

**PARKLAND COUNTY
2025 YEAR END CARRYFORWARDS & SURPLUS TRANSFERS**

2025 Year End Tax Surplus - Before Adjustments	\$ 19,572,700	
Accounting Adjustments	(9,020,856)	
2025 Year End Tax Surplus	\$ 10,551,844	
Tax Surplus Transfers		Note
Transfer to Restricted Surplus - Future Operating - Incomplete Tax-funded Operating Projects	585,643	
Transfer to Restricted Surplus - Future Capital - Incomplete Tax - funded Capital Projects	673,129	
Transfer to Restricted Surplus - Future Operating - Incomplete Programs - Tax Funded	230,907	
Transfer to Restricted Surplus - Developers Recoveries - Offiste Levy Payment	2,096,612	
Transfer to Restricted Surplus - Future Capital - Capital Emergent Items	115,000	
Transfer to Restricted Surplus - Future Operating - Operating & Operations Services Emergent Items	412,400	
Transfer from Restricted Surplus - Water & Wastewater - Entwistle Water Reservoir	(503,906)	
Transfer to Restricted Surplus - Future Capital - Future Requirements	3,000,000	
Total Transfers to Restricted Surplus	\$ 6,609,785	1
Reduction to Allowance for Uncollectible Accounts		
Decrease Allowance - Accounts Receivable & Utilities	(1,160)	
Decrease Allowance - Property Taxes	(2,900)	
Total Decrease to Allowance for Uncollectible Accounts	\$ (4,060)	2
Total Remaining	\$ 3,946,119	

Note 1 - Total tax-funded carryforward and additional Transfers to/from Restricted Surplus

Note 2 - Allowance for uncollectible accounts