Land	48,928.06	0.00	0.00	48,928.06
415-16201-	City Garage - Building	302,569.94	0.00	0.00	302,569.94
415-16400-949	Equipment - Vehicles	743,342.73	0.00	0.00	743,342.73
415-16500-	Construction In Progress - Natural Gas	35,244.48	0.00	0.00	35,244.48
415-16650-	Natural Gas Plant In Operation	186,945.04	0.00	0.00	186,945.04
415-16650-921	Natural Gas Plant In Operation - Administrative	55,309.26	0.00	0.00	55,309.26
415-16650-932	Natural Gas Plant & Operation - Plant	4,860.24	0.00	0.00	4,860.24
415-16650-934	Natural Gas Plant In Operation - Distribution	3,902,388.99	0.00	0.00	3,902,388.99
415-16651-	Allow For Dep - Nat Gas Plant	(2,557,328.66)	0.00	239,861.15	(2,797,189.81)
Total Assets		9,124,648.12	25,042,182.00	24,922,412.39	9,244,417.73
Total Assets and Deferred Outflows of Resources		9,124,648.12	25,042,182.00	24,922,412.39	9,244,417.73
Liabilities					
415-21120-	Accounts Payable	(8,522.58)	5,739,907.61	5,731,864.96	(479.93)
415-21170-	Payroll Payable To Gen Fund	0.00	936,425.99	936,425.99	0.00
415-21171-	Accrued Payroll At Year End	(17,150.22)	17,150.22	0.00	0.00
415-21221-	Due To Bcbs	(5,088.45)	0.00	0.00	(5,088.45)
415-21224-	Due to Colonial FSA	4,215.25	0.00	0.00	4,215.25

Fund: 415 Natural Gas

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
415-21242-	Due To Icma - Due To Icma	(2,153.78)	0.00	0.00	(2,153.78)
415-21415-	Due To Water Fund - Due To Water Fund - Natural Gas	0.00	40,511.26	40,511.26	0.00
415-21521-	Due To State Dept Of Rev-Sa Tx	0.00	45,722.88	45,722.88	0.00
415-21850-	Accrued Vacation Leave	(13,364.33)	0.00	0.00	(13,364.33)
415-21851-	Accrued vacation leave - current	(15,837.66)	0.00	0.00	(15,837.66)
415-21910-	Customer Deposits	(635,596.47)	61,492.71	54,287.71	(628,391.47)
415-23220-	Capital Outlay Notes Payable-Vac Truck	(151,666.67)	13,286.00	5,497.68	(143,878.35)
415-25100-	Contribution From City Governm	5,943.91	0.00	0.00	5,943.91
415-25215-	Contributions From Cust - Natu	(35,242.50)	0.00	0.00	(35,242.50)
415-27600-	Reserve For Encumbrances - Prior Year	194,066.93	0.00	0.00	194,066.93
415-28000-	Retained Earnings	(8,342,783.06)	447.23	330.54	(8,342,666.37)
415-28200-	Gas Restricted Capital Improve - Gas Restricted Capital	(101,468.49)	0.00	0.00	(101,468.49)
Total Liabilities		(9,124,648.12)	6,854,943.90	6,814,641.02	(9,084,345.24)
Total Liabilities, Deferred Inflows of Resources, and		(9,124,648.12)	6,854,943.90	6,814,641.02	(9,084,345.24)
Net Revenue\Expenditures					
		0.00	6,845,707.70	7,005,780.19	(160,072.49)
Total Net Revenue\Expenditures		0.00	6,845,707.70	7,005,780.19	(160,072.49)
Total		0.00	6,845,707.70	7,005,780.19	(160,072.49)
Fund Totals: 415		0.00	38,742,833.60	38,742,833.60	0.00

Template Name: LGC Defined Balance Report
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City Of Mt. Pleasant
Year to Date Trial Balance
June 2026

User:
Date/Time:

Shiphrah Cox
7/16/2026 4:40 PM
Page 14 of 14

Fund: 612 Parks, Recreation, Community Center

AccountNumber	Account Description	Beginning Balance	Debits	Credits	Ending Balance
Assets					
612-11100-	Cash On Hand	200.00	7,998.00	7,998.00	200.00
612-11211-	Heritage Parks & Rec Checking	162,278.80	1,435,332.33	1,360,699.49	236,911.64
612-11405-	Credit Card Receivable	200.00	2,900.00	3,100.00	0.00
612-13611-	Due From General Fund	0.00	200.00	200.00	0.00
612-13740-	Due From State Of Tenn - State Rev Alloc	58,113.14	0.00	58,113.14	0.00
612-15190-	Other Prepaid Expenses	10,000.00	6,500.00	10,000.00	6,500.00
Total Assets		230,791.94	1,452,930.33	1,440,110.63	243,611.64
Total Assets and Deferred Outflows of Resources		230,791.94	1,452,930.33	1,440,110.63	243,611.64
Liabilities					
612-21120-	Accounts Payable	(54,798.58)	1,244,564.22	1,193,176.13	(3,410.49)
612-21170-	Payroll Payable To Gen Fund	0.00	91,833.84	91,833.84	0.00
612-21171-	Accrued Payroll At Year End - Trust And Agency Fund	(1,719.46)	1,719.46	0.00	0.00
612-21224-	Due to Colonial FSA	288.45	0.00	0.00	288.45
612-21411-	Due To General Fund	0.00	5,947.89	5,947.89	0.00
612-21413-	Due To Sanitation	0.00	5,947.89	5,947.89	0.00
612-21910-	Customer Deposits	720.00	4,125.00	2,125.00	2,720.00
612-22092-	Deferred Revenue	(58,113.14)	58,113.14	0.00	0.00
612-24400-	Reserve For Inventory Supplies	(3,667.00)	0.00	0.00	(3,667.00)
612-27100-	Fund Balance - Unappropriated	(118,102.57)	0.00	0.00	(118,102.57)
612-27600-	Reserve For Encumbrances - Prior Year	4,600.36	0.00	0.00	4,600.36
Total Liabilities		(230,791.94)	1,412,251.44	1,299,030.75	(117,571.25)
Total Liabilities, Deferred Inflows of Resources, and		(230,791.94)	1,412,251.44	1,299,030.75	(117,571.25)
Net Revenue\Expenditures		0.00	1,317,099.30	1,443,139.69	(126,040.39)
Total Net Revenue\Expenditures		0.00	1,317,099.30	1,443,139.69	(126,040.39)
Total		0.00	1,317,099.30	1,443,139.69	(126,040.39)
Fund Totals: 612		0.00	4,182,281.07	4,182,281.07	0.00