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

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Revolving Loan Fund	Library Fund	Fund	Fund	Total Governmental Funds
Beginning Balance	176,124.27	79,303.48	2,187.08	0.00	0.00	257,614.83
Revenues and Other Sources:						
Taxes:						
Property Taxes	299,433.38	0.00	0.00	0.00	0.00	299,433.38
Airflight Property Tax	0.00	0.00	0.00	0.00	0.00	0.00
General Sales and Use Taxes	128,666.79	0.00	0.00	0.00	0.00	128,666.79
Gross Receipts Business Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Amusement Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Excise Tax	0.00	0.00	0.00	0.00	0.00	0.00
Tax Deed Revenue	447.12	0.00	0.00	0.00	0.00	447.12
Penalties and Interest on Delinquent Taxes	1,404.96	0.00	0.00	0.00	0.00	1,404.96
Licenses and Permits	4,612.70	0.00	0.00	0.00	0.00	4,612.70
Intergovernmental Revenues:						
Federal Grants	0.00	0.00	0.00	0.00	0.00	0.00
Federal Shared Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Federal Payments in Lieu of Taxes	0.00	0.00	0.00	0.00	0.00	0.00
State Grants	0.00	0.00	0.00	0.00	0.00	0.00
State Shared Revenue	34,254.00	0.00	0.00	0.00	0.00	34,254.00
State Payments in Lieu of Taxes	0.00	0.00	0.00	0.00	0.00	0.00
County Shared Revenue:	2,354.47	0.00	0.00	0.00	0.00	2,354.47
Other Intergovernmental Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Goods and Services:						
General Government	0.00	0.00	0.00	0.00	0.00	0.00
Public Safety	0.00	0.00	0.00	0.00	0.00	0.00
Highways and Streets	0.00	0.00	0.00	0.00	0.00	0.00
Sanitation	204.75	0.00	0.00	0.00	0.00	204.75
Health	0.00	0.00	0.00	0.00	0.00	0.00
Culture and Recreation	9,345.67	0.00	0.00	0.00	0.00	9,345.67
Ambulance	0.00	0.00	0.00	0.00	0.00	0.00
Cemetery	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Fines and Forfeits:						
Court Fines and Forfeits	0.00	0.00	0.00	0.00	0.00	0.00
Animal Control Fines	0.00	0.00	0.00	0.00	0.00	0.00
Parking Meter Fines	0.00	0.00	0.00	0.00	0.00	0.00
Library	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Revenue and Other Sources:						
Investment Earnings	2,887.06	112.48	0.00	0.00	0.00	2,999.54
Rentals	3,715.00	0.00	0.00	0.00	0.00	3,715.00
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance Assessments	0.00	0.00	0.00	0.00	0.00	0.00
Contributions and Donations from Private Sources	0.00	0.00	0.00	0.00	0.00	0.00
Liquor Operating Agreement Income	0.00	0.00	0.00	0.00	0.00	0.00
Other Revenues	4,949.75	18,354.71	419.25	0.00	0.00	23,723.71
Sale of Municipal Property	0.00	0.00	0.00	0.00	0.00	0.00
Compensation for Loss or Damage to Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00
Long Term Debt Issued	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue and Other Sources	492,275.65	18,467.19	419.25	0.00	0.00	511,162.09
Expenditures and Other Uses:						
Legislative	0.00	0.00	0.00	0.00	0.00	0.00
Executive	37,286.61	0.00	0.00	0.00	0.00	37,286.61
Elections	1,075.27	0.00	0.00	0.00	0.00	1,075.27
Financial Administration	117,950.95	0.00	0.00	0.00	0.00	117,950.95
Other General Government	44,698.88	0.00	0.00	0.00	0.00	44,698.88
Police	50,400.00	0.00	0.00	0.00	0.00	50,400.00
Fire	0.00	0.00	0.00	0.00	0.00	0.00
Protective Inspection	857.58	0.00	0.00	0.00	0.00	857.58
Other Protection	0.00	0.00	0.00	0.00	0.00	0.00
Highways and Streets	121,569.21	0.00	0.00	0.00	0.00	121,569.21
Sanitation	10,595.68	0.00	0.00	0.00	0.00	10,595.68
Water	0.00	0.00	0.00	0.00	0.00	0.00
Electricity	0.00	0.00	0.00	0.00	0.00	0.00
Airport	0.00	0.00	0.00	0.00	0.00	0.00
Parking Facilities	0.00	0.00	0.00	0.00	0.00	0.00
Cemeteries	0.00	0.00	0.00	0.00	0.00	0.00
Natural Gas	0.00	0.00	0.00	0.00	0.00	0.00
Transit	0.00	0.00	0.00	0.00	0.00	0.00
Health	818.06	0.00	0.00	0.00	0.00	818.06
Home Health	0.00	0.00	0.00	0.00	0.00	0.00
Mental Health Centers	0.00	0.00	0.00	0.00	0.00	0.00
Humane Society	0.00	0.00	0.00	0.00	0.00	0.00
Drug Education	0.00	0.00	0.00	0.00	0.00	0.00
Ambulance	0.00	0.00	0.00	0.00	0.00	0.00
Hospitals, Nursing Homes and Rest Homes	0.00	0.00	0.00	0.00	0.00	0.00
Other Health and Welfare	0.00	0.00	0.00	0.00	0.00	0.00
Recreation	42,158.92	0.00	0.00	0.00	0.00	42,158.92
Parks	52,379.65	0.00	0.00	0.00	0.00	52,379.65

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

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS						
	General Fund	Revolving Loan Fund	Library Fund	Fund	Fund	Total Governmental Funds
Libraries	22,408.12	0.00	3,990.86	0.00	0.00	26,398.98
Auditorium	0.00	0.00	0.00	0.00	0.00	0.00
Historical Preservation	300.00	0.00	0.00	0.00	0.00	300.00
Museums	0.00	0.00	0.00	0.00	0.00	0.00
Urban Redevelopment and Housing	0.00	0.00	0.00	0.00	0.00	0.00
Economic Development and Assistance	900.00	0.00	0.00	0.00	0.00	900.00
Economic Opportunity	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Judgments and Losses	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
Liquor Operating Agreements	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Bonds Issued	0.00	0.00	0.00	0.00	0.00	0.00
Payments to Refunded Debt Escrow Agent	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures and Other Uses	503,398.93	0.00	3,990.86	0.00	0.00	507,389.79
Transfers In (Out)	(4,000.00)	0.00	4,000.00	0.00	0.00	0.00
Special Item (specify)	0.00	0.00	0.00	0.00	0.00	0.00
Extraordinary Item (specify)	0.00	0.00	0.00	0.00	0.00	0.00
Increase/Decrease in Fund Balance	(15,123.28)	18,467.19	428.39	0.00	0.00	3,772.30
Ending Balance:						
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	0.00	0.00	0.00	0.00	0.00	0.00
Committed	0.00	0.00	0.00	0.00	0.00	0.00
Assigned	0.00	0.00	0.00	0.00	0.00	0.00
Unassigned	161,000.99	97,770.67	2,615.47	0.00	0.00	261,387.13
Total Ending Fund Balance	161,000.99	97,770.67	2,615.47	0.00	0.00	261,387.13

Governmental Long-term Debt	0.00

PROPRIETARY FUNDS--MODIFIED CASH BASIS					
	Water Fund	Sewer Fund	Fund	Fund	Fund
Beginning Balance	96,406.00	329,720.00	0.00	0.00	0.00
Revenues	160,572.67	111,572.83	0.00	0.00	0.00
Expenses	158,326.23	86,389.97	0.00	0.00	0.00
Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Ending Balance:					
Restricted for:					
Revenue Bond Debt Service	12,329.48	48,252.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
Unrestricted	86,322.96	306,650.86	0.00	0.00	0.00

Enterprise Long-term Debt	1,208,490.37

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 605-439-3299.

Municipal funds are deposited as follows:

Depository	Amount
CorTrust Bank (Leola)	