

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types

For the Year Ended December 31, 2025

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts						
Property and Other Local Taxes	\$1,683,145	\$8,431,582	\$0	\$0	\$0	\$10,114,727
Charges for Services	0	1,016,199	0	0	0	1,016,199
Licenses, Permits and Fees	346,433	85,507	0	0	0	431,940
Fines, Forfeitures and Settlements	0	19,279	0	0	0	19,279
Intergovernmental	336,186	784,779	0	69,867	0	1,190,832
Special Assessments	6,577	23,768	0	0	0	30,345
Earnings on Investments	409,957	7,829	0	161,874	0	579,660
Miscellaneous	163,665	419,585	0	0	0	583,250
<i>Total Cash Receipts</i>	<u>2,945,963</u>	<u>10,788,528</u>	<u>0</u>	<u>231,741</u>	<u>0</u>	<u>13,966,232</u>
Cash Disbursements						
Current:						
General Government	1,583,606	0	0	0	0	1,583,606
Public Safety	0	8,474,804	0	5,694	0	8,480,498
Public Works	14,168	1,578,868	0	0	0	1,593,036
Health	0	58,148	0	0	0	58,148
Human Services	0	0	0	0	0	0
Conservation-Recreation	327,269	129,237	0	0	0	456,506
Other	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Capital Outlay	0	741,141	0	443,846	0	1,184,987
Debt Service:						
Principal Retirement	0	0	1,067,000	27,500	0	1,094,500
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	155,822	0	0	155,822
<i>Total Cash Disbursements</i>	<u>1,925,043</u>	<u>10,982,198</u>	<u>1,222,822</u>	<u>477,040</u>	<u>0</u>	<u>14,607,103</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>1,020,920</u>	<u>(193,670)</u>	<u>(1,222,822)</u>	<u>(245,299)</u>	<u>0</u>	<u>(640,871)</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

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For the Year Ended December 31, 2025

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	13,000	0	20,346	0	33,346
Transfers In	0	40,000	1,222,822	1,149,283	0	2,412,105
Transfers Out	(2,089,967)	(322,138)	0	0	0	(2,412,105)
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	8,000,000	0	8,000,000
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(2,089,967)</u>	<u>(269,138)</u>	<u>1,222,822</u>	<u>9,169,629</u>	<u>0</u>	<u>8,033,346</u>
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(1,069,047)</u>	<u>(462,808)</u>	<u>0</u>	<u>8,924,330</u>	<u>0</u>	<u>7,392,475</u>
<i>Fund Cash Balances, January 1</i>	<u>3,190,844</u>	<u>6,973,522</u>	<u>5</u>	<u>4,525,179</u>	<u>738</u>	<u>14,690,288</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$2,121,797</u></u>	<u><u>\$6,510,714</u></u>	<u><u>\$5</u></u>	<u><u>\$13,449,509</u></u>	<u><u>\$738</u></u>	<u><u>\$22,082,763</u></u>