

Elk Ridge City
Financial Statements
10 General Fund - 07/01/2024 to 03/31/2025
75.00% of the fiscal year has expired

| | Period Actual | Year-to-Date Actual |
|--|-------------------|------------------------|
| Net Position | | |
| Assets: | | |
| Current Assets | | |
| Cash and cash equivalents | | |
| 11100 CHECKING - COMBINED | 41,732.59 | 234,139.93 |
| 11210 PTIF 0659 STATE TREASUER | 113,847.38 | 4,377,608.26 |
| 11310 CASH ON HAND | 0.00 | 150.00 |
| 11320 CASH OF HAND- FIRE DEPARTMENT | 0.00 | 243.01 |
| 11751 UNDEPOSITED RECEIPTS | (20.90) | 3,623.33 |
| 12192 BANK OF AMERICAN FORK - Lee Haskell | 0.00 | 19,765.96 |
| 12193 Alta Bank- Shuler Subdivision | 0.00 | 8,000.00 |
| 12194 Altabank- Evelyn Subdivision | 0.00 | 10,547.00 |
| 12195 STATE INSURANCE DEPOSIT | 0.00 | 81.00 |
| 12202 Altabank- Lighthouse Heights | 0.00 | 174,387.20 |
| 12203 Altabank- Olsen Subdivsion | 0.00 | 3,675.00 |
| 12204 Altabank-Ririe Plat D | 0.00 | 301.52 |
| 12205 Altabank- Tasker Subdivision | 0.00 | 11,633.00 |
| 12206 Altabank- Barton Subdivision | 0.00 | 85,776.50 |
| 12207 Altabank- Ridge View Plat C Subdivision | 0.00 | 2,925.00 |
| 12208 Altabank- Salem Hills Plat M Subdivision | 0.00 | 24,686.00 |
| 12209 Altabank- Fisher Haven Subdivsion | 0.00 | 850.00 |
| 12210 Altabank- Ambleview | 0.00 | 189,708.74 |
| Total Cash and cash equivalents | <u>155,559.07</u> | <u>5,148,101.45</u> |
| Receivables | | |
| 13120 ACCTS REC - B&C ROADS | 0.00 | 43,352.24 |
| 13140 ACCTS REC - SALES TAX | 0.00 | 158,693.10 |
| 13150 ACCTS REC - PROPERTY TAX | 0.00 | 5,231.43 |
| 13151 ACCTS REC - PROPERTY TAX FUTUR | 0.00 | 546,010.00 |
| 13160 ACCTS REC - UTL FRANCHISE FEES | 0.00 | 28,093.78 |
| 13180 DUE FROM DEVELOPER | 0.00 | 3,748.00 |
| Total Receivables | <u>0.00</u> | <u>785,128.55</u> |
| Other current assets | | |
| 15900 SUSPENSE | 0.00 | (1,500.00) |
| Total Other current assets | <u>0.00</u> | <u>(1,500.00)</u> |
| Total Current Assets | <u>155,559.07</u> | <u>5,931,730.00</u> |
| Total Assets: | <u>155,559.07</u> | <u>5,931,730.00</u> |
| Liabilites and Fund Equity: | | |
| Liabilities: | | |
| Current liabilities | | |
| 21300 ACCOUNTS PAYABLE | (2,573.14) | 7,822.24 |
| 21311 VISA | 2,372.82 | (7,534.82) |
| 21312 VISA - FIRE DPT | 0.00 | (258.01) |
| 22260 HEALTH INS PAYABLE | 4,931.69 | 21,455.07 |
| 25320 BUILDING & PERFORMANCE BOND | 2,000.00 | 269,585.00 |
| 25325 LANDSCAPING DEPOSIT | 2,400.00 | 333,600.00 |
| 25330 DEVELOPER PERFORMANCE ESCROW | 0.00 | 522,918.90 |
| 25340 LIBRARY | 0.00 | 20.00 |
| 25345 RENTAL AND SALES DEPOSITS | 0.00 | 250.00 |
| Total Current liabilities | <u>9,131.37</u> | <u>1,147,858.38</u> |
| Deferred inflows | | |
| 25350 DEFERRED REVENUE | 0.00 | 546,010.00 |
| Total Deferred inflows | <u>0.00</u> | <u>546,010.00</u> |
| Total Liabilities: | <u>9,131.37</u> | <u>1,693,868.38</u> |
| Equity - Paid In / Contributed | | |
| 28500 RESTRICTED - ROAD IMPACT FEE | 0.00 | 1,624,495.29 |
| 29500 FUND BALANCE - BEG OF YEAR | 146,427.70 | 2,613,366.33 |
| Total Equity - Paid In / Contributed | <u>146,427.70</u> | <u>4,237,861.62</u> |
| Total Liabilites and Fund Equity: | <u>155,559.07</u> | <u>5,931,730.00</u> |
| Total Net Position | <u>0.00</u> | <u>0.00</u> |

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Financial Statements
10 General Fund - 07/01/2024 to 03/31/2025
75.00% of the fiscal year has expired

| | Period Actual | Year-to-Date Actual | 2025 Budget | Unearned/ Remaining | % Earned/ Used |
|---|-------------------|------------------------|---------------------|------------------------|----------------------|
| Change In Net Position | | | | | |
| Revenue: | | | | | |
| Taxes | | | | | |
| 31100 CURRENT YEAR PROPERTY TAX | 13,029.57 | 530,352.33 | 546,010.00 | (15,657.67) | 97.13% |
| 31150 PRIOR YEAR PROPERTY TAX | 1,250.75 | 41,800.16 | 15,000.00 | 26,800.16 | 278.67% |
| 31200 GENERAL SALES & USE TAX | 66,122.93 | 647,020.96 | 835,000.00 | (187,979.04) | 77.49% |
| 31210 SALES TAX - COUNTY OPTION (A2) | 6,104.28 | 60,211.33 | 72,000.00 | (11,788.67) | 83.63% |
| 31250 SALES TAX- COUNTY OPTION (CP) | 2,575.22 | 25,621.85 | 35,000.00 | (9,378.15) | 73.21% |
| 31300 FEE IN LIEU-PERSONAL PROPERTY | 2,864.54 | 28,136.05 | 36,000.00 | (7,863.95) | 78.16% |
| 31400 UTILITY FRANCHISE FEES | 23,917.41 | 185,124.03 | 210,000.00 | (24,875.97) | 88.15% |
| Total Taxes | 115,864.70 | 1,518,266.71 | 1,749,010.00 | (230,743.29) | 86.81% |
| Licenses and permits | | | | | |
| 32100 LICENSES, ACCESSORY APT FEES | 24.00 | 224.00 | 0.00 | 224.00 | 0.00% |
| 32200 BUILDING PERMITS | 8,406.99 | 123,618.14 | 50,000.00 | 73,618.14 | 247.24% |
| 32210 BUILDING PLAN CHECK FEE | 9,510.45 | 83,346.16 | 32,500.00 | 50,846.16 | 256.45% |
| 32220 BUILDING BASEMENT INSPECTION FEE | 200.00 | 3,200.00 | 3,500.00 | (300.00) | 91.43% |
| 32230 BUILDING LANDSCAPING ADMINISTRATION FE | 1,100.00 | 2,600.00 | 3,200.00 | (600.00) | 81.25% |
| Total Licenses and permits | 19,241.44 | 212,988.30 | 89,200.00 | 123,788.30 | 238.78% |
| Intergovernmental revenue | | | | | |
| 33100 CLASS C REVENUE | 40,821.17 | 223,857.85 | 215,000.00 | 8,857.85 | 104.12% |
| Total Intergovernmental revenue | 40,821.17 | 223,857.85 | 215,000.00 | 8,857.85 | 104.12% |
| Charges for services | | | | | |
| 34100 PERMIT FEES- EXCAVATION, CONDITIONAL US | 3,125.00 | 23,380.00 | 7,000.00 | 16,380.00 | 334.00% |
| 34110 ENG SUBDIV INSPECTIONS | 0.00 | 7,106.88 | 3,000.00 | 4,106.88 | 236.90% |
| 34120 ZONING & SUB-DIVISION FEES | 5,875.00 | 25,998.39 | 0.00 | 25,998.39 | 0.00% |
| 34140 RENTAL & SALES PAYMENTS | 0.00 | 200.00 | 200.00 | 0.00 | 100.00% |
| 34152 CREDIT CARD PROCESSING FEE | 3.00 | 64.00 | 0.00 | 64.00 | 0.00% |
| 34155 COPIER REVENUE | 1.00 | 6.45 | 25.00 | (18.55) | 25.80% |
| 34165 FEES FOR RETURNED CHECKS | 0.00 | 450.00 | 0.00 | 450.00 | 0.00% |
| 34711 ROAD IMPACT FEES | 3,304.00 | 52,864.00 | 33,040.00 | 19,824.00 | 160.00% |
| 34900 ADMINISTRATIVE FEE-WATER FUND | 33,884.00 | 304,956.00 | 406,602.00 | (101,646.00) | 75.00% |
| 34920 ADMINISTRATIVE FEE- GARBAGE | 2,420.00 | 21,780.00 | 29,043.00 | (7,263.00) | 74.99% |
| 34950 ADMINISTRATIVE FEE-SEWER FUND | 8,068.00 | 72,612.00 | 96,810.00 | (24,198.00) | 75.00% |
| 34960 ADMINISTRATIVE FEE-STORM DRAIN FUND | 2,420.00 | 21,780.00 | 29,043.00 | (7,263.00) | 74.99% |
| Total Charges for services | 59,100.00 | 531,197.72 | 604,763.00 | (73,565.28) | 87.84% |
| Fines and forfeitures | | | | | |
| 35200 COURT COSTS, FEES, ETC. | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00% |
| Total Fines and forfeitures | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00% |
| Interest | | | | | |
| 36100 INTEREST RECEIVED | 16,307.52 | 130,389.98 | 135,000.00 | (4,610.02) | 96.59% |
| Total Interest | 16,307.52 | 130,389.98 | 135,000.00 | (4,610.02) | 96.59% |
| Miscellaneous revenue | | | | | |
| 36300 SUNDRY REVENUE | 50.00 | 730.00 | 0.00 | 730.00 | 0.00% |
| 36325 VOLUNTEER BEAUTIFICATION PROJ DONATIO | 0.00 | 0.00 | 500.00 | (500.00) | 0.00% |
| 36360 CITY CELEBRATION/ EVENTS- REVENUE | 0.00 | 3,625.09 | 5,000.00 | (1,374.91) | 72.50% |
| Total Miscellaneous revenue | 50.00 | 4,355.09 | 5,500.00 | (1,144.91) | 79.18% |
| Contributions and transfers | | | | | |
| 39210 TRANSFER FROM CP/FUT IMP | 0.00 | 0.00 | 575,000.00 | (575,000.00) | 0.00% |
| 39510 RESERVE- ROAD IMPACT FEES | 0.00 | 0.00 | (33,040.00) | 33,040.00 | 0.00% |
| 39600 APPROPRIATED USE OF FUND BALAN | 0.00 | 0.00 | (107,833.00) | 107,833.00 | 0.00% |
| Total Contributions and transfers | 0.00 | 0.00 | 434,127.00 | (434,127.00) | 0.00% |
| Total Revenue: | 251,384.83 | 2,622,055.65 | 3,232,600.00 | (610,544.35) | 81.11% |
| Expenditures: | | | | | |
| General government | | | | | |
| Legislative | | | | | |
| 41110 CITY COUNCIL SALARIES | 3,250.00 | 29,554.85 | 39,000.00 | (9,445.15) | 75.78% |
| 41130 EMPLOYEE BENEFITS | 248.63 | 2,252.21 | 3,500.00 | (1,247.79) | 64.35% |
| 41230 CITY COUNCIL/PLANN COMM TRAVEL | 0.00 | 337.30 | 2,000.00 | (1,662.70) | 16.87% |
| 41380 DISCRETIONARY FUND | 0.00 | 145.00 | 2,000.00 | (1,855.00) | 7.25% |
| 41390 PLANNING COMMISSION | 0.00 | 579.44 | 5,000.00 | (4,420.56) | 11.59% |
| 41450 CITY COUNCIL/PLANN COMM SUPPLIES | 0.00 | 0.00 | 400.00 | (400.00) | 0.00% |

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|---|------------------|------------------------|---------------------|------------------------|----------------------|
| 41460 CITY COUNCIL/PLANN COMM COPIES | 0.00 | 0.00 | 500.00 | (500.00) | 0.00% |
| Total Legislative | 3,498.63 | 32,868.80 | 52,400.00 | (19,531.20) | 62.73% |
| Judicial | | | | | |
| 42200 COURT COSTS | 0.00 | 0.00 | 5,000.00 | (5,000.00) | 0.00% |
| Total Judicial | 0.00 | 0.00 | 5,000.00 | (5,000.00) | 0.00% |
| Administration | | | | | |
| 44110 SALARIES & WAGES | 32,719.50 | 304,311.79 | 575,120.00 | (270,808.21) | 52.91% |
| 44130 EMPLOYEE BENEFITS | 12,332.98 | 142,832.25 | 350,480.00 | (207,647.75) | 40.75% |
| 44210 BOOKS, SUBSCRIPT, MEMBERSHIPS | 17.17 | 8,433.12 | 10,000.00 | (1,566.88) | 84.33% |
| 44220 PUBLIC NOTICES | 0.00 | 36.07 | 1,200.00 | (1,163.93) | 3.01% |
| 44230 TRAVEL & CONVENTIONS | 103.18 | 1,215.55 | 2,200.00 | (984.45) | 55.25% |
| 44240 OFFICE EXPENSE & SUPPLIES | 202.18 | 641.08 | 5,000.00 | (4,358.92) | 12.82% |
| 44244 REVERSE 911 | 0.00 | 876.09 | 1,000.00 | (123.91) | 87.61% |
| 44245 CODIFICATION | 0.00 | 688.87 | 3,000.00 | (2,311.13) | 22.96% |
| 44250 EQUIPMENT-SUPPLIES & MAINT | 0.00 | 12,522.20 | 24,000.00 | (11,477.80) | 52.18% |
| 44280 TELEPHONE | 14.06 | 62.15 | 1,000.00 | (937.85) | 6.22% |
| 44290 POSTAGE | 532.41 | 4,680.21 | 7,500.00 | (2,819.79) | 62.40% |
| 44300 CONTRACT SERVICES | 0.00 | 707.75 | 11,000.00 | (10,292.25) | 6.43% |
| 44380 ELECTIONS | 0.00 | 0.00 | 3,000.00 | (3,000.00) | 0.00% |
| 44395 BEAUTIFICATION COMMITTEE | 0.00 | 0.00 | 2,000.00 | (2,000.00) | 0.00% |
| 44410 INSURANCE & BONDS | 431.55 | 41,873.25 | 55,000.00 | (13,126.75) | 76.13% |
| 44435 BANK CHARGES & INTEREST | 115.69 | 238.72 | 0.00 | 238.72 | 0.00% |
| 44436 RETURNED CHECK CHARGES | (30.00) | (30.00) | 0.00 | (30.00) | 0.00% |
| 44460 MISC. - SERVICES & SUPPLIES | 222.16 | 2,984.56 | 6,000.00 | (3,015.44) | 49.74% |
| 44465 XPRESS BILL PAY SERVICE | 0.00 | 259.04 | 0.00 | 259.04 | 0.00% |
| 44500 LIBRARY | 90.00 | 925.00 | 1,500.00 | (575.00) | 61.67% |
| Total Administration | 46,750.88 | 523,257.70 | 1,059,000.00 | (535,742.30) | 49.41% |
| Non-Departmental | | | | | |
| 49305 CONSULTING FEES & MAG | 0.00 | 511.50 | 18,000.00 | (17,488.50) | 2.84% |
| 49310 ENGINEER | 2,066.25 | 23,658.62 | 120,000.00 | (96,341.38) | 19.72% |
| 49320 FINANCIAL REPORTS/AUDIT | 0.00 | 9,500.00 | 25,000.00 | (15,500.00) | 38.00% |
| 49325 FINANCE DIRECTOR | 146.88 | 7,736.06 | 15,000.00 | (7,263.94) | 51.57% |
| 49330 ATTORNEY | 0.00 | 1,600.00 | 30,000.00 | (28,400.00) | 5.33% |
| Total Non-Departmental | 2,213.13 | 43,006.18 | 208,000.00 | (164,993.82) | 20.68% |
| Total General government | 52,462.64 | 599,132.68 | 1,324,400.00 | (725,267.32) | 45.24% |
| Public safety | | | | | |
| Police | | | | | |
| 54460 MISCELLANEOUS SERVICES | 37,024.80 | 111,074.40 | 160,000.00 | (48,925.60) | 69.42% |
| 54465 911 SERVICES | 3,971.17 | 16,230.74 | 23,000.00 | (6,769.26) | 70.57% |
| 54475 EMERGENCY EVENT | 0.00 | 0.00 | 5,000.00 | (5,000.00) | 0.00% |
| Total Police | 40,995.97 | 127,305.14 | 188,000.00 | (60,694.86) | 67.72% |
| Fire | | | | | |
| 55110 SALARIES & WAGES | 6,539.79 | 43,183.41 | 78,600.00 | (35,416.59) | 54.94% |
| 55130 EMPLOYEE BENEFITS | 500.28 | 3,303.61 | 9,500.00 | (6,196.39) | 34.77% |
| 55135 FD INSURANCE | 0.00 | 7,955.00 | 7,800.00 | 155.00 | 101.99% |
| 55140 FIRE/EMS PUBLIC EDUCATION | 0.00 | 519.32 | 500.00 | 19.32 | 103.86% |
| 55200 FD SUPPLIES | 0.00 | 1,603.27 | 15,000.00 | (13,396.73) | 10.69% |
| 55210 EMS SUPPLIES | 0.00 | 263.03 | 6,600.00 | (6,336.97) | 3.99% |
| 55230 TRAVEL | 0.00 | 0.00 | 2,100.00 | (2,100.00) | 0.00% |
| 55250 EQUIPMENT MAINTENANCE | 0.00 | 4,513.67 | 6,500.00 | (1,986.33) | 69.44% |
| 55260 BUILDING MAINTENANCE | 0.00 | 193.10 | 2,000.00 | (1,806.90) | 9.66% |
| 55265 FUEL & OIL | 81.39 | 442.39 | 1,500.00 | (1,057.61) | 29.49% |
| 55360 FD EDUCATION, TRAINING AND SUPPORT | 0.00 | 100.00 | 500.00 | (400.00) | 20.00% |
| 55380 EMT EDUCATION, TRAINING AND SUPPORT | 0.00 | 264.70 | 7,700.00 | (7,435.30) | 3.44% |
| 55400 FD INCENTIVES | 0.00 | 864.42 | 1,700.00 | (835.58) | 50.85% |
| 55460 MISCELLANEOUS SERVICES | 0.00 | 0.00 | 5,300.00 | (5,300.00) | 0.00% |
| Total Fire | 7,121.46 | 63,205.92 | 145,300.00 | (82,094.08) | 43.50% |
| Building Inspections | | | | | |
| 56250 EQUIPMENT-SUPPLIES & MAINT | 0.00 | 0.00 | 500.00 | (500.00) | 0.00% |
| 56310 CONT SERVICES - INSPECTIONS | 0.00 | 10,100.00 | 30,000.00 | (19,900.00) | 33.67% |
| 56315 CONT SERVICES - PLAN CHECKS | 0.00 | 4,575.00 | 10,000.00 | (5,425.00) | 45.75% |
| 56380 BUILDING PERMIT FEE SURCHARGE | 0.00 | 0.00 | 1,200.00 | (1,200.00) | 0.00% |

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|--|------------------|------------------------|----------------|------------------------|----------------------|
| Total Building Inspections | 0.00 | 14,675.00 | 41,700.00 | (27,025.00) | 35.19% |
| Town Hall & Fire Station | | | | | |
| 57270 UTILITIES | 826.78 | 6,950.38 | 10,500.00 | (3,549.62) | 66.19% |
| 57275 UTILITIES - PUB WKS BLDG | 678.53 | 5,192.62 | 6,800.00 | (1,607.38) | 76.36% |
| Total Town Hall & Fire Station | 1,505.31 | 12,143.00 | 17,300.00 | (5,157.00) | 70.19% |
| Animal control | | | | | |
| 58460 MISCELLANEOUS SERVICES | 0.00 | 5,953.42 | 10,000.00 | (4,046.58) | 59.53% |
| Total Animal control | 0.00 | 5,953.42 | 10,000.00 | (4,046.58) | 59.53% |
| Total Public safety | 49,622.74 | 223,282.48 | 402,300.00 | (179,017.52) | 55.50% |
| Highways and public improvements | | | | | |
| Highways | | | | | |
| 61200 SUPPLIES | 0.00 | 34.89 | 3,000.00 | (2,965.11) | 1.16% |
| 61280 TELEPHONE | 74.06 | 482.15 | 1,800.00 | (1,317.85) | 26.79% |
| 61360 EDUCATION, TRAINING & CONFER | 0.00 | 0.00 | 3,500.00 | (3,500.00) | 0.00% |
| 61450 SPECIAL ROAD SUPPLIES | 0.00 | 0.00 | 5,000.00 | (5,000.00) | 0.00% |
| 61460 MISCELLANEOUS SERVICES | 0.00 | 600.00 | 7,200.00 | (6,600.00) | 8.33% |
| 61740 PURCHASE OF EQUIPMENT | 0.00 | 106,340.00 | 161,000.00 | (54,660.00) | 66.05% |
| Total Highways | 74.06 | 107,457.04 | 181,500.00 | (74,042.96) | 59.20% |
| Class C Roads | | | | | |
| 62200 ROAD SALT ETC. | 0.00 | 7,679.22 | 35,000.00 | (27,320.78) | 21.94% |
| 62250 EQUIPMENT MAINTENANCE | 0.00 | 14,775.55 | 30,000.00 | (15,224.45) | 49.25% |
| 62265 FUEL & OIL | 0.00 | 726.70 | 9,500.00 | (8,773.30) | 7.65% |
| 62270 UTILITIES | 0.00 | 0.00 | 1,500.00 | (1,500.00) | 0.00% |
| 62380 STREET MAINTENANCE | 0.00 | 995.40 | 825,000.00 | (824,004.60) | 0.12% |
| Total Class C Roads | 0.00 | 24,176.87 | 901,000.00 | (876,823.13) | 2.68% |
| Total Highways and public improvements | 74.06 | 131,633.91 | 1,082,500.00 | (950,866.09) | 12.16% |
| Parks, recreation, and public property | | | | | |
| Parks | | | | | |
| 64250 EQUIPMENT MAINTENANCE | 0.00 | 800.00 | 6,000.00 | (5,200.00) | 13.33% |
| 64260 FACILITIES MAINTENANCE | 0.00 | 286.05 | 5,000.00 | (4,713.95) | 5.72% |
| 64265 FUEL & OIL | 0.00 | 2,602.09 | 6,000.00 | (3,397.91) | 43.37% |
| 64270 UTILITIES | 558.37 | 53,976.34 | 60,000.00 | (6,023.66) | 89.96% |
| 64280 TELEPHONE | 74.06 | 482.15 | 1,800.00 | (1,317.85) | 26.79% |
| 64390 SPECIAL PROJECTS | 0.00 | 0.00 | 1,000.00 | (1,000.00) | 0.00% |
| 64450 CITY CELEBRATION/ EVENTS | 0.00 | 3,154.09 | 10,000.00 | (6,845.91) | 31.54% |
| 64460 SUPPLIES | 2,165.26 | 3,651.37 | 15,600.00 | (11,948.63) | 23.41% |
| 64740 PURCHASE OF EQUIPMENT | 0.00 | 0.00 | 18,000.00 | (18,000.00) | 0.00% |
| Total Parks | 2,797.69 | 64,952.09 | 123,400.00 | (58,447.91) | 52.64% |
| Total Parks, recreation, and public property | 2,797.69 | 64,952.09 | 123,400.00 | (58,447.91) | 52.64% |
| Transfers | | | | | |
| 64915 TRANS TO CAP PROJ/EQUIPMENT | 0.00 | 0.00 | 285,000.00 | (285,000.00) | 0.00% |
| 90945 TRANS TO CAP PROJ - FIRE APP | 0.00 | 0.00 | 15,000.00 | (15,000.00) | 0.00% |
| Total Transfers | 0.00 | 0.00 | 300,000.00 | (300,000.00) | 0.00% |
| Total Expenditures: | 104,957.13 | 1,019,001.16 | 3,232,600.00 | (2,213,598.84) | 31.52% |
| Total Change In Net Position | 146,427.70 | 1,603,054.49 | 0.00 | 1,603,054.49 | 0.00% |

Elk Ridge City
Financial Statements
 21 Park - 07/01/2024 to 03/31/2025
 75.00% of the fiscal year has expired

| | Period Actual | Year-to-Date Actual |
|--------------------------------------|-------------------|------------------------|
| Net Position | | |
| Assets: | | |
| Current Assets | | |
| Cash and cash equivalents | | |
| 11100 CHECKING - COMBINED | 2,393.00 | 6,410.50 |
| 11220 PTIF 8327 STATE TREASURER | 5,499.34 | 1,449,011.27 |
| Total Cash and cash equivalents | <u>7,892.34</u> | <u>1,455,421.77</u> |
| Total Current Assets | <u>7,892.34</u> | <u>1,455,421.77</u> |
| Total Assets: | <u>7,892.34</u> | <u>1,455,421.77</u> |
| Liabilites and Fund Equity: | | |
| Liabilities: | | |
| Current liabilities | | |
| 21300 A/P PER AUDITOR | 10,968.00 | 10,968.00 |
| Total Current liabilities | <u>10,968.00</u> | <u>10,968.00</u> |
| Total Liabilities: | <u>10,968.00</u> | <u>10,968.00</u> |
| Equity - Paid In / Contributed | | |
| 28150 RESTRICTED - IMPACT FEE | 0.00 | 1,089,272.46 |
| 29500 BEGINNING FUND BALANCE PARK | (3,075.66) | 355,181.31 |
| Total Equity - Paid In / Contributed | <u>(3,075.66)</u> | <u>1,444,453.77</u> |
| Total Liabilites and Fund Equity: | <u>7,892.34</u> | <u>1,455,421.77</u> |
| Total Net Position | <u>0.00</u> | <u>0.00</u> |

Elk Ridge City
Financial Statements
21 Park - 07/01/2024 to 03/31/2025
75.00% of the fiscal year has expired

| | Period Actual | Year-to-Date Actual | 2025 Budget | Unearned/ Remaining | % Earned/ Used |
|---------------------------------|------------------|------------------------|----------------|------------------------|----------------------|
| Change In Net Position | | | | | |
| Revenue: | | | | | |
| Interest | | | | | |
| 30110 INTEREST | 5,499.34 | 52,294.33 | 35,000.00 | 17,294.33 | 149.41% |
| Total Interest | 5,499.34 | 52,294.33 | 35,000.00 | 17,294.33 | 149.41% |
| Miscellaneous revenue | | | | | |
| 34150 PARK IMPACT FEES | 2,393.00 | 38,288.00 | 23,930.00 | 14,358.00 | 160.00% |
| 39110 USAGE OF BEG FUND BALANCE | 0.00 | 0.00 | 841,070.00 | (841,070.00) | 0.00% |
| Total Miscellaneous revenue | 2,393.00 | 38,288.00 | 865,000.00 | (826,712.00) | 4.43% |
| Total Revenue: | 7,892.34 | 90,582.33 | 900,000.00 | (809,417.67) | 10.06% |
| Expenditures: | | | | | |
| Miscellaneous | | | | | |
| 40300 PARK CONSTRUCTION | 10,968.00 | 69,108.00 | 900,000.00 | (830,892.00) | 7.68% |
| Total Miscellaneous | 10,968.00 | 69,108.00 | 900,000.00 | (830,892.00) | 7.68% |
| Total Expenditures: | 10,968.00 | 69,108.00 | 900,000.00 | (830,892.00) | 7.68% |
| Total Change In Net Position | (3,075.66) | 21,474.33 | 0.00 | 21,474.33 | 0.00% |

Elk Ridge City
Financial Statements
41 CP/Future Improvements - 07/01/2024 to 03/31/2025
75.00% of the fiscal year has expired

| | Period Actual | Year-to-Date Actual |
|--------------------------------------|---------------------|------------------------|
| Net Position | | |
| Assets: | | |
| Current Assets | | |
| Cash and cash equivalents | | |
| 11100 CHECKING - COMBINED | 49,289.34 | 110,056.24 |
| 11212 PTIF 8325 STATE TREASURER | (169,253.47) | 7,946,513.99 |
| Total Cash and cash equivalents | <u>(119,964.13)</u> | <u>8,056,570.23</u> |
| Total Current Assets | <u>(119,964.13)</u> | <u>8,056,570.23</u> |
| Total Assets: | <u>(119,964.13)</u> | <u>8,056,570.23</u> |
| Liabilites and Fund Equity: | | |
| Liabilities: | | |
| Current liabilities | | |
| 21310 ACCOUNTS PAYABLE | (149,106.46) | 0.00 |
| Total Current liabilities | <u>(149,106.46)</u> | <u>0.00</u> |
| Total Liabilities: | <u>(149,106.46)</u> | <u>0.00</u> |
| Equity - Paid In / Contributed | | |
| 29500 BEG FUND BAL/ FUTURE IMPROV | 29,142.33 | 8,056,570.23 |
| Total Equity - Paid In / Contributed | <u>29,142.33</u> | <u>8,056,570.23</u> |
| Total Liabilites and Fund Equity: | <u>(119,964.13)</u> | <u>8,056,570.23</u> |
| Total Net Position | <u>0.00</u> | <u>0.00</u> |

Elk Ridge City
Financial Statements
41 CP/Future Improvements - 07/01/2024 to 03/31/2025
75.00% of the fiscal year has expired

| | Period Actual | Year-to-Date Actual | 2025 Budget | Unearned/ Remaining | % Earned/ Used |
|----------------------------------|------------------|------------------------|----------------|------------------------|----------------------|
| Change In Net Position | | | | | |
| Revenue: | | | | | |
| Interest | | | | | |
| 30110 INTEREST | 30,746.53 | 303,270.10 | 225,000.00 | 78,270.10 | 134.79% |
| Total Interest | 30,746.53 | 303,270.10 | 225,000.00 | 78,270.10 | 134.79% |
| Miscellaneous revenue | | | | | |
| 30300 FUND BALANCE - BEG OF YEAR | 0.00 | 0.00 | 475,000.00 | (475,000.00) | 0.00% |
| Total Miscellaneous revenue | 0.00 | 0.00 | 475,000.00 | (475,000.00) | 0.00% |
| Total Revenue: | 30,746.53 | 303,270.10 | 700,000.00 | (396,729.90) | 43.32% |
| Expenditures: | | | | | |
| Miscellaneous | | | | | |
| 40300 CONSTRUCTION | 1,604.20 | 362,172.68 | 350,000.00 | 12,172.68 | 103.48% |
| Total Miscellaneous | 1,604.20 | 362,172.68 | 350,000.00 | 12,172.68 | 103.48% |
| Transfers | | | | | |
| 40900 TRANSFER TO GENERAL FUND | 0.00 | 0.00 | 350,000.00 | (350,000.00) | 0.00% |
| Total Transfers | 0.00 | 0.00 | 350,000.00 | (350,000.00) | 0.00% |
| Total Expenditures: | 1,604.20 | 362,172.68 | 700,000.00 | (337,827.32) | 51.74% |
| Total Change In Net Position | 29,142.33 | (58,902.58) | 0.00 | (58,902.58) | 0.00% |

Elk Ridge City
Financial Statements
 42 Town Hall/Fire Station - 07/01/2024 to 03/31/2025
 75.00% of the fiscal year has expired

| | Period Actual | Year-to-Date Actual |
|--|------------------|------------------------|
| Net Position | | |
| Assets: | | |
| Current Assets | | |
| Cash and cash equivalents | | |
| 11100 CHECKING - COMBINED | 0.00 | 1,000.00 |
| 11212 PTIF 8328 TOWN HALL/FIRE STATION | 412.49 | 108,685.04 |
| Total Cash and cash equivalents | <u>412.49</u> | <u>109,685.04</u> |
| Total Current Assets | <u>412.49</u> | <u>109,685.04</u> |
| Total Assets: | <u>412.49</u> | <u>109,685.04</u> |
| Liabilites and Fund Equity: | | |
| Equity - Paid In / Contributed | | |
| 29500 BEGINNING FUND BALANCE TH/FS | 412.49 | 109,685.04 |
| Total Equity - Paid In / Contributed | <u>412.49</u> | <u>109,685.04</u> |
| Total Liabilites and Fund Equity: | <u>412.49</u> | <u>109,685.04</u> |
| Total Net Position | <u>0.00</u> | <u>0.00</u> |

Elk Ridge City
Financial Statements
 42 Town Hall/Fire Station - 07/01/2024 to 03/31/2025
 75.00% of the fiscal year has expired

| | Period Actual | Year-to-Date Actual | 2025 Budget | Unearned/ Remaining | % Earned/ Used |
|-------------------------------|------------------|------------------------|----------------|------------------------|----------------------|
| Change In Net Position | | | | | |
| Revenue: | | | | | |
| Interest | | | | | |
| 30100 INTEREST EARNED REVENUE | 412.49 | 3,806.03 | 0.00 | 3,806.03 | 0.00% |
| Total Interest | 412.49 | 3,806.03 | 0.00 | 3,806.03 | 0.00% |
| Total Revenue: | 412.49 | 3,806.03 | 0.00 | 3,806.03 | 0.00% |
| Total Change In Net Position | 412.49 | 3,806.03 | 0.00 | 3,806.03 | 0.00% |

Elk Ridge City
Financial Statements
43 Fire Apparatus - 07/01/2024 to 03/31/2025
75.00% of the fiscal year has expired

| | Period Actual | Year-to-Date Actual |
|--------------------------------------|------------------|------------------------|
| Net Position | | |
| Assets: | | |
| Current Assets | | |
| Cash and cash equivalents | | |
| 11100 CHECKING - COMBINED | 0.00 | 2,000.00 |
| 11212 PTIF 8326 STATE TREASURER | 698.77 | 184,118.63 |
| Total Cash and cash equivalents | <u>698.77</u> | <u>186,118.63</u> |
| Total Current Assets | <u>698.77</u> | <u>186,118.63</u> |
| Total Assets: | <u>698.77</u> | <u>186,118.63</u> |
| Liabilites and Fund Equity: | | |
| Equity - Paid In / Contributed | | |
| 29500 BEGINNING FUND BALANCE FIRE AP | 698.77 | 186,118.63 |
| Total Equity - Paid In / Contributed | <u>698.77</u> | <u>186,118.63</u> |
| Total Liabilites and Fund Equity: | <u>698.77</u> | <u>186,118.63</u> |
| Total Net Position | <u>0.00</u> | <u>0.00</u> |

Elk Ridge City
Financial Statements
43 Fire Apparatus - 07/01/2024 to 03/31/2025
75.00% of the fiscal year has expired

| | Period Actual | Year-to-Date Actual | 2025 Budget | Unearned/ Remaining | % Earned/ Used |
|--------------------------------------|------------------|------------------------|----------------|------------------------|----------------------|
| Change In Net Position | | | | | |
| Revenue: | | | | | |
| Interest | | | | | |
| 30110 INTEREST EARNED | 698.77 | 6,678.52 | 3,500.00 | 3,178.52 | 190.81% |
| Total Interest | 698.77 | 6,678.52 | 3,500.00 | 3,178.52 | 190.81% |
| Miscellaneous revenue | | | | | |
| 38110 TRANS FROM GENERAL FUND | 0.00 | 0.00 | 15,000.00 | (15,000.00) | 0.00% |
| 39100 BEGINNING FUND BAL FIRE APP RE | 0.00 | 0.00 | (18,500.00) | 18,500.00 | 0.00% |
| Total Miscellaneous revenue | 0.00 | 0.00 | (3,500.00) | 3,500.00 | 0.00% |
| Total Revenue: | 698.77 | 6,678.52 | 0.00 | 6,678.52 | 0.00% |
| Total Change In Net Position | 698.77 | 6,678.52 | 0.00 | 6,678.52 | 0.00% |

Elk Ridge City
Financial Statements
44 Capital Projects- Equipment Fund - 07/01/2024 to 03/31/2025
75.00% of the fiscal year has expired

| | Period Actual | Year-to-Date Actual |
|--|------------------|------------------------|
| Net Position | | |
| Assets: | | |
| Current Assets | | |
| Cash and cash equivalents | | |
| 11100 CHECKING - COMBINED | 0.00 | 2,000.00 |
| 11212 PTIF 8329 CAPITAL PROJECTS – EQUIPMENT | 4,760.29 | 1,254,280.09 |
| Total Cash and cash equivalents | <u>4,760.29</u> | <u>1,256,280.09</u> |
| Total Current Assets | <u>4,760.29</u> | <u>1,256,280.09</u> |
| Total Assets: | <u>4,760.29</u> | <u>1,256,280.09</u> |
| Liabilites and Fund Equity: | | |
| Equity - Paid In / Contributed | | |
| 29500 BEGINNING FUND BALANCE BACKHOE | 4,760.29 | 1,256,280.09 |
| Total Equity - Paid In / Contributed | <u>4,760.29</u> | <u>1,256,280.09</u> |
| Total Liabilites and Fund Equity: | <u>4,760.29</u> | <u>1,256,280.09</u> |
| Total Net Position | <u>0.00</u> | <u>0.00</u> |

Elk Ridge City
Financial Statements
44 Capital Projects- Equipment Fund - 07/01/2024 to 03/31/2025
75.00% of the fiscal year has expired

| | Period Actual | Year-to-Date Actual | 2025 Budget | Unearned/ Remaining | % Earned/ Used |
|----------------------------------|------------------|------------------------|----------------|------------------------|----------------------|
| Change In Net Position | | | | | |
| Revenue: | | | | | |
| Interest | | | | | |
| 38600 INTEREST EARNED | 4,760.29 | 42,089.36 | 0.00 | 42,089.36 | 0.00% |
| Total Interest | 4,760.29 | 42,089.36 | 0.00 | 42,089.36 | 0.00% |
| Miscellaneous revenue | | | | | |
| 38100 TRANSFER FROM GENERAL FUND | 0.00 | 0.00 | 285,000.00 | (285,000.00) | 0.00% |
| 39100 BEG FUND BALANCE | 0.00 | 0.00 | (285,000.00) | 285,000.00 | 0.00% |
| Total Miscellaneous revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total Revenue: | 4,760.29 | 42,089.36 | 0.00 | 42,089.36 | 0.00% |
| Total Change In Net Position | 4,760.29 | 42,089.36 | 0.00 | 42,089.36 | 0.00% |

Elk Ridge City
Financial Statements
51 Water Fund - 07/01/2024 to 03/31/2025
75.00% of the fiscal year has expired

| | Period Actual | Year-to-Date Actual |
|--------------------------------------|--------------------|------------------------|
| Net Position | | |
| Assets: | | |
| Current Assets | | |
| Cash and cash equivalents | | |
| 11100 CHECKING - COMBINED | 39,286.82 | 408,424.41 |
| 11212 PTIF 8331 Water | 28,049.04 | 7,390,595.10 |
| 11750 UNDEPOSITED RECEIPTS | 2,301.24 | 43,697.95 |
| Total Cash and cash equivalents | <u>69,637.10</u> | <u>7,842,717.46</u> |
| Receivables | | |
| 13100 ACCOUNTS RECEIVABLE | (2,411.05) | 141,683.75 |
| Total Receivables | <u>(2,411.05)</u> | <u>141,683.75</u> |
| Total Current Assets | <u>67,226.05</u> | <u>7,984,401.21</u> |
| Non-Current Assets | | |
| Capital assets | | |
| Property | | |
| 16110 LAND | 0.00 | 114,039.38 |
| 16130 WATERWORKS SYSTEM | 0.00 | 11,346,006.32 |
| 16140 WATER RIGHTS | 0.00 | 655,527.00 |
| Total Property | <u>0.00</u> | <u>12,115,572.70</u> |
| Accumulated depreciation | | |
| 16700 ACCUMULATED DEPRECIATION | (36,583.00) | (5,070,999.71) |
| Total Accumulated depreciation | <u>(36,583.00)</u> | <u>(5,070,999.71)</u> |
| Total Capital assets | <u>(36,583.00)</u> | <u>7,044,572.99</u> |
| Other non-current assets | | |
| 19100 DEFERRED OUTFLOWS- PENSION | 0.00 | 46,919.00 |
| Total Other non-current assets | <u>0.00</u> | <u>46,919.00</u> |
| Total Non-Current Assets | <u>(36,583.00)</u> | <u>7,091,491.99</u> |
| Total Assets: | <u>30,643.05</u> | <u>15,075,893.20</u> |
| Liabilities and Fund Equity: | | |
| Liabilities: | | |
| Current liabilities | | |
| 21300 ACCOUNTS PAYABLE | 48,004.90 | 56,449.24 |
| 21311 VISA | 313.76 | 313.76 |
| 22800 CUSTOMER DEPOSITS | (680.00) | 27,745.00 |
| Total Current liabilities | <u>47,638.66</u> | <u>84,508.00</u> |
| Long-term liabilities | | |
| 25800 NET PENSION LIABILITY | 0.00 | 27,100.00 |
| Total Long-term liabilities | <u>0.00</u> | <u>27,100.00</u> |
| Deferred inflows | | |
| 25900 DEFERRED INFLOWS- PENSION | 0.00 | 1,738.00 |
| Total Deferred inflows | <u>0.00</u> | <u>1,738.00</u> |
| Total Liabilities: | <u>47,638.66</u> | <u>113,346.00</u> |
| Equity - Paid In / Contributed | | |
| 28140 RESTRICTED IMPACT FEE- NEW | 0.00 | 556,281.82 |
| 28150 RESTRICTED - IMPACT FEE | 0.00 | (447,275.89) |
| 29500 RETAINED EARNINGS | (16,995.61) | 14,853,541.27 |
| Total Equity - Paid In / Contributed | <u>(16,995.61)</u> | <u>14,962,547.20</u> |
| Total Liabilities and Fund Equity: | <u>30,643.05</u> | <u>15,075,893.20</u> |
| Total Net Position | <u>0.00</u> | <u>0.00</u> |

Elk Ridge City
Financial Statements
51 Water Fund - 07/01/2024 to 03/31/2025
75.00% of the fiscal year has expired

| | Period Actual | Year-to-Date Actual | 2025 Budget | Unearned/ Remaining | % Earned/ Used |
|--------------------------------------|--------------------|------------------------|---------------------|------------------------|----------------------|
| Income or Expense | | | | | |
| Income From Operations: | | | | | |
| Operating income | | | | | |
| 37100 WATER SALES | 75,839.73 | 1,318,033.14 | 1,600,000.00 | (281,966.86) | 82.38% |
| 37300 CONNECTION FEES | 500.00 | 9,775.00 | 5,000.00 | 4,775.00 | 195.50% |
| 37500 LATE FEES/ PENALTIES | 1,210.00 | 11,996.01 | 0.00 | 11,996.01 | 0.00% |
| 37550 WATER SHUT-OFF RE-CONNECT FEE | 115.00 | 1,075.00 | 500.00 | 575.00 | 215.00% |
| 37800 MISCELLANEOUS REVENUE | 0.00 | 5,377.43 | 0.00 | 5,377.43 | 0.00% |
| Total Operating income | 77,664.73 | 1,346,256.58 | 1,605,500.00 | (259,243.42) | 83.85% |
| Operating expense | | | | | |
| 70210 SUBSCRIPTIONS & MEMBERSHIPS | 0.00 | 998.00 | 1,200.00 | (202.00) | 83.17% |
| 70240 METERS - CONNECTIONS - ETC. | 0.00 | 9,575.62 | 40,000.00 | (30,424.38) | 23.94% |
| 70250 EQUIPMENT-SUPPLIES & MAINT | 591.58 | 32,359.86 | 150,000.00 | (117,640.14) | 21.57% |
| 70265 FUEL & OIL | 0.00 | 1,345.70 | 4,000.00 | (2,654.30) | 33.64% |
| 70270 UTILITIES | 7,816.90 | 124,611.44 | 180,000.00 | (55,388.56) | 69.23% |
| 70280 TELEPHONE | 74.06 | 482.15 | 1,500.00 | (1,017.85) | 32.14% |
| 70285 TELEMETRY REPAIR/MAINTENANCE | 0.00 | 1,294.45 | 1,500.00 | (205.55) | 86.30% |
| 70300 CONTRACTUAL SERVICES | 125.00 | 4,330.00 | 23,000.00 | (18,670.00) | 18.83% |
| 70310 CONTRACT SERVICES - ENGINEER | 205.00 | 13,909.05 | 35,000.00 | (21,090.95) | 39.74% |
| 70320 SUVMWA ASSESSMENT | 0.00 | 563.85 | 500.00 | 63.85 | 112.77% |
| 70360 EDUCATION, TRAINING & CONF | 0.00 | 0.00 | 3,000.00 | (3,000.00) | 0.00% |
| 70395 WATER RIGHT EXPENSES | 0.00 | 11,736.00 | 25,000.00 | (13,264.00) | 46.94% |
| 70465 XPRESS BILL PAY SERVICE | 561.84 | 4,975.79 | 6,000.00 | (1,024.21) | 82.93% |
| 70650 DEPRECIATION | 36,583.00 | 329,247.00 | 439,000.00 | (109,753.00) | 75.00% |
| 70900 ADMINISTRATIVE FEE-TO GEN FUND | 33,884.00 | 304,956.00 | 406,602.00 | (101,646.00) | 75.00% |
| Total Operating expense | 79,841.38 | 840,384.91 | 1,316,302.00 | (475,917.09) | 63.84% |
| Total Income From Operations: | (2,176.65) | 505,871.67 | 289,198.00 | 216,673.67 | 174.92% |
| Non-Operating Items: | | | | | |
| Non-operating income | | | | | |
| 38500 IMPACT FEES | 5,653.00 | 90,448.00 | 56,530.00 | 33,918.00 | 160.00% |
| 38600 INTEREST EARNED REVENUE | 28,049.04 | 220,379.84 | 150,000.00 | 70,379.84 | 146.92% |
| Total Non-operating income | 33,702.04 | 310,827.84 | 206,530.00 | 104,297.84 | 150.50% |
| Non-operating expense | | | | | |
| 70740 PURCHASE OF EQUIPMENT | 0.00 | 0.00 | 298,000.00 | (298,000.00) | 0.00% |
| 79710 CAP OUTLAY - NEW CONSTRUCTION | 48,521.00 | 48,521.00 | 300,000.00 | (251,479.00) | 16.17% |
| Total Non-operating expense | 48,521.00 | 48,521.00 | 598,000.00 | (549,479.00) | 8.11% |
| Total Non-Operating Items: | (14,818.96) | 262,306.84 | (391,470.00) | 653,776.84 | -67.01% |
| Total Income or Expense | (16,995.61) | 768,178.51 | (102,272.00) | 870,450.51 | -751.11% |

Elk Ridge City
Financial Statements
54 Sewer Fund - 07/01/2024 to 03/31/2025
75.00% of the fiscal year has expired

| | Period Actual | Year-to-Date Actual |
|---|-------------------|------------------------|
| Net Position | | |
| Assets: | | |
| Current Assets | | |
| Cash and cash equivalents | | |
| 11100 CHECKING - COMBINED | 33,732.98 | 191,326.84 |
| 11520 STATE TREAS - CASH - 0188 | 9,100.85 | 2,397,967.13 |
| 11750 UNDEPOSITED RECEIPTS | 1.63 | 15,929.97 |
| Total Cash and cash equivalents | <u>42,835.46</u> | <u>2,605,223.94</u> |
| Receivables | | |
| 13100 ACCOUNTS RECEIVABLE | (1,902.80) | 68,274.43 |
| Total Receivables | <u>(1,902.80)</u> | <u>68,274.43</u> |
| Total Current Assets | <u>40,932.66</u> | <u>2,673,498.37</u> |
| Non-Current Assets | | |
| Capital assets | | |
| Property | | |
| 16110 LAND | 0.00 | 12,539.37 |
| 16120 EQUIPMENT | 0.00 | 309,128.06 |
| 16125 BUILDINGS | 0.00 | 51,345.61 |
| 16130 SEWER SYSTEM | 0.00 | 3,442,132.06 |
| 16170 CONTRUCTION IN PROGRESS | 0.00 | 83,690.10 |
| Total Property | <u>0.00</u> | <u>3,898,835.20</u> |
| Accumulated depreciation | | |
| 16700 ACCUMULATED DEPRECIATION | (9,167.00) | (1,558,314.45) |
| Total Accumulated depreciation | <u>(9,167.00)</u> | <u>(1,558,314.45)</u> |
| Total Capital assets | <u>(9,167.00)</u> | <u>2,340,520.75</u> |
| Other non-current assets | | |
| 19100 DEFERRED OUTFLOWS- PENSION | 0.00 | 11,169.00 |
| Total Other non-current assets | <u>0.00</u> | <u>11,169.00</u> |
| Total Non-Current Assets | <u>(9,167.00)</u> | <u>2,351,689.75</u> |
| Total Assets: | <u>31,765.66</u> | <u>5,025,188.12</u> |
| Liabilites and Fund Equity: | | |
| Liabilities: | | |
| Current liabilities | | |
| 21300 ACCOUNTS PAYABLE | 6,813.75 | 87,363.25 |
| 21311 VISA | 14.06 | 14.06 |
| Total Current liabilities | <u>6,827.81</u> | <u>87,377.31</u> |
| Long-term liabilities | | |
| 25800 NET PENSION LIABILITY | 0.00 | 6,452.00 |
| Total Long-term liabilities | <u>0.00</u> | <u>6,452.00</u> |
| Deferred inflows | | |
| 25900 DEFERRED INFLOWS- PENSION | 0.00 | 415.00 |
| Total Deferred inflows | <u>0.00</u> | <u>415.00</u> |
| Total Liabilities: | <u>6,827.81</u> | <u>94,244.31</u> |
| Equity - Paid In / Contributed | | |
| 28150 RESTRICTED - IMPACT FEE | 0.00 | 519,593.79 |
| 29500 RETAINED EARNINGS | 24,937.85 | 4,411,350.02 |
| Total Equity - Paid In / Contributed | <u>24,937.85</u> | <u>4,930,943.81</u> |
| Total Liabilites and Fund Equity: | <u>31,765.66</u> | <u>5,025,188.12</u> |
| Total Net Position | <u>0.00</u> | <u>0.00</u> |

Elk Ridge City
Financial Statements
54 Sewer Fund - 07/01/2024 to 03/31/2025
75.00% of the fiscal year has expired

| | Period Actual | Year-to-Date Actual | 2025 Budget | Unearned/ Remaining | % Earned/ Used |
|--------------------------------------|-------------------|------------------------|---------------------|------------------------|----------------------|
| Income or Expense | | | | | |
| Income From Operations: | | | | | |
| Operating income | | | | | |
| 37100 SEWER SERVICE FEE | 113,994.15 | 1,019,804.91 | 1,325,000.00 | (305,195.09) | 76.97% |
| 37300 CONNECTION FEE | 200.00 | 3,200.00 | 2,000.00 | 1,200.00 | 160.00% |
| Total Operating income | 114,194.15 | 1,023,004.91 | 1,327,000.00 | (303,995.09) | 77.09% |
| Operating expense | | | | | |
| 70250 EQUIPMENT-SUPPLIES & MAINT | 0.00 | 2,374.25 | 20,000.00 | (17,625.75) | 11.87% |
| 70260 BLDG & GROUNDS OPERATING | 0.00 | 0.00 | 3,000.00 | (3,000.00) | 0.00% |
| 70265 FUEL & OIL | 0.00 | 1,345.67 | 4,000.00 | (2,654.33) | 33.64% |
| 70280 TELEPHONE | 74.06 | 482.13 | 1,500.00 | (1,017.87) | 32.14% |
| 70300 CONTRACTED SERVICES | 0.00 | 15,200.00 | 18,000.00 | (2,800.00) | 84.44% |
| 70310 CONTRACTED SERVICES - ENGINEER | 0.00 | 1,743.75 | 33,000.00 | (31,256.25) | 5.28% |
| 70325 O & M PAYSON | 77,734.25 | 696,256.00 | 934,500.00 | (238,244.00) | 74.51% |
| 70330 CONT SERVICES - O & M SALEM | 2,752.00 | 24,768.00 | 34,000.00 | (9,232.00) | 72.85% |
| 70360 EDUCATION, TRAINING & CONF | 0.00 | 0.00 | 1,500.00 | (1,500.00) | 0.00% |
| 70465 XPRESS BILL PAY SERVICE | 561.84 | 4,716.77 | 6,000.00 | (1,283.23) | 78.61% |
| 70650 DEPRECIATION | 9,167.00 | 82,503.00 | 110,000.00 | (27,497.00) | 75.00% |
| 70900 ADMINISTRATIVE FEE-TO GEN FUND | 8,068.00 | 72,612.00 | 96,810.00 | (24,198.00) | 75.00% |
| Total Operating expense | 98,357.15 | 902,001.57 | 1,262,310.00 | (360,308.43) | 71.46% |
| Total Income From Operations: | 15,837.00 | 121,003.34 | 64,690.00 | 56,313.34 | 187.05% |
| Non-Operating Items: | | | | | |
| Non-operating income | | | | | |
| 38500 IMPACT FEE | 0.00 | 14,179.00 | 8,970.00 | 5,209.00 | 158.07% |
| 38600 INTEREST EARNED REVENUE | 9,100.85 | 75,170.19 | 50,000.00 | 25,170.19 | 150.34% |
| Total Non-operating income | 9,100.85 | 89,349.19 | 58,970.00 | 30,379.19 | 151.52% |
| Non-operating expense | | | | | |
| 79740 PURCHASE OF EQUIPMENT | 0.00 | 0.00 | 298,000.00 | (298,000.00) | 0.00% |
| Total Non-operating expense | 0.00 | 0.00 | 298,000.00 | (298,000.00) | 0.00% |
| Total Non-Operating Items: | 9,100.85 | 89,349.19 | (239,030.00) | 328,379.19 | -37.38% |
| Total Income or Expense | 24,937.85 | 210,352.53 | (174,340.00) | 384,692.53 | -120.66% |

Elk Ridge City
Financial Statements
55 Storm Drainage System - 07/01/2024 to 03/31/2025
75.00% of the fiscal year has expired

| | Period Actual | Year-to-Date Actual |
|--------------------------------------|-------------------|------------------------|
| Net Position | | |
| Assets: | | |
| Current Assets | | |
| Cash and cash equivalents | | |
| 11100 CHECKING - COMBINED | 6,211.35 | 33,235.45 |
| 11212 PTIF 8330 Storm Drain | 3,104.87 | 818,097.56 |
| 11750 UNDEPOSITED RECEIPTS | 5.67 | 879.42 |
| Total Cash and cash equivalents | <u>9,321.89</u> | <u>852,212.43</u> |
| Receivables | | |
| 13100 ACCOUNTS RECEIVABLE | (111.12) | 4,562.94 |
| Total Receivables | <u>(111.12)</u> | <u>4,562.94</u> |
| Total Current Assets | <u>9,210.77</u> | <u>856,775.37</u> |
| Non-Current Assets | | |
| Capital assets | | |
| Property | | |
| 16110 LAND | 0.00 | 143,983.69 |
| 16120 EQUIPMENT | 0.00 | 65,398.30 |
| 16130 STORM DRAINAGE SYSTEM | 0.00 | 1,643,073.57 |
| Total Property | <u>0.00</u> | <u>1,852,455.56</u> |
| Accumulated depreciation | | |
| 16700 ACCUMULATED DEPRECIATION | (3,750.00) | (457,447.69) |
| Total Accumulated depreciation | <u>(3,750.00)</u> | <u>(457,447.69)</u> |
| Total Capital assets | <u>(3,750.00)</u> | <u>1,395,007.87</u> |
| Total Non-Current Assets | <u>(3,750.00)</u> | <u>1,395,007.87</u> |
| Total Assets: | <u>5,460.77</u> | <u>2,251,783.24</u> |
| Liabilities and Fund Equity: | | |
| Liabilities: | | |
| Current liabilities | | |
| 21311 VISA | 175.00 | 175.00 |
| Total Current liabilities | <u>175.00</u> | <u>175.00</u> |
| Total Liabilities: | <u>175.00</u> | <u>175.00</u> |
| Equity - Paid In / Contributed | | |
| 29500 FUND BALANCE - BEG OF YEAR | 5,285.77 | 2,251,608.24 |
| Total Equity - Paid In / Contributed | <u>5,285.77</u> | <u>2,251,608.24</u> |
| Total Liabilities and Fund Equity: | <u>5,460.77</u> | <u>2,251,783.24</u> |
| Total Net Position | <u>0.00</u> | <u>0.00</u> |

Elk Ridge City
Financial Statements
55 Storm Drainage System - 07/01/2024 to 03/31/2025
75.00% of the fiscal year has expired

| | Period Actual | Year-to-Date Actual | 2025 Budget | Unearned/ Remaining | % Earned/ Used |
|---------------------------------------|------------------|------------------------|---------------------|------------------------|----------------------|
| Income or Expense | | | | | |
| Income From Operations: | | | | | |
| Operating income | | | | | |
| 30100 STORM DRAINAGE FEE | 8,525.90 | 76,278.83 | 100,000.00 | (23,721.17) | 76.28% |
| Total Operating income | 8,525.90 | 76,278.83 | 100,000.00 | (23,721.17) | 76.28% |
| Operating expense | | | | | |
| 40210 PERMIT FEES | 0.00 | 750.00 | 800.00 | (50.00) | 93.75% |
| 40250 EQUIPMENT-SUPPLIES & MAINT | 175.00 | 1,017.28 | 10,000.00 | (8,982.72) | 10.17% |
| 40305 CONTRACTUAL SERVICES | 0.00 | 0.00 | 200.00 | (200.00) | 0.00% |
| 40310 STORM DRAINAGE - ENGINEERING | 0.00 | 0.00 | 13,500.00 | (13,500.00) | 0.00% |
| 40650 DEPRECIATION | 3,750.00 | 33,750.00 | 45,000.00 | (11,250.00) | 75.00% |
| 70900 ADMINISTRATIVE FEE- TO GEN.FUND | 2,420.00 | 21,780.00 | 29,043.00 | (7,263.00) | 74.99% |
| Total Operating expense | 6,345.00 | 57,297.28 | 98,543.00 | (41,245.72) | 58.14% |
| Total Income From Operations: | 2,180.90 | 18,981.55 | 1,457.00 | 17,524.55 | 1,302.78% |
| Non-Operating Items: | | | | | |
| Non-operating income | | | | | |
| 38600 INTEREST EARNED | 3,104.87 | 27,221.71 | 15,000.00 | 12,221.71 | 181.48% |
| Total Non-operating income | 3,104.87 | 27,221.71 | 15,000.00 | 12,221.71 | 181.48% |
| Non-operating expense | | | | | |
| 40740 PURCHASE OF EQUIPMENT | 0.00 | 0.00 | 158,000.00 | (158,000.00) | 0.00% |
| Total Non-operating expense | 0.00 | 0.00 | 158,000.00 | (158,000.00) | 0.00% |
| Total Non-Operating Items: | 3,104.87 | 27,221.71 | (143,000.00) | 170,221.71 | -19.04% |
| Total Income or Expense | 5,285.77 | 46,203.26 | (141,543.00) | 187,746.26 | -32.64% |

Elk Ridge City
Financial Statements
56 Solid Waste Fund - 07/01/2024 to 03/31/2025
75.00% of the fiscal year has expired

| | Period Actual | Year-to-Date Actual |
|---------------------------------------|------------------|------------------------|
| Net Position | | |
| Assets: | | |
| Current Assets | | |
| Cash and cash equivalents | | |
| 11100 CHECKING- COMBINED | 5,032.42 | 94,905.77 |
| Total Cash and cash equivalents | <u>5,032.42</u> | <u>94,905.77</u> |
| Receivables | | |
| 11750 UNDEPOSITED RECIEPTS | 39.63 | 8,243.84 |
| 13100 ACCOUNTS RECEIVABLE | (259.80) | 18,970.04 |
| Total Receivables | <u>(220.17)</u> | <u>27,213.88</u> |
| Total Current Assets | <u>4,812.25</u> | <u>122,119.65</u> |
| Total Assets: | <u>4,812.25</u> | <u>122,119.65</u> |
| Liabilites and Fund Equity: | | |
| Liabilities: | | |
| Current liabilities | | |
| 21300 ACCOUNTS PAYABLE | 2,972.71 | 30,387.25 |
| Total Current liabilities | <u>2,972.71</u> | <u>30,387.25</u> |
| Total Liabilities: | <u>2,972.71</u> | <u>30,387.25</u> |
| Equity - Paid In / Contributed | | |
| 29500 FUND BALANCE- BEGINNING OF YEAR | 1,839.54 | 91,732.40 |
| Total Equity - Paid In / Contributed | <u>1,839.54</u> | <u>91,732.40</u> |
| Total Liabilites and Fund Equity: | <u>4,812.25</u> | <u>122,119.65</u> |
| Total Net Position | <u>0.00</u> | <u>0.00</u> |

Elk Ridge City
Financial Statements
56 Solid Waste Fund - 07/01/2024 to 03/31/2025
75.00% of the fiscal year has expired

| | Period Actual | Year-to-Date Actual | 2025 Budget | Unearned/ Remaining | % Earned/ Used |
|---|------------------|------------------------|-------------------|------------------------|----------------------|
| Income or Expense | | | | | |
| Income From Operations: | | | | | |
| Operating income | | | | | |
| 30100 SOLID WASTE COLLECTION CHARGES (1st Can | 19,642.10 | 176,388.77 | 232,378.00 | (55,989.23) | 75.91% |
| 30200 SOLID WASTE CONTAINERS CHARGES (Xtra Ca | 8,404.52 | 74,607.68 | 90,978.00 | (16,370.32) | 82.01% |
| 30500 RECYCLE CAN CHARGES | 7,162.02 | 64,986.94 | 85,728.00 | (20,741.06) | 75.81% |
| Total Operating income | <u>35,208.64</u> | <u>315,983.39</u> | <u>409,084.00</u> | <u>(93,100.61)</u> | <u>77.24%</u> |
| Operating expense | | | | | |
| 40300 WASTE COLLECTION - CONTRACTED | 18,611.71 | 164,570.48 | 225,000.00 | (60,429.52) | 73.14% |
| 40310 EXTRA DUMPSTERS- CONTRACTED | 3,734.64 | 3,734.64 | 0.00 | 3,734.64 | 0.00% |
| 40320 WASTE CONTAINERS- CONTRACTED | 2,126.45 | 44,923.86 | 58,000.00 | (13,076.14) | 77.45% |
| 40500 RECYCLING FEES- CONTRACTED | 5,914.45 | 52,734.90 | 77,000.00 | (24,265.10) | 68.49% |
| 40550 XPRESS BILL SERVICE CHARGES | 561.85 | 4,975.77 | 6,000.00 | (1,024.23) | 82.93% |
| 40900 ADMINISTRATION FEE | 2,420.00 | 21,780.00 | 29,043.00 | (7,263.00) | 74.99% |
| Total Operating expense | <u>33,369.10</u> | <u>292,719.65</u> | <u>395,043.00</u> | <u>(102,323.35)</u> | <u>74.10%</u> |
| Total Income From Operations: | <u>1,839.54</u> | <u>23,263.74</u> | <u>14,041.00</u> | <u>9,222.74</u> | <u>165.68%</u> |
| Total Income or Expense | <u>1,839.54</u> | <u>23,263.74</u> | <u>14,041.00</u> | <u>9,222.74</u> | <u>165.68%</u> |

Elk Ridge City
Financial Statements
91 GFA / GLTD - 07/01/2024 to 03/31/2025
75.00% of the fiscal year has expired

| | Period Actual | Year-to-Date Actual |
|--------------------------------------|------------------|------------------------|
| Net Position | | |
| Assets: | | |
| Non-Current Assets | | |
| Capital assets | | |
| Work in Process | | |
| 16710 CONSTRUCTION IN PROCESS | 0.00 | 5,290.00 |
| Total Work in Process | <u>0.00</u> | <u>5,290.00</u> |
| Property | | |
| 16110 LAND | 0.00 | 7,440,756.25 |
| 16210 BUILDINGS & STRUCTURES | 0.00 | 1,591,421.13 |
| 16310 IMPROVEMENTS OTHER THAN BLDGS | 0.00 | 537,743.86 |
| 16510 MACHINERY & EQUIPMENT | 0.00 | 1,739,314.01 |
| 16810 INFRASTRUCTURE | 0.00 | 12,862,019.57 |
| Total Property | <u>0.00</u> | <u>24,171,254.82</u> |
| Accumulated depreciation | | |
| 17000 ACCUMULATED DEPRECIATION | 0.00 | (5,893,582.17) |
| Total Accumulated depreciation | <u>0.00</u> | <u>(5,893,582.17)</u> |
| Total Capital assets | <u>0.00</u> | <u>18,282,962.65</u> |
| Other non-current assets | | |
| 19100 DEFERRED OUTFLOWS - PENSIONS | 0.00 | 53,620.00 |
| Total Other non-current assets | <u>0.00</u> | <u>53,620.00</u> |
| Total Non-Current Assets | <u>0.00</u> | <u>18,336,582.65</u> |
| Total Assets: | <u>0.00</u> | <u>18,336,582.65</u> |
| Liabilities and Fund Equity: | | |
| Liabilities: | | |
| Long-term liabilities | | |
| 25800 NET PENSION LIABILITY | 0.00 | 30,971.00 |
| Total Long-term liabilities | <u>0.00</u> | <u>30,971.00</u> |
| Deferred inflows | | |
| 25900 DEFERRED INFLOWS - PENSIONS | 0.00 | 1,985.00 |
| Total Deferred inflows | <u>0.00</u> | <u>1,985.00</u> |
| Total Liabilities: | <u>0.00</u> | <u>32,956.00</u> |
| Equity - Paid In / Contributed | | |
| 29500 INVESTMENT IN FIXED ASSETS | 0.00 | 18,303,626.65 |
| Total Equity - Paid In / Contributed | <u>0.00</u> | <u>18,303,626.65</u> |
| Total Liabilities and Fund Equity: | <u>0.00</u> | <u>18,336,582.65</u> |
| Total Net Position | <u>0.00</u> | <u>0.00</u> |