

**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>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$523,172	\$7,768,373	\$0	\$0	\$0	\$8,291,545
Charges for Services	0	364,256	0	0	0	364,256
Licenses, Permits and Fees	89,396	5,010	0	0	0	94,406
Fines, Forfeitures and Settlements	21,983	678	0	0	0	22,661
Intergovernmental	147,367	1,017,849	0	0	0	1,165,216
Special Assessments	0	0	0	0	0	0
Earnings on Investments	180,651	38,775	0	0	0	219,426
Miscellaneous	30,714	108,834	0	0	0	139,548
<i>Total Cash Receipts</i>	<u>993,283</u>	<u>9,303,775</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,297,058</u>
<b>Cash Disbursements</b>						
Current:						
General Government	951,490	711,604	0	0	0	1,663,094
Public Safety	0	6,752,036	0	0	0	6,752,036
Public Works	0	1,172,310	0	0	0	1,172,310
Health	0	0	0	0	0	0
Human Services	0	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0	0
Other	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Capital Outlay	4,321	221,191	0	0	0	225,512
Debt Service:						
Principal Retirement	0	255,531	24,087	0	0	279,618
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	25,090	0	0	0	25,090
<i>Total Cash Disbursements</i>	<u>955,811</u>	<u>9,137,762</u>	<u>24,087</u>	<u>0</u>	<u>0</u>	<u>10,117,660</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>37,472</u>	<u>166,013</u>	<u>(24,087)</u>	<u>0</u>	<u>0</u>	<u>179,398</u>
<b>Other Financing Receipts (Disbursements)</b>						
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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**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>
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	32,732	0	0	0	32,732
Transfers In	0	514,041	0	0	0	514,041
Transfers Out	(509,367)	(4,674)	0	0	0	(514,041)
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(509,367)</u>	<u>542,099</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>32,732</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>(471,895)</u>	<u>708,112</u>	<u>(24,087)</u>	<u>0</u>	<u>0</u>	<u>212,130</u>
<i>Fund Cash Balances, January 1</i>	<u>1,357,350</u>	<u>4,458,751</u>	<u>103,281</u>	<u>0</u>	<u>0</u>	<u>5,919,382</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$885,455</u></u>	<u><u>\$5,166,863</u></u>	<u><u>\$79,194</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$6,131,512</u></u>