

JEROME HIGHWAY DISTRICT
BALANCE SHEET - GOVERNMENTAL FUND
SEPTEMBER 30, 2025

ASSETS:

	General Fund
Cash and investments	\$ 5,061,431
Taxes receivable	114,250
Accrued interest receivable	14,735
Prepaid expenses	-
Inventory	339,495
Grants receivable	101,185
Due from other governments	<u>536,184</u>
Total assets	<u>\$ 6,167,280</u>

LIABILITIES AND FUND EQUITY

Liabilities

Accounts payable	\$ 152,174
Accrued payroll and related liabilities	11,301
Deposits	26,500
Share of taxes receivable due to Cities	<u>2,339</u>
Total liabilities	<u>192,314</u>

Deferred inflows of resources

Unavailable revenue - property taxes	94,011
Total deferred inflows of resources	94,011

Fund Balances

Nonspendable	339,495
Restricted	101,185
Unassigned	<u>5,440,275</u>
Total fund balances	<u>5,880,955</u>
Total liabilities and fund balances	<u>\$ 6,167,280</u>