

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>CEMETERY</u> | <u>SHERIFF</u> | <u>FIRE DEPT.</u> |
|--|---------------------------------------|-------------------------|--------------------------------|-----------------|----------------|-------------------|
| Cash Receipts | | | | | | |
| Property and Other Local Taxes | \$0 | \$0 | \$587,356 | \$0 | \$188,726 | \$1,620,104 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Licenses, Permits and Fees | 0 | 0 | 0 | 24,091 | 0 | 0 |
| Fines, Forfeitures and Settlements | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 96,450 | 205,464 | 0 | 0 | 0 | 35,593 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 | 0 |
| Earnings on Investments | 26,239 | 21,441 | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 4,221 | 2,458 | 0 | 5,155 |
| <i>Total Cash Receipts</i> | <u>122,689</u> | <u>226,905</u> | <u>591,577</u> | <u>26,549</u> | <u>188,726</u> | <u>1,660,852</u> |
| Cash Disbursements | | | | | | |
| Current: | | | | | | |
| General Government | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 | 193,988 | 1,145,179 |
| Public Works | 0 | 105,551 | 522,670 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 20,234 | 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 | 85,000 | 0 | 0 | 0 |
| Debt Service: | | | | | | |
| Principal Retirement | 0 | 12,240 | 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>0</u> | <u>117,791</u> | <u>607,670</u> | <u>20,234</u> | <u>193,988</u> | <u>1,145,179</u> |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>122,689</u> | <u>109,114</u> | <u>(16,093)</u> | <u>6,315</u> | <u>(5,262)</u> | <u>515,673</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 |

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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

| | MOTOR VEHICLE LIC. TAX | GASOLINE TAX | ROAD AND BRIDGE | CEMETERY | SHERIFF | FIRE DEPT. |
|---|---------------------------------------|-------------------------|--------------------------------|------------------------|-------------------------|-------------------------|
| 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>122,689</u> | <u>109,114</u> | <u>(16,093)</u> | <u>6,315</u> | <u>(5,262)</u> | <u>515,673</u> |
| <i>Fund Cash Balances, January 1</i> | <u>204,005</u> | <u>129,996</u> | <u>393,028</u> | <u>86,134</u> | <u>243,601</u> | <u>351,869</u> |
| <i>Fund Cash Balances, December 31</i> | <u><u>\$326,694</u></u> | <u><u>\$239,110</u></u> | <u><u>\$376,935</u></u> | <u><u>\$92,449</u></u> | <u><u>\$238,339</u></u> | <u><u>\$867,542</u></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 | American Rescue Plan | FIRE & RSC AMBULANCE EMS SERV | BELMONT STREET LIGHTING | WOODBRIAR 1 & | WOODBRIAR 3 & |
|--|------------------------------------|-------------------------------------|--|--|----------------------------------|----------------------------------|
| Cash Receipts | | | | | | |
| Property and Other Local Taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Charges for Services | 0 | 0 | 268,460 | 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 | 8,316 | 1,776 | 1,671 |
| Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 3,807 | 0 | 0 | 0 |
| <i>Total Cash Receipts</i> | <u>0</u> | <u>0</u> | <u>272,267</u> | <u>8,316</u> | <u>1,776</u> | <u>1,671</u> |
| Cash Disbursements | | | | | | |
| Current: | | | | | | |
| General Government | 0 | 69,373 | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 5,022 | 117,165 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 4,588 | 1,447 | 1,447 |
| 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 | 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>0</u> | <u>74,395</u> | <u>117,165</u> | <u>4,588</u> | <u>1,447</u> | <u>1,447</u> |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>0</u> | <u>(74,395)</u> | <u>155,102</u> | <u>3,728</u> | <u>329</u> | <u>224</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 |

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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

| | CORONA VIRUS RELIEF | American Rescue Plan | FIRE & RSC AMBULANCE EMS SERV | BELMONT STREET LIGHTING | WOODBRIAR 1 & | WOODBRIAR 3 & |
|---|------------------------------------|-------------------------------------|--|--|----------------------------------|----------------------------------|
| 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>(74,395)</u> | <u>155,102</u> | <u>3,728</u> | <u>329</u> | <u>224</u> |
| <i>Fund Cash Balances, January 1</i> | <u>6,147</u> | <u>80,749</u> | <u>28,528</u> | <u>3,665</u> | <u>2,507</u> | <u>496</u> |
| <i>Fund Cash Balances, December 31</i> | <u><u>\$6,147</u></u> | <u><u>\$6,354</u></u> | <u><u>\$183,630</u></u> | <u><u>\$7,393</u></u> | <u><u>\$2,836</u></u> | <u><u>\$720</u></u> |

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

All Special Revenue Funds

For the Year Ended December 31, 2025

| | <u>WOODBRIAR 5 STREET</u> | <u>RIDGEWOOD STREET LIGHTING</u> | <u>WOODBRIAR #6 STREET</u> | <u>Pine Lakes Lighting</u> | <u>RECYCLING GRANT</u> | <u>SPECIAL REVENUE TOTAL</u> |
|--|-----------------------------------|--|------------------------------------|------------------------------------|----------------------------|----------------------------------|
| Cash Receipts | | | | | | |
| Property and Other Local Taxes | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,396,186 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 | 268,460 |
| Licenses, Permits and Fees | 0 | 0 | 0 | 0 | 0 | 24,091 |
| Fines, Forfeitures and Settlements | 0 | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 | 0 | 337,507 |
| Special Assessments | 1,211 | 5,116 | 3,857 | 1,056 | 0 | 23,003 |
| Earnings on Investments | 0 | 0 | 0 | 0 | 0 | 47,680 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | 15,641 |
| <i>Total Cash Receipts</i> | <u>1,211</u> | <u>5,116</u> | <u>3,857</u> | <u>1,056</u> | <u>0</u> | <u>3,112,568</u> |
| Cash Disbursements | | | | | | |
| Current: | | | | | | |
| General Government | 0 | 0 | 0 | 0 | 0 | 69,373 |
| Public Safety | 0 | 0 | 0 | 0 | 0 | 1,461,354 |
| Public Works | 963 | 4,099 | 351 | 663 | 0 | 641,779 |
| Health | 0 | 0 | 0 | 0 | 0 | 20,234 |
| 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 | 85,000 |
| Debt Service: | | | | | | |
| Principal Retirement | 0 | 0 | 0 | 0 | 0 | 12,240 |
| 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>963</u> | <u>4,099</u> | <u>351</u> | <u>663</u> | <u>0</u> | <u>2,289,980</u> |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>248</u> | <u>1,017</u> | <u>3,506</u> | <u>393</u> | <u>0</u> | <u>822,588</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 |

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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

| | WOODBRIAR 5 STREET | RIDGEWOOD STREET LIGHTING | WOODBRIAR #6 STREET | Pine Lakes Lighting | RECYCLING GRANT | SPECIAL REVENUE TOTAL |
|---|-----------------------------------|--|------------------------------------|------------------------------------|----------------------------|----------------------------------|
| 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>248</u> | <u>1,017</u> | <u>3,506</u> | <u>393</u> | <u>0</u> | <u>822,588</u> |
| <i>Fund Cash Balances, January 1</i> | <u>363</u> | <u>4,546</u> | <u>89</u> | <u>454</u> | <u>2,468</u> | <u>1,538,645</u> |
| <i>Fund Cash Balances, December 31</i> | <u><u>\$611</u></u> | <u><u>\$5,563</u></u> | <u><u>\$3,595</u></u> | <u><u>\$847</u></u> | <u><u>\$2,468</u></u> | <u><u>\$2,361,233</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

| | ISSUE I ISSUE I | CDBG | OPWC | WSOS Demolition Program | CAPITAL PROJECTS TOTAL |
|--|-----------------------|----------|----------|-------------------------------|---------------------------|
| Cash Receipts | | | | | |
| Property and Other Local Taxes | \$0 | \$0 | \$0 | \$0 | \$0 |
| Charges for Services | 0 | 0 | 0 | 0 | 0 |
| Licenses, Permits and Fees | 0 | 0 | 0 | 0 | 0 |
| Fines, Forfeitures and Settlements | 0 | 0 | 0 | 0 | 0 |
| Intergovernmental | 0 | 0 | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 | 0 |
| Earnings on Investments | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| <i>Total Cash Receipts</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Cash Disbursements | | | | | |
| Current: | | | | | |
| General Government | 0 | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 | 0 |
| Health | 0 | 0 | 0 | 0 | 0 |
| 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 | 0 |
| 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>0</u> | <u>0</u> |
| <i>Excess of Receipts Over (Under) Disbursements</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Other Financing Receipts (Disbursements) | | | | | |
| 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 Capital Projects Funds

For the Year Ended December 31, 2025

| | ISSUE I ISSUE I | CDBG | OPWC | WSOS Demolition Program | CAPITAL PROJECTS TOTAL |
|---|-----------------------|------------|------------|-------------------------------|---------------------------|
| 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 | 0 |
| 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>0</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>0</u> | <u>0</u> |
| <i>Fund Cash Balances, January 1</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>38,162</u> | <u>38,162</u> |
| <i>Fund Cash Balances, December 31</i> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$38,162</u> | <u>\$38,162</u> |