ROAM PUBLIC INFRASTRUCTURE DISTRICT NO. 2
FINANCIAL STATEMENTS
DECEMBER 31, 2025

ROAM PID No. 2
Balance Sheet - Governmental Funds
December 31, 2025

	Debt Service	Total
Assets		
Checking Account	$ 860.79	$ 860.79
Receivable from County Treasurer	27,767.00	27,767.00
Total Assets	$ 28,627.79	$ 28,627.79
Liabilities		
Accounts Payable	$ -	$ -
Due to Other Districts	860.79	860.79
Total Liabilities	860.79	860.79
Fund Balances	27,767.00	27,767.00
Liabilities and Fund Balances	$ 28,627.79	$ 28,627.79

See selected information.

SUPPLEMENTARY INFORMATION

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, 2025

	Annual Budget	Actual	Variance
Revenues			
Property taxes	$ -	$ 27,781.75	$ (27,781.75)
Interest Income	-	3.22	(3.22)
Total Revenue	-	27,784.97	(27,784.97)
Expenditures			
Banking fees	-	155.00	(155.00)
Intergovernmental Expenditures	-	13,193.50	(13,193.50)
Total Expenditures	-	13,348.50	(13,348.50)
Net Change in Fund Balances	-	14,436.47	(14,436.47)
Fund Balance - Beginning	-	13,330.53	(13,330.53)
Fund Balance - Ending	$ -	$ 27,767.00	$ (27,767.00)

Notes to the Reader:

The financial statements of the District have been prepared in accordance with the criteria established by the Governmental Accounting Standards Board ("GASB"), which is the source of authoritative accounting principles generally accepted in the United States of America ("GAAP"), as applied to governmental entities. The District's financial statements are prepared using the modified accrual basis of accounting. The financial statements include the following departures from GAAP:

- Management's discussion and analysis and substantially all disclosures required are omitted.
- The statement of revenues, expenditures and changes in fund balances – governmental funds has been omitted.

The financial statements are developed by the District to comply with GAAP, although there may be departures from GAAP not identified. These statements are primarily intended for use in managing the District's operations and may not be suitable for other purposes. Users should be aware of these limitations when utilizing the financial statements.