

**INDEPENDENT AUDITOR'S PUBLICATION OF THE
RIMERSBURG - CLARION COUNTY'S CONCISE FINANCIAL STATEMENTS**

Combined Statement of Revenues, Expenditures/Expenses
and Changes in Fund Equities
Year ended December 31, 2025

Taxable assessed valuation of real estate		<u>6,033,728</u>
Total outstanding debt		<u>\$1,145,765</u>
<i>REVENUES</i>		
Taxes	\$173,919	
Licenses and permits	9,323	
Interest, rents, and royalties	84,223	
Intergovernmental revenues	46,249	
Charges for services	911,619	
Other revenues and financing sources	<u>62,631</u>	\$1,287,964
<i>EXPENDITURES MADE</i>		
General government	249,978	
Public safety	100,615	
Public works	481,933	
Culture and recreation	10,924	
Debt principal and interest payments	163,060	
Employer paid benefits and withholding items	90,645	
Other expenditures and financing uses	<u>134,027</u>	(1,231,182)
Beginning Fund Equities		<u>1,374,330</u>
Ending Fund Equities		<u>\$1,431,112</u>

Combined Statement of Assets, Liabilities and Fund Equities
As of December 31, 2025

ASSETS

Cash and investments	<u>\$1,441,811</u>	<u>\$1,441,811</u>
----------------------	--------------------	--------------------

LIABILITIES & FUND EQUITIES

Current liabilities	\$10,699	
Fund balances	<u>1,431,112</u>	<u>1,441,811</u>
		<u>\$1,441,811</u>

These concise financial statements are presented to comply with the provisions of Section 1196(e)(2) of The Borough Code. The complete financial statements together with the audit of the independent certified public accountants is on file at the Rimersburg Borough Clarion County office.