

AKRON BOROUGH
 COMBINED CASH INVESTMENT
 MARCH 31, 2026

COMBINED CASH ACCOUNTS

99.100000	CASH - OPERATING	872,871.30
99.105000	CASH - PAYROLL	3,741.22
99.110000	CASH - CAPITAL RESERVES	124,070.41
99.115000	CASH - CAPITAL PROJECTS	932.49
		1,001,615.42
TOTAL COMBINED CASH		1,001,615.42

CASH ALLOCATION RECONCILIATION

1	ALLOCATION TO GENERAL FUND	10,641.51
5	ALLOCATION TO COMMUNITY FUND	1,790.98
6	ALLOCATION TO WATER FUND	385,311.69
8	ALLOCATION TO SEWER FUND	475,127.12
18	ALLOCATION TO CAPITAL PROJECTS - GENERAL	932.49
44	ALLOCATION TO GENERAL CAPITAL RESERVES FUND	124,070.41
90	ALLOCATION TO PAYROLL FUND	3,741.22
		1,001,615.42
TOTAL ALLOCATIONS		1,001,615.42
ALLOCATION FROM COMBINED CASH FUND - 99-100999		(1,001,615.42)
ZERO PROOF IF ALLOCATIONS BALANCE		.00

OTHER CASH ACCOUNTS

04.100000	CASH - ESCROW FUND	1,947.64
35.100000	CASH - HIGHWAY AID FUND	427,663.35
65.100000	CASH-NON-UNIFORM PENSION	3,764.64
		433,375.63
TOTAL OTHER CASH		433,375.63

CASH BALANCES FOR ALL FUNDS

1	ALLOCATION TO GENERAL FUND	10,641.51
5	ALLOCATION TO COMMUNITY FUND	1,790.98
6	ALLOCATION TO WATER FUND	385,311.69
8	ALLOCATION TO SEWER FUND	475,127.12
18	ALLOCATION TO CAPITAL PROJECTS - GENERAL	932.49
44	ALLOCATION TO GENERAL CAPITAL RESERVES FUND	124,070.41
90	ALLOCATION TO PAYROLL FUND	3,741.22
04.100000	CASH - ESCROW FUND	1,947.64
35.100000	CASH - HIGHWAY AID FUND	427,663.35
65.100000	CASH-NON-UNIFORM PENSION	3,764.64
		1,434,991.05
GRAND TOTAL ALL CASH		1,434,991.05

AKRON BOROUGH
 BALANCE SHEET
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GENERAL FUND

ASSETS

01.100199	CASH ALLOCATIONS - GEN FUND	10,641.51	
01.182900	OPERATING RESERVES GOAL	(202,363.00)	
	TOTAL ASSETS		(191,721.49)

LIABILITIES AND EQUITY

LIABILITIES

01.230080	DUE TO SEWER FUND	205,506.98	
	TOTAL LIABILITIES		205,506.98

FUND EQUITY

01.279100	OPERATING RESERVES	(202,363.00)	
01.279900	GRANT MONEY RAIL TRAIL	17,782.00	
01.279990	FUND BALANCE	44,120.51	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	(256,767.98)	
	BALANCE - CURRENT DATE	(256,767.98)	
	TOTAL FUND EQUITY		(397,228.47)
	TOTAL LIABILITIES AND EQUITY		(191,721.49)

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ESCROW FUND

ASSETS

04.100000	CASH - ESCROW FUND		1,947.64	
	TOTAL ASSETS			<u>1,947.64</u>

LIABILITIES AND EQUITY

FUND EQUITY

04.279990	FUND BALANCE		938.65	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	1,008.99		
	BALANCE - CURRENT DATE		<u>1,008.99</u>	
	TOTAL FUND EQUITY			<u>1,947.64</u>
	TOTAL LIABILITIES AND EQUITY			<u>1,947.64</u>

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COMMUNITY FUND

ASSETS

05.100199	CASH ALLOCATIONS - COMM FUND	1,790.98	
	TOTAL ASSETS		<u>1,790.98</u>

LIABILITIES AND EQUITY

FUND EQUITY

05.279990	FUND BALANCE	2,038.04	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	(247.06)	
	BALANCE - CURRENT DATE	(247.06)	
	TOTAL FUND EQUITY		<u>1,790.98</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,790.98</u>

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WATER FUND

ASSETS

06.100199	CASH ALLOCATIONS - WATER FUND	385,311.69	
	TOTAL ASSETS		385,311.69

LIABILITIES AND EQUITY

FUND EQUITY

06.279100	OPERATING RESERVES	72,992.00	
06.279990	FUND BALANCE	293,437.15	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	18,882.54	
	BALANCE - CURRENT DATE	18,882.54	
	TOTAL FUND EQUITY		385,311.69
	TOTAL LIABILITIES AND EQUITY		385,311.69

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SEWER FUND

ASSETS

08.100199	CASH ALLOCATIONS - SEWER FUND	475,127.12	
08.130010	DUE FROM GENERAL FUND	205,506.98	
	TOTAL ASSETS		680,634.10

LIABILITIES AND EQUITY

FUND EQUITY

08.279100	OPERATING RESERVES	121,822.00	
08.279990	FUND BALANCE	353,834.17	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	204,977.93	
	BALANCE - CURRENT DATE	204,977.93	
	TOTAL FUND EQUITY		680,634.10
	TOTAL LIABILITIES AND EQUITY		680,634.10

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CAPITAL PROJECTS - GENERAL

ASSETS

18.100199	CASH ALLOCATIONS - GEN CAP	932.49	
	TOTAL ASSETS		932.49

LIABILITIES AND EQUITY

FUND EQUITY

18.279990	FUND BALANCE	924.41	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	8.08	
	BALANCE - CURRENT DATE	8.08	
	TOTAL FUND EQUITY		932.49
	TOTAL LIABILITIES AND EQUITY		932.49

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HIGHWAY AID FUND

ASSETS

35.100000	CASH - HIGHWAY AID FUND	427,663.35	
	TOTAL ASSETS	427,663.35	427,663.35

LIABILITIES AND EQUITY

FUND EQUITY

35.279990	FUND BALANCE	303,936.81	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	123,726.54	
	BALANCE - CURRENT DATE	123,726.54	
	TOTAL FUND EQUITY	427,663.35	427,663.35
	TOTAL LIABILITIES AND EQUITY		427,663.35

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GENERAL CAPITAL RESERVES FUND

ASSETS

44.100199	CASH ALLOCATIONS - GEN CAP RES	124,070.41	
	TOTAL ASSETS		124,070.41

LIABILITIES AND EQUITY

FUND EQUITY

44.279100	AVFC TRUCK RESERVE	112,500.00	
44.279200	PARK PAVILION	2,475.79	
44.279300	PARK STONER DONATION	1,125.00	
44.279990	GEN FUND CAP RES FUND BAL	5,718.92	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	2,250.70	
	BALANCE - CURRENT DATE	2,250.70	
	TOTAL FUND EQUITY		124,070.41
	TOTAL LIABILITIES AND EQUITY		124,070.41

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NON-UNIFORM PENSION FUND

ASSETS

65.100000	CASH-NON-UNIFORM PENSION	3,764.64	
	TOTAL ASSETS		3,764.64

LIABILITIES AND EQUITY

FUND EQUITY

65.279990	FUND BALANCE	3,764.64	
	TOTAL FUND EQUITY		3,764.64
	TOTAL LIABILITIES AND EQUITY		3,764.64

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PAYROLL FUND

ASSETS

90.100199	CASH ALLOCATIONS - PAYROLL FND	3,741.22	
	TOTAL ASSETS		3,741.22

LIABILITIES AND EQUITY

LIABILITIES

90.212000	LOCAL TAX WITHHELD (EIT)	1,447.51	
90.221000	PA UC TAX WITHHELD	103.12	
	TOTAL LIABILITIES		1,550.63

FUND EQUITY

90.279990	FUND BALANCE	2,124.88	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	65.71	
	BALANCE - CURRENT DATE	65.71	
	TOTAL FUND EQUITY		2,190.59
	TOTAL LIABILITIES AND EQUITY		3,741.22