CITY OF RICHLAND CENTER
BALANCE SHEET
DECEMBER 31, 2025

CITY GENERAL FUND

ASSETS

10-11001-000	CASH ON HAND-CITY OFFICE	300.00	
10-11002-000	FUND CASH - CITY GENERAL CHECK	268,676.69	
10-11010-000	STATE POOL #1 - GENERAL	4,387,300.42	
10-11030-000	STATE POOL #3 - PANORAMA EST	284,513.08	
10-11040-000	STATE POOL #4 - PROJECTS	2,663,907.68	
10-11050-000	STATE POOL #5 - AFFORDABLE HOU	873,341.55	
10-11060-000	STATE POOL #6 - TID 2-5	154,859.12	
10-11100-000	TAX COLLECTION	2,023,283.09	
10-11110-000	CDBG ACCOUNT	178,409.02	
10-11200-000	RLF SAVINGS	177,187.08	
10-11300-000	RLF CHECKING	1,669.45	
10-11400-000	RENEW RC ACCOUNT	80,540.71	
10-11900-000	CASH ON HAND - AQUATIC CENTER	37.89	
10-12100-000	DELINQUENT PERSONAL PROPERTY T	45,300.26	
10-14100-000	A/R - OTHER A/R	126,104.76	
10-14500-000	A/R - GENERAL RECEIPTS	45,136.85	
10-14600-000	DUE FROM DEVELOPERS/PANORAMA	278,571.75	
10-14950-000	EST UNCOLLECTIBLE RECEIVABLES	(67,069.90)	
10-15000-000	CDBG FUND - ECON DEVELOPMENT	143,308.62	
10-15200-000	LOAN RECEIVABLE - RERP	2,386.44	
10-15325-000	RLF RECEIVABLE - KIDS STUFF #1	67,069.90	
10-15370-000	RLF RECEIVABLE - BRICKHOUSE	6.10	
10-15999-000	EST UNCOLLECTIBLE-LOANS	(12,895.00)	
10-16100-000	ACCTS REC - ELECTRIC UTILITY	106,878.00	
10-16110-000	ACCTS REC - WATER UTILITY	123,096.00	
10-16120-000	ACCTS REC - SEWER UTILITY	256.00	
10-16300-000	CDBG RECEIVABLE	317,155.55	
10-16350-000	RENEW RC LOAN RECEIVABLE	75,138.25	
10-17100-000	PREPAID INSURANCE	19,406.96	
10-18000-000	STATE POOL #2 - LANDFILL L/T	670,952.94	
10-18100-000	PARKS/REC/CC ACCOUNT	12,330.16	
10-18115-000	AQUATIC CENTER FUND	242,186.98	
10-18130-000	RDA FUND	75,303.92	
10-18140-000	ROOM TAX ACCOUNT	2,629.00	
10-18150-000	CC/SC GRANT	4.00	
10-18160-000	CENTENNIAL COMMITTEE ACCT/CD	2,963.37	
10-18700-000	CHILD SAFETY FUNDS - RC POLICE	137.35	
10-18750-000	POLICE CANINE FUND	48,099.80	
10-18800-000	CEMETERY PERPETUAL CARE ACCT	4,185.58	
10-18850-000	BOWEN CEMETERY	857.04	
10-18900-000	LANDFILL ESCROW	628,976.05	
	TOTAL ASSETS		14,052,502.51

LIABILITIES AND EQUITY

CITY OF RICHLAND CENTER
BALANCE SHEET
DECEMBER 31, 2025

CITY GENERAL FUND

	LIABILITIES			
10-21000-000	VOUCHERS PAYABLE-CITY GENERAL		1,874,995.06	
10-21100-000	ACCOUNTS PAYABLE-OTHER A/R		(31.00)	
10-22110-000	W/H TAXES-FEDERAL		(6,821.45)	
10-22120-000	W/H TAXES-STATE		(3,214.04)	
10-22130-000	W/H TAXES-FICA/MSS		(12,566.06)	
10-22200-000	EMPLOYEE SHARE-RETIREMENT		(15,016.27)	
10-22210-000	EMPLOYEE SHARE-HEALTH INS		(67,826.06)	
10-22230-000	EMPLOYEE SHARE-LIFE INS		(817.93)	
10-22240-000	EMPLOYEE SHARE-AFLAC		131.31	
10-22250-000	EMPLOYEE SHARE-COMBINED INS		(567.73)	
10-22260-000	EMPLOYEE SHARE-DENTAL INS		(436.98)	
10-22310-000	PYRL DED-WI DEF COMP		(705.37)	
10-22330-000	PYRL DED- SECTION 125/MED/DEP		7,806.48	
10-22410-000	POLICE DEPT UNION DUES		(250.00)	
10-23300-000	ACCOUNTS DUE - LEASE/RENT DEP		750.00	
10-25000-000	DUE TO OTHER GOVERNMENT		1,482.73	
10-25100-000	SALES TAX		21.13	
10-26000-000	DEFERRED REVENUE (PANORAMA)		320,940.50	
10-26006-000	UNAPPLIED AR		12,499.40	
10-26140-000	POSTPONED ARPA AID		287,229.43	
10-26800-000	ADVANCE TAX COLLECTIONS		625,922.55	
	TOTAL LIABILITIES			3,023,525.70
	FUND EQUITY			
10-31100-000	RESERVED FB-ADVANCE TIF DIST		1,381,265.72	
10-31110-000	RESERVED FB-SPECIAL PURPOSE		624,662.23	
10-32100-000	RESERVED SPECIAL FB-CDBG		602,432.42	
10-32110-000	RESERVED SPECIAL FB-RERP		2,386.44	
10-32120-000	RESERVED SPECIAL FB-RLF		608,090.70	
10-33100-000	DESIGNATED FB - CEMETERY		3,855.80	
10-33105-000	DESIGNATED FB - RECYCLING		29,257.04	
10-33110-000	DESIGNATED FB - COMM CENTER		24,701.68	
10-33120-000	DESIGNATED FB - POOL		5,000.00	
10-33125-000	DESIGNATED FB - DATA PROC		24,139.73	
10-33130-000	DESIGNATED FB - HISTORIC PRES		10,647.50	
10-33200-000	DESIGNATED FB - BLDGS/PROP		38,421.00	
10-33300-000	DESIGNATED FB - FUTURE PROJECT		410,922.00	
10-34100-000	DESIGNATED SPECIAL FB - CDBG		62,041.04	
10-34110-000	DESIGNATED SPECIAL FB - RLF		195,631.56	
10-35100-000	UNDESIGNATED SPECIAL FB - TIF		(1,603,911.39)	
10-36000-000	GENERAL FUND BALANCE		8,058,869.92	
	REVENUE OVER EXPENDITURES - YTD	550,563.42		
	BALANCE - CURRENT DATE		550,563.42	
	TOTAL FUND EQUITY			11,028,976.81
	TOTAL LIABILITIES AND EQUITY			14,052,502.51

CITY OF RICHLAND CENTER
BALANCE SHEET
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GREATER RICHLAND TOURISM

	ASSETS			
15-11002-000	CASH ALLOCATED TO OTHER FUNDS		38,538.13	
	TOTAL ASSETS			38,538.13
	LIABILITIES AND EQUITY			
	LIABILITIES			
15-21000-000	TOURISM VOUCHERS PAYABLE		1,328.74	
	TOTAL LIABILITIES			1,328.74
	FUND EQUITY			
15-31000-000	TOURISM RETAINED EARNINGS		40,123.26	
15-36000-000	TOURISM FUND BALANCE		(20,079.27)	
	REVENUE OVER EXPENDITURES - YTD	17,165.40		
	BALANCE - CURRENT DATE		17,165.40	
	TOTAL FUND EQUITY			37,209.39
	TOTAL LIABILITIES AND EQUITY			38,538.13

CITY OF RICHLAND CENTER
BALANCE SHEET
DECEMBER 31, 2025

LIBRARY FUND

	ASSETS				
20-11002-000	FUND CASH			274,167.02	
	TOTAL ASSETS				274,167.02
	LIABILITIES AND EQUITY				
	LIABILITIES				
20-21000-000	LIBRARY VOUCHERS PAYABLE			9,957.48	
20-22110-000	LIBRARY FEDERAL W/H TAXES			(252.07)	
20-22120-000	LIBRARY STATE W/H TAXES			(167.81)	
20-22130-000	LIBRARY FICA/MSS W/H TAXES			(1,100.40)	
20-22200-000	LIB EMPLOYEE SHARE-RETIREMENT			(797.62)	
20-22210-000	LIB EMPLOYEE SHARE-HEALTH INS			(4,839.76)	
20-22230-000	LIB EMPLOYEE SHARE-LIFE INS			(63.17)	
20-22330-000	LIB PYRL DEDUCTION-125 PLAN/D			27.11	
	TOTAL LIABILITIES				2,763.76
	FUND EQUITY				
20-31000-000	LIBRARY RETAINED EARNINGS			210,655.92	
	REVENUE OVER EXPENDITURES - YTD		60,747.34		
	BALANCE - CURRENT DATE			60,747.34	
	TOTAL FUND EQUITY				271,403.26
	TOTAL LIABILITIES AND EQUITY				274,167.02