

**Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**

All Special Revenue Funds

For the Year Ended December 31, 2025

	<u>MOTOR VEHICLE LIC. TAX</u>	<u>GASOLINE TAX</u>	<u>ROAD AND BRIDGE</u>	<u>GENERAL CEMETERY CEMETERY</u>	<u>FIRE FIRE</u>	<u>PERMISSIVE MOTOR VEH LICENSE</u>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$0	\$0	\$1,786,947	\$0	\$1,260,706	\$27,113
Charges for Services	12,504	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	10,640	0	0
Fines, Forfeitures and Settlements	0	0	0	0	0	0
Intergovernmental	23,024	180,202	151,754	2,070	119,288	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments	1,068	8,830	0	0	26,931	2,027
Miscellaneous	0	0	1,470	3,700	8,118	0
<i>Total Cash Receipts</i>	<u>36,596</u>	<u>189,032</u>	<u>1,940,171</u>	<u>16,410</u>	<u>1,415,043</u>	<u>29,140</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	0	0	0	225,369	0
Public Safety	0	0	0	0	1,142,714	0
Public Works	31,189	334,136	2,315,928	0	0	53,810
Health	0	0	0	13,915	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	0	0	0	0	35,229	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>31,189</u>	<u>334,136</u>	<u>2,315,928</u>	<u>13,915</u>	<u>1,403,312</u>	<u>53,810</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>5,407</u>	<u>(145,104)</u>	<u>(375,757)</u>	<u>2,495</u>	<u>11,731</u>	<u>(24,670)</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.

**Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**

All Special Revenue Funds

For the Year Ended December 31, 2025

	<b>MOTOR VEHICLE LIC. TAX</b>	<b>GASOLINE TAX</b>	<b>ROAD AND BRIDGE</b>	<b>GENERAL CEMETERY CEMETERY</b>	<b>FIRE FIRE</b>	<b>PERMISSIVE MOTOR VEH LICENSE</b>
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Transfers Out	0	(60,000)	0	0	0	0
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>	0	(60,000)	0	0	0	0
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	5,407	(205,104)	(375,757)	2,495	11,731	(24,670)
<i>Fund Cash Balances, January 1</i>	29,872	343,158	1,014,639	24,324	554,368	75,607
<i>Fund Cash Balances, December 31</i>	<u>\$35,279</u>	<u>\$138,054</u>	<u>\$638,882</u>	<u>\$26,819</u>	<u>\$566,099</u>	<u>\$50,937</u>

**Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**

All Special Revenue Funds

For the Year Ended December 31, 2025

	CORONA VIRUS RELIEF	ARPA FUND	Special Revenue Museum	Special Revenue Cemetery	SPECIAL REVENUE TOTAL
<b>Cash Receipts</b>					
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$3,074,766
Charges for Services	0	0	0	0	12,504
Licenses, Permits and Fees	0	0	0	0	10,640
Fines, Forfeitures and Settlements	0	0	0	0	0
Intergovernmental	0	0	0	0	476,338
Special Assessments	0	0	0	0	0
Earnings on Investments	0	0	0	0	38,856
Miscellaneous	0	0	0	0	13,288
<i>Total Cash Receipts</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,626,392</u>
<b>Cash Disbursements</b>					
Current:					
General Government	0	0	0	0	225,369
Public Safety	0	0	0	0	1,142,714
Public Works	0	0	0	0	2,735,063
Health	0	0	0	23,280	37,195
Human Services	0	0	0	0	0
Conservation-Recreation	0	0	0	0	0
Other	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Capital Outlay	0	0	0	0	35,229
Debt Service:					
Principal Retirement	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,280</u>	<u>4,175,570</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(23,280)</u>	<u>(549,178)</u>
<b>Other Financing Receipts (Disbursements)</b>					
Sale of Bonds	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0
Sale of Notes	0	0	0	0	0
Loans Issued	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0
Discount on Debt	0	0	0	0	0

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**Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**

All Special Revenue Funds

For the Year Ended December 31, 2025

	<b>CORONA VIRUS RELIEF</b>	<b>ARPA FUND</b>	<b>Special Revenue Museum</b>	<b>Special Revenue Cemetery</b>	<b>SPECIAL REVENUE TOTAL</b>
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0
Transfers In	0	0	0	0	0
Transfers Out	0	0	0	0	(60,000)
Advances In	0	0	0	0	0
Advances Out	0	0	0	0	0
Other Financing Sources	0	0	0	0	0
Other Financing Uses	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(60,000)</u>
Special Item	0	0	0	0	0
Extraordinary Item	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(23,280)</u>	<u>(609,178)</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>	<u>74,535</u>	<u>23,280</u>	<u>2,139,783</u>
<i>Fund Cash Balances, December 31</i>	<u>\$0</u>	<u>\$0</u>	<u>\$74,535</u>	<u>\$0</u>	<u>\$1,530,605</u>

**Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**

All Debt Service Funds

For the Year Ended December 31, 2025

	<u>GENERAL BOND RETIREMENT</u>	<u>GENERAL BOND RETIREMENT</u>	<u>GENERAL BOND(NOTE) RETIREMENT</u>	<u>FIRE DEPT SINKING</u>	<u>ROAD AND BRIDGE SINKING</u>	<u>DEBT SERVICE TOTAL</u>
<b>Cash Receipts</b>						
Property and Other Local Taxes	\$217,160	\$0	\$0	\$0	\$0	\$217,160
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	0	0	0	0	0	0
Fines, Forfeitures and Settlements	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Special Assessments	0	0	0	0	0	0
Earnings on Investments	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
<i>Total Cash Receipts</i>	<u>217,160</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>217,160</u>
<b>Cash Disbursements</b>						
Current:						
General Government	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0
Public Works	0	0	0	0	0	0
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	0	0	0	0	0	0
Debt Service:						
Principal Retirement	163,000	0	0	0	0	163,000
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	54,160	0	0	0	0	54,160
<i>Total Cash Disbursements</i>	<u>217,160</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>217,160</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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

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**Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**

All Debt Service Funds

For the Year Ended December 31, 2025

	<b>GENERAL BOND RETIREMENT</b>	<b>GENERAL BOND RETIREMENT</b>	<b>GENERAL BOND(NOTE) RETIREMENT</b>	<b>FIRE DEPT SINKING</b>	<b>ROAD AND BRIDGE SINKING</b>	<b>DEBT SERVICE TOTAL</b>
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, January 1</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**

All Capital Projects Funds

For the Year Ended December 31, 2025

	<b>MISC CAPITAL PROJECTS</b>	<b>AUBURN COMMUNITY PARK</b>	<b>MISC CAPITAL PROJECTS</b>	<b>CAPITAL PROJECTS TOTAL</b>
<b>Cash Receipts</b>				
Property and Other Local Taxes	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Licenses, Permits and Fees	20,148	0	0	20,148
Fines, Forfeitures and Settlements	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Earnings on Investments	0	0	0	0
Miscellaneous	0	0	0	0
<i>Total Cash Receipts</i>	<u>20,148</u>	<u>0</u>	<u>0</u>	<u>20,148</u>
<b>Cash Disbursements</b>				
Current:				
General Government	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Conservation-Recreation	0	0	0	0
Other	0	0	0	0
Intergovernmental	0	0	0	0
Capital Outlay	0	0	103,557	103,557
Debt Service:				
Principal Retirement	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>0</u>	<u>103,557</u>	<u>103,557</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>20,148</u>	<u>0</u>	<u>(103,557)</u>	<u>(83,409)</u>
<b>Other Financing Receipts (Disbursements)</b>				
Sale of Bonds	0	0	0	0
Sale of Refunding Bonds	0	0	0	0
Sale of Notes	0	0	0	0
Loans Issued	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Discount on Debt	0	0	0	0

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**Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**

All Capital Projects Funds

For the Year Ended December 31, 2025

	<b>MISC CAPITAL PROJECTS</b>	<b>AUBURN COMMUNITY PARK</b>	<b>MISC CAPITAL PROJECTS</b>	<b>CAPITAL PROJECTS TOTAL</b>
Payment to Refunded Bond Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	60,000	60,000
Transfers Out	0	0	0	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>60,000</u>	<u>60,000</u>
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>20,148</u>	<u>0</u>	<u>(43,557)</u>	<u>(23,409)</u>
<i>Fund Cash Balances, January 1</i>	<u>80,615</u>	<u>1,655</u>	<u>120,000</u>	<u>202,270</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$100,763</u></u>	<u><u>\$1,655</u></u>	<u><u>\$76,443</u></u>	<u><u>\$178,861</u></u>