# JULY 2021 MONTHLY FINANCIAL REPORT FOR THE FISCAL YEAR 2022



Prepared by
Danyce Steck, CPFO
Administrative Services Director

JULY 2021 (unaudited)

# **ENDING FUND BALANCES**



	Annual Budget	Current YTD	Prior YTD	Increase (Decrease)
1 General Fund	\$ 21,732,245	\$ 22,843,925	\$ 13,962,373	\$ 8,881,552
Special Revenue Funds				
2 Class C Roads Fund	3,875,434	3,672,846	1,602,809	2,070,038
3 Fairway Estates SID	52,084	53,298	54,244	(946)
4 Highland SID	117	8,582	7,761	821
5 KrafMaid SID	842,429	842,674	838,851	3,823
6 Capital Projects Fund	20,658,296	37,318,649	29,567,314	7,751,335
7 CDBG Fund	779,146	792,039	835,309	(43,270)
8 Grants Fund	(5,563,328)	28,142	1,500	26,642
9 Municipal Building Authority	1,708,927	1,863,631	2,208,001	(344,370)
10 Redevelopment Agency	4,273,631	8,423,023	8,580,720	(157,697)
Enterprise Funds (less capital assets)				
11 Water Fund	12,958,483	15,924,090	10,295,341	5,628,749
12 Sewer Fund	8,423,521	11,104,945	6,847,187	4,257,758
13 Solid Waste Fund	375,979	575,563	540,823	34,740
14 Storm Water Fund	8,971,491	11,041,958	9,722,913	1,319,045
15 Streetlight Fund	705,792	1,120,273	1,436,758	(316,485)
Internal Service Funds (less capital assets)				
16 Fleet Management Fund	2,237,935	3,620,392	4,983,901	(1,363,509)
17 IT Management Fund	1,581,444	1,748,560	1,542,941	205,619
18 Risk Management Fund	1,139,546	212,419	93,931	118,488
	\$ 84,753,172	\$ 121,195,009	\$ 93,122,677	\$ 28,072,333

JULY 2021 (unaudited)

# **GENERAL FUND**



DAL ANGE GUEET								
BALANCE SHEET				Current		Prior	Increase	
				YTD		YTD	(Decrease)	
ASSETS  1 Cash and investments  2 Restricted cash  3 Receivables <sup>1</sup> 4 Due from RDA  5 Other			\$	11,801,963 8,833,422 6,878,253 4,490,500	\$	3,808,508 8,845,053 6,104,268 4,490,500	\$ 7,993,455 (11,631) 773,985	
6 Total assets			_	32,004,138	_	23,248,329	8,755,809	
<b>LIABILITIES</b> 7 Payables and other liabilities 8 Total liabilities				(9,160,213) (9,160,213)		(9,285,956) (9,285,956)	(125,743) (125,743)	
9 FUND BALANCE			\$	22,843,925	\$	13,962,373	\$ 8,881,552	
INCOME STATEMENT								
INCOME STATEMENT	Annual Budget	YTD to Budget		Current YTD		Prior YTD	Increase (Decrease)	Diff %
REVENUES		00/	_	0.405.454	•			10/
10 Sales tax 1	\$ 23,775,000	9%	\$	2,125,474	\$	2,048,418	\$ 77,056	4%
11 Sales tax - 4th quarter	2,225,000	9%		189,852		182,518	7,334	4%
12 Property tax	17,348,695	0%		76,832		86,809	(9,977)	-11%
13 Franchise tax <sup>1</sup>	8,290,000	10%		821,143		707,254	113,889	16%
14 Licensing and permits	3,591,000	13%		471,506		332,449	139,057	42%
15 Charges for services	4,321,850	15%		644,375		323,483	320,892	99%
<ul><li>16 Intergovernmental</li><li>17 Fines and forfeitures</li></ul>	189,300	0% 9%		104 400		2,160	(2,160)	-100% 73%
18 Other	1,150,000 60,500	53%		104,490 31,933		60,366 31,627	44,124 306	73% 1%
19 Total revenues	60,951,345	7%		4,465,605		3,775,084	690,521	18%
EXPENDITURES								
20 City council	(511,884)	3%		(17,404)		(14,957)	2,447	16%
21 Mayor	(1,364,066)	5%		(63,014)		(71,172)	(8,158)	-11%
22 Administrative services	(1,455,083)	3%		(48,418)		(45,672)	2,746	6%
23 City attorney	(1,788,059)	4%		(74,887)		(80,975)	(6,088)	-8%
24 Community development	(3,698,189)	5%		(173,122)		(179,704)	(6,582)	-4%
25 Courts	(860,000)	5%		(39,564)		(40,341)	(777)	-2%
26 Fire	(12,425,159)	6%		(751,530)		(740,890)	10,640	1%
27 Police	(22,884,531)	6%		(1,405,664)		(1,259,881)	145,783	12%
28 Public services	(6,662,468)	7%		(454,264)		(218,686)	235,578	108%
29 Public works	(4,276,768)	5%		(192,674)		(222,455)	(29,781)	-13%
30 Non-departmental	(4,290,602)	9%		(369,103)		(454,719)	(85,616)	-19%
31 Debt service	(2,366,600)	3%		(73,998)		(74,062)	(64)	0%
Total expenditures	(62,583,409)	6%		(3,663,642)		(3,403,514)	260,128	8%
TRANSFERS IN (OUT)								
32 Transfers in	2,596,029	12%		309,717		237,118	72,599	31%
33 Transfers out	(963,965)	0%		-			_	
34 Total transfers	1,632,064	19%		309,717		237,118	72,599	
ONE-TIME REVENUE (EXPENSE)								
35 CARES Act revenue	-			-		1,760,209	(1,760,209)	-100%
36 CARES Act operations						(18,084)	(18,084)	-100%
37 Total one-time						1,742,125	(1,778,293)	
38 Change in fund balance	-			1,111,680		2,350,813	(755,045)	-53%
39 Fund balance, beginning	21,732,245			21,732,245		11,611,560		
40 Fund balance, ending	\$ 21,732,245		\$	22,843,925	\$	13,962,373		
15 Tana balance, enang	Ψ 21,102,240		Ψ	22,040,020	Ψ	10,002,010		

JULY 2021 (unaudited)

# **GENERAL FUND**



# GENERAL FUND EXPENDITURES BY DIVISION

Mayor			Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %	
Mayor		-							
42 Mayor         (488,891)         1%         (70,49)         (18,714)         (11,665)         -62%           43 Economic Development         (481,688)         9%         (44,782)         (40,395)         43,387         11,183           44 Public Affairs         (392,507)         3%         (11,183)         (12,063)         (880)         -7%           Administrative Services         (779,787)         4%         (27,469)         (23,939)         3,530         15%           45 Administrative Services         (779,787)         3%         (7,402)         (8,947)         (1,545)         -7%           48 City Recorder         (228,699)         3%         (7,402)         (8,947)         (1,545)         -7%           47 Human Resources         (445,597)         3%         (13,547)         (12,766)         761         6%           48 Utility Billing         - </th <th>41</th> <th>Cit y Council</th> <th>(511,884)</th> <th>3%</th> <th>(17,404)</th> <th>(14,957)</th> <th>2,447</th> <th>16%</th>	41	Cit y Council	(511,884)	3%	(17,404)	(14,957)	2,447	16%	
43 Economic Development (481.688) 9% (44,782) (40,395) 4.387 11% 4 Public Affairs (332.507) 3% (111,183) (12,063) (380) 7.78   **Administrative Services**  45 Administrative Services** (479.787) 4% (27,469) (23,939) 3.530 15% (48.60) 7.74 (5.60) 7.74 (6.60) 7.74 (7.402) 7.74 (7		Mayor							
Authorite   Public Affairs   Capacity   Ca	42	Mayor	(489,891)	1%	(7,049)	(18,714)	(11,665)	-62%	
Administrative Services  45 Administrative Services  46 City Recorder  (226,689) 3% (7,402) (8,347) (1,545) -77%  47 Human Resources (246,589) 3% (7,402) (8,347) (1,545) -77%  48 Utility Billing  City Attorney  49 City Attorney  49 City Attorney  49 City Attorney  50 Prosecution (595,683) 5% (27,173) (27,845) (672) -2%  Community Development  52 Building (1,127,595) 5% (54,546) (1,14,36) (916) -8%  Community Preservation (338,273) 5% (29,769) (29,769) 20 0%  54 Engineering (891,504) 5% (40,943) (41,588) (415) -1%  55 Property Administration (146,087) 5% (40,473) (46,853) (6,480) -14%  56 Property Administration (146,087) 5% (7,391) (7,278) (12,278)  Courts  Courts  Fire  Fire  Fire  Fire  58 Fire (12,425,159) 6% (751,530) (740,880) 10,640 1%  Police  99 Animal Services (574,816) 4% (23,649) (28,103) (4,454) -16%  50 Crossing Guards (721,576) 1% (4,385) (4,658) (353) -3%  51 Police (21,458,249) 6% (13,72,830) (1,229,000) 143,830 12%  52 SWAT (128,880) 4% (24,737) (6,868) (155,249) 9,387 6%  54 Engineering (301,731) (7,278) (7,787)	43	Economic Development	(481,668)	9%	(44,782)	(40,395)	4,387	11%	
45 Administrative Services (779,787) 4% (27,469) (23,339) 3,3,3,3 1 5% 45% City Recorder (226,699) 3% (7,402) (8,947) (1,545) -17% 47 Human Resources (448,597) 3% (13,547) (12,786) 761 6% 48 Utility Billing	44	Public Affairs	(392,507)	3%	(11,183)	(12,063)	(880)	-7%	
66 City Recorder 47 Human Resources 48 Utility Billiling  City Attorney 49 City Attorney 49 City Attorney 50 Prosecution 50 Sp. 683, 55% 50 Prosecution 50 Community Development 52 Bulliding 638,273) 53% 53% 53% 53% 53% 53% 53% 53% 53% 53%		Administrative Services							
Human Resources (448,597) 3% (13,547) (12,786) 761 6% Williy Billilling (25,445) 3% (13,547) (12,786) 761 6% Williy Billilling (25,445) 4% (37,194) (41,694) (45,00) 771% 50 Prosecution (595,683) 5% (27,173) (27,845) (672) -2% 51 Victim Advocate (252,404) 4% (10,520) (11,436) (916) -8%    **Community Development**  52 Building (1,127,595) 5% (54,546) (54,365) 181 0% 53 Community Preservation (638,273) 5% (29,769) (29,749) 20 0% 54 Engineering (891,504) 5% (40,943) (41,388) (415) -1% 55 Planning (894,730) 5% (40,943) (41,388) (415) -1% 55 Planning (894,730) 5% (40,473) (46,953) (6,460) 7.14% 55 Property Administration (146,087) 5% (7,391) (7,279) 112 2%    **Courts**  **Fire**  **Courts**  **Fire**  **Police**  **Polic	45	Administrative Services	(779,787)	4%	(27,469)	(23,939)	3,530	15%	
City Attorney	46	City Recorder	(226,699)	3%	(7,402)	(8,947)	(1,545)	-17%	
City Attorney         City Attorney         (939,972)         4%         (37,194)         (41,694)         (4,500)         -71%           50 Prosecution         (595,683)         5%         (27,173)         (27,845)         (672)         -2%           51 Victin Advocate         (252,404)         4%         (10,520)         (11,436)         (916)         -8%           Community Development           52 Bullding         (1,127,595)         5%         (54,546)         (54,365)         181         0%           53 Community Preservation         (638,273)         5%         (29,789)         (29,749)         20         0%           54 Engineering         (891,504)         5%         (40,943)         (41,388)         (415)         -1%           55 Planning         (894,730)         5%         (7,391)         (7,279)         112         2%           Courts         (860,000)         5%         (39,564)         (40,341)         (777)         -2%           Fire         (12,425,159)         6%         (751,530)         (740,890)         10,640         1%           Police         (10,22,25,50)         6%         (751,530)         (740,890)         10,640 <td< td=""><td>47</td><td>Human Resources</td><td>(448,597)</td><td>3%</td><td>(13,547)</td><td>(12,786)</td><td>761</td><td>6%</td></td<>	47	Human Resources	(448,597)	3%	(13,547)	(12,786)	761	6%	
49 City Attorney (339,972) 4% (37,194) (41,894) (4,500) -11% 50 Prosecution (595,683) 5% (27,173) (27,845) (672) -2% 51 Victim Advocate (252,404) 4% (10,520) (11,436) (916) -8%    **Community Development**  52 Building (1,127,595) 5% (54,546) (54,365) 181 0% 53 Community Preservation (638,273) 5% (29,769) (29,749) 20 0% 54 Engineering (891,504) 5% (40,943) (41,568) (415) -1% 55 Planning (894,730) 5% (40,473) (46,953) (6,480) -14% 56 Property Administration (146,087) 5% (7,391) (7,279) 112 2%    **Courts**  **Courts**	48	Utility Billling	- 1		-	-	-		
Fire		City Attorney							
Community Development   Community Preservation   Community Preservation   Community Preservation   Community Development   Community Preservation   Community Development   Community Preservation   Community Development	49	City Attorney	(939,972)	4%	(37,194)	(41,694)	(4,500)	-11%	
Community Development         52         Building         (1,127,595)         5%         (54,546)         (54,365)         181         0%           53         Community Preservation         (638,273)         5%         (29,769)         (29,749)         20         0%           54         Engineering         (891,304)         5%         (40,473)         (41,358)         (41,51)         -1%           55         Planning         (894,730)         5%         (40,473)         (40,983)         (6,480)         -14%           56         Property Administration         (146,087)         5%         (7,391)         (7,279)         112         2%           Courts           57         Courts         (860,000)         5%         (39,564)         (40,341)         (777)         -2%           Fire           58         Fire         (12,425,159)         6%         (751,530)         (740,890)         10,640         1%           Police           59         Animal Services         (574,816)         4%         (23,649)         (28,103)         (4,454)         -16%           60         Crossing Guards         (721,576)         1%         (4,305)	50	Prosecution	(595,683)	5%	(27,173)	(27,845)	(672)	-2%	
52         Building         (1,127,595)         5%         (54,546)         (54,365)         181         0%           53         Community Preservation         (638,273)         5%         (29,769)         (29,749)         20         0%           54         Engineering         (891,504)         5%         (40,943)         (41,558)         (415)         -1%           55         Planning         (894,730)         5%         (40,473)         (46,953)         (6,480)         -14%           56         Property Administration         (146,087)         5%         (39,564)         (40,341)         (777)         -2%           Courts         **Courts         **Courts <td colsp<="" td=""><td>51</td><td>Victim Advocate</td><td>(252,404)</td><td>4%</td><td>(10,520)</td><td>(11,436)</td><td>(916)</td><td>-8%</td></td>	<td>51</td> <td>Victim Advocate</td> <td>(252,404)</td> <td>4%</td> <td>(10,520)</td> <td>(11,436)</td> <td>(916)</td> <td>-8%</td>	51	Victim Advocate	(252,404)	4%	(10,520)	(11,436)	(916)	-8%
53         Community Preservation         (638,273)         5%         (29,769)         (29,749)         20         0%           54         Engineering         (891,504)         5%         (40,943)         (41,358)         (46,80)         -1%           56         Property Administration         (146,087)         5%         (7,391)         (7,279)         112         2%           Courts           57         Courts         (860,000)         5%         (39,564)         (40,341)         (777)         -2%           Fire           58         Fire         (12,425,159)         6%         (751,530)         (740,890)         10,640         1%           Police           60         Crossing Guards         (574,816)         4%         (23,649)         (28,103)         (4,454)         -16%           60         Crossing Guards         (721,576)         1%         (4,305)         (4,658)         (353)         -8%           61         Police         (21,458,249)         6%         (13,22,300)         (12,29,000)         143,830         1.2%           62         SWAT         (129,830)         4%         (5,736)         (5,864)         (128) <td></td> <td>Community Development</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		Community Development							
54         Engineering         (891,504)         5%         (40,943)         (41,358)         (415)         -1%           55         Planning         (894,730)         5%         (40,473)         (46,953)         (6,480)         -14%           56         Property Administration         (146,087)         5%         (7,391)         (7,279)         112         2%           Courts           Fire         (860,000)         5%         (39,564)         (40,341)         (777)         -2%           Fire         (12,425,159)         6%         (751,530)         (740,890)         10,640         1%           Police           9 Animal Services         (574,816)         4%         (23,649)         (28,103)         (4,454)         -16%           60         Crossing Guards         (721,576)         1%         (4,305)         (4,658)         (353)         -8%           61         Police         (21,458,249)         6%         (1,372,830)         (1,29,000)         143,830         12%           62         SWAT         (161,123)         4%         (5,736)         (5,864)         (128)         -2%           64	52	Building	(1,127,595)	5%	(54,546)	(54,365)	181	0%	
55         Planning         (894,730)         5%         (40,473)         (46,953)         (6,480)         -14%           56         Property Administration         (146,087)         5%         (40,473)         (46,953)         (6,480)         -14%           Courts           57         Courts         (860,000)         5%         (39,564)         (40,341)         (777)         -2%           Fire           58         Fire         (12,425,159)         6%         (751,530)         (740,890)         10,640         1%           59         Animal Services         (574,816)         4%         (23,649)         (28,103)         (4,454)         -16%           60         Crossing Guards         (721,576)         1%         (4,305)         (4,658)         (353)         -8%           61         Police         (21,458,249)         6%         (1,372,830)         (1,229,000)         143,830         12%           62         SWAT         (129,890)         4%         (5,736)         (5,864)         (128)         -2%           63         Cemetery         (161,123)         4%         (5,736)         (5,864)         (128)         -2%           64	53	Community Preservation	(638,273)	5%	(29,769)	(29,749)	20	0%	
For Property Administration         (146,087)         5%         (7,391)         (7,279)         112         2%           Courts         Courts         (860,000)         5%         (39,564)         (40,341)         (777)         -2%           Fire         (12,425,159)         6%         (751,530)         (740,890)         10,640         1%           Police           59         Animal Services         (574,816)         4%         (23,649)         (28,103)         (4,454)         -16%           60         Crossing Guards         (721,576)         1%         (4,505)         (4,658)         (353)         -5%           61         Police         (21,488,249)         6%         (1372,6330)         (12,29,000)         143,830         12%           61         Police         (21,488,249)         6%         (1372,6330)         (12,29,000)         143,830         12%           62         SWAT         (129,990)         4%         (4,880)         1,880         6,760         -360%           Public Services           63         Cemetery         (161,123)         4%         (5,736)         (5,864)         (128)         -2%           64         Events <td>54</td> <td>Engineering</td> <td>(891,504)</td> <td>5%</td> <td>(40,943)</td> <td>(41,358)</td> <td>(415)</td> <td>-1%</td>	54	Engineering	(891,504)	5%	(40,943)	(41,358)	(415)	-1%	
Courts         (860,000)         5%         (39,564)         (40,341)         (777)         -2%           Fire           58 Fire         (12,425,159)         6%         (751,530)         (740,890)         10,640         1%           Police           59 Animal Services         (574,816)         4%         (23,649)         (28,103)         (4,454)         -16%           60 Crossing Guards         (721,576)         1%         (4,305)         (4,658)         (353)         -8%           61 Police         (21,458,249)         6%         (1,372,830)         (1,229,000)         143,830         12%           62 SWAT         (129,890)         4%         (4,880)         1,880         6,760         -360%           Public Services           63 Cemetery         (161,123)         4%         (5,736)         (5,864)         (128)         -2%           64 Events         (728,509)         34%         (247,375)         (7,167)         240,208         3352%           65 Facilities         (1,600,305)         2%         (36,517)         (50,406)         (13,889)         -28%           66 Parks         (4,172,531)         4%         (164,636)         (155,24	55	Planning	(894,730)	5%	(40,473)	(46,953)	(6,480)	-14%	
Fire         (860,000)         5%         (39,564)         (40,341)         (777)         -2%           Fire           58         Fire         (12,425,159)         6%         (751,530)         (740,890)         10,640         1%           Police           59         Animal Services         (574,816)         4%         (23,649)         (28,103)         (4,454)         -16%           60         Crossing Guards         (721,576)         1%         (4,305)         (4,658)         (353)         -8%           61         Police         (21,458,249)         6%         (1,372,830)         (1,229,000)         143,830         12%           62         SWAT         (129,890)         4%         (4,880)         1,880         6,760         -360%           Public Services           63         Cemetry         (161,123)         4%         (5,736)         (5,864)         (128)         -2%           64         Events         (728,509)         34%         (247,375)         (7,167)         240,208         3352%           65         Facilities         (1,600,305)         2%         (36,517)         (50,406)         (13,889)         -28% <td>56</td> <td>Property Administration</td> <td>(146,087)</td> <td>5%</td> <td>(7,391)</td> <td>(7,279)</td> <td>112</td> <td>2%</td>	56	Property Administration	(146,087)	5%	(7,391)	(7,279)	112	2%	
Fire 58 Fire (12,425,159) 6% (751,530) (740,890) 10,640 1%  Police  59 Animal Services (574,816) 4% (23,649) (28,103) (4,454) -16% (60 Crossing Guards (721,576) 1% (4,305) (4,658) (353) -8% (61 Police (21,458,249) 6% (1,372,830) (1,229,000) 143,830 12% (62 SWAT (129,890) 4% (4,880) 1,880 6,760 -360% (1,229,000) 143,830 12% (1,229,000) 143,830 12% (1,229,000) 143,830 12% (1,229,000) 143,830 12% (1,229,000) 143,830 12% (1,229,000) 143,830 12% (1,229,000) 143,830 12% (1,229,000) 1,880 6,760 -360% (1,229,000) 1,880		Courts							
Fire         (12,425,159)         6%         (751,530)         (740,890)         10,640         1%           Police           59         Animal Services         (574,816)         4%         (23,649)         (28,103)         (4,454)         -16%           60         Crossing Guards         (721,576)         1%         (4,305)         (4,658)         (353)         -8%           61         Police         (21,458,249)         6%         (1,372,830)         (1,229,000)         143,830         12%           62         SWAT         (129,890)         4%         (4,880)         1,880         6,760         -360%           Public Services           63         Cemetery         (161,123)         4%         (5,736)         (5,864)         (128)         -2%           64         Events         (728,509)         34%         (247,375)         (7,167)         240,208         3352%           65         Facilities         (1,600,305)         2%         (36,517)         (50,406)         (13,889)         -2%           66         Parks         (4,172,531)         4%         (164,636)         (155,249)         9,387         6%           67         Publi	57	Courts	(860,000)	5%	(39,564)	(40,341)	(777)	-2%	
Police           59         Animal Services         (574,816)         4%         (23,649)         (28,103)         (4,454)         -16%           60         Crossing Guards         (721,576)         1%         (4,305)         (4,658)         (353)         -8%           61         Police         (21,458,249)         6%         (1,372,830)         (1,229,000)         143,830         12%           62         SWAT         (129,890)         4%         (4,880)         1,880         6,760         -360%           Public Services           63         Cemetery         (161,123)         4%         (5,736)         (5,864)         (128)         -2%           64         Events         (728,509)         34%         (247,375)         (7,167)         240,208         3352%           65         Facilities         (1,600,305)         2%         (36,517)         (50,406)         (13,889)         -28%           66         Parks         (4,172,531)         4%         (164,636)         (155,249)         9,387         6%           67         Public Works         (256,343)         8%         (20,175)         (11,729)         8,446         72%           6									
59         Animal Services         (574,816)         4%         (23,649)         (28,103)         (4,454)         -16%           60         Crossing Guards         (721,576)         1%         (4,305)         (4,658)         (353)         -8%           61         Police         (21,458,249)         6%         (1,372,830)         (1,229,000)         143,830         12%           62         SWAT         (129,890)         4%         (4,880)         1,880         6,760         -360%           Public Services           63         Cemetery         (161,123)         4%         (5,736)         (5,864)         (128)         -2%           64         Events         (728,509)         34%         (247,375)         (7,167)         240,208         3352%           65         Facilities         (1,600,305)         2%         (36,517)         (50,406)         (13,889)         -28%           66         Parks         (4,172,531)         4%         (164,636)         (155,249)         9,387         6%           67         Public Works         (256,343)         8%         (20,175)         (11,729)         8,446         72%           69         GIS         (323,470)	58	Fire	(12,425,159)	6%	(751,530)	(740,890)	10,640	1%	
60 Crossing Guards (721,576) 1% (4,305) (4,658) (353) -8% 61 Police (21,458,249) 6% (1,372,830) (1,229,000) 143,830 12% 62 SWAT (129,890) 4% (4,880) 1,880 6,760 -360%    Public Services   63 Cemetery (161,123) 4% (5,736) (5,864) (128) -2% 64 Events (728,509) 34% (247,375) (7,167) 240,208 3352% 65 Facilities (1,600,305) 2% (36,517) (50,406) (13,889) -28% 66 Parks (4,172,531) 4% (164,636) (155,249) 9,387 6% 67 Public Services Administration									
61 Police (21,458,249) 6% (1,372,830) (1,229,000) 143,830 12% (25,360) 4% (4,880) 1,880 6,760 -360% (4,880) 1,880 6,760 -360% (4,880) 1,880 6,760 -360% (4,880) 1,880 6,760 -360% (4,880) 1,880 6,760 -360% (4,880) 1,880 6,760 -360% (4,880) 1,880 6,760 -360% (4,880) 1,880 6,760 -360% (4,880) 1,880 6,760 -360% (4,880) 1,880 6,760 -360% (4,880) 1,880 6,760 -360% (4,880) -280% (4,880) 1,880 (4,128) -2% (4,880) 1,880 (5,736) (5,864) (128) -2% (4,208) 3352% (4,880) 1,880 (247,375) (7,167) 240,208 3352% (4,880) 1,880 (4,880) -280% (4,880) 1,880 (4,880) -280% (4,880) 1,880 (4,880) -280% (4,880) 1,880 (4,880			, ,		` ' '	, ,	( ' '		
Public Services         Public Services           63 Cemetery         (161,123)         4%         (5,736)         (5,864)         (128)         -2%           64 Events         (728,509)         34%         (247,375)         (7,167)         240,208         3352%           65 Facilities         (1,600,305)         2%         (36,517)         (50,406)         (13,889)         -28%           66 Parks         (4,172,531)         4%         (164,636)         (155,249)         9,387         6%           67 Public Services Administration         -         -         -         -         -         -           Public Works           68 Capital Projects         (256,343)         8%         (20,175)         (11,729)         8,446         72%           69 GIS         (323,470)         4%         (11,893)         (11,172)         721         6%           70 Public Works Administration         (390,093)         4%         (16,223)         (15,242)         981         6%           71 Streets         (3,306,862)         4%         (144,383)         (184,312)         (39,929)         -22%           Other           72 Non-Departmental         (4,290,602)         9%		_	, ,		· · · · · ·				
Public Services           63 Cemetery         (161,123)         4%         (5,736)         (5,864)         (128)         -2%           64 Events         (728,509)         34%         (247,375)         (7,167)         240,208         3352%           65 Facilities         (1,600,305)         2%         (36,517)         (50,406)         (13,889)         -28%           66 Parks         (4,172,531)         4%         (164,636)         (155,249)         9,387         6%           67 Public Works         Fublic Works         (256,343)         8%         (20,175)         (11,729)         8,446         72%           69 GIS         (323,470)         4%         (11,893)         (11,172)         721         6%           70 Public Works Administration         (390,093)         4%         (16,223)         (15,242)         981         6%           71 Streets         (3,306,862)         4%         (144,383)         (184,312)         (39,929)         -22%           Other           72 Non-Departmental         (4,290,602)         9%         (369,103)         (454,719)         (85,616)         -19%           73 Debt Service         (2,366,600)         3%         (73,998)         (74,									
63 Cemetery (161,123) 4% (5,736) (5,864) (128) -2% 64 Events (728,509) 34% (247,375) (7,167) 240,208 3352% 65 Facilities (1,600,305) 2% (36,517) (50,406) (13,889) -28% 66 Parks (4,172,531) 4% (164,636) (155,249) 9,387 6% 67 Public Services Administration	62	SWAT	(129,890)	4%	(4,880)	1,880	6,760	-360%	
64         Events         (728,509)         34%         (247,375)         (7,167)         240,208         3352%           65         Facilities         (1,600,305)         2%         (36,517)         (50,406)         (13,889)         -28%           66         Parks         (4,172,531)         4%         (164,636)         (155,249)         9,387         6%           67         Public Services Administration         -									
65 Facilities (1,600,305) 2% (36,517) (50,406) (13,889) -28% (66 Parks (4,172,531) 4% (164,636) (155,249) 9,387 6% (7 Public Services Administration		•			· · · · · ·				
66 Parks (4,172,531) 4% (164,636) (155,249) 9,387 6% 67 Public Services Administration									
Public Works         Capital Projects         (256,343)         8%         (20,175)         (11,729)         8,446         72%           69 GIS         (323,470)         4%         (11,893)         (11,172)         721         6%           70 Public Works Administration         (390,093)         4%         (16,223)         (15,242)         981         6%           71 Streets         (3,306,862)         4%         (144,383)         (184,312)         (39,929)         -22%           Other           72 Non-Departmental         (4,290,602)         9%         (369,103)         (454,719)         (85,616)         -19%           73 Debt Service         (2,366,600)         3%         (73,998)         (74,062)         (64)         0%			, ,		, ,	, ,	, ,		
68       Capital Projects       (256,343)       8%       (20,175)       (11,729)       8,446       72%         69       GIS       (323,470)       4%       (11,893)       (11,172)       721       6%         70       Public Works Administration       (390,093)       4%       (16,223)       (15,242)       981       6%         71       Streets       (3,306,862)       4%       (144,383)       (184,312)       (39,929)       -22%         Other         72       Non-Departmental       (4,290,602)       9%       (369,103)       (454,719)       (85,616)       -19%         73       Debt Service       (2,366,600)       3%       (73,998)       (74,062)       (64)       0%			(4,172,531)	4%	(164,636) -	(155,249) -	9,387	6%	
68       Capital Projects       (256,343)       8%       (20,175)       (11,729)       8,446       72%         69       GIS       (323,470)       4%       (11,893)       (11,172)       721       6%         70       Public Works Administration       (390,093)       4%       (16,223)       (15,242)       981       6%         71       Streets       (3,306,862)       4%       (144,383)       (184,312)       (39,929)       -22%         Other         72       Non-Departmental       (4,290,602)       9%       (369,103)       (454,719)       (85,616)       -19%         73       Debt Service       (2,366,600)       3%       (73,998)       (74,062)       (64)       0%		<b>-</b>							
69 GIS (323,470) 4% (11,893) (11,172) 721 6% 70 Public Works Administration (390,093) 4% (16,223) (15,242) 981 6% 71 Streets (3,306,862) 4% (144,383) (184,312) (39,929) -22%   Other 72 Non-Departmental (4,290,602) 9% (369,103) (454,719) (85,616) -19% 73 Debt Service (2,366,600) 3% (73,998) (74,062) (64) 0%			(050.040)	00/	(00.475)	(44.700)	0.440	700/	
70 Public Works Administration       (390,093)       4%       (16,223)       (15,242)       981       6%         71 Streets       (3,306,862)       4%       (144,383)       (184,312)       (39,929)       -22%         Other         72 Non-Departmental       (4,290,602)       9%       (369,103)       (454,719)       (85,616)       -19%         73 Debt Service       (2,366,600)       3%       (73,998)       (74,062)       (64)       0%			· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·				
71       Streets       (3,306,862)       4%       (144,383)       (184,312)       (39,929)       -22%         Other         72       Non-Departmental       (4,290,602)       9%       (369,103)       (454,719)       (85,616)       -19%         73       Debt Service       (2,366,600)       3%       (73,998)       (74,062)       (64)       0%						, ,			
Other           72         Non-Departmental         (4,290,602)         9%         (369,103)         (454,719)         (85,616)         -19%           73         Debt Service         (2,366,600)         3%         (73,998)         (74,062)         (64)         0%					, ,				
72 Non-Departmental       (4,290,602)       9%       (369,103)       (454,719)       (85,616)       -19%         73 Debt Service       (2,366,600)       3%       (73,998)       (74,062)       (64)       0%	71	Streets	(3,306,862)	4%	(144,383)	(184,312)	(39,929)	-22%	
73 Debt Service (2,366,600) 3% (73,998) (74,062) (64) 0%			// 202		(000 :==:	//=/ = :=:	(0= 0.0)		
			· · · · · · · · · · · · · · · · · · ·						
74 Total expenditures (62,583,409) 6% (3,663,642) (3,403,514) 260,128 8%	73	Debt Service	(2,366,600)	3%	(73,998)	(74,062)	(64)	0%	
	74	Total expenditures	(62,583,409)	6%	(3,663,642)	(3,403,514)	260,128	8%	

JULY 2021 (unaudited)

20

21

22

23

24

Pavement

Sidewalks

29 Change in fund balance

30 Fund balance, beginning

31 Fund balance, ending

Road maintenance

Total expenditures



#### **CLASS C ROAD FUNDS (112)**

BAL	ANCE SHEET								
					Current YTD	Prior YTD		Increase	
	ASSETS				 עוץ	 לוט		Decrease)	
1	Cash and investments				\$ 2,809,254	\$ 932,299	\$	1,876,955	
2	Receivables				961,500	678,427		283,073	
3	Total assets				3,770,754	1,610,726		2,160,028	
I	LIABILITIES								
4	Payables and other liabilities				(97,908)	(7,917)		89,991	
5	Total liabilities				(97,908)	(7,917)		89,991	
6 I	FUND BALANCE				\$ 3,672,846	\$ 1,602,809	\$	2,070,037	
INC	OME STATEMENT								
			Annual Budget	YTD to Budget	Current YTD	Prior YTD	(	Increase Decrease)	Diff %
ı	REVENUES								
7	Class C Roads Allotment	\$	4,000,000	7%	\$ 294,107	\$ 292,676	\$	1,431	0%
8	Intergovernmental		1,100,000	0%	-	-		-	
9	Interest income		_	#DIV/0!	816	392		424	108%
10	Total revenues		5,100,000		294,923	 293,068		1,855	1%
ı	EXPENDITURES								
	Road maintenance (PW)								
11	Operations and supplies		(64,000)	0%	-	(3,501)		(3,501)	-100%
12	Curb/Gutter/Sidewalk		(130,000)	0%	(613)	(172)		441	256%
13	Manholes		(60,000)	0%	-	-		-	
14	Striping		(180,000)	0%	-	-		-	
15	Signs		(40,000)	0%	-	-		-	
16	Traffic signals		-		-	-		-	
17	Pavement		(130,000)	0%	 	(1,463)		(1,463)	-100%
18		-	(604,000)	0%	 (613)	(5,136)		(4,523)	-88%
	Road construction projects								
19	Traffic signals		(135,000)	0%	-	-		-	

0%

0%

0%

0%

0%

(898)

(898)

(1,511)

293,412

3,379,434

3,672,846

(792)

(792)

(5,928)

287,140

1,315,669

1,602,809

105

105

(4,418)

(2,563)

13%

13%

-75%

(2,500,000)

(815,000)

(550,000)

(4,000,000)

(4,604,000)

496,000

3,379,434

3,875,434

JULY 2021 (unaudited)

14 Fund balance, ending



#### **FAIRWAY ESTATES SPECIAL DISTRICT (250)**

BAI	LANCE SHEET								
					C	urrent YTD	Prior YTD	rease :rease)	
	ASSETS								
1	Cash and investments				\$	53,298	\$ 54,244	\$ (946)	
2	Receivables					-	 -	 -	
3	Total assets					53,298	 54,244	 (946)	
	LIABILITIES								
4	Payables and other liabilities					-	-	-	
5	Total liabilities					-	-	-	
6	FUND BALANCE				\$	53,298	\$ 54,244	\$ (946)	
INC	OME STATEMENT	_	Annual Budget	YTD to Budget	C	current YTD	Prior YTD	 rease	Diff %
	REVENUES								
7	Property tax								
		\$	10,834		\$	-	\$ -	\$ -	
8	Other	\$ 	10		\$	- 15	\$ - 30	\$ - (15)	
9		\$ 		0%	\$	- 15 15	\$ 30 30	\$ (15) (15)	-50%
9	Other	\$ 	10	0%	\$		\$	\$	-50%
9	Other Total revenues	\$ 	10	0%	\$		\$	\$	-50%
9	Other Total revenues  EXPENDITURES	\$ 	10 10,844	0% 4%	\$	15	\$ 30	\$ (15)	-50% 53%
9 10 11	Other Total revenues  EXPENDITURES Operations	\$ 	10 10,844 (12,500)		\$	15 (457)	\$  (299)	\$ (15) 158	

53,298

54,244

52,084

JULY 2021 (unaudited)



#### **HIGHLANDS SPECIAL IMPROVEMENT DISTRICT (270)**

BALANCE SHEET					urrent		Prior		rease	
ASSETS					YTD		YTD	(Dec	crease)	
1 Cash and inves	stments			\$	1,013	\$	524	\$	489	
2 Receivables					7,569		7,237		332	
3 Total assets					8,582		7,761		821	
LIABILITIES										
4 Payables and	other liabilities				-		-		-	
5 Total liabilitie	s				-				-	
6 FUND BALANCE	Ē			\$	8,582	\$	7,761	\$	821	
INCOME STATEM	ENT									
		Annual	YTD to		urrent		Prior		rease	Diff
REVENUES		Budget	Budget		YTD		YTD	(Dec	crease)	%
7 Assessments		\$ 100,000		\$	8,465	\$	7,946	\$	519	
8 Other		-		·	-	·	4	*	(4)	
9 Total revenue	es	100,000	8%		8,465		7,950		515	6%
EXPENDITURES	<b>;</b>									
10 Operations		(141,050)			-		(189)		(189)	
11 Total expend	itures	(141,050)	0%				(189)		(189)	-100%
TRANSFERS										
12 Transfers in		41,050			-		-		-	
13 Total transfe	rs	41,050				-	-		-	
14 Change in net po	sition				8,465	1	7,761			
15 Fund balance, be	ainnina	117			117					
13 I uliu balance, be	giririig	117			117		-			

JULY 2021 (unaudited)



# **KRAFTMAID SPECIAL IMPROVEMENT DISTRICT (290)**

BAI	LANCE SHEET									
					Current YTD		Prior YTD		crease crease)	
	ASSETS									
1	Cash and investments			\$	842,675	\$	838,851	\$	3,824	
2	Receivables				-		-		-	
3	Total assets				842,675		838,851		3,824	
	LIABILITIES									
4	Payables and other liabilities						-		-	
5	Total liabilities								-	
6	FUND BALANCE			\$	842,675	\$	838,851	\$	3,824	
INC	OME STATEMENT									
		Annual Budget	YTD to Budget	•	Current YTD		Prior YTD		crease	Diff %
	REVENUES							,		
7	Other	\$ -		\$	245	\$	459	\$	(214)	
8	Total revenues				245		459		(214)	
	EXPENDITURES									
9	Debt service	-			-		-		-	
10	Total expenditures				-		-		-	
	TRANSFERS IN/OUT									
11	Transfers in	-			-		-		-	
12	Transfers out				-		-		-	
	Total transfers	-			-		-		-	
13	Change in net position				245		459			
	Fund balance, beginning	842,429			842,429		838,392			
	Fund balance, beginning Fund balance, ending	\$ 842,429		\$	842,674	\$	838,851			
13	i unu palance, enumg	φ 042,429		φ	042,014	φ	030,001			

JULY 2021 (unaudited)



# **MUNICIPAL BUILDING AUTHORITY (420)**

BAL	ANCE SHEET					Current		Prior		Increase	
	ASSETS					YTD		YTD	(1	Decrease)	
1	Cash and investments				\$	1,863,631	\$	2,208,001	\$	(344,370)	
2	Total assets					1,863,631		2,208,001		(344,370)	
	LIABILITIES										
3	Payables and other liabilities					-		-		-	
4	Total liabilities					-		-		-	
5	FUND BALANCE				\$	1,863,631	\$	2,208,001	\$	(344,370)	
INC	OME STATEMENT										
			Annual	YTD to		Current		Prior		Increase	Diff
	DEVENUES		Budget	Budget		YTD		YTD	1)	Decrease)	%
6	REVENUES  Lease revenue	\$	1,849,951		\$	154,163	\$	154,296	\$	(133)	0%
7	Other	Ψ	-		Ψ	541	Ψ	1,124	Ψ	(583)	-52%
8	Total revenues		1,849,951	8%		154,704		155,420		(716)	0%
	EXPENDITURES										
9	Debt service		(1,849,951)			-		-		-	
10	Operations		-			-		-		-	
11	Capital					-		-		-	
12	Total expenditures	_	(1,849,951)	0%		-		-		-	
13	Change in net position				_	154,704		155,420			
14	Fund balance, beginning		1,708,927			1,708,927		2,052,581			
15	Fund balance, ending	\$	1,708,927		\$	1,863,631	\$	2,208,001			

JULY 2021 (unaudited)



# CAPITAL IMPROVEMENT PROJECTS FUND (400) (Includes Buildings, Parks, Roads, Police Impact Fee Fund, and Fire Impact Fee Fund

BALANCE SHEET  ASSETS	Current YTD	Prior YTD	Increase (Decrease)
1 Cash and investments <sup>1</sup>	\$ 36,383,890	\$ 29,646,324	\$ 6,737,566
2 Receivables	1,160,617	-	1,160,617
3 Total assets	37,544,507	29,646,324	7,898,183
LIABILITIES			
4 Payables and other liabilities	(225,858)	(79,010)	146,848
5 Total liabilities	(225,858)	(79,010)	146,848
6 FUND BALANCE	\$ 37,318,649	\$ 29,567,314	\$ 7,751,335

8 Intergovernmental         -	
7 Impact Fees \$ 2,200,000 55% \$ 1,200,936 \$ 251,832 \$ 9.8 Intergovernmental	(5,533)
8 Intergovernmental         -	(5,533)
9 Other - 10,565 16,098 10 Total revenues 2,200,000 55% 1,211,501 267,930 9.  EXPENDITURES  11 Maintenance (900,000) 0% 12 Capital - Bldgs (3,400,000) 0% - (16,698) (13 Capital - Parks (4,115,000) 0% 996 -	· /
EXPENDITURES       11 Maintenance     (900,000)     0%     -     -       12 Capital - Bldgs     (3,400,000)     0%     -     (16,698)     (       13 Capital - Parks     (4,115,000)     0%     996     -	· /
EXPENDITURES  11 Maintenance (900,000) 0%  12 Capital - Bldgs (3,400,000) 0% - (16,698) (  13 Capital - Parks (4,115,000) 0% 996 -	43,571 352%
11       Maintenance       (900,000)       0%       -       -       -         12       Capital - Bldgs       (3,400,000)       0%       -       (16,698)       (         13       Capital - Parks       (4,115,000)       0%       996       -	
12 Capital - Bldgs (3,400,000) 0% - (16,698) ( 13 Capital - Parks (4,115,000) 0% 996 -	
13 Capital - Parks (4,115,000) 0% 996 -	-
	16,698) -100%
14 Capital Boods (0.794.200) (6.464)	(996)
14 Capital - Roads (9,784,200) 0% (5,464) -	5,464
15 Total expenditures (18,199,200) 0% (4,468) (16,698)	12,230) -73%
DEBT SERVICE	
16 Principal (355,000)	-
17 Interest (20,782)	-
18 Trustee fees (1,250)	-
19 (377,032) 0%	_
TRANSFERS	
20 Transfers in 922,912	-
21 Transfers out	-
22 Total transfers 922,912 0%	-
23 Change in net position (15,453,320) 1,207,033 251,232	
24 Fund balance, beginning 36,111,616 36,111,616 29,316,082	
25 Fund balance, ending \$ 20,658,296 \$ 37,318,649 \$ 29,567,314	

<sup>&</sup>lt;sup>1</sup> Includes restricted cash

JULY 2021 (unaudited)



# CDBG FUND (480)

BALANCE SHEET			
	Current	Prior	Increase
ASSETS	YTD	YTD	(Decrease)
1 Cash and investments	ф (440.0CO)	ф ( <u>22 с20)</u>	¢ (00.220)
1 Cash and investments	\$ (112,869)	\$ (22,630)	\$ (90,239)
2 Restricted cash	145,102	110,542	34,560
3 Receivables	876,984	749,138	127,846
4 Total assets	909,217	837,050	72,167
LIABILITIES			
5 Payables and other liabilities	(117,178)	(1,740)	115,438
6 Total liabilities	(117,178)	(1,740)	115,438
7 FUND BALANCE	792,039	835,310	\$ (43,271)

INCOME STATEMENT								
	Annual Budget	YTD to Budget	(	Current YTD		Prior YTD	crease crease)	Diff %
REVENUES							 	
8 Grants (CDBG)	\$ 1,001,272		\$	-	\$	-	\$ -	
9 Program revenue	-			-		-	-	
10 Other	-			9		75	(66)	
11 Total revenues	1,001,272	0%		9		75	 (66)	-88%
EXPENDITURES								
12 Administration	(114,169)	7%		(7,847)		(6,984)	863	
13 Program support	(887,103)	-2%		20,731		(4,959)	(25,690)	
14 Debt service	-			-			_	
15 Total expenditures	(1,001,272)	-1%		12,884		(11,943)	(24,827)	-208%
16 Change in net position				12,893		(11,868)		
17 Reserves, beginning	779,146			779,146		847,177		
18 Reserves, ending	\$ 779,146		\$	792,039	\$	835,309		
io i tocol voo, origing	Ψ 770,140		Ψ	. 02,000	Ψ_	500,000		

JULY 2021 (unaudited)

# **GRANTS FUND (481)**



BALANCE SHEET			
	Current	Prior	Increase
	YTD	YTD	(Decrease)
ASSETS			
1 Cash and investments	\$ 6,666,464	\$ 18,296	\$ 6,648,168
2 Receivables	28,950	-	28,950
3 Total assets	6,695,414	18,296	6,677,118
LIABILITIES			
4 Payables and other liabilities	(6,667,272)	(16,796)	6,650,476
5 Total liabilities	(6,667,272)	(16,796)	6,650,476
6 FUND BALANCE	28,142	1,500	\$ 26,642

INCOME STATEMENT	Annual	YTD to	YTD to Current		Prior		Increase		Diff
	Budget	Budget		YTD	YTD		(De	ecrease)	%
REVENUES					1				
7 Donations	\$ -		\$	-	\$	1,500	\$	(1,500)	
8 Emergency mgmt assistance <sup>1</sup>	-			-		-		-	
9 Federal assistance	6,694,189			26,917		-		26,917	
10 Police grants	-			4,374		-		4,374	
11 Other revenue				1,936		-			
12 Total revenues	6,694,189	0%		33,227		1,500		29,791	
EXPENDITURES									
13 Donations	-			-		-		-	
14 Emergency mgmt assistance <sup>1</sup>	(323,002	)		(20,570)		-		20,570	
15 Federal assistance	(11,950,000	)		-		-		-	
16 Police grants	-			-		-		-	
16 Total expenditures	(12,273,002	0%		(20,570)		-		20,570	
47 Observed in modern cities	/5 570 040			40.057		4.500			
17 Change in net position	(5,578,813	<u>)</u>		12,657		1,500			
18 Reserves, beginning	15,485	_		15,485		-			
19 Reserves, ending	\$ (5,563,328	<u>)</u>	\$	28,142	\$	1,500			

<sup>&</sup>lt;sup>1</sup> Out-of-state fire assistance

JULY 2021 (unaudited)

# WATER FUND (510)



BAL	ANCE SHEET										
						Current YTD		Prior YTD		Increase (Decrease)	
	ASSETS					_					
1	Cash and investments <sup>1</sup>				\$	11,293,115	\$	4,689,137	\$	6,603,978	
2	Restricted cash - Bond proceed	S				170		2,453,814		(2,453,644)	
3	Receivables					5,179,185		4,326,673		852,512	
4	Inventory					2,217,463		1,839,093		378,370	
5	Capital assets, net					112,310,334		107,738,689		4,571,645	
6	Total assets					131,000,267		121,047,406		9,952,861	
	LIABILITIES										
7	Payables and other liabilities					(2,742,376)		(2,885,344)		(142,968)	
8	OPEB & pension liabilties					(23,467)		(128,032)		(104,565)	
9	Bonds payable					(8,490,138)		(9,485,000)		(994,862)	
10	Total liabilities					(11,255,981)		(12,498,376)		(1,242,395)	
	NET POSITION										
11	Net investment, capital assets					103,820,196		98,253,689		5,566,507	
12	Restricted, bond proceeds					170		2,453,814		(2,453,644)	
13	Unrestricted					15,923,920		7,841,527		8,082,393	
14	Total net position				\$	119,744,286	\$	108,549,030	\$	11,195,256	
								_		_	
INC	OME STATEMENT										
			Annual Budget	YTD to Budget		Current YTD		Prior YTD		Increase (Decrease)	Diff %
	REVENUES	_			_		_		_		
15	Water sales	\$	28,485,000	14%	\$	4,118,539	\$	2,944,900	\$	1,173,639	40%
16	Impact fees		1,000,000	17%		169,696		92,012		77,684	84%
17	Other					0.000		- 440		(0.000)	= 40/
18			-	150/		3,280		7,143		(3,863)	-54%
	Total revenues		29,485,000	15%		3,280 4,291,515		7,143 3,044,055	_	(3,863) 1,247,460	-54% 41%
				15%		4,291,515		3,044,055		1,247,460	
19	Total revenues  EXPENSES  Personnel		(2,231,705)	4%		4,291,515 (89,675)		3,044,055 (73,652)		1,247,460	
	Total revenues  EXPENSES  Personnel  Operations		(2,231,705) (3,459,168)	4% 2%		4,291,515 (89,675) (79,176)		3,044,055 (73,652) (80,403)		1,247,460 16,023 (1,227)	41%
19 20 21	Total revenues  EXPENSES  Personnel  Operations  Water purchase		(2,231,705) (3,459,168) (12,500,000)	4% 2% 12%		4,291,515 (89,675) (79,176) (1,559,600)		3,044,055 (73,652) (80,403) (1,864,130)		1,247,460 16,023 (1,227) (304,530)	41% 22% -2%
19 20 21 22	Total revenues  EXPENSES  Personnel  Operations  Water purchase  Shared services		(2,231,705) (3,459,168) (12,500,000) (2,676,262)	4% 2% 12% 5%		4,291,515 (89,675) (79,176)		3,044,055 (73,652) (80,403)		1,247,460 16,023 (1,227)	41% 22%
19 20 21 22 23	Total revenues  EXPENSES  Personnel  Operations  Water purchase  Shared services  Debt service		(2,231,705) (3,459,168) (12,500,000) (2,676,262) (982,700)	4% 2% 12% 5% 0%		4,291,515 (89,675) (79,176) (1,559,600) (133,683)		3,044,055 (73,652) (80,403) (1,864,130) (129,715)		1,247,460 16,023 (1,227) (304,530) 3,968	41% 22% -2% 3%
19 20 21 22	Total revenues  EXPENSES  Personnel  Operations  Water purchase  Shared services		(2,231,705) (3,459,168) (12,500,000) (2,676,262)	4% 2% 12% 5%		4,291,515 (89,675) (79,176) (1,559,600)		3,044,055 (73,652) (80,403) (1,864,130)		1,247,460 16,023 (1,227) (304,530)	41% 22% -2%
19 20 21 22 23 24	Total revenues  EXPENSES  Personnel  Operations  Water purchase  Shared services  Debt service  Total expenditures  CAPITAL OUTLAY		(2,231,705) (3,459,168) (12,500,000) (2,676,262) (982,700) (21,849,835)	4% 2% 12% 5% 0%		(89,675) (79,176) (1,559,600) (133,683) - (1,862,134)		3,044,055 (73,652) (80,403) (1,864,130) (129,715) - (2,147,900)	_	1,247,460 16,023 (1,227) (304,530) 3,968	41% 22% -2% 3%
19 20 21 22 23 24	Total revenues  EXPENSES  Personnel  Operations  Water purchase  Shared services  Debt service  Total expenditures		(2,231,705) (3,459,168) (12,500,000) (2,676,262) (982,700)	4% 2% 12% 5% 0%		4,291,515 (89,675) (79,176) (1,559,600) (133,683)		3,044,055 (73,652) (80,403) (1,864,130) (129,715)		1,247,460 16,023 (1,227) (304,530) 3,968	41% 22% -2% 3%
19 20 21 22 23 24	Total revenues  EXPENSES  Personnel  Operations  Water purchase  Shared services  Debt service  Total expenditures  CAPITAL OUTLAY		(2,231,705) (3,459,168) (12,500,000) (2,676,262) (982,700) (21,849,835) (6,562,500) (24,750)	4% 2% 12% 5% 0% 9%		4,291,515 (89,675) (79,176) (1,559,600) (133,683) - (1,862,134) 410,808		3,044,055 (73,652) (80,403) (1,864,130) (129,715) - (2,147,900) (282,841)		1,247,460  16,023 (1,227) (304,530) 3,968 - (285,766)  (693,649) -	41% 22% -2% 3%
19 20 21 22 23 24	Total revenues  EXPENSES  Personnel Operations Water purchase Shared services Debt service Total expenditures  CAPITAL OUTLAY Capital		(2,231,705) (3,459,168) (12,500,000) (2,676,262) (982,700) (21,849,835)	4% 2% 12% 5% 0%		(89,675) (79,176) (1,559,600) (133,683) - (1,862,134)		3,044,055 (73,652) (80,403) (1,864,130) (129,715) - (2,147,900)		1,247,460 16,023 (1,227) (304,530) 3,968 - (285,766)	41% 22% -2% 3%
19 20 21 22 23 24 25 26 27	Total revenues  EXPENSES  Personnel Operations Water purchase Shared services Debt service Total expenditures  CAPITAL OUTLAY Capital Other capital		(2,231,705) (3,459,168) (12,500,000) (2,676,262) (982,700) (21,849,835) (6,562,500) (24,750)	4% 2% 12% 5% 0% 9%		4,291,515 (89,675) (79,176) (1,559,600) (133,683) - (1,862,134) 410,808	<u> </u>	3,044,055 (73,652) (80,403) (1,864,130) (129,715) - (2,147,900) (282,841)		1,247,460  16,023 (1,227) (304,530) 3,968 - (285,766)  (693,649) -	41% 22% -2% 3% -13%
19 20 21 22 23 24 25 26 27	Total revenues  EXPENSES  Personnel Operations Water purchase Shared services Debt service Total expenditures  CAPITAL OUTLAY Capital Other capital Total capital outlay		(2,231,705) (3,459,168) (12,500,000) (2,676,262) (982,700) (21,849,835) (6,562,500) (24,750) (6,587,250)	4% 2% 12% 5% 0% 9%		4,291,515 (89,675) (79,176) (1,559,600) (133,683) - (1,862,134) 410,808		3,044,055 (73,652) (80,403) (1,864,130) (129,715) - (2,147,900) (282,841)		1,247,460  16,023 (1,227) (304,530) 3,968 - (285,766)  (693,649) -	41% 22% -2% 3% -13%
19 20 21 22 23 24 25 26 27	Total revenues  EXPENSES  Personnel Operations Water purchase Shared services Debt service Total expenditures  CAPITAL OUTLAY Capital Other capital Total capital outlay  TRANSFERS		(2,231,705) (3,459,168) (12,500,000) (2,676,262) (982,700) (21,849,835) (6,562,500) (24,750)	4% 2% 12% 5% 0% 9%		4,291,515 (89,675) (79,176) (1,559,600) (133,683) - (1,862,134) 410,808		3,044,055 (73,652) (80,403) (1,864,130) (129,715) - (2,147,900) (282,841)		1,247,460  16,023 (1,227) (304,530) 3,968 - (285,766)  (693,649) - (693,649) - 58,679	41% 22% -2% 3% -13%
19 20 21 22 23 24 25 26 27	Total revenues  EXPENSES  Personnel Operations Water purchase Shared services Debt service Total expenditures  CAPITAL OUTLAY Capital Other capital Total capital outlay  TRANSFERS Transfers in		(2,231,705) (3,459,168) (12,500,000) (2,676,262) (982,700) (21,849,835) (6,562,500) (24,750) (6,587,250)	4% 2% 12% 5% 0% 9%		4,291,515 (89,675) (79,176) (1,559,600) (133,683) - (1,862,134) 410,808 - 410,808		3,044,055 (73,652) (80,403) (1,864,130) (129,715) - (2,147,900) (282,841) - (282,841)		1,247,460  16,023 (1,227) (304,530) 3,968 - (285,766)  (693,649) - (693,649)	41% 22% -2% 3% -13%
19 20 21 22 23 24 25 26 27 28 29 30	Total revenues  EXPENSES Personnel Operations Water purchase Shared services Debt service Total expenditures  CAPITAL OUTLAY Capital Other capital Total capital outlay  TRANSFERS Transfers in Transfers out Total transfers		(2,231,705) (3,459,168) (12,500,000) (2,676,262) (982,700) (21,849,835) (6,562,500) (24,750) (6,587,250)	4% 2% 12% 5% 0% 9%		4,291,515  (89,675) (79,176) (1,559,600) (133,683) - (1,862,134)  410,808 - 410,808		3,044,055 (73,652) (80,403) (1,864,130) (129,715) - (2,147,900) (282,841) - (282,841) - (147,238) (147,238)		1,247,460  16,023 (1,227) (304,530) 3,968 - (285,766)  (693,649) - (693,649) - 58,679	41%  22%  -2%  3%  -13%
19 20 21 22 23 24 25 26 27 28 29 30	Total revenues  EXPENSES  Personnel Operations Water purchase Shared services Debt service Total expenditures  CAPITAL OUTLAY Capital Other capital Total capital outlay  TRANSFERS Transfers in Transfers out Total transfers  Change in net position		(2,231,705) (3,459,168) (12,500,000) (2,676,262) (982,700) (21,849,835) (6,562,500) (24,750) (6,587,250) (1,379,250) (1,379,250)	4% 2% 12% 5% 0% 9%		4,291,515  (89,675) (79,176) (1,559,600) (133,683) - (1,862,134)  410,808 - 410,808 - (205,917) (205,917) (205,917)		3,044,055 (73,652) (80,403) (1,864,130) (129,715) - (2,147,900) (282,841) - (282,841) - (147,238) (147,238) (147,238)		1,247,460  16,023 (1,227) (304,530) 3,968 - (285,766)  (693,649) - (693,649) - 58,679	41%  22%  -2%  3%  -13%
19 20 21 22 23 24 25 26 27 28 29 30 31	Total revenues  EXPENSES Personnel Operations Water purchase Shared services Debt service Total expenditures  CAPITAL OUTLAY Capital Other capital Total capital outlay  TRANSFERS Transfers in Transfers out Total transfers		(2,231,705) (3,459,168) (12,500,000) (2,676,262) (982,700) (21,849,835) (6,562,500) (24,750) (6,587,250)	4% 2% 12% 5% 0% 9%	\$	4,291,515  (89,675) (79,176) (1,559,600) (133,683) - (1,862,134)  410,808 - 410,808		3,044,055 (73,652) (80,403) (1,864,130) (129,715) - (2,147,900) (282,841) - (282,841) - (147,238) (147,238)		1,247,460  16,023 (1,227) (304,530) 3,968 - (285,766)  (693,649) - (693,649) - 58,679	41% 22% -2% 3% -13%

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

JULY 2021 (unaudited)

#### SEWER FUND (520)



BAI	ANCE SHEET					Current		Prior	Increase	
	ASSETS					YTD		YTD	(Decrease)	
1	Cash and investments <sup>1</sup>				\$	10,299,946	\$	7,359,661	\$ 2,940,285	
3	Receivables				·	1,471,001	·	1,217,958	253,043	
4	Investment in joint venture					30,498,545		28,699,556	1,798,989	
5	Capital assets, net					41,276,275		41,309,022	(32,747)	
6	Total assets					83,545,767		78,586,197	4,959,570	
	LIABILITIES									
7	Payables and other liabilities					(648,872)		(1,643,491)	(994,619)	
8	OPEB & pension liabilties					(17,130)		(86,941)	(69,811)	
9	Total liabilities					(666,002)		(1,730,432)	(1,064,430)	
	NET POSITION									
10	Net investment, capital assets					71,774,820		70,008,578	1,766,242	
11	Net position					11,104,945		6,847,187	4,257,758	
12	Total net position				\$	82,879,765	\$	76,855,765	\$ 6,024,000	
INC	OME STATEMENT									
			Annual	YTD to		Current		Prior	Increase	Diff
			Budget	Budget		YTD		YTD	(Decrease)	%
	REVENUES	•	10.010.000	00/	•	4 400 000	•	222 222	A 100.004	0.40
13	Sewer fees	\$	13,310,000	9%	\$	1,139,320	\$	939,926	\$ 199,394	21%
14 16	Impact fees Other		1,000,000	25%		252,333		72,206	180,127	249% -27%
17	Total revenues		14,310,000	10%		2,990 1,394,643		4,111 1,016,243	(1,121)	37%
17	Total Teverides		14,310,000	1076		1,394,043		1,010,243	370,400	37 /
	EXPENSES									
18	Personnel		(1,335,173)	5%		(62,157)		(59,388)	2,769	5%
19	Operations		(1,102,329)	6%		(67,596)		(62,584)	5,012	8%
20	Wastewater treatment		(6,313,140)	11%		(720,812)		(1,559,028)	(838,216)	-54%
21	Shared services		(983,548)	5%		(48,555)		(46,920)	1,635	3%
22	Total expenditures		(9,734,190)	9%		(899,120)		(1,727,920)	(828,800)	-48%
	CAPITAL OUTLAY									
23	Capital		(6,153,677)			-		-	-	
24	Other capital					-		-		
25	Total capital outlay		(6,153,677)							
	TRANSFERS									
	Transfers in		-			-		-	-	
	Transfers out		(665,000)	9%		(56,966)		(46,996)	9,970	,
	Total transfers		(665,000)			(56,966)		(46,996)	9,970	100%
	Change in net position	_	(2,242,867)			438,557		(758,673)		
25										
	Net position, beginning		82,441,208			82,441,208		77,614,438		

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

JULY 2021 (unaudited)

#### **SOLID WASTE FUND (540)**



	BAL	ANCE SHEET										
Cash and investments												
Receivables   685,692   653,466   32,226   63,466   36,769   683,400   6,236,404   606,796   6,236,404   606,796   7,918,128   7,257,244   660,884   7,918,128   7,257,244   660,884   7,918,128   7,257,244   660,884   7,918,128   7,257,244   660,884   7,918,128   7,257,244   660,884   7,918,128   7,257,244   660,884   7,918,128   7,257,244   660,884   7,918,128   7,257,244		ASSETS										
Investment in joint venture   6,843,200   6,236,404   606,796	1	Cash and investments				\$	389,236	\$	367,374	\$	21,862	
Total assets   T,918,128   T,257,244   660,864	2	Receivables					685,692		653,466		32,226	
LIABILITIES   S   Payables and other liabilities   (496,933)   (465,964)   30,969   (11,619)     OPEB & pension liabilities   (499,366)   (480,016)   (19,350)     Total liabilities   (499,366)   (480,016)   (19,350)     NET POSITION   S   (499,366)   (480,016)   (19,350)     Net position   S   (480,42,00)   (6,296,404)   (606,796   (480,016)   (480,016)   (480,016)   (480,016)     Net investment, capital assets   S   (6,43,200)   (6,296,404)   (480,844)	3	Investment in joint venture					6,843,200		6,236,404		606,796	
Payables and other liabilities   (496,933) (446,964)   30,969   (24,33) (14,052) (11,619)   (498,366)   (498,366)   (480,016)   (498,366)   (480,016)   (498,366)   (480,016)   (498,366)   (480,016)   (498,366)   (480,016)   (498,366)   (480,016)   (498,366)   (480,016)   (498,366)   (480,016)   (498,366)   (480,016)   (498,366)   (480,016)   (498,366)   (480,016)   (498,366)   (480,016)   (498,366)   (480,016)   (498,366)   (480,016)   (498,366)   (480,016)   (498,366)   (498,478	4	Total assets					7,918,128		7,257,244		660,884	
Payables and other liabilities   (496,933) (446,964)   30,969   (24,33) (14,052) (11,619)   (496,936)   (480,016		I IARII ITIES										
Company							(496 933)		(465 964)		30 969	
NET POSITION   Society   Net position   Society   Soci							. ,		,		,	
Net investment, capital assets   6,843,200   6,236,404   606,796   575,562   540,824   34,738   10   Total net position   Total net p		•				-			<u> </u>			
Net investment, capital assets   6,843,200   6,236,404   606,796   575,562   540,824   34,738   10   Total net position   Total net p												
Net position   Total net pos							0.040.000		0.000.404		000 700	
Total net position		•					, ,				,	
Name		•				Φ.		Φ.		Ф.		
Name	10	Total fiet position				Ф	7,410,702	Φ	0,777,220	Φ	041,034	
REVENUES         Budget         Budget         YTD         (Decrease)         %           11 Collection fees         \$ 6,174,000         \$ 534,150         \$ 463,500         \$ 70,650         15%           12 Other         -         113         230         (117)         -51%           13 Total revenues         6,174,000         9%         534,263         463,730         70,533         15%           EXPENDITURES           14 Personnel         (265,051)         2%         (5,923)         (7,970)         (2,047)         -26%           15 Operations         (490,414)         4%         (21,302)         (15,421)         5,881         38%           16 Collection services         (3,880,000)         8%         (321,521)         (308,227)         13,294         4%           17 Landfill         (963,000)         17%         (160,851)         (155,563)         5,288         3%           18 Shared services         (498,725)         4%         (21,533)         (33,124)         (11,591)         -35%           19 Total expenditures         (6,097,190)         9%         (531,130)         (520,305)         10,825         2%           Transfers out         (298,700)         (25,439	INC	OME STATEMENT										
REVENUES           11         Collection fees         \$ 6,174,000         \$ 534,150         \$ 463,500         \$ 70,650         15%           12         Other         -         113         230         (117)         -51%           13         Total revenues         6,174,000         9%         534,263         463,730         70,533         15%           EXPENDITURES           14         Personnel         (265,051)         2%         (5,923)         (7,970)         (2,047)         -26%           15         Operations         (490,414)         4%         (21,302)         (15,421)         5,881         38%           16         Collection services         (3,880,000)         8%         (321,521)         (308,227)         13,294         4%           17         Landfill         (963,000)         17%         (160,851)         (155,563)         5,288         3%           18         Shared services         (498,725)         4%         (21,533)         (33,124)         (11,591)         -35%           19         Total expenditures         (6,097,190)         9%         (531,130)         (520,305)         10,825         2%           20         Transfer										lı	ncrease	
Collection fees				Budget	Budget		YTD		YTD	(D	ecrease)	%
12 Other			_			_		_				
Total revenues   6,174,000   9%   534,263   463,730   70,533   15%			\$	6,174,000		\$	•	\$	-	\$		
EXPENDITURES         14 Personnel       (265,051)       2%       (5,923)       (7,970)       (2,047)       -26%         15 Operations       (490,414)       4%       (21,302)       (15,421)       5,881       38%         16 Collection services       (3,880,000)       8%       (321,521)       (308,227)       13,294       4%         17 Landfill       (963,000)       17%       (160,851)       (155,563)       5,288       3%         18 Shared services       (498,725)       4%       (21,533)       (33,124)       (11,591)       -35%         19 Total expenditures       (6,097,190)       9%       (531,130)       (520,305)       10,825       2%         TRANSFERS         20 Transfers in       -		<del>-</del>		-	00/						\ /	
14 Personnel       (265,051)       2%       (5,923)       (7,970)       (2,047)       -26%         15 Operations       (490,414)       4%       (21,302)       (15,421)       5,881       38%         16 Collection services       (3,880,000)       8%       (321,521)       (308,227)       13,294       4%         17 Landfill       (963,000)       17%       (160,851)       (155,563)       5,288       3%         18 Shared services       (498,725)       4%       (21,533)       (33,124)       (11,591)       -35%         19 Total expenditures       (6,097,190)       9%       (531,130)       (520,305)       10,825       2%         TRANSFERS         20 Transfers in       - <td>13</td> <td>lotal revenues</td> <td></td> <td>6,174,000</td> <td>9%</td> <td></td> <td>534,263</td> <td></td> <td>463,730</td> <td></td> <td>70,533</td> <td>15%</td>	13	lotal revenues		6,174,000	9%		534,263		463,730		70,533	15%
15 Operations       (490,414)       4%       (21,302)       (15,421)       5,881       38%         16 Collection services       (3,880,000)       8%       (321,521)       (308,227)       13,294       4%         17 Landfill       (963,000)       17%       (160,851)       (155,563)       5,288       3%         18 Shared services       (498,725)       4%       (21,533)       (33,124)       (11,591)       -35%         19 Total expenditures       (6,097,190)       9%       (531,130)       (520,305)       10,825       2%         TRANSFERS         20 Transfers out       (298,700)       9%       (25,439)       (23,175)       2,264         22 Total transfers       (298,700)       9%       (25,439)       (23,175)       2,264       10%         23 Change in net position       (221,890)       (22,306)       (79,750)       7,441,069       6,856,977         24 Net position, beginning       7,441,069       7,441,069       6,856,977       4       6,856,977		EXPENDITURES										
16 Collection services       (3,880,000)       8%       (321,521)       (308,227)       13,294       4%         17 Landfill       (963,000)       17%       (160,851)       (155,563)       5,288       3%         18 Shared services       (498,725)       4%       (21,533)       (33,124)       (11,591)       -35%         19 Total expenditures       (6,097,190)       9%       (531,130)       (520,305)       10,825       2%         TRANSFERS         20 Transfers in       - <td>14</td> <td>Personnel</td> <td></td> <td>(265,051)</td> <td>2%</td> <td></td> <td>(5,923)</td> <td></td> <td>(7,970)</td> <td></td> <td>(2,047)</td> <td>-26%</td>	14	Personnel		(265,051)	2%		(5,923)		(7,970)		(2,047)	-26%
17 Landfill       (963,000)       17%       (160,851)       (155,563)       5,288       3%         18 Shared services       (498,725)       4%       (21,533)       (33,124)       (11,591)       -35%         19 Total expenditures       (6,097,190)       9%       (531,130)       (520,305)       10,825       2%         TRANSFERS         20 Transfers in       -	15	Operations		(490,414)	4%		(21,302)		(15,421)		5,881	38%
18 Shared services       (498,725)       4%       (21,533)       (33,124)       (11,591)       -35%         19 Total expenditures       (6,097,190)       9%       (531,130)       (520,305)       10,825       2%         TRANSFERS         20 Transfers in       -<	16	Collection services		(3,880,000)	8%		(321,521)		(308,227)		13,294	4%
19 Total expenditures (6,097,190) 9% (531,130) (520,305) 10,825 2%  TRANSFERS  20 Transfers in	17	Landfill		(963,000)	17%		(160,851)		(155,563)		5,288	3%
TRANSFERS       20 Transfers in     -     -     -       21 Transfers out     (298,700)     9%     (25,439)     (23,175)     2,264       22 Total transfers     (298,700)     (25,439)     (23,175)     2,264     10%       23 Change in net position     (221,890)     (22,306)     (79,750)       24 Net position, beginning     7,441,069     7,441,069     6,856,977	18	Shared services							(33,124)		(11,591)	-35%
20 Transfers in       -	19	Total expenditures		(6,097,190)	9%		(531,130)		(520,305)		10,825	2%
20 Transfers in     -     -     -       21 Transfers out     (298,700)     9%     (25,439)     (23,175)     2,264       22 Total transfers     (298,700)     (25,439)     (23,175)     2,264     10%       23 Change in net position     (221,890)     (22,306)     (79,750)       24 Net position, beginning     7,441,069     7,441,069     6,856,977		TRANSFERS										
21 Transfers out     (298,700)     9%     (25,439)     (23,175)     2,264       22 Total transfers     (298,700)     (25,439)     (23,175)     2,264     10%       23 Change in net position     (221,890)     (22,306)     (79,750)       24 Net position, beginning     7,441,069     7,441,069     6,856,977				_			_		_		_	
22     Total transfers     (298,700)     (25,439)     (23,175)     2,264     10%       23 Change in net position     (221,890)     (22,306)     (79,750)       24 Net position, beginning     7,441,069     7,441,069     6,856,977				(298.700)	9%		(25.439)		(23.175)		2.264	
24 Net position, beginning 7,441,069 7,441,069 6,856,977					- 70							10%
24 Net position, beginning 7,441,069 7,441,069 6,856,977											<u></u>	
		•										
25 Net position, ending \$ 7,219,179 \$ 7,418,763 \$ 6,777,227	24	Net position, beginning							6,856,977			
	25	Net position, ending	\$	7,219,179		\$	7,418,763	\$	6,777,227			

JULY 2021 (unaudited)





BAL	ANCE SHEET			
		Current	Prior	Increase
		YTD	YTD	(Decrease)
	ASSETS			
1	Cash and investments <sup>1</sup>	\$ 10,682,125	\$ 9,559,954	\$ 1,122,171
2	Receivables	483,281	424,448	58,833
3	Capital assets, net	48,159,506	48,815,462	(655,956)
4	Total assets	59,324,912	58,799,864	525,048
1	LIABILITIES			
6	Payables and other liabilities	(108,563)	(185,953)	(77,390)
7	OPEB & pension liabilties	(14,885)	(75,536)	(60,651)
8	Bonds payable	(3,425,000)	(4,070,000)	(645,000)
9	Total liabilities	(3,548,448)	(4,331,489)	(783,041)
1	NET POSITION			
10	Net investment, capital assets	44,734,506	44,745,462	(10,956)
11	Net position	11,041,958	9,722,913	1,319,045
12	Total net position	\$ 55,776,464	\$ 54,468,375	\$ 1,308,089

INC	OME STATEMENT										,
			Annual	YTD to		Current		Prior	Ir	ncrease	Diff
			Budget	Budget		YTD		YTD	(D	ecrease)	%
13	Storm water fees	\$	4,311,580	8%	\$	365,644	\$	332,021	\$	33,623	10%
14	Impact fees		1,000,000	7%		74,189		260,154		(185,965)	-71%
15	Other					3,102		5,007		(1,905)	-38%
16	Total revenues		5,311,580	8%		442,935		597,182		(154,247)	-26%
	EXPENDITURES										
17	Personnel		(1,213,242)	4%		(49,043)		(56,266)		(7,223)	-13%
18	Operations		(1,103,119)	5%		(59,783)		(48,218)		11,565	24%
19	Shared services		(1,061,969)	5%		(55,091)		(47,702)		7,389	15%
20	Debt service		(727,352)	0%							
21	Total expenditures		(4,105,682)	4%		(163,917)		(152,186)		11,731	8%
	CAPITAL OUTLAY										
22	Capital		(2,800,000)			-		1,295,715		1,295,715	
23	Total capital outlay		(2,800,000)	0%		-		1,295,715		1,295,715	-100%
	TRANSFERS										
24	Transfers out		(215,579)			(18,232)		(16,601)		1,631	
25	Total transfers		(215,579)	8%		(18,232)		(16,601)		1,631	10%
26	Change in net position	-	(1,809,681)			260,786		1,724,110			
	Net position, beginning		55,515,678			55,515,678		52,744,265			
		ф.			Φ.		Φ.				
28	Net position, ending	\$	53,705,997		<b>D</b>	55,776,464	<b></b>	54,468,375			

JULY 2021 (unaudited)





BAI	LANCE SHEET							
				Current YTD	Prior YTD		ncrease Jecrease)	
	ASSETS							
1	Cash and investments			\$ 1,087,284	\$ 1,402,772	\$	(315,488)	
2	Receivables			 43,528	49,065		(5,537)	
3	Total assets			 1,130,812	 1,451,837		(321,025)	
	LIABILITIES							
4	Payables and other liabilities			(10,539)	 (15,079)		(4,540)	
5	Total liabilities			(10,539)	(15,079)		(4,540)	
6	NET POSITION			\$ 1,120,273	\$ 1,436,758	\$	(316,485)	
INC	OME STATEMENT	Annual	YTD to	Current	Prior		ncrease	Diff
		Budget	Budget	YTD	YTD		ecrease)	%
	REVENUES							
7	Streetlight fees	\$ 769,590		\$ 63,255	\$ 62,157	\$	1,098	
8	Other	-		317	761		(444)	
9	Total revenues	 769,590	8%	 63,572	 62,918	-	654	1%
	EXPENDITURES							
10	Operations	(1,089,639)		(3,477)	(5,045)		(1,568)	
11	Total expenditures	(1,089,639)	0%	(3,477)	(5,045)		(1,568)	-31%
	TRANSFERS							
12	Transfers in			-	-		-	
13	Transfers out	(37,500)		(3,163)	(3,108)		55	
14	Total transfers	 (37,500)	8%	(3,163)	(3,108)		55	2%
15	Change in net position	 (357,549)		56,932	 54,765			
16	Net position, beginning	1,063,341		1,063,341	1,381,993			
	Net position, ending	\$ 705,792		\$ 1,120,273	\$ 1,436,758			

JULY 2021 (unaudited)



# FLEET MANAGEMENT FUND (610)

BAI	LANCE SHEET			
		Current YTD	Prior YTD	Increase (Decrease)
	ASSETS			(Decrease)
1	Cash and investments	\$ 3,783,235	\$ 4,547,551	\$ (764,316)
2	Restricted cash	30,004	626,955	(596,951)
3	Receivables	-	-	_
4	Inventory	9	-	9
5	Capital assets, net	9,990,008	9,291,870	698,138
6	Total assets	13,803,256	14,466,376	(663,120)
	LIABILITIES			
7	Payables and other liabilities	(181,753)	(132,073)	49,680
8	Capital lease payable	(2,495,318)	(3,546,681)	(1,051,363)
9	OPEB & pension liabilties	(11,105)	(58,533)	(47,428)
10	Total liabilities	(2,688,176)	(3,737,287)	(1,049,111)
	NET POSITION			
11	Net investment, capital assets	7,494,690	5,745,189	1,749,501
12	Net position	3,620,390	4,983,900	(1,363,510)
13	Total net position	\$ 11,115,080	\$ 10,729,089	\$ (1,712,231)

INC	OME STATEMENT						
		Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %
	REVENUES						
14	Charges for service	\$ 5,948,112	8%	\$ 495,677	\$ 449,629	\$ 46,048	10%
15	Sale of vehicles/equipment	300,000	0%	-	-	-	
16	Other	-		1,107	2,836	(1,729)	-61%
18	Total revenues	6,248,112	8%	496,784	452,465	44,319	10%
	EXPENDITURES						
19	Personnel	(769,798)	5%	(35,821)	(37,065)	(1,244)	-3%
20	Operations	(1,722,440)	3%	(59,613)	(41,108)	18,505	45%
21	Shared services	(7,540)		(628)	(1,795)	(1,167)	-65%
22	Debt service	(1,664,130)	3%	(53,832)	-	53,832	
23	Total expenditures	(4,163,908)	4%	(149,894)	(79,968)	69,926	87%
	CAPITAL OUTLAY						
24	Capital	(3,140,200)	1%	(20,429)	74,840	95,269	
25	Other capital	-		-	-	-	
26	Total capital outlay	(3,140,200)		(20,429)	74,840	95,269	-127%
27	Change in net position	(1,055,996)		326,461	447,337		
28	Net position, beginning	10,788,621		10,788,621	10,281,753		
	Net position, ending	\$ 9,732,625		\$ 11,115,082	\$ 10,729,090		

JULY 2021 (unaudited)

# IT MANAGEMENT FUND (620)



		Current YTD	 Prior YTD	ncrease ecrease)
	ASSETS			
1	Cash and investments	\$ 1,916,811	\$ 1,547,657	\$ 369,154
2	Receivables	26,331	-	26,331
3	Capital assets, net	12,128	73,138	(61,010)
4	Total assets	1,955,270	1,620,795	334,475
	LIABILITIES			
5	Payables and other liabilities	(191,773)	(4,716)	(187,057)
	OPEB & pension liabilties	(2,809)	-	(2,809)
6	Total liabilities	(194,582)	(4,716)	(189,866)
	NET POSITION			
7	Net investment, capital assets <sup>1</sup>	12,128	73,138	(61,010
	Net position	1,748,560	1,542,941	205,619
8				

INC	OME STATEMENT							
		Annual Budget	YTD to Budget	Current YTD	Prior YTD		icrease ecrease)	Diff %
	REVENUES	 Buuget	Budget	 ווט	 ווט	(D)	ecrease)	/0
10	Assessments	\$ 3,100,000	8%	\$ 258,334	\$ 206,493	\$	51,841	25%
11	Other	-		557	779		(222)	-28%
12	Total revenues	3,100,000	8%	258,891	207,272		51,619	25%
1	EXPENDITURES							
13	Personnel	(989,879)		(43,095)	(44,185)		(1,090)	-2%
14	Operations	(225,000)	1%	(2,159)	-		2,159	
15	IT Infrastructure	(1,934,048)	5%	(95,448)	(26,770)		68,678	257%
16	Total expenditures	 (3,148,927)	4%	(140,702)	(70,955)		69,747	98%
20	Change in net position	 (48,927)		 118,189	 136,317			
21	Net position, beginning	 1,642,499		1,642,499	1,479,762			
22	Net position, ending	\$ 1,593,572		\$ 1,760,688	\$ 1,616,079			

JULY 2021 (unaudited)



# **RISK MANAGEMENT FUND (670)**

BALANCE SHEET	Current YTD	Prior YTD		Increase (Decrease)		
ASSETS					,	
1 Cash and investments	\$ 639,867	\$	123,715	\$	516,152	
2 Receivables	-		23,000		(23,000)	
3 Total assets	639,867		146,715		493,152	
LIABILITIES						
4 Payables and other liabilities	(425,389)		(42,236)		383,153	
5 OPEB & pension liabilties	(2,059)		(10,548)		(8,489)	
6 Total liabilities	(427,448)		(52,784)		374,664	
7 NET POSITION	\$ 212,419	\$	93,931	\$	118,488	

INC	OME STATEMENT										
		Annual Budget		YTD to Budget	Current YTD		Prior YTD		Increase (Decrease)		Diff %
REVENUES		-						-			
8	Assessments	\$	1,981,640	8%	\$	164,687	\$	154,970	\$	9,717	6%
9	Grants		22,000	0%		-		-		-	
10	Other		-			186		506		(320)	-63%
11	Total revenues		2,003,640	8%		164,873		155,476		9,397	6%
	EXPENDITURES										
12	Personnel		(220,605)	0%		-		(6,592)		(6,592)	-100%
13	Operations		(33,000)	0%		-		(3,025)		(3,025)	100%
14	Premiums		(1,077,582)	91%		(983,597)		(892,892)		90,705	10%
15	Claims and losses		(565,000)	0%		(950)		(1,974)		(1,024)	-52%
16	Total expenditures		(1,896,187)	52%		(984,547)		(904,483)		80,064	9%
17	Change in net position		107,453			(819,674)		(749,007)			
18	Net position, beginning		1,032,093			1,032,093		842,938			
	Net position, ending	\$	1,139,546		\$	212,419	\$	93,931			

JULY 2021 (unaudited)



#### **REDEVELOPMENT AGENCY FUND (800)**

BALANCE SHEET					Current YTD		Prior YTD		Increase (Decrease)		
1	ASSETS Cash and investments				\$	12,913,523	\$	13,422,977	\$	(509,454)	
2	Receivables					-		-		=	
3	Total assets					12,913,523		13,422,977		(509,454)	
	LIABILITIES										
4	Payables and other liabilities					-		(351,757)		(351,757)	
5	Due to the General Fund					(4,490,500)		(4,490,500)		(054.757)	
6	Total liabilities					(4,490,500)		(4,842,257)	-	(351,757)	
7	FUND BALANCE				\$	8,423,023	\$	8,580,720	\$	(157,697)	
INC	OME STATEMENT										
			Annual YTD to Budget Budget		Current YTD		Prior YTD		Increase (Decrease)		Diff %
	REVENUES		Daagot	Daugot						00:0000	70
8	Tax increment	\$	4,055,500	0%	\$	-	\$	-	\$	-	
9	Other		22,305			3,749		7,537		(3,788)	
10	Total revenues		4,077,805	0%		3,749		7,537		(3,788)	-50%
	EXPENDITURES										
11	Administration		(155,350)	0%		-		(14,071)		(14,071)	
12	Redevelopment		(10,812,500)	0%		-		-		-	
13	Debt service		(100,272)	0%		-		-		-	
14	Low-income housing		(155,326)	0%						-	
15	Total expenditures		(11,223,448)	0%				(14,071)		(14,071)	-100%
	TRANSFERS										
16	Transfers in		-			-		-		-	
17	Transfers out		-					-		-	
18	Total transfers									-	
	EXTRAORDINARY ITEMS										
19	Land sale		3,000,000			-		-		-	
20	Land purchase		-			-		_		-	
21	Total extraordinary items		3,000,000			-		-		-	
22	Change in net position		(4,145,643)			3,749		(6,534)			
	Fund balance, beginning		8,419,274			8,419,274		8,587,254			
	Fund balance, ending	\$	4,273,631		\$	8,423,023	\$	8,580,720			
		<u> </u>	., 0,00 .			-,,00	<u> </u>	-,,			