

**APRIL 2022**  
**FINANCIAL REPORT**  
**FOR THE FISCAL YEAR 2022**



The following financial statements represent the period of July 1 through April 30, 2022. The statements are unaudited and were prepared in compliance with generally accepted accounting principles. Questions regarding these statements may be directed to the City's Administrative Services Director, Danyce Steck at [danyce.steck@westjordan.utah.gov](mailto:danyce.steck@westjordan.utah.gov).

# FINANCIAL STATEMENT

APRIL 2022 (unaudited)



## ENDING FUND BALANCES

	<u>Annual Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>
1 General Fund	\$ 14,859,313	\$ 42,978,859	\$ 28,505,106	\$ 14,473,753
<b>Special Revenue Funds</b>				
2 Class C Roads Fund	2,775,434	4,301,461	2,591,608	1,709,853
3 Fairway Estates SID	52,084	53,350	55,328	(1,978)
4 Highland SID	117	(26,854)	(34,218)	7,364
5 KrafMaid SID	842,429	845,242	841,877	3,365
6 Capital Projects Fund	20,841,296	37,028,384	30,476,963	6,551,421
7 CDBG Fund	779,146	746,137	824,035	(77,898)
8 Grants Fund	15,485	(218,323)	20,998	(239,321)
9 Municipal Building Authority	1,708,927	1,402,428	1,718,435	(316,007)
10 Redevelopment Agency	4,273,631	13,197,169	9,389,765	3,807,404
<b>Enterprise Funds (less capital assets)</b>				
11 Water Fund	12,498,098	19,146,224	14,718,919	4,427,305
12 Sewer Fund	5,630,527	10,966,890	9,546,649	1,420,241
13 Solid Waste Fund	366,418	935,495	532,634	402,861
14 Storm Water Fund	9,007,810	10,121,038	11,015,423	(894,385)
15 Streetlight Fund	705,792	1,096,635	1,001,220	95,415
<b>Internal Service Funds (less capital assets)</b>				
16 Fleet Management Fund	2,107,920	2,669,023	2,914,905	(245,882)
17 IT Management Fund	1,503,679	2,077,325	1,703,777	373,548
18 Risk Management Fund	1,139,546	1,583,977	1,194,314	389,663
	<u>\$ 79,107,652</u>	<u>\$ 148,904,460</u>	<u>\$ 117,017,738</u>	<u>\$ 31,886,722</u>

# FINANCIAL STATEMENT

APRIL 2022 (unaudited)



## GENERAL FUND

### BALANCE SHEET

	Current YTD	Prior YTD	Increase (Decrease)
<b>ASSETS</b>			
1 Cash and investments	\$ 30,922,912	\$ 17,394,190	\$ 13,528,722
2 Restricted cash	7,429,064	9,063,811	(1,634,747)
3 Receivables <sup>1</sup>	7,456,019	6,959,964	496,055
4 Due from RDA	4,490,500	4,490,500	-
5 Other	12,848	150	12,698
6 Total assets	<u>50,311,343</u>	<u>37,908,615</u>	<u>12,402,728</u>
<b>LIABILITIES</b>			
7 Payables and other liabilities	(7,332,484)	(9,403,509)	(2,071,025)
8 Total liabilities	<u>(7,332,484)</u>	<u>(9,403,509)</u>	<u>(2,071,025)</u>
9 FUND BALANCE	<u>\$ 42,978,859</u>	<u>\$ 28,505,106</u>	<u>\$ 14,473,753</u>

### INCOME STATEMENT

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %
<b>REVENUES</b>						
10 Sales tax <sup>1</sup>	\$ 26,100,000	84%	\$ 21,836,079	\$ 20,796,265	\$ 1,039,814	5%
11 Property tax	17,348,695	102%	17,758,588	16,642,940	1,115,648	7%
12 Franchise tax <sup>1</sup>	8,290,000	93%	7,728,535	7,252,459	476,076	7%
13 Licensing and permits	3,591,000	81%	2,915,779	3,526,282	(610,503)	-17%
14 Charges for services	4,331,850	94%	4,061,025	3,097,359	963,666	31%
16 Fines and forfeitures	1,150,000	66%	754,270	899,350	(145,080)	-16%
15 Intergovernmental	189,300	113%	214,580	285,846	(71,266)	-25%
17 Other	60,500	628%	379,835	150,514	229,321	152%
18 Total revenues	<u>61,061,345</u>	<u>91%</u>	<u>55,648,691</u>	<u>52,651,016</u>	<u>2,997,676</u>	<u>6%</u>
<b>EXPENDITURES</b>						
19 City council	(509,884)	67%	(340,466)	(280,348)	60,118	21%
20 Mayor	(1,474,708)	69%	(1,014,147)	(570,941)	443,206	78%
21 Administrative services	(1,459,149)	75%	(1,088,795)	(960,374)	128,421	13%
22 City attorney	(1,912,559)	75%	(1,425,761)	(1,343,437)	82,324	6%
23 Community development	(3,734,942)	80%	(2,969,522)	(2,833,674)	135,848	5%
24 Courts	(860,000)	77%	(665,041)	(644,095)	20,946	3%
25 Fire	(12,512,159)	84%	(10,502,710)	(9,821,535)	681,175	7%
26 Police	(22,942,781)	76%	(17,537,761)	(15,753,527)	1,784,234	11%
27 Public services	(6,849,243)	65%	(4,458,690)	(3,584,472)	874,218	24%
28 Public works	(4,162,366)	72%	(2,991,247)	(2,818,566)	172,681	6%
29 Non-departmental	(4,343,602)	76%	(3,282,087)	(2,862,884)	419,203	15%
30 Debt service	(2,366,600)	94%	(2,217,204)	(2,235,032)	(17,828)	-1%
31 Total expenditures	<u>(63,127,993)</u>	<u>77%</u>	<u>(48,493,431)</u>	<u>(43,708,885)</u>	<u>4,784,546</u>	<u>11%</u>
<b>TRANSFERS IN (OUT)</b>						
32 Transfers in	2,596,029	84%	2,169,613	2,131,249	38,364	2%
33 Transfers out	(62,400)	0%	-	-	-	
34 Total transfers	<u>2,533,629</u>	<u>86%</u>	<u>2,169,613</u>	<u>2,131,249</u>	<u>38,364</u>	
<b>ONE-TIME REVENUE (EXPENSE)</b>						
36 Sales tax revenue (>5%) <sup>1</sup>	-		5,229,521	2,678,044	2,551,477	
38 Federal grants	10,000,000		6,694,189	5,188,384	1,505,805	
37 Transfer out to CIP Fund	(17,339,913)		-	-	-	
39 Other expense	-		(1,969)	(2,046,262)	(2,044,293)	
40 Total one-time	<u>(7,339,913)</u>		<u>11,921,741</u>	<u>5,820,166</u>	<u>2,012,989</u>	<u>105%</u>
41 Change in fund balance	<u>(6,872,932)</u>		<u>21,246,614</u>	<u>16,893,546</u>	<u>9,833,575</u>	<u>26%</u>
42 Fund balance, beginning	<u>21,732,245</u>		<u>21,732,245</u>	<u>11,611,560</u>		
43 Fund balance, ending	<u>\$ 14,859,313</u>		<u>\$ 42,978,859</u>	<u>\$ 28,505,106</u>		

# FINANCIAL STATEMENT

APRIL 2022 (unaudited)



## GENERAL FUND

### GENERAL FUND EXPENDITURES BY DIVISION

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>	<u>Diff %</u>
<b>Cit y Council</b>						
43 Cit y Council	(509,884)	67%	(340,466)	(280,348)	60,118	21%
<b>Mayor</b>						
44 Mayor	(564,960)	77%	(432,333)	(308,859)	123,474	40%
45 Economic Development	(503,668)	72%	(363,483)	(348,822)	14,661	4%
46 Public Affairs	(406,080)	54%	(218,331)	86,740	305,071	-352%
<b>Administrative Services</b>						
47 Administrative Services	(797,037)	70%	(555,928)	(551,332)	4,596	1%
48 City Recorder	(213,515)	80%	(171,380)	(132,299)	39,081	30%
49 Human Resources	(448,597)	81%	(361,487)	(276,743)	84,744	31%
50 Utility Billing	-		-	-	-	
<b>City Attorney</b>						
51 City Attorney	(1,064,472)	72%	(762,296)	(625,709)	136,587	22%
52 Prosecution	(595,683)	81%	(483,121)	(543,415)	(60,294)	-11%
53 Victim Advocate	(252,404)	71%	(180,344)	(174,313)	6,031	3%
<b>Community Development</b>						
54 Building	(1,157,595)	80%	(922,817)	(822,938)	99,879	12%
55 Community Preservation	(653,273)	80%	(523,540)	(433,890)	89,650	21%
56 Engineering	(884,939)	78%	(690,943)	(764,933)	(73,990)	-10%
57 Planning	(893,048)	80%	(715,917)	(700,259)	15,658	2%
58 Property Administration	(146,087)	80%	(116,305)	(111,654)	4,651	4%
<b>Courts</b>						
59 Courts	(860,000)	77%	(665,041)	(644,095)	20,946	3%
<b>Fire</b>						
60 Fire	(12,512,159)	84%	(10,502,710)	(9,821,535)	681,175	7%
<b>Police</b>						
61 Animal Services	(574,816)	72%	(414,138)	(410,507)	3,631	1%
62 Crossing Guards	(721,576)	73%	(527,106)	(539,640)	(12,534)	-2%
63 Police	(21,516,499)	77%	(16,561,476)	(14,739,803)	1,821,673	12%
64 SWAT	(129,890)	27%	(35,041)	(63,577)	(28,536)	-45%
<b>Public Services</b>						
65 Cemetery	(161,123)	65%	(105,235)	(108,358)	(3,123)	-3%
66 Events	(728,509)	79%	(574,566)	(128,629)	445,937	347%
67 Facilities	(1,580,857)	74%	(1,175,210)	(1,102,562)	72,648	7%
68 Parks	(4,198,531)	59%	(2,463,475)	(2,244,923)	218,552	10%
69 Public Services Administration	(180,223)	78%	(140,204)	-	140,204	
<b>Public Works</b>						
70 Capital Projects	(250,056)	81%	(202,596)	(179,743)	22,853	13%
71 GIS	(318,029)	70%	(222,128)	(237,719)	(15,591)	-7%
72 Public Works Administration	(287,419)	77%	(220,127)	(2,741)	217,386	7931%
73 Streets	(3,306,862)	71%	(2,346,396)	(2,398,363)	(51,967)	-2%
<b>Other</b>						
74 Non-Departmental	(4,343,602)	76%	(3,282,087)	(2,862,884)	419,203	15%
75 Debt Service	(2,366,600)	94%	(2,217,204)	(2,235,032)	(17,828)	-1%
76 Total expenditures	<u>(63,127,993)</u>	77%	<u>(48,493,431)</u>	<u>(43,708,885)</u>	<u>4,784,546</u>	11%

**FINANCIAL STATEMENT**

APRIL 2022 (unaudited)



**CLASS C ROAD FUNDS (112)**

**BALANCE SHEET**

	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>
<b>ASSETS</b>			
1 Cash and investments	\$ 3,597,354	\$ 1,945,088	\$ 1,652,266
2 Receivables	767,346	749,686	17,660
3 Total assets	<u>4,364,700</u>	<u>2,694,774</u>	<u>1,669,926</u>
<b>LIABILITIES</b>			
4 Payables and other liabilities	(63,239)	(103,166)	(39,927)
5 Total liabilities	<u>(63,239)</u>	<u>(103,166)</u>	<u>(39,927)</u>
6 FUND BALANCE	<u>\$ 4,301,461</u>	<u>\$ 2,591,608</u>	<u>\$ 1,709,853</u>

**INCOME STATEMENT**

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>	<u>Diff %</u>
<b>REVENUES</b>						
7 Class C Roads Allotment	\$ 4,000,000	91%	\$ 3,652,317	\$ 3,365,030	\$ 287,287	9%
8 Intergovernmental	-		-	-	-	
9 Interest income	-		10,405	5,111	5,294	104%
10 Total revenues	<u>4,000,000</u>	<u>92%</u>	<u>3,662,722</u>	<u>3,370,141</u>	<u>292,581</u>	<u>9%</u>
<b>EXPENDITURES</b>						
Road maintenance (PW)						
11 Operations and supplies	(64,000)	2%	(994)	(40,111)	(39,117)	-98%
12 Curb/Gutter/Sidewalk	(130,000)	17%	(22,122)	(30,754)	(8,632)	-28%
13 Manholes	(60,000)	362%	(217,215)	(2,421)	214,794	
14 Striping	(180,000)	26%	(46,625)	(131,264)	(84,639)	
15 Signs	(40,000)	44%	(17,681)	(7,312)	10,369	
16 Traffic signals	-		-	-	-	
17 Pavement	(130,000)	95%	(123,485)	(96,753)	26,732	28%
18	<u>(604,000)</u>	<u>71%</u>	<u>(428,122)</u>	<u>(308,615)</u>	<u>119,507</u>	<u>39%</u>
Road construction projects						
19 Traffic signals	(135,000)	38%	(50,767)	(49,599)	1,168	
20 Pavement	(2,500,000)	68%	(1,691,698)	(1,434,518)	257,180	18%
21 Road maintenance	(815,000)	69%	(562,307)	-	562,307	
22 Sidewalks	(550,000)	1%	(7,800)	(301,470)	(293,670)	
23	<u>(4,000,000)</u>	<u>58%</u>	<u>(2,312,573)</u>	<u>(1,785,587)</u>	<u>526,986</u>	<u>30%</u>
24 Total expenditures	<u>(4,604,000)</u>	<u>60%</u>	<u>(2,740,695)</u>	<u>(2,094,202)</u>	<u>646,493</u>	<u>31%</u>
29 Change in fund balance	(604,000)		922,027	1,275,939	939,074	
30 Fund balance, beginning	3,379,434		3,379,434	1,315,669		
31 Fund balance, ending	<u>\$ 2,775,434</u>		<u>\$ 4,301,461</u>	<u>\$ 2,591,608</u>		

**FINANCIAL STATEMENT**

APRIL 2022 (unaudited)



**FAIRWAY ESTATES SPECIAL DISTRICT (250)**

**BALANCE SHEET**

	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>
<b>ASSETS</b>			
1 Cash and investments	\$ 54,157	\$ 56,113	\$ (1,956)
2 Receivables	-	-	-
3 Total assets	<u>54,157</u>	<u>56,113</u>	<u>(1,956)</u>
<b>LIABILITIES</b>			
4 Payables and other liabilities	<u>(807)</u>	<u>(785)</u>	<u>22</u>
5 Total liabilities	<u>(807)</u>	<u>(785)</u>	<u>22</u>
6 FUND BALANCE	<u>\$ 53,350</u>	<u>\$ 55,328</u>	<u>\$ (1,978)</u>

**INCOME STATEMENT**

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>	<u>Diff %</u>
<b>REVENUES</b>						
7 Property tax	\$ 10,834		\$ 10,841	\$ 10,811	\$ 30	
8 Other	10		180	231	(51)	
9 Total revenues	<u>10,844</u>	102%	<u>11,021</u>	<u>11,042</u>	<u>(21)</u>	0%
<b>EXPENDITURES</b>						
10 Operations	<u>(12,500)</u>		<u>(11,411)</u>	<u>(10,227)</u>	<u>1,184</u>	
11 Total expenditures	<u>(12,500)</u>	91%	<u>(11,411)</u>	<u>(10,227)</u>	<u>1,184</u>	12%
12 Change in net position	<u>(1,656)</u>		<u>(390)</u>	<u>815</u>		
13 Fund balance, beginning	<u>53,740</u>		<u>53,740</u>	<u>54,513</u>		
14 Fund balance, ending	<u>\$ 52,084</u>		<u>\$ 53,350</u>	<u>\$ 55,328</u>		

# FINANCIAL STATEMENT

APRIL 2022 (unaudited)



## HIGHLANDS SPECIAL IMPROVEMENT DISTRICT (270)

### BALANCE SHEET

	Current YTD	Prior YTD	Increase (Decrease)
<b>ASSETS</b>			
1 Cash and investments	\$ (33,368)	\$ (30,167)	\$ (3,201)
2 Receivables	19,698	6,865	12,833
3 Total assets	<u>(13,670)</u>	<u>(23,302)</u>	<u>9,632</u>
<b>LIABILITIES</b>			
4 Payables and other liabilities	(13,184)	(10,916)	2,268
5 Total liabilities	<u>(13,184)</u>	<u>(10,916)</u>	<u>2,268</u>
6 FUND BALANCE	<u>\$ (26,854)</u>	<u>\$ (34,218)</u>	<u>\$ 7,364</u>

### INCOME STATEMENT

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %
<b>REVENUES</b>						
7 Assessments	\$ 249,600		\$ 141,039	\$ 80,507	\$ 60,532	
8 Other	-		(87)	(53)	(34)	
9 Total revenues	<u>249,600</u>	56%	<u>140,952</u>	<u>80,454</u>	<u>60,498</u>	75%
<b>EXPENDITURES</b>						
10 Personnel	(28,101)		-	-	-	
11 Operations	(222,126)		(121,132)	(114,672)	6,460	
12 Shared services	(61,773)		(46,791)	-	46,791	
13 Total expenditures	<u>(312,000)</u>	54%	<u>(167,923)</u>	<u>(114,672)</u>	<u>53,251</u>	46%
<b>TRANSFERS</b>						
14 Transfers in	62,400		-	-	-	
15 Total transfers	<u>62,400</u>		<u>-</u>	<u>-</u>	<u>-</u>	
16 Change in net position	-		(26,971)	(34,218)		
17 Fund balance, beginning	117		117	-		
18 Fund balance, ending	<u>\$ 117</u>		<u>(26,854)</u>	<u>(34,218)</u>		

**FINANCIAL STATEMENT**

APRIL 2022 (unaudited)



**KRAFTMAID SPECIAL IMPROVEMENT DISTRICT (290)**

**BALANCE SHEET**

	Current YTD	Prior YTD	Increase (Decrease)
<b>ASSETS</b>			
1 Cash and investments	\$ 845,242	\$ 841,877	\$ 3,365
2 Receivables	-	-	-
3 Total assets	<u>845,242</u>	<u>841,877</u>	<u>3,365</u>
<b>LIABILITIES</b>			
4 Payables and other liabilities	-	-	-
5 Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
6 FUND BALANCE	<u>\$ 845,242</u>	<u>\$ 841,877</u>	<u>\$ 3,365</u>

**INCOME STATEMENT**

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %
<b>REVENUES</b>						
7 Other	\$ -		\$ 2,813	\$ 3,485	\$ (672)	
8 Total revenues	<u>-</u>		<u>2,813</u>	<u>3,485</u>	<u>(672)</u>	
<b>EXPENDITURES</b>						
9 Debt service	-		-	-	-	
10 Total expenditures	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	
<b>TRANSFERS IN/OUT</b>						
11 Transfers in	-		-	-	-	
12 Transfers out	-		-	-	-	
Total transfers	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	
13 Change in net position	-		2,813	3,485		
14 Fund balance, beginning	842,429		842,429	838,392		
15 Fund balance, ending	<u>\$ 842,429</u>		<u>\$ 845,242</u>	<u>\$ 841,877</u>		



# FINANCIAL STATEMENT

APRIL 2022 (unaudited)



## MUNICIPAL BUILDING AUTHORITY (420)

### BALANCE SHEET

	Current YTD	Prior YTD	Increase (Decrease)
<b>ASSETS</b>			
1 Cash and investments	\$ 1,402,428	\$ 1,751,834	\$ (349,406)
2 Total assets	<u>1,402,428</u>	<u>1,751,834</u>	<u>(349,406)</u>
<b>LIABILITIES</b>			
3 Payables and other liabilities	-	(33,399)	(33,399)
4 Total liabilities	<u>-</u>	<u>(33,399)</u>	<u>(33,399)</u>
5 FUND BALANCE	<u>\$ 1,402,428</u>	<u>\$ 1,718,435</u>	<u>\$ (316,007)</u>

### INCOME STATEMENT

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %
<b>REVENUES</b>						
6 Lease revenue	\$ 1,849,951		\$ 1,541,625	\$ 1,542,959	\$ (1,334)	0%
7 Other	-		5,211	8,614	(3,403)	-40%
8 Total revenues	<u>1,849,951</u>	84%	<u>1,546,836</u>	<u>1,551,573</u>	<u>(4,737)</u>	0%
<b>EXPENDITURES</b>						
9 Debt service	(1,849,951)		(1,853,335)	(1,852,300)	1,035	
10 Operations	-		-	(20)	(20)	
11 Capital	-		-	(33,399)	(33,399)	
12 Total expenditures	<u>(1,849,951)</u>	100%	<u>(1,853,335)</u>	<u>(1,885,719)</u>	<u>(32,384)</u>	
13 Change in net position	<u>-</u>		<u>(306,499)</u>	<u>(334,146)</u>		
14 Fund balance, beginning	<u>1,708,927</u>		<u>1,708,927</u>	<u>2,052,581</u>		
15 Fund balance, ending	<u>\$ 1,708,927</u>		<u>\$ 1,402,428</u>	<u>\$ 1,718,435</u>		

# FINANCIAL STATEMENT

APRIL 2022 (unaudited)



## CAPITAL IMPROVEMENT PROJECTS FUND (400)

(Includes Buildings, Parks, Roads, Police Impact Fee Fund, and Fire Impact Fee Fund)

### BALANCE SHEET

	Current YTD	Prior YTD	Increase (Decrease)
<b>ASSETS</b>			
1 Cash and investments <sup>1</sup>	\$ 29,091,323	\$ 30,790,147	\$ (1,698,824)
2 Receivables	8,073,692	-	8,073,692
3 Total assets	<u>37,165,015</u>	<u>30,790,147</u>	<u>6,374,868</u>
<b>LIABILITIES</b>			
4 Payables and other liabilities	(136,631)	(313,184)	(176,553)
5 Total liabilities	<u>(136,631)</u>	<u>(313,184)</u>	<u>(176,553)</u>
6 FUND BALANCE	<u>\$ 37,028,384</u>	<u>\$ 30,476,963</u>	<u>\$ 6,551,421</u>

### INCOME STATEMENT

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %
<b>REVENUES</b>						
7 Impact Fees	\$ 4,350,000	78%	\$ 3,394,283	\$ 3,454,931	\$ (60,648)	
8 Intergovernmental	1,444,146		1,532,551	1,621,420	(88,869)	
9 Other	-		99,119	128,531	(29,412)	
10 Total revenues	<u>5,794,146</u>	87%	<u>5,025,953</u>	<u>5,204,882</u>	<u>(178,929)</u>	-3%
<b>EXPENDITURES</b>						
11 Maintenance	(900,000)	45%	(407,778)	(69,204)	338,574	
12 Prof & tech svcs	(42,000)	0%	-	-	-	
13 Capital - Bldgs	(13,400,000)	4%	(477,928)	(197,827)	280,101	
14 Capital - Parks	(4,504,146)	53%	(2,388,909)	(1,361,101)	1,027,808	
15 Capital - Roads	(9,784,200)	5%	(457,388)	(2,053,245)	(1,595,857)	
16 Total expenditures	<u>(28,630,346)</u>	13%	<u>(3,732,003)</u>	<u>(3,681,377)</u>	<u>50,626</u>	1%
<b>DEBT SERVICE</b>						
17 Principal	(355,000)		(355,000)	(345,000)	10,000	
18 Interest	(20,782)		(20,782)	(16,374)	4,408	
19 Trustee fees	(1,250)		(1,400)	(1,250)	150	
20	<u>(377,032)</u>	100%	<u>(377,182)</u>	<u>(362,624)</u>	<u>14,558</u>	
<b>TRANSFERS</b>						
21 Transfers in	17,339,910		-	-	-	
22 Loan to utilities	(9,396,998)		-	-	-	
23 Total transfers	<u>7,942,912</u>	0%	<u>-</u>	<u>-</u>	<u>-</u>	
24 Change in net position	<u>(15,270,320)</u>		<u>916,768</u>	<u>1,160,881</u>		
25 Fund balance, beginning	<u>36,111,616</u>		<u>36,111,616</u>	<u>29,316,082</u>		
26 Fund balance, ending	<u>\$ 20,841,296</u>		<u>\$ 37,028,384</u>	<u>\$ 30,476,963</u>		

<sup>1</sup> Includes restricted cash

**FINANCIAL STATEMENT**

APRIL 2022 (unaudited)



**CDBG FUND (480)**

**BALANCE SHEET**

	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>
<b>ASSETS</b>			
1 Cash and investments	\$ (57,901)	\$ 47,508	\$ (105,409)
2 Restricted cash	133,602	110,550	23,052
3 Receivables	671,355	667,725	3,630
4 Total assets	<u>747,056</u>	<u>825,783</u>	<u>(78,727)</u>
<b>LIABILITIES</b>			
5 Payables and other liabilities	(919)	(1,748)	(829)
6 Total liabilities	<u>(919)</u>	<u>(1,748)</u>	<u>(829)</u>
<b>7 FUND BALANCE</b>	<u>746,137</u>	<u>824,035</u>	<u>\$ (77,898)</u>

**INCOME STATEMENT**

	<u>Annual Budget</u>	<u>YTD to Budget</u>	<u>Current YTD</u>	<u>Prior YTD</u>	<u>Increase (Decrease)</u>	<u>Diff %</u>
<b>REVENUES</b>						
8 Grants (CDBG)	\$ 1,001,272		\$ 549,466	\$ 53,277	\$ 496,189	
9 Program revenue	-		(4,188)	-	(4,188)	
10 Other	-		207	597	(390)	
11 Total revenues	<u>1,001,272</u>	54%	<u>545,485</u>	<u>53,874</u>	<u>491,611</u>	
<b>EXPENDITURES</b>						
12 Administration	(115,852)	94%	(109,123)	(18,365)	90,758	
13 Program support	(885,420)	53%	(469,371)	(58,651)	410,720	
14 Debt service	-		-	-	-	
15 Total expenditures	<u>(1,001,272)</u>	58%	<u>(578,494)</u>	<u>(77,016)</u>	<u>501,478</u>	
16 Change in net position	<u>-</u>		<u>(33,009)</u>	<u>(23,142)</u>		
17 Reserves, beginning	779,146		779,146	847,177		
18 Reserves, ending	<u>\$ 779,146</u>		<u>\$ 746,137</u>	<u>\$ 824,035</u>		

# FINANCIAL STATEMENT

APRIL 2022 (unaudited)



## GRANTS FUND (481)

### BALANCE SHEET

	Current YTD	Prior YTD	Increase (Decrease)
<b>ASSETS</b>			
1 Cash and investments	\$ (233,606)	\$ (117,066)	\$ (116,540)
2 Receivables	25,293	138,554	(113,261)
3 Total assets	<u>(208,313)</u>	<u>21,488</u>	<u>(229,801)</u>
<b>LIABILITIES</b>			
4 Payables and other liabilities	(10,010)	(490)	9,520
5 Total liabilities	<u>(10,010)</u>	<u>(490)</u>	<u>9,520</u>
6 FUND BALANCE	<u>(218,323)</u>	<u>20,998</u>	<u>\$ (239,321)</u>

### INCOME STATEMENT

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %
<b>REVENUES</b>						
7 Donations	\$ -		\$ -	\$ 16,447	\$ (16,447)	
8 Emergency mgmt assistance <sup>1</sup>	-		-	-	-	
9 Federal assistance	-		-	-	-	
10 Police grants	-		50,962	182,476	(131,514)	
11 Fire grants	-		30,347	-	30,347	
12 Other revenue	-		(117)	-	-	
13 Total revenues	<u>-</u>		<u>81,192</u>	<u>198,923</u>	<u>(147,961)</u>	
<b>EXPENDITURES</b>						
13 Donations	-		-	(3,056)	(3,056)	
14 Emergency mgmt assistance <sup>1</sup>	-		-	-	-	
15 Federal assistance	-		(253,313)	(115,947)	137,366	
16 Police grants	-		(61,687)	(58,922)	2,765	
16 Total expenditures	<u>-</u>		<u>(315,000)</u>	<u>(177,925)</u>	<u>137,075</u>	
17 Change in net position	<u>-</u>		<u>(233,808)</u>	<u>20,998</u>		
18 Reserves, beginning	<u>15,485</u>		<u>15,485</u>	<u>-</u>		
19 Reserves, ending	<u>\$ 15,485</u>		<u>\$ (218,323)</u>	<u>\$ 20,998</u>		

<sup>1</sup> Out-of-state fire assistance

# FINANCIAL STATEMENT

APRIL 2022 (unaudited)



## WATER FUND (510)

### BALANCE SHEET

	Current YTD	Prior YTD	Increase (Decrease)
<b>ASSETS</b>			
1 Cash and investments <sup>1</sup>	\$ 16,824,043	\$ 10,800,272	\$ 6,023,771
2 Restricted cash - Bond proceeds	170	2,134	(1,964)
3 Receivables	2,475,047	2,553,194	(78,147)
4 Inventory	3,360,798	2,372,097	988,701
5 Capital assets, net	112,310,334	107,738,689	4,571,645
6 Total assets	<u>134,970,392</u>	<u>123,466,386</u>	<u>11,504,006</u>
<b>LIABILITIES</b>			
7 Payables and other liabilities	(3,490,367)	(880,746)	2,609,621
8 OPEB & pension liabilities	(23,467)	(128,032)	(104,565)
9 Bonds payable	(8,490,138)	(8,591,826)	(101,688)
10 Total liabilities	<u>(12,003,972)</u>	<u>(9,600,604)</u>	<u>2,403,368</u>
<b>NET POSITION</b>			
11 Net investment, capital assets	103,820,196	99,146,863	4,673,333
12 Restricted, bond proceeds	170	2,134	(1,964)
13 Unrestricted	19,146,054	14,716,785	4,429,269
14 Total net position	<u>\$ 122,966,420</u>	<u>\$ 113,865,782</u>	<u>\$ 9,100,638</u>

<sup>1</sup> Includes restricted cash (impact fees)

### INCOME STATEMENT

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %
<b>OPERATING REVENUE</b>						
15 Water sales	\$ 28,485,000	78%	\$ 22,317,591	\$ 23,313,683	\$ (996,092)	-4%
16 Other	2,000,000		655	422,053	(421,398)	-100%
17 Total operating revenues	<u>30,485,000</u>	73%	<u>22,318,246</u>	<u>23,735,736</u>	<u>(1,417,490)</u>	-6%
<b>OPERATING EXPENSE</b>						
18 Personnel	(2,231,705)	68%	(1,508,791)	(1,323,374)	185,417	14%
19 Operations	(2,619,668)	60%	(1,561,568)	(1,691,091)	(129,523)	-8%
20 Water purchase	(12,500,000)	60%	(7,557,908)	(8,965,607)	(1,407,699)	-16%
21 Shared services	(2,620,336)	76%	(1,986,024)	(2,068,211)	(82,187)	-4%
22 Total operating expense	<u>(19,971,709)</u>	63%	<u>(12,614,291)</u>	<u>(14,048,283)</u>	<u>(1,433,992)</u>	-10%
23 Operating income (loss)	<u>10,513,291</u>		<u>9,703,955</u>	<u>9,687,453</u>	<u>(2,851,482)</u>	0%
<b>NON-OPERATING REVENUE</b>						
24 Interest earnings	-		49,209	38,597	10,612	27%
25 Impact fees	2,000,000	62%	1,236,557	1,385,128	(148,571)	-11%
26 Federal assistance	1,694,189	0%	-	-	-	
27 Loan from CIP Fund	3,800,000		-	-	-	
28 Total non-operating revenue	<u>7,494,189</u>		<u>1,285,766</u>	<u>1,423,725</u>	<u>(137,959)</u>	-10%
<b>NON-OPERATING EXPENSE</b>						
29 Capital	(19,402,500)		(3,853,871)	(3,350,677)	503,194	15%
30 Other capital	(2,024,750)		(14,798)	(663,663)	(648,865)	-98%
31 Debt service	(982,700)	15%	(148,800)	(148,505)	295	0%
32 Total non-operating expense	<u>(22,409,950)</u>	18%	<u>(4,017,469)</u>	<u>(4,162,845)</u>	<u>(145,376)</u>	-3%
<b>TRANSFERS</b>						
33 Transfers in (RDA)	4,990,000		-	-	-	
34 Transfers out	(1,379,250)	81%	(1,115,846)	(1,165,505)	(49,659)	
35 Total transfers	<u>3,610,750</u>		<u>(1,115,846)</u>	<u>(1,165,505)</u>	<u>(49,659)</u>	-4%
36 Change in net position	<u>(791,720)</u>		<u>5,856,406</u>	<u>5,782,828</u>		
37 Net position, beginning	<u>117,110,014</u>		<u>117,110,014</u>	<u>108,082,954</u>		
38 Net position, ending	<u>\$ 116,318,294</u>		<u>\$ 122,966,420</u>	<u>\$ 113,865,782</u>		

# FINANCIAL STATEMENT

APRIL 2022 (unaudited)



## SEWER FUND (520)

### BALANCE SHEET

	Current YTD	Prior YTD	Increase (Decrease)
<b>ASSETS</b>			
1 Cash and investments <sup>1</sup>	\$ 11,890,834	\$ 9,116,326	\$ 2,774,508
3 Receivables	1,629,163	1,333,327	295,836
4 Investment in joint venture	30,939,898	28,915,134	2,024,764
5 Capital assets, net	41,276,275	41,309,022	(32,747)
6 Total assets	<u>85,736,170</u>	<u>80,673,809</u>	<u>5,062,361</u>
<b>LIABILITIES</b>			
7 Payables and other liabilities	(2,535,977)	(816,063)	1,719,914
8 OPEB & pension liabilities	(17,130)	(86,941)	(69,811)
9 Total liabilities	<u>(2,553,107)</u>	<u>(903,004)</u>	<u>1,650,103</u>
<b>NET POSITION</b>			
10 Net investment, capital assets	72,216,173	70,224,156	1,992,017
11 Net position	10,966,890	9,546,649	1,420,241
12 Total net position	<u>\$ 83,183,063</u>	<u>\$ 79,770,805</u>	<u>\$ 3,412,258</u>

<sup>1</sup> Includes restricted cash (impact fees)

### INCOME STATEMENT

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %
<b>OPERATING REVENUE</b>						
13 Sewer fees	\$ 13,310,000	87%	\$ 11,570,645	\$ 10,439,742	\$ 1,130,903	11%
14 Other	2,000,000		1	(13)	14	-108%
15 Total operating revenues	<u>15,310,000</u>	76%	<u>11,570,646</u>	<u>10,439,729</u>	<u>1,130,917</u>	11%
<b>OPERATING EXPENSE</b>						
16 Personnel	(1,335,173)	77%	(1,027,540)	(933,999)	93,541	10%
17 Operations	(1,112,829)	67%	(745,931)	(733,965)	11,966	2%
18 Wastewater treatment	(6,313,140)	94%	(5,909,363)	(6,400,804)	(491,441)	-8%
19 Shared services	(948,421)	76%	(716,913)	(704,674)	12,239	2%
20 Total operating expense	<u>(9,709,563)</u>	87%	<u>(8,399,747)</u>	<u>(8,773,442)</u>	<u>(373,695)</u>	-4%
21 Operating income (loss)	<u>5,600,437</u>		<u>3,170,899</u>	<u>1,666,287</u>	<u>757,222</u>	
<b>NON-OPERATING REVENUE</b>						
22 Interest earnings	-		36,129	31,501	4,628	15%
23 Impact fees	1,500,000	69%	1,028,641	980,566	48,075	5%
24 Federal assistance	1,694,189	0%	-	-	-	
25 Loan from CIP Fund	5,596,998	0%	-	-	-	
26 Total non-operating revenue	<u>8,791,187</u>		<u>1,064,770</u>	<u>1,012,067</u>	<u>52,703</u>	5%
<b>NON-OPERATING EXPENSE</b>						
27 Capital	(18,321,132)		(2,915,282)	-	2,915,282	
28 Other capital	-		-	-	-	
29 Total non-operating expense	<u>(18,321,132)</u>	16%	<u>(2,915,282)</u>	<u>-</u>	<u>2,915,282</u>	
<b>TRANSFERS</b>						
30 Transfers out	(665,000)	87%	(578,532)	(521,987)	56,545	
31 Total transfers	<u>(665,000)</u>		<u>(578,532)</u>	<u>(521,987)</u>	<u>56,545</u>	100%
32 Change in net position	<u>(4,594,508)</u>		<u>741,855</u>	<u>2,156,367</u>		
33 Net position, beginning	<u>82,441,208</u>		<u>82,441,208</u>	<u>77,614,438</u>		
34 Net position, ending	<u>\$ 77,846,700</u>		<u>\$ 83,183,063</u>	<u>\$ 79,770,805</u>		

# FINANCIAL STATEMENT

APRIL 2022 (unaudited)



## SOLID WASTE FUND (540)

### BALANCE SHEET

	Current YTD	Prior YTD	Increase (Decrease)
<b>ASSETS</b>			
1 Cash and investments	\$ 970,078	\$ 295,972	\$ 674,106
2 Receivables	697,724	640,626	57,098
3 Investment in joint venture	6,843,200	6,236,404	606,796
4 Total assets	<u>8,511,002</u>	<u>7,173,002</u>	<u>1,338,000</u>
<b>LIABILITIES</b>			
5 Payables and other liabilities	(729,874)	(389,912)	339,962
6 OPEB & pension liabilities	(2,433)	(14,052)	(11,619)
7 Total liabilities	<u>(732,307)</u>	<u>(403,964)</u>	<u>328,343</u>
<b>NET POSITION</b>			
8 Net investment, capital assets	6,843,200	6,236,404	606,796
9 Net position	935,495	532,634	402,861
10 Total net position	<u>\$ 7,778,695</u>	<u>\$ 6,769,038</u>	<u>\$ 1,009,657</u>

### INCOME STATEMENT

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %
<b>OPERATING REVENUE</b>						
11 Collection fees	\$ 6,174,000		\$ 5,263,035	\$ 4,843,315	\$ 419,720	9%
12 Other	-		-	-	-	#DIV/0!
13 Total operating revenues	<u>6,174,000</u>	85%	<u>5,263,035</u>	<u>4,843,315</u>	<u>419,720</u>	9%
<b>OPERATING EXPENSE</b>						
14 Personnel	(265,051)	53%	(139,898)	(185,047)	(45,149)	-24%
15 Operations	(490,414)	74%	(361,832)	(289,733)	72,099	25%
16 Collection services	(3,880,000)	79%	(3,079,508)	(3,034,376)	45,132	1%
17 Landfill	(963,000)	74%	(714,058)	(692,156)	21,902	3%
18 Shared services	(508,286)	74%	(375,412)	(490,965)	(115,553)	-24%
19 Total operating expense	<u>(6,106,751)</u>	76%	<u>(4,670,708)</u>	<u>(4,692,277)</u>	<u>(21,569)</u>	0%
20 Operating income (loss)	<u>67,249</u>		<u>592,327</u>	<u>151,038</u>	<u>398,151</u>	
<b>NON-OPERATING REVENUE</b>						
21 Interest earnings	-		1,978	1,512	(466)	31%
22 Total non-operating revenue	<u>-</u>		<u>1,978</u>	<u>1,512</u>	<u>(466)</u>	
<b>TRANSFERS</b>						
23 Transfers out	(298,700)	86%	(256,679)	(240,489)	16,190	
24 Total transfers	<u>(298,700)</u>		<u>(256,679)</u>	<u>(240,489)</u>	<u>16,190</u>	7%
25 Change in net position	<u>(231,451)</u>		<u>337,626</u>	<u>(87,939)</u>		
26 Net position, beginning	<u>7,441,069</u>		<u>7,441,069</u>	<u>6,856,977</u>		
27 Net position, ending	<u>\$ 7,209,618</u>		<u>\$ 7,778,695</u>	<u>\$ 6,769,038</u>		

# FINANCIAL STATEMENT

APRIL 2022 (unaudited)



## STORM WATER FUND (550)

### BALANCE SHEET

	Current YTD	Prior YTD	Increase (Decrease)
<b>ASSETS</b>			
1 Cash and investments <sup>1</sup>	\$ 9,647,988	\$ 10,801,516	\$ (1,153,528)
2 Receivables	522,850	418,597	104,253
3 Capital assets, net	48,159,506	47,519,747	639,759
4 Total assets	<u>58,330,344</u>	<u>58,739,860</u>	<u>(409,516)</u>
<b>LIABILITIES</b>			
6 Payables and other liabilities	(34,915)	(129,154)	(94,239)
7 OPEB & pension liabilities	(14,885)	(75,536)	(60,651)
8 Bonds payable	(3,425,000)	(4,070,000)	(645,000)
9 Total liabilities	<u>(3,474,800)</u>	<u>(4,274,690)</u>	<u>(799,890)</u>
<b>NET POSITION</b>			
10 Net investment, capital assets	44,734,506	43,449,747	1,284,759
11 Net position	10,121,038	11,015,423	(894,385)
12 Total net position	<u>\$ 54,855,544</u>	<u>\$ 54,465,170</u>	<u>\$ 390,374</u>

<sup>1</sup> Includes restricted cash (impact fees)

### INCOME STATEMENT

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %
<b>OPERATING REVENUE</b>						
14 Storm water fees	\$ 4,311,580	86%	\$ 3,708,825	\$ 3,445,332	\$ 263,493	8%
15 Other	-		-	-	-	#DIV/0!
16 Total operating revenues	<u>4,311,580</u>		<u>3,708,825</u>	<u>3,445,332</u>	<u>263,493</u>	8%
<b>OPERATING EXPENSE</b>						
17 Personnel	(1,213,242)	75%	(904,552)	(897,619)	6,933	1%
18 Operations	(1,113,619)	67%	(751,244)	(1,006,717)	(255,473)	-25%
19 Shared services	(1,015,150)	76%	(774,612)	(712,500)	62,112	9%
20 Total operating expense	<u>(3,342,011)</u>	73%	<u>(2,430,408)</u>	<u>(2,616,836)</u>	<u>(186,428)</u>	-7%
21 Operating income (loss)	<u>969,569</u>		<u>1,278,417</u>	<u>828,496</u>	<u>77,065</u>	
<b>NON-OPERATING REVENUE</b>						
22 Interest earnings	-		33,950	43,276	(9,326)	
23 Impact fees	1,000,000	76%	755,189	1,784,472	(1,029,283)	-58%
24 Total non-operating revenue	<u>1,000,000</u>		<u>789,139</u>	<u>1,827,748</u>	<u>(1,038,609)</u>	
<b>NON-OPERATING EXPENSE</b>						
25 Capital	(2,800,000)	65%	(1,813,844)	(38,172)	1,775,672	
26 Debt service	(727,352)	100%	(727,453)	(724,901)	2,552	0%
27 Total capital outlay	<u>(3,527,352)</u>		<u>(2,541,297)</u>	<u>(763,073)</u>	<u>1,778,224</u>	
<b>TRANSFERS</b>						
28 Transfers out	(215,579)	86%	(186,393)	(172,266)	14,127	8%
29 Total transfers	<u>(215,579)</u>		<u>(186,393)</u>	<u>(172,266)</u>	<u>14,127</u>	
30 Change in net position	<u>(1,773,362)</u>		<u>(660,134)</u>	<u>1,720,905</u>		
31 Net position, beginning	<u>55,515,678</u>		<u>55,515,678</u>	<u>52,744,265</u>		
32 Net position, ending	<u>\$ 53,742,316</u>		<u>\$ 54,855,544</u>	<u>\$ 54,465,170</u>		



**FINANCIAL STATEMENT**

APRIL 2022 (unaudited)

**STREETLIGHT FUND (570)****BALANCE SHEET**

	<b>Current YTD</b>	<b>Prior YTD</b>	<b>Increase (Decrease)</b>
<b>ASSETS</b>			
1 Cash and investments	\$ 1,064,138	\$ 1,085,130	\$ (20,992)
2 Receivables	34,225	43,079	(8,854)
3 Total assets	<u>1,098,363</u>	<u>1,128,209</u>	<u>(29,846)</u>
<b>LIABILITIES</b>			
4 Payables and other liabilities	(1,728)	(126,989)	(125,261)
5 Total liabilities	<u>(1,728)</u>	<u>(126,989)</u>	<u>(125,261)</u>
6 <b>NET POSITION</b>	<u>\$ 1,096,635</u>	<u>\$ 1,001,220</u>	<u>\$ 95,415</u>

**INCOME STATEMENT**

	<b>Annual Budget</b>	<b>YTD to Budget</b>	<b>Current YTD</b>	<b>Prior YTD</b>	<b>Increase (Decrease)</b>	<b>Diff %</b>
<b>REVENUES</b>						
7 Streetlight fees	\$ 769,590		\$ 643,234	\$ 620,041	\$ 23,193	
8 Other	-		4,294	5,440	(1,146)	
9 Total revenues	<u>769,590</u>	84%	<u>647,528</u>	<u>625,481</u>	<u>22,047</u>	4%
<b>EXPENDITURES</b>						
10 Operations	(1,089,639)		(582,071)	(975,252)	(393,181)	
11 Total expenditures	<u>(1,089,639)</u>	53%	<u>(582,071)</u>	<u>(975,252)</u>	<u>(393,181)</u>	-40%
<b>TRANSFERS</b>						
12 Transfers in			-	-	-	
13 Transfers out	(37,500)		(32,163)	(31,002)	1,161	
14 Total transfers	<u>(37,500)</u>	86%	<u>(32,163)</u>	<u>(31,002)</u>	<u>1,161</u>	4%
15 Change in net position	<u>(357,549)</u>		<u>33,294</u>	<u>(380,773)</u>		
16 Net position, beginning	<u>1,063,341</u>		<u>1,063,341</u>	<u>1,381,993</u>		
17 Net position, ending	<u>\$ 705,792</u>		<u>\$ 1,096,635</u>	<u>\$ 1,001,220</u>		

# FINANCIAL STATEMENT

APRIL 2022 (unaudited)



## FLEET MANAGEMENT FUND (610)

### BALANCE SHEET

	Current YTD	Prior YTD	Increase (Decrease)
<b>ASSETS</b>			
1 Cash and investments	\$ 2,791,064	\$ 2,716,973	\$ 74,091
2 Restricted cash	-	418,195	(418,195)
3 Receivables	-	-	-
4 Inventory	9	-	9
5 Capital assets, net	9,990,008	9,217,030	772,978
6 Total assets	<u>12,781,081</u>	<u>12,352,198</u>	<u>428,883</u>
<b>LIABILITIES</b>			
7 Payables and other liabilities	(110,945)	(161,730)	(50,785)
8 Capital lease payable	(2,465,303)	(3,546,681)	(1,081,378)
9 OPEB & pension liabilities	(11,105)	(58,533)	(47,428)
10 Total liabilities	<u>(2,587,353)</u>	<u>(3,766,944)</u>	<u>(1,179,591)</u>
<b>NET POSITION</b>			
11 Net investment, capital assets	7,524,705	5,670,349	1,854,356
12 Net position	2,669,023	2,914,905	(245,882)
13 Total net position	<u>\$ 10,193,728</u>	<u>\$ 8,585,254</u>	<u>\$ (750,708)</u>

### INCOME STATEMENT

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %
<b>REVENUES</b>						
14 Charges for service	\$ 5,948,112	83%	\$ 4,956,771	\$ 4,496,291	\$ 460,480	10%
15 Sale of vehicles/equipment	300,000	84%	252,243	173,090	79,153	
16 Other	-		11,421	121,819	(110,398)	-91%
18 Total revenues	<u>6,248,112</u>	84%	<u>5,220,435</u>	<u>4,791,200</u>	<u>429,235</u>	9%
<b>EXPENDITURES</b>						
19 Personnel	(769,798)	81%	(620,925)	(603,927)	16,998	3%
20 Operations	(1,822,440)	78%	(1,414,599)	(1,147,787)	266,812	23%
21 Shared services	(7,540)		(6,280)	(17,950)	(11,670)	-65%
22 Debt service	(1,664,130)	100%	(1,670,731)	(1,847,461)	(176,730)	
23 Total expenditures	<u>(4,263,908)</u>	87%	<u>(3,712,535)</u>	<u>(3,617,125)</u>	<u>95,410</u>	3%
<b>CAPITAL OUTLAY</b>						
24 Capital	(3,140,200)	67%	(2,102,793)	(2,870,574)	(767,781)	
25 Other capital	-		-	-	-	
26 Total capital outlay	<u>(3,140,200)</u>		<u>(2,102,793)</u>	<u>(2,870,574)</u>	<u>(767,781)</u>	-27%
27 Change in net position	<u>(1,155,996)</u>		<u>(594,893)</u>	<u>(1,696,499)</u>		
28 Net position, beginning	<u>10,788,621</u>		<u>10,788,621</u>	<u>10,281,753</u>		
29 Net position, ending	<u>\$ 9,632,625</u>		<u>\$ 10,193,728</u>	<u>\$ 8,585,254</u>		

# FINANCIAL STATEMENT

APRIL 2022 (unaudited)



## IT MANAGEMENT FUND (620)

### BALANCE SHEET

	Current YTD	Prior YTD	Increase (Decrease)
<b>ASSETS</b>			
1 Cash and investments	\$ 2,235,059	\$ 1,769,886	\$ 465,173
2 Receivables	26,331	-	26,331
3 Capital assets, net	12,128	73,138	(61,010)
4 Total assets	<u>2,273,518</u>	<u>1,843,024</u>	<u>430,494</u>
<b>LIABILITIES</b>			
5 Payables and other liabilities	(181,256)	(66,109)	(115,147)
OPEB & pension liabilities	(2,809)	-	(2,809)
6 Total liabilities	<u>(184,065)</u>	<u>(66,109)</u>	<u>(117,956)</u>
<b>NET POSITION</b>			
7 Net investment, capital assets <sup>1</sup>	12,128	73,138	(61,010)
8 Net position	2,077,325	1,703,777	373,548
9 Total net position	<u>\$ 2,089,453</u>	<u>\$ 1,776,915</u>	<u>\$ 347,217</u>

### INCOME STATEMENT

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %
<b>REVENUES</b>						
10 Assessments	\$ 3,100,000	83%	\$ 2,583,340	\$ 2,064,925	\$ 518,415	25%
11 Other	-		7,081	7,065	16	0%
12 Total revenues	<u>3,100,000</u>	84%	<u>2,590,421</u>	<u>2,071,990</u>	<u>518,431</u>	25%
<b>EXPENDITURES</b>						
13 Personnel	(1,067,644)		(862,172)	(672,967)	189,205	28%
14 Operations	(225,000)	27%	(59,939)	(43,662)	16,277	
15 IT Infrastructure	(1,934,048)	63%	(1,221,356)	(1,058,208)	163,148	15%
16 Total expenditures	<u>(3,226,692)</u>	66%	<u>(2,143,467)</u>	<u>(1,774,837)</u>	<u>368,630</u>	21%
20 Change in net position	<u>(126,692)</u>		<u>446,954</u>	<u>297,153</u>		
21 Net position, beginning	1,642,499		1,642,499	1,479,762		
22 Net position, ending	<u>\$ 1,515,807</u>		<u>\$ 2,089,453</u>	<u>\$ 1,776,915</u>		

# FINANCIAL STATEMENT

APRIL 2022 (unaudited)



## RISK MANAGEMENT FUND (670)

### BALANCE SHEET

	Current YTD	Prior YTD	Increase (Decrease)
<b>ASSETS</b>			
1 Cash and investments	\$ 1,885,570	\$ 1,221,480	\$ 664,090
2 Receivables	-	-	-
3 Total assets	<u>1,885,570</u>	<u>1,221,480</u>	<u>664,090</u>
<b>LIABILITIES</b>			
4 Payables and other liabilities	(299,534)	(16,618)	282,915
5 OPEB & pension liabilities	(2,059)	(10,548)	(8,489)
6 Total liabilities	<u>(301,593)</u>	<u>(27,166)</u>	<u>274,426</u>
7 NET POSITION	<u>\$ 1,583,977</u>	<u>\$ 1,194,314</u>	<u>\$ 389,664</u>

### INCOME STATEMENT

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %
<b>REVENUES</b>						
8 Assessments	\$ 1,981,640	85%	\$ 1,688,354	\$ 1,604,713	\$ 83,641	5%
9 Grants	22,000	0%	-	-	-	
10 Other	-		4,428	2,497	1,931	77%
11 Total revenues	<u>2,003,640</u>	84%	<u>1,692,782</u>	<u>1,607,210</u>	<u>85,572</u>	5%
<b>EXPENDITURES</b>						
12 Personnel	(220,605)	54%	(119,305)	(147,125)	(27,820)	-19%
13 Operations	(33,000)	23%	(7,617)	(6,218)	1,399	100%
14 Premiums	(1,077,582)	91%	(985,007)	(927,526)	57,481	6%
15 Claims and losses	(565,000)	5%	(28,969)	(174,965)	(145,996)	-83%
16 Total expenditures	<u>(1,896,187)</u>	60%	<u>(1,140,898)</u>	<u>(1,255,834)</u>	<u>(114,936)</u>	-9%
17 Change in net position	<u>107,453</u>		<u>551,884</u>	<u>351,376</u>		
18 Net position, beginning	<u>1,032,093</u>		<u>1,032,093</u>	<u>842,938</u>		
19 Net position, ending	<u>\$ 1,139,546</u>		<u>\$ 1,583,977</u>	<u>\$ 1,194,314</u>		

# FINANCIAL STATEMENT

APRIL 2022 (unaudited)



## REDEVELOPMENT AGENCY FUND (800)

### BALANCE SHEET

	Current YTD	Prior YTD	Increase (Decrease)
<b>ASSETS</b>			
1 Cash and investments	\$ 17,687,669	\$ 14,875,659	\$ 2,812,010
2 Receivables	-	-	-
3 Total assets	<u>17,687,669</u>	<u>14,875,659</u>	<u>2,812,010</u>
<b>LIABILITIES</b>			
4 Payables and other liabilities	-	(995,394)	(995,394)
5 Due to the General Fund	(4,490,500)	(4,490,500)	-
6 Total liabilities	<u>(4,490,500)</u>	<u>(5,485,894)</u>	<u>(995,394)</u>
7 FUND BALANCE	<u>\$ 13,197,169</u>	<u>\$ 9,389,765</u>	<u>\$ 3,807,404</u>

### INCOME STATEMENT

	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %
<b>REVENUES</b>						
8 Tax increment	\$ 4,055,500	117%	\$ 4,744,198	\$ 4,335,582	\$ 408,616	
9 Other	22,305		50,877	57,696	(6,819)	
10 Total revenues	<u>4,077,805</u>	118%	<u>4,795,075</u>	<u>4,393,278</u>	<u>401,797</u>	9%
<b>EXPENDITURES</b>						
11 Administration	(155,350)		-	(139,228)	(139,228)	
12 Redevelopment	(10,812,500)		(16,180)	(3,451,539)	(3,435,359)	
13 Debt service	(100,272)		(1,000)	-	1,000	
14 Low-income housing	(155,326)		-	-	-	
15 Total expenditures	<u>(11,223,448)</u>		<u>(17,180)</u>	<u>(3,590,767)</u>	<u>(3,573,587)</u>	-100%
<b>TRANSFERS</b>						
16 Transfers in	-		-	-	-	
17 Transfers out	-		-	-	-	
18 Total transfers	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	
<b>EXTRAORDINARY ITEMS</b>						
19 Land sale	3,000,000		-	-	-	
20 Land purchase	-		-	-	-	
21 Total extraordinary items	<u>3,000,000</u>		<u>-</u>	<u>-</u>	<u>-</u>	
22 Change in net position	(4,145,643)		4,777,895	802,511		
23 Fund balance, beginning	8,419,274		8,419,274	8,587,254		
24 Fund balance, ending	<u>\$ 4,273,631</u>		<u>\$ 13,197,169</u>	<u>\$ 9,389,765</u>		