

ANNUAL REPORT FOR CITY OF ROSCOE
AS OF AND FOR THE YEAR ENDED December 31, 2025

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Total Governmental Funds
Beginning Balance	535,111.54	535,111.54
Revenues and Other Sources:		
Taxes:		
Property Taxes	175,952.63	175,952.63
Airflight Property Tax	0.00	0.00
General Sales and Use Taxes	176,215.85	176,215.85
Gross Receipts Business Taxes	0.00	0.00
Amusement Taxes	0.00	0.00
Excise Tax	0.00	0.00
Tax Deed Revenue	0.00	0.00
Penalties and Interest on Delinquent Taxes	243.35	243.35
Licenses and Permits	1,550.00	1,550.00
Intergovernmental Revenues:		
Federal Grants	0.00	0.00
Federal Shared Revenue	0.00	0.00
Federal Payments in Lieu of Taxes	0.00	0.00
State Grants	0.00	0.00
State Shared Revenue	30,422.26	30,422.26
State Payments in Lieu of Taxes	0.00	0.00
County Shared Revenue:	1,774.83	1,774.83
Other Intergovernmental Revenue	0.00	0.00
Charges for Goods and Services:		
General Government	11,091.82	11,091.82
Public Safety	0.00	0.00
Highways and Streets	208.70	208.70
Sanitation	3,041.33	3,041.33
Health	120.00	120.00
Culture and Recreation	216.00	216.00
Fines and Forfeits:		
Miscellaneous Revenue and Other Sources:		
Investment Earnings	15,630.25	15,630.25
Rentals	0.00	0.00
Special Assessments	2,550.00	2,550.00
Contributions and Donations from Private Sources	0.00	0.00
Other Revenues	1,979.60	1,979.60
Sale of Municipal Property	500.00	500.00
Compensation for Loss or Damage to Capital Assets	0.00	0.00
Long Term Debt Issued	0.00	0.00
Total Revenue and Other Sources	<u>421,496.62</u>	<u>421,496.62</u>
Expenditures and Other Uses:		
Legislative	0.00	0.00
Executive	18,271.55	18,271.55
Elections	0.00	0.00
Financial Administration	74,855.12	74,855.12
Other General Government	215,490.62	215,490.62
Police	0.00	0.00
Fire	12,500.00	12,500.00
Protective Inspection	65,677.81	65,677.81
Other Protection	0.00	0.00
Highways and Streets	139,598.50	139,598.50
Sanitation	10,602.72	10,602.72
Health	11,232.92	11,232.92
Parks	164,447.50	164,447.50
Economic Development and Assistance	5,000.00	5,000.00
Total Expenditures and Other Uses	<u>717,676.74</u>	<u>717,676.74</u>
Transfers In (Out)	0.00	0.00
Special Item (specify)	0.00	0.00
Extraordinary Item (specify)	0.00	0.00

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GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Total Governmental Funds
Increase/Decrease in Fund Balance	(296,180.12)	(296,180.12)
Ending Balance:		
Nonspendable	0.00	0.00
Restricted	0.00	0.00
Committed	0.00	0.00
Assigned	0.00	0.00
Unassigned	238,931.42	238,931.42
Total Ending Fund Balance	<u>238,931.42</u>	<u>238,931.42</u>

Governmental Long-term Debt 0.00

PROPRIETARY FUNDS--MODIFIED CASH BASIS

	Water Fund	Sewer Fund	Water Surcharge Fund	Sewer Surcharge Fund	Fund
Beginning Balance	43,195.43	165,791.60	106,594.37	249,618.63	0.00
Revenues	98,222.29	13,882.71	45,603.56	98,319.94	0.00
Expenses	111,750.89	18,975.74	60,173.02	199,697.12	0.00
Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Ending Balance:					
Restricted for:					
Revenue Bond Debt Service	0.00	0.00	92,024.91	148,241.45	0.00
Revenue Bond Retirement	0.00	0.00	0.00	0.00	0.00
Revenue Bond Contingency	0.00	0.00	0.00	0.00	0.00
Special Assessment Bond Guarantee	0.00	0.00	0.00	0.00	0.00
Special Assessment Bond Sinking	0.00	0.00	0.00	0.00	0.00
Equipment Repair and/or Replacement	0.00	0.00	0.00	0.00	0.00
Landfill Closure and Post Closure Costs	0.00	0.00	0.00	0.00	0.00
Permanently Restricted Purposes	0.00	0.00	0.00	0.00	0.00
Other purposes	19,181.24	0.00	0.00	0.00	0.00
Unrestricted	10,485.59	160,698.57	0.00	0.00	0.00

Enterprise Long-term Debt 2,057,917.98

The preceding financial data does not include fiduciary funds or component units. Information pertaining to those activities may be obtained by contacting the municipal finance officer at XXX-XXXX.

Municipal funds are deposited as follows:

Depository	Amount
First State Bank	504,832.32
SD FIT	164,680.86
Petty Cash in office	50.00