

**Elk Ridge City**  
**Financial Statements**  
10 General Fund - 07/01/2024 to 05/31/2025  
91.67% of the fiscal year has expired

*FINANCIAL*

	Period Actual	Year-to-Date Actual
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
11100 CHECKING - COMBINED	(36,134.22)	223,062.00
11210 PTIF 0659 STATE TREASUER	170,905.31	4,667,182.99
11310 CASH ON HAND	0.00	150.00
11320 CASH OF HAND- FIRE DEPARTMENT	0.00	243.01
11751 UNDEPOSITED RECEIPTS	(191.96)	3,835.33
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
<b>Total Cash and cash equivalents</b>	<u>134,579.13</u>	<u>5,426,810.25</u>
<b>Receivables</b>		
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
<b>Total Receivables</b>	<u>0.00</u>	<u>785,128.55</u>
<b>Other current assets</b>		
15900 SUSPENSE	0.00	65,198.00
<b>Total Other current assets</b>	<u>0.00</u>	<u>65,198.00</u>
<b>Total Current Assets</b>	<u>134,579.13</u>	<u>6,277,136.80</u>
<b>Total Assets:</b>	<u>134,579.13</u>	<u>6,277,136.80</u>
<b>Liabilites and Fund Equity:</b>		
<b>Liabilities:</b>		
<b>Current liabilities</b>		
21300 ACCOUNTS PAYABLE	(18,476.61)	82,827.26
21311 VISA	4,332.04	(8,467.53)
21312 VISA - FIRE DPT	(4,737.89)	(2,262.12)
21500 SALARIES PAYABLE	13,351.55	13,351.55
21510 PAYROLL LIABILITY CLEARING	7,215.88	7,215.88
22260 HEALTH INS PAYABLE	(3,258.53)	5,357.22
25320 BUILDING & PERFORMANCE BOND	4,500.00	281,085.00
25325 LANDSCAPING DEPOSIT	4,800.00	345,600.00
25330 DEVELOPER PERFORMANCE ESCROW	0.00	522,918.90
25340 LIBRARY	365.00	385.00
25345 RENTAL AND SALES DEPOSITS	50.00	350.00
<b>Total Current liabilities</b>	<u>8,141.44</u>	<u>1,248,361.16</u>
<b>Deferred inflows</b>		
25350 DEFERRED REVENUE	0.00	546,010.00
<b>Total Deferred inflows</b>	<u>0.00</u>	<u>546,010.00</u>
<b>Total Liabilities:</b>	<u>8,141.44</u>	<u>1,794,371.16</u>
<b>Equity - Paid In / Contributed</b>		
28500 RESTRICTED - ROAD IMPACT FEE	0.00	1,624,495.29
29500 FUND BALANCE - BEG OF YEAR	126,437.69	2,858,270.35
<b>Total Equity - Paid In / Contributed</b>	<u>126,437.69</u>	<u>4,482,765.64</u>
<b>Total Liabilites and Fund Equity:</b>	<u>134,579.13</u>	<u>6,277,136.80</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>

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<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Taxes</b>					
31100 CURRENT YEAR PROPERTY TAX	448.79	531,255.90	546,010.00	(14,754.10)	97.30%
31150 PRIOR YEAR PROPERTY TAX	7.58	42,073.80	15,000.00	27,073.80	280.49%
31200 GENERAL SALES & USE TAX	86,161.43	798,994.44	835,000.00	(36,005.56)	95.69%
31210 SALES TAX - COUNTY OPTION (A2)	8,028.07	74,343.83	72,000.00	2,343.83	103.26%
31250 SALES TAX- COUNTY OPTION (CP)	3,275.02	31,420.70	35,000.00	(3,579.30)	89.77%
31300 FEE IN LIEU-PERSONAL PROPERTY	3,398.21	34,757.33	36,000.00	(1,242.67)	96.55%
31400 UTILITY FRANCHISE FEES	1,011.21	230,592.59	210,000.00	20,592.59	109.81%
<b>Total Taxes</b>	<b>102,330.31</b>	<b>1,743,438.59</b>	<b>1,749,010.00</b>	<b>(5,571.41)</b>	<b>99.68%</b>
<b>Licenses and permits</b>					
32100 LICENSES, ACCESSORY APT FEES	36.00	344.00	0.00	344.00	0.00%
32200 BUILDING PERMITS	9,290.41	149,687.98	50,000.00	99,687.98	299.38%
32210 BUILDING PLAN CHECK FEE	5,135.34	98,196.90	32,500.00	65,696.90	302.14%
32220 BUILDING BASEMENT INSPECTION FEE	400.00	4,200.00	3,500.00	700.00	120.00%
32230 BUILDING LANDSCAPING ADMINISTRATION FE	200.00	3,100.00	3,200.00	(100.00)	96.88%
<b>Total Licenses and permits</b>	<b>15,061.75</b>	<b>255,528.88</b>	<b>89,200.00</b>	<b>166,328.88</b>	<b>286.47%</b>
<b>Intergovernmental revenue</b>					
33100 CLASS C REVENUE	51,401.10	275,258.95	215,000.00	60,258.95	128.03%
<b>Total Intergovernmental revenue</b>	<b>51,401.10</b>	<b>275,258.95</b>	<b>215,000.00</b>	<b>60,258.95</b>	<b>128.03%</b>
<b>Charges for services</b>					
34100 PERMIT FEES- EXCAVATION, CONDITIONAL US	2,100.00	31,630.00	7,000.00	24,630.00	451.86%
34110 ENG SUBDIV INSPECTIONS	0.00	7,106.88	3,000.00	4,106.88	236.90%
34120 ZONING & SUB-DIVISION FEES	400.00	28,198.39	0.00	28,198.39	0.00%
34140 RENTAL & SALES PAYMENTS	100.00	325.00	200.00	125.00	162.50%
34152 CREDIT CARD PROCESSING FEE	9.00	77.00	0.00	77.00	0.00%
34155 COPIER REVENUE	0.00	7.80	25.00	(17.20)	31.20%
34165 FEES FOR RETURNED CHECKS	0.00	450.00	0.00	450.00	0.00%
34711 ROAD IMPACT FEES	1,104.88	55,626.20	33,040.00	22,586.20	168.36%
34900 ADMINISTRATIVE FEE-WATER FUND	33,884.00	372,724.00	406,602.00	(33,878.00)	91.67%
34920 ADMINISTRATIVE FEE- GARBAGE	2,420.00	26,620.00	29,043.00	(2,423.00)	91.66%
34950 ADMINISTRATIVE FEE-SEWER FUND	8,068.00	88,748.00	96,810.00	(8,062.00)	91.67%
34960 ADMINISTRATIVE FEE-STORM DRAIN FUND	2,420.00	26,620.00	29,043.00	(2,423.00)	91.66%
<b>Total Charges for services</b>	<b>50,505.88</b>	<b>638,133.27</b>	<b>604,763.00</b>	<b>33,370.27</b>	<b>105.52%</b>
<b>Fines and forfeitures</b>					
35200 COURT COSTS, FEES, ETC.	0.00	1,000.00	0.00	1,000.00	0.00%
<b>Total Fines and forfeitures</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.00%</b>
<b>Interest</b>					
36100 INTEREST RECEIVED	17,173.90	163,827.66	135,000.00	28,827.66	121.35%
<b>Total Interest</b>	<b>17,173.90</b>	<b>163,827.66</b>	<b>135,000.00</b>	<b>28,827.66</b>	<b>121.35%</b>
<b>Miscellaneous revenue</b>					
36300 SUNDRY REVENUE	50.00	830.00	0.00	830.00	0.00%
36325 VOLUNTEER BEAUTIFICATION PROJ DONATIO	0.00	0.00	500.00	(500.00)	0.00%
36360 CITY CELEBRATION/ EVENTS- REVENUE	5,500.00	10,125.09	5,000.00	5,125.09	202.50%
<b>Total Miscellaneous revenue</b>	<b>5,550.00</b>	<b>10,955.09</b>	<b>5,500.00</b>	<b>5,455.09</b>	<b>199.18%</b>
<b>Contributions and transfers</b>					
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%
<b>Total Contributions and transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>434,127.00</b>	<b>(434,127.00)</b>	<b>0.00%</b>
<b>Total Revenue:</b>	<b>242,022.94</b>	<b>3,088,142.44</b>	<b>3,232,600.00</b>	<b>(144,457.56)</b>	<b>95.53%</b>
<b>Expenditures:</b>					
<b>General government</b>					
<b>Legislative</b>					
41110 CITY COUNCIL SALARIES	3,250.00	36,054.85	39,000.00	(2,945.15)	92.45%
41130 EMPLOYEE BENEFITS	248.63	2,749.47	3,500.00	(750.53)	78.56%
41230 CITY COUNCIL/PLANN COMM TRAVEL	0.00	337.30	2,000.00	(1,662.70)	16.87%
41380 DISCRETIONARY FUND	134.35	777.36	2,000.00	(1,222.64)	38.87%
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%
<b>Total Legislative</b>	<b>3,632.98</b>	<b>40,498.42</b>	<b>52,400.00</b>	<b>(11,901.58)</b>	<b>77.29%</b>
<b>Judicial</b>					
42200 COURT COSTS	0.00	0.00	5,000.00	(5,000.00)	0.00%
<b>Total Judicial</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>(5,000.00)</b>	<b>0.00%</b>
<b>Administration</b>					
44110 SALARIES & WAGES	61,095.95	400,179.73	575,120.00	(174,940.27)	69.58%
44130 EMPLOYEE BENEFITS	17,910.33	173,564.60	350,480.00	(176,915.40)	49.52%
44210 BOOKS, SUBSCRIPT, MEMBERSHIPS	17.17	8,467.46	10,000.00	(1,532.54)	84.67%
44220 PUBLIC NOTICES	129.04	263.16	1,200.00	(936.84)	21.93%
44230 TRAVEL & CONVENTIONS	203.68	1,563.28	2,200.00	(636.72)	71.06%
44240 OFFICE EXPENSE & SUPPLIES	47.19	704.91	5,000.00	(4,295.09)	14.10%
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	2,525.27	15,047.47	24,000.00	(8,952.53)	62.70%
44280 TELEPHONE	48.39	193.19	1,000.00	(806.81)	19.32%
44290 POSTAGE	529.55	5,738.65	7,500.00	(1,761.35)	76.52%
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	452.59	42,766.09	55,000.00	(12,233.91)	77.76%
44435 BANK CHARGES & INTEREST	118.73	799.94	0.00	799.94	0.00%
44436 RETURNED CHECK CHARGES	(60.00)	(150.00)	0.00	(150.00)	0.00%
44460 MISC. - SERVICES & SUPPLIES	221.75	3,542.04	6,000.00	(2,457.96)	59.03%
44465 XPRESS BILL PAY SERVICE	0.00	259.04	0.00	259.04	0.00%
44500 LIBRARY	30.00	1,015.00	1,500.00	(485.00)	67.67%
<b>Total Administration</b>	<b>83,269.64</b>	<b>656,227.27</b>	<b>1,059,000.00</b>	<b>(402,772.73)</b>	<b>61.97%</b>
<b>Non-Departmental</b>					
49305 CONSULTING FEES & MAG	1,852.50	2,364.00	18,000.00	(15,636.00)	13.13%
49310 ENGINEER	7,589.75	53,264.62	120,000.00	(66,735.38)	44.39%
49320 FINANCIAL REPORTS/AUDIT	0.00	9,500.00	25,000.00	(15,500.00)	38.00%
49325 FINANCE DIRECTOR	1,748.57	11,229.03	15,000.00	(3,770.97)	74.86%
49330 ATTORNEY	0.00	3,240.00	30,000.00	(26,760.00)	10.80%
<b>Total Non-Departmental</b>	<b>11,190.82</b>	<b>79,597.65</b>	<b>208,000.00</b>	<b>(128,402.35)</b>	<b>38.27%</b>
<b>Total General government</b>	<b>98,093.44</b>	<b>776,323.34</b>	<b>1,324,400.00</b>	<b>(548,076.66)</b>	<b>58.62%</b>
<b>Public safety</b>					
<b>Police</b>					
54460 MISCELLANEOUS SERVICES	0.00	111,074.40	160,000.00	(48,925.60)	69.42%
54465 911 SERVICES	0.00	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%
<b>Total Police</b>	<b>0.00</b>	<b>127,305.14</b>	<b>188,000.00</b>	<b>(60,694.86)</b>	<b>67.72%</b>
<b>Fire</b>					
55110 SALARIES & WAGES	5,964.64	54,563.74	78,600.00	(24,036.26)	69.42%
55130 EMPLOYEE BENEFITS	456.30	4,174.22	9,500.00	(5,325.78)	43.94%
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	976.14	6,322.69	15,000.00	(8,677.31)	42.15%
55210 EMS SUPPLIES	(116.85)	952.45	6,600.00	(5,647.55)	14.43%
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	210.75	653.14	1,500.00	(846.86)	43.54%
55360 FD EDUCATION, TRAINING AND SUPPORT	0.00	100.00	500.00	(400.00)	20.00%
55380 EMT EDUCATION, TRAINING AND SUPPORT	0.00	320.70	7,700.00	(7,379.30)	4.16%
55400 FD INCENTIVES	609.09	1,628.53	1,700.00	(71.47)	95.80%
55460 MISCELLANEOUS SERVICES	0.00	0.00	5,300.00	(5,300.00)	0.00%
<b>Total Fire</b>	<b>8,100.07</b>	<b>81,896.56</b>	<b>145,300.00</b>	<b>(63,403.44)</b>	<b>56.36%</b>
<b>Building Inspections</b>					
56250 EQUIPMENT-SUPPLIES & MAINT	0.00	0.00	500.00	(500.00)	0.00%
56310 CONT SERVICES - INSPECTIONS	1,700.00	14,900.00	30,000.00	(15,100.00)	49.67%
56315 CONT SERVICES - PLAN CHECKS	275.00	5,700.00	10,000.00	(4,300.00)	57.00%
56380 BUILDING PERMIT FEE SURCHARGE	0.00	0.00	1,200.00	(1,200.00)	0.00%

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<b>Total Building Inspections</b>	<b>1,975.00</b>	<b>20,600.00</b>	<b>41,700.00</b>	<b>(21,100.00)</b>	<b>49.40%</b>
<b>Town Hall &amp; Fire Station</b>					
57270 UTILITIES	554.57	8,201.61	10,500.00	(2,298.39)	78.11%
57275 UTILITIES - PUB WKS BLDG	302.82	6,096.03	6,800.00	(703.97)	89.65%
57460 SERVICES & SUPPLIES	178.33	178.33	0.00	178.33	0.00%
57470 SERVICES & SUPPLIES- PUB WKS	297.48	297.48	0.00	297.48	0.00%
<b>Total Town Hall &amp; Fire Station</b>	<b>1,333.20</b>	<b>14,773.45</b>	<b>17,300.00</b>	<b>(2,526.55)</b>	<b>85.40%</b>
<b>Animal control</b>					
58460 MISCELLANEOUS SERVICES	0.00	5,953.42	10,000.00	(4,046.58)	59.53%
<b>Total Animal control</b>	<b>0.00</b>	<b>5,953.42</b>	<b>10,000.00</b>	<b>(4,046.58)</b>	<b>59.53%</b>
<b>Total Public safety</b>	<b>11,408.27</b>	<b>250,528.57</b>	<b>402,300.00</b>	<b>(151,771.43)</b>	<b>62.27%</b>
<b>Highways and public improvements</b>					
<b>Highways</b>					
61200 SUPPLIES	8.00	115.86	3,000.00	(2,884.14)	3.86%
61280 TELEPHONE	163.39	768.19	1,800.00	(1,031.81)	42.68%
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%
<b>Total Highways</b>	<b>171.39</b>	<b>107,824.05</b>	<b>181,500.00</b>	<b>(73,675.95)</b>	<b>59.41%</b>
<b>Class C Roads</b>					
62200 ROAD SALT ETC.	0.00	16,082.63	35,000.00	(18,917.37)	45.95%
62250 EQUIPMENT MAINTENANCE	0.00	14,908.05	30,000.00	(15,091.95)	49.69%
62265 FUEL & OIL	2,688.16	3,414.86	9,500.00	(6,085.14)	35.95%
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%
<b>Total Class C Roads</b>	<b>2,688.16</b>	<b>35,400.94</b>	<b>901,000.00</b>	<b>(865,599.06)</b>	<b>3.93%</b>
<b>Total Highways and public improvements</b>	<b>2,859.55</b>	<b>143,224.99</b>	<b>1,082,500.00</b>	<b>(939,275.01)</b>	<b>13.23%</b>
<b>Parks, recreation, and public property</b>					
<b>Parks</b>					
64250 EQUIPMENT MAINTENANCE	50.00	1,059.04	6,000.00	(4,940.96)	17.65%
64260 FACILITIES MAINTENANCE	542.31	828.36	5,000.00	(4,171.64)	16.57%
64265 FUEL & OIL	0.00	2,602.09	6,000.00	(3,397.91)	43.37%
64270 UTILITIES	2,310.31	56,857.11	60,000.00	(3,142.89)	94.76%
64280 TELEPHONE	163.39	768.19	1,800.00	(1,031.81)	42.68%
64390 SPECIAL PROJECTS	0.00	226.90	1,000.00	(773.10)	22.69%
64450 CITY CELEBRATION/ EVENTS	0.00	3,154.09	10,000.00	(6,845.91)	31.54%
64460 SUPPLIES	157.98	4,611.25	15,600.00	(10,988.75)	29.56%
64740 PURCHASE OF EQUIPMENT	0.00	0.00	18,000.00	(18,000.00)	0.00%
<b>Total Parks</b>	<b>3,223.99</b>	<b>70,107.03</b>	<b>123,400.00</b>	<b>(53,292.97)</b>	<b>56.81%</b>
<b>Total Parks, recreation, and public property</b>	<b>3,223.99</b>	<b>70,107.03</b>	<b>123,400.00</b>	<b>(53,292.97)</b>	<b>56.81%</b>
<b>Transfers</b>					
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%
<b>Total Transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>300,000.00</b>	<b>(300,000.00)</b>	<b>0.00%</b>
<b>Total Expenditures:</b>	<b>115,585.25</b>	<b>1,240,183.93</b>	<b>3,232,600.00</b>	<b>(1,992,416.07)</b>	<b>38.36%</b>
<b>Total Change In Net Position</b>	<b>126,437.69</b>	<b>1,847,958.51</b>	<b>0.00</b>	<b>1,847,958.51</b>	<b>0.00%</b>

**Elk Ridge City**  
**Financial Statements**  
21 Park - 07/01/2024 to 05/31/2025  
91.67% of the fiscal year has expired

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	Period Actual	Year-to-Date Actual
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
11100 CHECKING - COMBINED	29,786.00	10,160.50
11220 PTIF 8327 STATE TREASURER	(19,491.31)	1,434,863.93
<b>Total Cash and cash equivalents</b>	<u>10,294.69</u>	<u>1,445,024.43</u>
<b>Total Current Assets</b>	<u>10,294.69</u>	<u>1,445,024.43</u>
<b>Total Assets:</b>	<u>10,294.69</u>	<u>1,445,024.43</u>
<b>Liabilites and Fund Equity:</b>		
<b>Equity - Paid In / Contributed</b>		
28150 RESTRICTED - IMPACT FEE	0.00	1,089,272.46
29500 BEGINNING FUND BALANCE PARK	10,294.69	355,751.97
<b>Total Equity - Paid In / Contributed</b>	<u>10,294.69</u>	<u>1,445,024.43</u>
<b>Total Liabilites and Fund Equity:</b>	<u>10,294.69</u>	<u>1,445,024.43</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>

**Elk Ridge City**  
**Financial Statements**  
21 Park - 07/01/2024 to 05/31/2025  
91.67% of the fiscal year has expired

	Period Actual	Year-to-Date Actual	2025 Budget	Unearned/ Remaining	% Earned/ Used
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Interest</b>					
30110 INTEREST	5,508.69	63,146.99	35,000.00	28,146.99	180.42%
<b>Total Interest</b>	<u>5,508.69</u>	<u>63,146.99</u>	<u>35,000.00</u>	<u>28,146.99</u>	<u>180.42%</u>
<b>Miscellaneous revenue</b>					
34150 PARK IMPACT FEES	4,786.00	50,253.00	23,930.00	26,323.00	210.00%
39110 USAGE OF BEG FUND BALANCE	0.00	0.00	841,070.00	(841,070.00)	0.00%
<b>Total Miscellaneous revenue</b>	<u>4,786.00</u>	<u>50,253.00</u>	<u>865,000.00</u>	<u>(814,747.00)</u>	<u>5.81%</u>
<b>Total Revenue:</b>	<u>10,294.69</u>	<u>113,399.99</u>	<u>900,000.00</u>	<u>(786,600.01)</u>	<u>12.60%</u>
<b>Expenditures:</b>					
<b>Miscellaneous</b>					
40300 PARK CONSTRUCTION	0.00	91,355.00	900,000.00	(808,645.00)	10.15%
<b>Total Miscellaneous</b>	<u>0.00</u>	<u>91,355.00</u>	<u>900,000.00</u>	<u>(808,645.00)</u>	<u>10.15%</u>
<b>Total Expenditures:</b>	<u>0.00</u>	<u>91,355.00</u>	<u>900,000.00</u>	<u>(808,645.00)</u>	<u>10.15%</u>
<b>Total Change In Net Position</b>	<u>10,294.69</u>	<u>22,044.99</u>	<u>0.00</u>	<u>22,044.99</u>	<u>0.00%</u>

**Elk Ridge City**  
**Financial Statements**  
**41 CP/Future Improvements - 07/01/2024 to 05/31/2025**  
**91.67% of the fiscal year has expired**

	<u>Period Actual</u>	<u>Year-to-Date Actual</u>
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
11100 CHECKING - COMBINED	(5,037.04)	99,250.95
11212 PTIF 8325 STATE TREASURER	30,294.17	8,006,114.97
<b>Total Cash and cash equivalents</b>	<u>25,257.13</u>	<u>8,105,365.92</u>
<b>Total Current Assets</b>	<u>25,257.13</u>	<u>8,105,365.92</u>
<b>Total Assets:</b>	<u>25,257.13</u>	<u>8,105,365.92</u>
<b>Liabilites and Fund Equity:</b>		
<b>Liabilities:</b>		
<b>Current liabilities</b>		
21310 ACCOUNTS PAYABLE	0.00	3,039.95
21311 VISA	(5,037.04)	0.00
<b>Total Current liabilities</b>	<u>(5,037.04)</u>	<u>3,039.95</u>
<b>Total Liabilities:</b>	<u>(5,037.04)</u>	<u>3,039.95</u>
<b>Equity - Paid In / Contributed</b>		
29500 BEG FUND BAL/ FUTURE IMPROV	30,294.17	8,102,325.97
<b>Total Equity - Paid In / Contributed</b>	<u>30,294.17</u>	<u>8,102,325.97</u>
<b>Total Liabilites and Fund Equity:</b>	<u>25,257.13</u>	<u>8,105,365.92</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>

**Elk Ridge City**  
**Financial Statements**  
41 CP/Future Improvements - 07/01/2024 to 05/31/2025  
91.67% of the fiscal year has expired

	Period Actual	Year-to-Date Actual	2025 Budget	Unearned/ Remaining	% Earned/ Used
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Interest</b>					
30110 INTEREST	30,294.17	362,871.08	275,000.00	87,871.08	131.95%
<b>Total Interest</b>	<u>30,294.17</u>	<u>362,871.08</u>	<u>275,000.00</u>	<u>87,871.08</u>	<u>131.95%</u>
<b>Miscellaneous revenue</b>					
30300 FUND BALANCE - BEG OF YEAR	0.00	0.00	475,000.00	(475,000.00)	0.00%
<b>Total Miscellaneous revenue</b>	<u>0.00</u>	<u>0.00</u>	<u>475,000.00</u>	<u>(475,000.00)</u>	<u>0.00%</u>
<b>Total Revenue:</b>	<u>30,294.17</u>	<u>362,871.08</u>	<u>750,000.00</u>	<u>(387,128.92)</u>	<u>48.38%</u>
<b>Expenditures:</b>					
<b>Miscellaneous</b>					
40300 CONSTRUCTION	0.00	376,017.92	400,000.00	(23,982.08)	94.00%
<b>Total Miscellaneous</b>	<u>0.00</u>	<u>376,017.92</u>	<u>400,000.00</u>	<u>(23,982.08)</u>	<u>94.00%</u>
<b>Transfers</b>					
40900 TRANSFER TO GENERAL FUND	0.00	0.00	350,000.00	(350,000.00)	0.00%
<b>Total Transfers</b>	<u>0.00</u>	<u>0.00</u>	<u>350,000.00</u>	<u>(350,000.00)</u>	<u>0.00%</u>
<b>Total Expenditures:</b>	<u>0.00</u>	<u>376,017.92</u>	<u>750,000.00</u>	<u>(373,982.08)</u>	<u>50.14%</u>
<b>Total Change In Net Position</b>	<u>30,294.17</u>	<u>(13,146.84)</u>	<u>0.00</u>	<u>(13,146.84)</u>	<u>0.00%</u>



**Elk Ridge City**  
**Financial Statements**  
42 Town Hall/Fire Station - 07/01/2024 to 05/31/2025  
91.67% of the fiscal year has expired

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	<u>Period Actual</u>	<u>Year-to-Date Actual</u>
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
11100 CHECKING - COMBINED	0.00	1,000.00
11212 PTIF 8328 TOWN HALL/FIRE STATION	414.34	109,500.21
<b>Total Cash and cash equivalents</b>	<u>414.34</u>	<u>110,500.21</u>
<b>Total Current Assets</b>	<u>414.34</u>	<u>110,500.21</u>
<b>Total Assets:</b>	<u>414.34</u>	<u>110,500.21</u>
<b>Liabilites and Fund Equity:</b>		
<b>Equity - Paid In / Contributed</b>		
29500 BEGINNING FUND BALANCE TH/FS	414.34	110,500.21
<b>Total Equity - Paid In / Contributed</b>	<u>414.34</u>	<u>110,500.21</u>
<b>Total Liabilites and Fund Equity:</b>	<u>414.34</u>	<u>110,500.21</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>

**Elk Ridge City**  
**Financial Statements**  
**42 Town Hall/Fire Station - 07/01/2024 to 05/31/2025**  
**91.67% 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	414.34	4,621.20	0.00	4,621.20	0.00%
Total Interest	414.34	4,621.20	0.00	4,621.20	0.00%
Total Revenue:	414.34	4,621.20	0.00	4,621.20	0.00%
Total Change In Net Position	414.34	4,621.20	0.00	4,621.20	0.00%

**Elk Ridge City**  
**Financial Statements**  
**43 Fire Apparatus - 07/01/2024 to 05/31/2025**  
**91.67% of the fiscal year has expired**

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	<u>Period Actual</u>	<u>Year-to-Date Actual</u>
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
11100 CHECKING - COMBINED	0.00	2,000.00
11212 PTIF 8326 STATE TREASURER	701.91	185,499.57
<b>Total Cash and cash equivalents</b>	<u>701.91</u>	<u>187,499.57</u>
<b>Total Current Assets</b>	<u>701.91</u>	<u>187,499.57</u>
<b>Total Assets:</b>	<u>701.91</u>	<u>187,499.57</u>
<b>Liabilites and Fund Equity:</b>		
<b>Equity - Paid In / Contributed</b>		
29500 BEGINNING FUND BALANCE FIRE AP	701.91	187,499.57
<b>Total Equity - Paid In / Contributed</b>	<u>701.91</u>	<u>187,499.57</u>
<b>Total Liabilites and Fund Equity:</b>	<u>701.91</u>	<u>187,499.57</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>

**Elk Ridge City**  
**Financial Statements**  
**43 Fire Apparatus - 07/01/2024 to 05/31/2025**  
**91.67% of the fiscal year has expired**

	<u>Period Actual</u>	<u>Year-to-Date Actual</u>	<u>2025 Budget</u>	<u>Unearned/ Remaining</u>	<u>% Earned/ Used</u>
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Interest</b>					
30110 INTEREST EARNED	701.91	8,059.46	3,500.00	4,559.46	230.27%
<b>Total Interest</b>	<u>701.91</u>	<u>8,059.46</u>	<u>3,500.00</u>	<u>4,559.46</u>	<u>230.27%</u>
<b>Miscellaneous revenue</b>					
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%
<b>Total Miscellaneous revenue</b>	<u>0.00</u>	<u>0.00</u>	<u>(3,500.00)</u>	<u>3,500.00</u>	<u>0.00%</u>
<b>Total Revenue:</b>	<u>701.91</u>	<u>8,059.46</u>	<u>0.00</u>	<u>8,059.46</u>	<u>0.00%</u>
<b>Total Change In Net Position</b>	<u>701.91</u>	<u>8,059.46</u>	<u>0.00</u>	<u>8,059.46</u>	<u>0.00%</u>

**Elk Ridge City**  
**Financial Statements**  
**44 Capital Projects- Equipment Fund - 07/01/2024 to 05/31/2025**  
**91.67% of the fiscal year has expired**

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	<u>Period Actual</u>	<u>Year-to-Date Actual</u>
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
11100 CHECKING - COMBINED	0.00	2,000.00
11212 PTIF 8329 CAPITAL PROJECTS – EQUIPMENT	4,781.64	1,263,687.53
<b>Total Cash and cash equivalents</b>	<u>4,781.64</u>	<u>1,265,687.53</u>
<b>Total Current Assets</b>	<u>4,781.64</u>	<u>1,265,687.53</u>
<b>Total Assets:</b>	<u>4,781.64</u>	<u>1,265,687.53</u>
<b>Liabilites and Fund Equity:</b>		
<b>Equity - Paid In / Contributed</b>		
29500 BEGINNING FUND BALANCE BACKHOE	4,781.64	1,265,687.53
<b>Total Equity - Paid In / Contributed</b>	<u>4,781.64</u>	<u>1,265,687.53</u>
<b>Total Liabilites and Fund Equity:</b>	<u>4,781.64</u>	<u>1,265,687.53</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>

**Elk Ridge City**  
**Financial Statements**  
**44 Capital Projects- Equipment Fund - 07/01/2024 to 05/31/2025**  
**91.67% of the fiscal year has expired**

	Period Actual	Year-to-Date Actual	2025 Budget	Unearned/ Remaining	% Earned/ Used
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Interest</b>					
38600 INTEREST EARNED	4,781.64	51,496.80	0.00	51,496.80	0.00%
<b>Total Interest</b>	<b>4,781.64</b>	<b>51,496.80</b>	<b>0.00</b>	<b>51,496.80</b>	<b>0.00%</b>
<b>Miscellaneous revenue</b>					
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%
<b>Total Miscellaneous revenue</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Revenue:</b>	<b>4,781.64</b>	<b>51,496.80</b>	<b>0.00</b>	<b>51,496.80</b>	<b>0.00%</b>
<b>Total Change In Net Position</b>	<b>4,781.64</b>	<b>51,496.80</b>	<b>0.00</b>	<b>51,496.80</b>	<b>0.00%</b>

**Elk Ridge City**  
**Financial Statements**  
**51 Water Fund - 07/01/2024 to 05/31/2025**  
**91.67% of the fiscal year has expired**

	Period Actual	Year-to-Date Actual
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
11100 CHECKING - COMBINED	120,953.92	538,287.47
11212 PTIF 8331 Water	28,174.86	7,446,026.54
11750 UNDEPOSITED RECEIPTS	(67,216.11)	(19,524.20)
<b>Total Cash and cash equivalents</b>	<u>81,912.67</u>	<u>7,964,789.81</u>
<b>Receivables</b>		
13100 ACCOUNTS RECEIVABLE	27,268.73	178,252.39
<b>Total Receivables</b>	<u>27,268.73</u>	<u>178,252.39</u>
<b>Total Current Assets</b>	<u>109,181.40</u>	<u>8,143,042.20</u>
<b>Non-Current Assets</b>		
<b>Capital assets</b>		
<b>Property</b>		
16110 LAND	0.00	114,039.38
16130 WATERWORKS SYSTEM	0.00	11,346,006.32
16140 WATER RIGHTS	0.00	655,527.00
<b>Total Property</b>	<u>0.00</u>	<u>12,115,572.70</u>
<b>Accumulated depreciation</b>		
16700 ACCUMULATED DEPRECIATION	(36,583.00)	(5,144,165.71)
<b>Total Accumulated depreciation</b>	<u>(36,583.00)</u>	<u>(5,144,165.71)</u>
<b>Total Capital assets</b>	<u>(36,583.00)</u>	<u>6,971,406.99</u>
<b>Other non-current assets</b>		
19100 DEFERRED OUTFLOWS- PENSION	0.00	46,919.00
<b>Total Other non-current assets</b>	<u>0.00</u>	<u>46,919.00</u>
<b>Total Non-Current Assets</b>	<u>(36,583.00)</u>	<u>7,018,325.99</u>
<b>Total Assets:</b>	<u>72,598.40</u>	<u>15,161,368.19</u>
<b>Liabilities and Fund Equity:</b>		
<b>Liabilities:</b>		
<b>Current liabilities</b>		
21300 ACCOUNTS PAYABLE	5,645.88	14,154.21
21311 VISA	(704.11)	0.00
22800 CUSTOMER DEPOSITS	210.00	31,165.00
<b>Total Current liabilities</b>	<u>5,151.77</u>	<u>45,319.21</u>
<b>Long-term liabilities</b>		
25800 NET PENSION LIABILITY	0.00	27,100.00
<b>Total Long-term liabilities</b>	<u>0.00</u>	<u>27,100.00</u>
<b>Deferred inflows</b>		
25900 DEFERRED INFLOWS- PENSION	0.00	1,738.00
<b>Total Deferred inflows</b>	<u>0.00</u>	<u>1,738.00</u>
<b>Total Liabilities:</b>	<u>5,151.77</u>	<u>74,157.21</u>
<b>Equity - Paid In / Contributed</b>		
28140 RETRICTED IMPACT FEE- NEW	0.00	556,281.82
28150 RESTRICTED - IMPACT FEE	0.00	(447,275.89)
29500 RETAINED EARNINGS	67,446.63	14,978,205.05
<b>Total Equity - Paid In / Contributed</b>	<u>67,446.63</u>	<u>15,087,210.98</u>
<b>Total Liabilities and Fund Equity:</b>	<u>72,598.40</u>	<u>15,161,368.19</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>

**Elk Ridge City**  
**Financial Statements**  
**51 Water Fund - 07/01/2024 to 05/31/2025**  
**91.67% of the fiscal year has expired**

	Period Actual	Year-to-Date Actual	2025 Budget	Unearned/ Remaining	% Earned/ Used
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
37100 WATER SALES	112,293.77	1,514,489.77	1,600,000.00	(85,510.23)	94.66%
37300 CONNECTION FEES	1,000.00	12,775.00	5,000.00	7,775.00	255.50%
37500 LATE FEES/ PENALTIES	1,395.00	14,616.01	0.00	14,616.01	0.00%
37550 WATER SHUT-OFF RE-CONNECT FEE	125.00	1,250.00	500.00	750.00	250.00%
37800 MISCELLANEOUS REVENUE	0.00	5,377.43	0.00	5,377.43	0.00%
<b>Total Operating income</b>	<b>114,813.77</b>	<b>1,548,508.21</b>	<b>1,605,500.00</b>	<b>(56,991.79)</b>	<b>96.45%</b>
<b>Operating expense</b>					
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	2,553.03	34,985.86	150,000.00	(115,014.14)	23.32%
70265 FUEL & OIL	0.00	1,345.70	4,000.00	(2,654.30)	33.64%
70270 UTILITIES	11,008.88	144,361.35	180,000.00	(35,638.65)	80.20%
70280 TELEPHONE	163.39	768.19	1,500.00	(731.81)	51.21%
70285 TELEMETRY REPAIR/MAINTENANCE	0.00	1,294.45	1,500.00	(205.55)	86.30%
70300 CONTRACTUAL SERVICES	1,167.59	5,622.59	23,000.00	(17,377.41)	24.45%
70310 CONTRACT SERVICES - ENGINEER	0.00	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	900.00	12,636.00	25,000.00	(12,364.00)	50.54%
70465 XPRESS BILL PAY SERVICE	588.11	6,124.54	6,000.00	124.54	102.08%
70650 DEPRECIATION	36,583.00	402,413.00	439,000.00	(36,587.00)	91.67%
70900 ADMINISTRATIVE FEE-TO GEN FUND	33,884.00	372,724.00	406,602.00	(33,878.00)	91.67%
<b>Total Operating expense</b>	<b>86,848.00</b>	<b>1,007,322.20</b>	<b>1,316,302.00</b>	<b>(308,979.80)</b>	<b>76.53%</b>
<b>Total Income From Operations:</b>	<b>27,965.77</b>	<b>541,186.01</b>	<b>289,198.00</b>	<b>251,988.01</b>	<b>187.13%</b>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
38500 IMPACT FEES	11,306.00	124,366.00	56,530.00	67,836.00	220.00%
38600 INTEREST EARNED REVENUE	28,174.86	275,811.28	150,000.00	125,811.28	183.87%
<b>Total Non-operating income</b>	<b>39,480.86</b>	<b>400,177.28</b>	<b>206,530.00</b>	<b>193,647.28</b>	<b>193.76%</b>
<b>Non-operating expense</b>					
70740 PURCHASE OF EQUIPMENT	0.00	0.00	298,000.00	(298,000.00)	0.00%
79710 CAP OUTLAY - NEW CONSTRUCTION	0.00	48,521.00	300,000.00	(251,479.00)	16.17%
<b>Total Non-operating expense</b>	<b>0.00</b>	<b>48,521.00</b>	<b>598,000.00</b>	<b>(549,479.00)</b>	<b>8.11%</b>
<b>Total Non-Operating Items:</b>	<b>39,480.86</b>	<b>351,656.28</b>	<b>(391,470.00)</b>	<b>743,126.28</b>	<b>-89.83%</b>
<b>Total Income or Expense</b>	<b>67,446.63</b>	<b>892,842.29</b>	<b>(102,272.00)</b>	<b>995,114.29</b>	<b>-873.01%</b>



**Elk Ridge City**  
**Financial Statements**  
**54 Sewer Fund - 07/01/2024 to 05/31/2025**  
**91.67% of the fiscal year has expired**

	Period Actual	Year-to-Date Actual
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
11100 CHECKING - COMBINED	(41,007.45)	200,092.17
11520 STATE TREAS - CASH - 0188	9,141.67	2,415,952.52
11750 UNDEPOSITED RECEIPTS	45,213.64	63,438.29
<b>Total Cash and cash equivalents</b>	<u>13,347.86</u>	<u>2,679,482.98</u>
<b>Receivables</b>		
13100 ACCOUNTS RECEIVABLE	409.50	70,529.14
<b>Total Receivables</b>	<u>409.50</u>	<u>70,529.14</u>
<b>Total Current Assets</b>	<u>13,757.36</u>	<u>2,750,012.12</u>
<b>Non-Current Assets</b>		
<b>Capital assets</b>		
<b>Property</b>		
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
<b>Total Property</b>	<u>0.00</u>	<u>3,898,835.20</u>
<b>Accumulated depreciation</b>		
16700 ACCUMULATED DEPRECIATION	(9,167.00)	(1,576,648.45)
<b>Total Accumulated depreciation</b>	<u>(9,167.00)</u>	<u>(1,576,648.45)</u>
<b>Total Capital assets</b>	<u>(9,167.00)</u>	<u>2,322,186.75</u>
<b>Other non-current assets</b>		
19100 DEFERRED OUTFLOWS- PENSION	0.00	11,169.00
<b>Total Other non-current assets</b>	<u>0.00</u>	<u>11,169.00</u>
<b>Total Non-Current Assets</b>	<u>(9,167.00)</u>	<u>2,333,355.75</u>
<b>Total Assets:</b>	<u>4,590.36</u>	<u>5,083,367.87</u>
<b>Liabilites and Fund Equity:</b>		
<b>Liabilities:</b>		
<b>Current liabilities</b>		
21300 ACCOUNTS PAYABLE	(111,101.46)	4,024.51
21311 VISA	(104.72)	0.00
<b>Total Current liabilities</b>	<u>(111,206.18)</u>	<u>4,024.51</u>
<b>Long-term liabilities</b>		
25800 NET PENSION LIABILITY	0.00	6,452.00
<b>Total Long-term liabilities</b>	<u>0.00</u>	<u>6,452.00</u>
<b>Deferred inflows</b>		
25900 DEFERRED INFLOWS- PENSION	0.00	415.00
<b>Total Deferred inflows</b>	<u>0.00</u>	<u>415.00</u>
<b>Total Liabilities:</b>	<u>(111,206.18)</u>	<u>10,891.51</u>
<b>Equity - Paid In / Contributed</b>		
28150 RESTRICTED - IMPACT FEE	0.00	519,593.79
29500 RETAINED EARNINGS	115,796.54	4,552,882.57
<b>Total Equity - Paid In / Contributed</b>	<u>115,796.54</u>	<u>5,072,476.36</u>
<b>Total Liabilites and Fund Equity:</b>	<u>4,590.36</u>	<u>5,083,367.87</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>

**Elk Ridge City**  
**Financial Statements**  
**54 Sewer Fund - 07/01/2024 to 05/31/2025**  
**91.67% of the fiscal year has expired**

	Period Actual	Year-to-Date Actual	2025 Budget	Unearned/ Remaining	% Earned/ Used
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
37100 SEWER SERVICE FEE	114,236.62	1,248,034.69	1,325,000.00	(76,965.31)	94.19%
37300 CONNECTION FEE	400.00	4,600.00	2,000.00	2,600.00	230.00%
<b>Total Operating income</b>	<b>114,636.62</b>	<b>1,252,634.69</b>	<b>1,327,000.00</b>	<b>(74,365.31)</b>	<b>94.40%</b>
<b>Operating expense</b>					
70250 EQUIPMENT-SUPPLIES & MAINT	1,280.50	3,727.71	20,000.00	(16,272.29)	18.64%
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	163.34	768.14	1,500.00	(731.86)	51.21%
70300 CONTRACTED SERVICES	0.00	15,200.00	38,000.00	(22,800.00)	40.00%
70310 CONTRACTED SERVICES - ENGINEER	0.00	1,743.75	33,000.00	(31,256.25)	5.28%
70325 O & M PAYSON	0.00	774,180.00	934,500.00	(160,320.00)	82.84%
70330 CONT SERVICES - O & M SALEM	2,752.00	30,272.00	34,000.00	(3,728.00)	89.04%
70360 EDUCATION, TRAINING & CONF	0.00	0.00	1,500.00	(1,500.00)	0.00%
70465 XPRESS BILL PAY SERVICE	588.11	5,865.52	6,000.00	(134.48)	97.76%
70650 DEPRECIATION	9,167.00	100,837.00	110,000.00	(9,163.00)	91.67%
70900 ADMINISTRATIVE FEE-TO GEN FUND	8,068.00	88,748.00	96,810.00	(8,062.00)	91.67%
<b>Total Operating expense</b>	<b>22,018.95</b>	<b>1,022,687.79</b>	<b>1,282,310.00</b>	<b>(259,622.21)</b>	<b>79.75%</b>
<b>Total Income From Operations:</b>	<b>92,617.67</b>	<b>229,946.90</b>	<b>44,690.00</b>	<b>185,256.90</b>	<b>514.54%</b>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
38500 IMPACT FEE	14,037.20	28,782.60	8,970.00	19,812.60	320.88%
38600 INTEREST EARNED REVENUE	9,141.67	93,155.58	50,000.00	43,155.58	186.31%
<b>Total Non-operating income</b>	<b>23,178.87</b>	<b>121,938.18</b>	<b>58,970.00</b>	<b>62,968.18</b>	<b>206.78%</b>
<b>Non-operating expense</b>					
79740 PURCHASE OF EQUIPMENT	0.00	0.00	298,000.00	(298,000.00)	0.00%
<b>Total Non-operating expense</b>	<b>0.00</b>	<b>0.00</b>	<b>298,000.00</b>	<b>(298,000.00)</b>	<b>0.00%</b>
<b>Total Non-Operating Items:</b>	<b>23,178.87</b>	<b>121,938.18</b>	<b>(239,030.00)</b>	<b>360,968.18</b>	<b>-51.01%</b>
<b>Total Income or Expense</b>	<b>115,796.54</b>	<b>351,885.08</b>	<b>(194,340.00)</b>	<b>546,225.08</b>	<b>-181.07%</b>

**Elk Ridge City**  
**Financial Statements**  
**55 Storm Drainage System - 07/01/2024 to 05/31/2025**  
**91.67% of the fiscal year has expired**

	<u>Period Actual</u>	<u>Year-to-Date Actual</u>
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
11100 CHECKING - COMBINED	2,352.01	41,900.94
11212 PTIF 8330 Storm Drain	3,118.80	824,233.51
11750 UNDEPOSITED RECEIPTS	3,905.02	4,463.03
<b>Total Cash and cash equivalents</b>	<u>9,375.83</u>	<u>870,597.48</u>
<b>Receivables</b>		
13100 ACCOUNTS RECEIVABLE	34.99	4,711.70
<b>Total Receivables</b>	<u>34.99</u>	<u>4,711.70</u>
<b>Total Current Assets</b>	<u>9,410.82</u>	<u>875,309.18</u>
<b>Non-Current Assets</b>		
<b>Capital assets</b>		
<b>Property</b>		
16110 LAND	0.00	143,983.69
16120 EQUIPMENT	0.00	65,398.30
16130 STORM DRAINAGE SYSTEM	0.00	1,643,073.57
<b>Total Property</b>	<u>0.00</u>	<u>1,852,455.56</u>
<b>Accumulated depreciation</b>		
16700 ACCUMULATED DEPRECIATION	(3,750.00)	(464,947.69)
<b>Total Accumulated depreciation</b>	<u>(3,750.00)</u>	<u>(464,947.69)</u>
<b>Total Capital assets</b>	<u>(3,750.00)</u>	<u>1,387,507.87</u>
<b>Total Non-Current Assets</b>	<u>(3,750.00)</u>	<u>1,387,507.87</u>
<b>Total Assets:</b>	<u>5,660.82</u>	<u>2,262,817.05</u>
<b>Liabilities and Fund Equity:</b>		
<b>Liabilities:</b>		
<b>Current liabilities</b>		
21300 ACCOUNTS PAYABLE	1,272.51	1,272.51
21311 VISA	175.00	0.00
<b>Total Current liabilities</b>	<u>1,447.51</u>	<u>1,272.51</u>
<b>Total Liabilities:</b>	<u>1,447.51</u>	<u>1,272.51</u>
<b>Equity - Paid In / Contributed</b>		
29500 FUND BALANCE - BEG OF YEAR	4,213.31	2,261,544.54
<b>Total Equity - Paid In / Contributed</b>	<u>4,213.31</u>	<u>2,261,544.54</u>
<b>Total Liabilities and Fund Equity:</b>	<u>5,660.82</u>	<u>2,262,817.05</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>

**Elk Ridge City**  
**Financial Statements**  
**55 Storm Drainage System - 07/01/2024 to 05/31/2025**  
**91.67% of the fiscal year has expired**

	Period Actual	Year-to-Date Actual	2025 Budget	Unearned/ Remaining	% Earned/ Used
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
30100 STORM DRAINAGE FEE	8,537.02	93,341.69	100,000.00	(6,658.31)	93.34%
<b>Total Operating income</b>	<u>8,537.02</u>	<u>93,341.69</u>	<u>100,000.00</u>	<u>(6,658.31)</u>	<u>93.34%</u>
<b>Operating expense</b>					
40210 PERMIT FEES	0.00	750.00	800.00	(50.00)	93.75%
40250 EQUIPMENT-SUPPLIES & MAINT	1,272.51	1,939.79	10,000.00	(8,060.21)	19.40%
40305 CONTRACTUAL SEVICES	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	41,250.00	45,000.00	(3,750.00)	91.67%
70900 ADMINISTRATIVE FEE- TO GEN.FUND	2,420.00	26,620.00	29,043.00	(2,423.00)	91.66%
<b>Total Operating expense</b>	<u>7,442.51</u>	<u>70,559.79</u>	<u>98,543.00</u>	<u>(27,983.21)</u>	<u>71.60%</u>
<b>Total Income From Operations:</b>	<u>1,094.51</u>	<u>22,781.90</u>	<u>1,457.00</u>	<u>21,324.90</u>	<u>1,563.62%</u>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
38600 INTEREST EARNED	3,118.80	33,357.66	15,000.00	18,357.66	222.38%
<b>Total Non-operating income</b>	<u>3,118.80</u>	<u>33,357.66</u>	<u>15,000.00</u>	<u>18,357.66</u>	<u>222.38%</u>
<b>Non-operating expense</b>					
40740 PURCHASE OF EQUIPMENT	0.00	0.00	158,000.00	(158,000.00)	0.00%
<b>Total Non-operating expense</b>	<u>0.00</u>	<u>0.00</u>	<u>158,000.00</u>	<u>(158,000.00)</u>	<u>0.00%</u>
<b>Total Non-Operating Items:</b>	<u>3,118.80</u>	<u>33,357.66</u>	<u>(143,000.00)</u>	<u>176,357.66</u>	<u>-23.33%</u>
<b>Total Income or Expense</b>	<u>4,213.31</u>	<u>56,139.56</u>	<u>(141,543.00)</u>	<u>197,682.56</u>	<u>-39.66%</u>

**Elk Ridge City**  
**Financial Statements**  
**56 Solid Waste Fund - 07/01/2024 to 05/31/2025**  
**91.67% of the fiscal year has expired**

	Period Actual	Year-to-Date Actual
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
Cash and cash equivalents		
11100 CHECKING- COMBINED	(14,765.94)	82,868.73
<b>Total Cash and cash equivalents</b>	<u>(14,765.94)</u>	<u>82,868.73</u>
<b>Receivables</b>		
11750 UNDEPOSITED RECIEPTS	16,319.93	23,680.80
13100 ACCOUNTS RECEIVABLE	(74.51)	18,952.26
<b>Total Receivables</b>	<u>16,245.42</u>	<u>42,633.06</u>
<b>Total Current Assets</b>	<u>1,479.48</u>	<u>125,501.79</u>
<b>Total Assets:</b>	<u>1,479.48</u>	<u>125,501.79</u>
<b>Liabilites and Fund Equity:</b>		
<b>Liabilities:</b>		
<b>Current liabilities</b>		
21300 ACCOUNTS PAYABLE	1,501.17	32,182.69
<b>Total Current liabilities</b>	<u>1,501.17</u>	<u>32,182.69</u>
<b>Total Liabilities:</b>	<u>1,501.17</u>	<u>32,182.69</u>
<b>Equity - Paid In / Contributed</b>		
29500 FUND BALANCE- BEGINNING OF YEAR	(21.69)	93,319.10
<b>Total Equity - Paid In / Contributed</b>	<u>(21.69)</u>	<u>93,319.10</u>
<b>Total Liabilites and Fund Equity:</b>	<u>1,479.48</u>	<u>125,501.79</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>

**Elk Ridge City**  
**Financial Statements**  
**56 Solid Waste Fund - 07/01/2024 to 05/31/2025**  
**91.67% of the fiscal year has expired**

	Period Actual	Year-to-Date Actual	2025 Budget	Unearned/ Remaining	% Earned/ Used
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
30100 SOLID WASTE COLLECTION CHARGES (1st Can	19,693.67	215,776.73	232,378.00	(16,601.27)	92.86%
30200 SOLID WASTE CONTAINERS CHARGES (Xtra Ca	8,367.39	91,392.70	90,978.00	414.70	100.46%
30500 RECYCLE CAN CHARGES	7,108.05	79,253.61	85,728.00	(6,474.39)	92.45%
<b>Total Operating income</b>	<b>35,169.11</b>	<b>386,423.04</b>	<b>409,084.00</b>	<b>(22,660.96)</b>	<b>94.46%</b>
<b>Operating expense</b>					
40300 WASTE COLLECTION - CONTRACTED	20,130.44	203,892.96	225,000.00	(21,107.04)	90.62%
40310 EXTRA DUMPSTERS- CONTRACTED	0.00	3,734.64	0.00	3,734.64	0.00%
40320 WASTE CONTAINERS- CONTRACTED	6,501.59	57,526.59	58,000.00	(473.41)	99.18%
40500 RECYCLING FEES- CONTRACTED	5,550.66	63,673.90	77,000.00	(13,326.10)	82.69%
40550 XPRESS BILL SERVICE CHARGES	588.11	6,124.51	6,000.00	124.51	102.08%
40900 ADMINISTRATION FEE	2,420.00	26,620.00	29,043.00	(2,423.00)	91.66%
<b>Total Operating expense</b>	<b>35,190.80</b>	<b>361,572.60</b>	<b>395,043.00</b>	<b>(33,470.40)</b>	<b>91.53%</b>
<b>Total Income From Operations:</b>	<b>(21.69)</b>	<b>24,850.44</b>	<b>14,041.00</b>	<b>10,809.44</b>	<b>176.98%</b>
<b>Total Income or Expense</b>	<b>(21.69)</b>	<b>24,850.44</b>	<b>14,041.00</b>	<b>10,809.44</b>	<b>176.98%</b>

**Elk Ridge City**  
**Financial Statements**  
91 GFA / GLTD - 07/01/2024 to 05/31/2025  
91.67% of the fiscal year has expired

	Period Actual	Year-to-Date Actual
<b>Net Position</b>		
<b>Assets:</b>		
<b>Non-Current Assets</b>		
<b>Capital assets</b>		
<b>Work in Process</b>		
16710 CONSTRUCTION IN PROCESS	0.00	5,290.00
<b>Total Work in Process</b>	<u>0.00</u>	<u>5,290.00</u>
<b>Property</b>		
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
<b>Total Property</b>	<u>0.00</u>	<u>24,171,254.82</u>
<b>Accumulated depreciation</b>		
17000 ACCUMULATED DEPRECIATION	0.00	(5,893,582.17)
<b>Total Accumulated depreciation</b>	<u>0.00</u>	<u>(5,893,582.17)</u>
<b>Total Capital assets</b>	<u>0.00</u>	<u>18,282,962.65</u>
<b>Other non-current assets</b>		
19100 DEFERRED OUTFLOWS - PENSIONS	0.00	53,620.00
<b>Total Other non-current assets</b>	<u>0.00</u>	<u>53,620.00</u>
<b>Total Non-Current Assets</b>	<u>0.00</u>	<u>18,336,582.65</u>
<b>Total Assets:</b>	<u>0.00</u>	<u>18,336,582.65</u>
<b>Liabilities and Fund Equity:</b>		
<b>Liabilities:</b>		
<b>Long-term liabilities</b>		
25800 NET PENSION LIABILITY	0.00	30,971.00
<b>Total Long-term liabilities</b>	<u>0.00</u>	<u>30,971.00</u>
<b>Deferred inflows</b>		
25900 DEFERRED INFLOWS - PENSIONS	0.00	1,985.00
<b>Total Deferred inflows</b>	<u>0.00</u>	<u>1,985.00</u>
<b>Total Liabilities:</b>	<u>0.00</u>	<u>32,956.00</u>
<b>Equity - Paid In / Contributed</b>		
29500 INVESTMENT IN FIXED ASSETS	0.00	18,303,626.65
<b>Total Equity - Paid In / Contributed</b>	<u>0.00</u>	<u>18,303,626.65</u>
<b>Total Liabilities and Fund Equity:</b>	<u>0.00</u>	<u>18,336,582.65</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>