

ROAM PUBLIC INFRASTRUCTURE DISTRICT NO. 2

FINANCIAL STATEMENTS

DECEMBER 31, 2024

ROAM PID No. 2
Balance Sheet - Governmental Funds
December 31, 2024

	<u>Debt Service</u>	<u>Total</u>
Assets		
Checking Account	\$ 7,877.65	\$ 7,877.65
Receivable from County Treasurer	13,282.56	13,282.56
Total Assets	<u>\$ 21,160.21</u>	<u>\$ 21,160.21</u>
Liabilities		
Accounts Payable	\$ -	\$ -
Due to Other Districts	7,877.65	7,877.65
Total Liabilities	<u>7,877.65</u>	<u>7,877.65</u>
Fund Balances	<u>13,282.56</u>	<u>13,282.56</u>
Liabilities and Fund Balances	<u>\$ 21,160.21</u>	<u>\$ 21,160.21</u>

No assurance is provided on these financial statements. Substantially all required disclosures, the government-wide financial statements, and the statement of revenues, expenditures and changes in fund balances - governmental funds have been omitted.

ROAM PID No. 2
Debt Service Fund Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual
For the Period Ending December 31, 2024

	<u>Annual Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Property taxes	\$ 15,317.00	\$ 20,219.70	\$ (4,902.70)
Interest Income	10.00	12.78	(2.78)
Total Revenue	<u>15,327.00</u>	<u>20,232.48</u>	<u>(4,905.48)</u>
Expenditures			
Banking fees	50.00	60.00	(10.00)
Intergovernmental Expenditures	15,227.00	8,281.92	6,945.08
Total Expenditures	<u>15,277.00</u>	<u>8,341.92</u>	<u>6,935.08</u>
Net Change in Fund Balances	50.00	11,890.56	(11,840.56)
Fund Balance - Beginning	-	1,392.00	(1,392.00)
Fund Balance - Ending	<u>\$ 50.00</u>	<u>\$ 13,282.56</u>	<u>\$ (13,232.56)</u>

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