ROAM PUBLIC INFRASTRUCTURE DISTRICT NO. 1

FINANCIAL STATEMENTS

DECEMBER 31, 2024

ROAM Public Infrastructure District No. 1
Balance Sheet - Governmental Funds
December 31, 2024

	General	Debt Service	Total
Assets			
Checking Account	$ 25,428.00	$ 204,701.17	$ 230,129.17
UMB Bond Fund	-	200,741.70	200,741.70
UMB Surplus Fund	-	468,977.21	468,977.21
UMB Pledge Revenue Fund	-	237.65	237.65
Due from Other Districts	-	7,877.65	7,877.65
Receivable from County Treasurer	-	108,988.79	108,988.79
Total Assets	$ 25,428.00	$ 991,524.17	$ 1,016,952.17
Liabilities			
Accounts Payable	$ 23,994.48	$ -	$ 23,994.48
Total Liabilities	23,994.48	-	23,994.48
Fund Balances	1,433.52	991,524.17	992,957.69
Liabilities and Fund Balances	$ 25,428.00	$ 991,524.17	$ 1,016,952.17

ROAM Public Infrastructure District No. 1
General Fund Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Period Ending December 31, 2024

	Annual Budget	Actual	Variance
Expenditures			
Accounting	21,000.00	21,567.57	(567.57)
Auditing	8,000.00	8,000.00	-
Insurance	3,000.00	2,785.00	215.00
Legal	21,000.00	15,127.80	5,872.20
Total Expenditures	53,000.00	47,480.37	5,519.63
Other Financing Sources (Uses)			
Transfers from other funds	53,000.00	53,000.00	-
Total Other Financing Sources (Uses)	53,000.00	53,000.00	-
Net Change in Fund Balances	-	5,519.63	(5,519.63)
Fund Balance - Beginning	-	(4,086.11)	4,086.11
Fund Balance - Ending	$ -	$ 1,433.52	$ (1,433.52)

SUPPLEMENTARY INFORMATION

ROAM Public Infrastructure District No. 1
Debt Service Fund Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Period Ending December 31, 2024

	Annual Budget	Actual	Variance
Revenues			
Property taxes	$ 89,918.00	$ 306,735.84	$ (216,817.84)
Interest Income	30,000.00	30,893.04	(893.04)
Intergovernmental Revenues	15,277.00	8,281.92	6,995.08
Total Revenue	135,195.00	345,910.80	(210,715.80)
Expenditures			
Paying agent fees	7,000.00	7,000.00	-
Bond interest	221,000.00	221,000.00	-
Total Expenditures	228,000.00	228,000.00	-
Other Financing Sources (Uses)			
Transfers to other fund	(53,000.00)	(53,000.00)	-
Total Other Financing Sources (Uses)	(53,000.00)	(53,000.00)	-
Net Change in Fund Balances	(145,805.00)	64,910.80	(210,715.80)
Fund Balance - Beginning	799,829.00	926,613.37	864,041.63
Fund Balance - Ending	$ 654,024.00	$ 991,524.17	$ 653,325.83

ROAM PUBLIC INFRASTRUCTURE DISTRICT NO. 1
SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY
DECEMBER 31, 2023

$5,200,000 Limited Tax General Obligation Bonds
Series 2021A
Dated Spetember 1, 2021
Interest Rage - 4.25%
Principal & Interest due March 1

Year Ending December 31,	Principal	Interest	Total
2024	-	$ 221,000	$ 221,000
2025	-	221,000	221,000
2026	15,000	221,000	236,000
2027	40,000	220,363	260,363
2028	55,000	218,663	273,663
2029	65,000	216,325	281,325
2030	70,000	213,563	283,563
2031	80,000	210,588	290,588
2032	90,000	207,188	297,188
2033	100,000	203,363	303,363
2034	110,000	199,113	309,113
2035	120,000	194,438	314,438
2036	135,000	189,338	324,338
2037	145,000	183,600	328,600
2038	160,000	177,438	337,438
2039	170,000	170,638	340,638
2040	185,000	163,413	348,413
2041	200,000	155,550	355,550
2042	215,000	147,050	362,050
2043	235,000	137,913	372,913
2044	250,000	127,925	377,925
2045	270,000	117,300	387,300
2046	290,000	105,825	395,825
2047	310,000	93,500	403,500
2048	330,000	80,325	410,325
2049	355,000	66,300	421,300
2050	375,000	51,213	426,213
2051	830,000	35,275	865,275
Total	$ 5,200,000	$ 4,549,207	$ 9,749,207