BROOK VIEW INFRASTRUCTURE Financing District

FINANCIAL STATEMENTS

March 31, 2026

BROOK VIEW INFRASTRUCTURE Financing District
BALANCE SHEET

	Unaudited 3/31/2026
Assets	
Current Assets	
Cash - Admin Fund	$ 109,287
Cash - Reserve Fund	844,026
Cash - Capital Interest Fund	1,233,106
Cash - Construction Fund	7,787,932
Cash - COI Fund	24,482
Total Current Assets	$ 9,998,833
Long-Term Assets	
Construction in Progress	$ 279,611
Total Long-Term Assets	$ 279,611
Total Assets	**$ 10,278,444**
Liabilities	
Current Liabilities	
Bonds Payable - Interest	$ 113,327
Accounts Payable	12,008
Total Current Liabilities	$ 125,334
Long-Term Liabilities	
Bond Payable	$ 10,701,000
Total Long-Term Debt	$ 10,701,000
Total Liabilities	**$ 10,826,334**
Fund Equity	
Net investment in Fixed Assets	$ (10,534,715)
Fund Balance	
Restricted	9,884,104
Unassigned	102,721
Total Fund Equity	**$ (547,890)**
Total Liabilities and Fund Equity	**$ 10,278,444**
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BROOK VIEW INFRASTRUCTURE Financing District
GENERAL FUND

	2026 Approved Budget	2026 Proposed Amend Budget	Actual Through 3/31/2026	Variance Through 3/31/2026
Revenues				
Interest and Other Income	$ 54,500	$ 2,500	$ 287	$ 54,213
Total Revenues	**$ 54,500**	**$ 2,500**	**$ 287**	**$ 54,213**
Expenditures				
Administration:				
Accounting and Finance	$ 15,500	$ 15,500	$ 3,189	$ 12,311
Audit	15,500	15,500	-	15,500
Insurance	3,500	3,500	42	3,458
Legal/District Management	15,000	15,000	3,335	11,665
Contingency	5,000	5,000	-	5,000
Total Expenditures	**$ 54,500**	**$ 54,500**	**$ 6,565**	**$ 47,935**
Other Sources/(Uses) of Funds:				
Transfer From Other Fund	$ -	$ 109,000	$ 109,000	$ (109,000)
Net Other Sources/(Uses) of Funds:	**$ -**	**$ 109,000**	**$ 109,000**	**$ (109,000)**
Revenues Over/(Under) Expenditures		**$ 57,000**	**$ 102,721**	**$ (102,721)**
Beginning Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ -**	**$ 57,000**	**$ 102,721**	**$ (102,721)**
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TOTAL EXPENDITURES REQUIRING APPROPRIATION	**$ 54,500**	**$ 54,500**	**$ 6,565**	**$ 47,935**

BROOK VIEW INFRASTRUCTURE Financing District
DEBT SERVICE FUND

	2026 Approved Budget	2026 Proposed Amend Budget	Actual Through 3/31/2026	Variance Through 3/31/2026
Revenues				
Interest and Other Income	$ -	$ 30,000	$ 5,447	$ (5,447)
Total Revenues	**$ -**	**$ 30,000**	**$ 5,447**	**$ (5,447)**
Expenditures				
Bond Interest	$ -	$ 561,059	$ -	$ -
Trustee Fee	-	-	-	-
Total Expenditures	**$ -**	**$ 561,059**	**$ -**	**$ -**
Other Sources/(Uses) of Funds:				
Transfer From Other Fund	$ -	$ 2,071,684	$ 2,071,684	$ (2,071,684)
Net Other Sources/(Uses) of Funds:	**$ -**	**$ 2,071,684**	**$ 2,071,684**	**$ (2,071,684)**
Revenues Over/(Under) Expenditures	**$ -**	**$ 1,540,625**	**$ 2,077,132**	**$ (2,077,132)**
Beginning Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ -**	**$ 1,540,625**	**$ 2,077,132**	**$ (2,077,132)**
				=
Components of Ending Fund Balance				
Capitalized Interest	$ -	$ 1,229,872	$ 1,233,106	$ (1,233,106)
Surplus Fund	-	841,813	844,026	(844,026)
Ending Fund Balance	**$ -**	**$ 2,071,684**	**$ 2,077,132**	**$ (2,077,132)**
TOTAL EXPENDITURES REQUIRING APPROPRIATION	**$ -**	**$ 561,059**	**$ -**	**$ -**

BROOK VIEW INFRASTRUCTURE Financing District
CAPITAL PROJECTS FUND

	2026 Approved Budget	2026 Proposed Amend Budget	Actual Through 3/31/2026	Variance Through 3/31/2026
Revenues				
Interest and Other Income		$ 100,000	$ 21,262	$ (21,262)
Total Revenues	**$ -**	**$ 100,000**	**$ 21,262**	**$ (21,262)**
Expenditures				
Capital Outlay		$ 8,140,958	$ 279,611	$ (279,611)
Total Expenditures	**$ -**	**$ 8,140,958**	**$ 279,611**	**$ (279,611)**
Other Sources/(Uses) of Funds:				
Bond Proceeds		$ 10,701,000	$ 10,701,000	$ (10,701,000)
Cost of Issuance		(479,358)	(454,995)	454,995
Transfer to Other Fund		(109,000)	(109,000)	109,000
Transfer to Other Fund		(2,071,684)	(2,071,684)	2,071,684
Net Other Sources/(Uses) of Funds:	**$ -**	**$ 8,040,958**	**$ 8,065,321**	**$ (8,065,321)**
Revenues Over/(Under) Expenditures	**$ -**	**$ -**	**$ 7,806,972**	**$ (7,806,972)**
Beginning Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance	**$ -**	**$ -**	**$ 7,806,972**	**$ (7,806,972)**
				=
TOTAL EXPENDITURES REQUIRING APPROPRIATION	**$ -**	**$ 10,801,000**	**$ 2,915,291**	**$ (2,915,291)**