

**Elk Ridge City**  
**Financial Statements**  
**10 General Fund - 07/01/2025 to 02/28/2026**  
**66.67% of the fiscal year has expired**

	Period Actual	Year-to-Date Actual
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
11100 CHECKING - COMBINED	(173,355.21)	(1,919,660.33)
11110 ALTABANK- COMBINED SWEEP ACCOUNT	188,263.24	2,025,571.42
11210 PTIF 0659 STATE TREASUER	177,365.54	5,813,634.98
11310 CASH ON HAND	0.00	150.00
11320 CASH OF HAND- FIRE DEPARTMENT	0.00	243.01
11751 UNDEPOSITED RECEIPTS	87.31	3,819.08
12192 BANK OF AMERICAN FORK - Lee Haskell	0.00	19,780.73
12193 Alta Bank- Shuler Subdivision	0.00	8,000.00
12194 Altabank- Evelyn Subdivision	0.00	1,500.00
12195 STATE INSURANCE DEPOSIT	0.00	81.00
12202 Altabank- Lighthouse Heights	0.00	125,012.35
12203 Altabank- Olsen Subdivsion	0.00	3,675.00
12205 Altabank- Tasker Subdivision	0.00	11,633.00
12206 Altabank- Barton Subdivision	0.00	85,776.50
12207 Altabank- Ridge View Plat C Subdivision	0.00	2,925.00
12208 Altabank- Salem Hills Plat M Subdivision	0.00	15,936.00
12210 Altabank- Ambleview	0.00	189,708.74
12211 Altabank-LDS Church Rocky Mtn	0.00	7,375.50
<b>Total Cash and cash equivalents</b>	<b>192,360.88</b>	<b>6,395,161.98</b>
<b>Receivables</b>		
13120 ACCTS REC - B&C ROADS	0.00	56,418.64
13140 ACCTS REC - SALES TAX	0.00	174,196.64
13150 ACCTS REC - PROPERTY TAX	0.00	6,701.21
13151 ACCTS REC - PROPERTY TAX FUTUR	0.00	551,020.00
13160 ACCTS REC - UTL FRANCHISE FEES	0.00	29,445.81
13180 DUE FROM DEVELOPER	0.00	3,748.00
<b>Total Receivables</b>	<b>0.00</b>	<b>821,530.30</b>
<b>Other current assets</b>		
15900 SUSPENSE	3,035.56	2,485.56
<b>Total Other current assets</b>	<b>3,035.56</b>	<b>2,485.56</b>
<b>Total Current Assets</b>	<b>195,396.44</b>	<b>7,219,177.84</b>
<b>Total Assets:</b>	<b>195,396.44</b>	<b>7,219,177.84</b>
<b>Liabilites and Fund Equity:</b>		
<b>Liabilities:</b>		
<b>Current liabilities</b>		
21300 ACCOUNTS PAYABLE	(52,283.17)	1,281,199.94
21311 VISA	(3,057.71)	(21,126.27)
21312 VISA - FIRE DPT	(3,038.33)	(3,323.59)
21500 SALARIES PAYABLE	0.00	201.21
21510 PAYROLL LIABILITY CLEARING	0.00	33.34
22200 FICA PAYABLE	761.44	3,564.40
22210 FEDERAL WITHHOLDING PAYABLE	225.59	1,864.41
22220 STATE WITHHOLDING PAYABLE	35.38	773.69
22250 RETIREMENT PAYABLE	35.16	2,418.77
22260 HEALTH INS PAYABLE	152.50	10,309.83
25310 DURABILITY BOND	0.00	1,500.00
25320 BUILDING & PERFORMANCE BOND	8,000.00	278,912.00
25325 LANDSCAPING DEPOSIT	9,600.00	374,400.00
25330 DEVELOPER PERFORMANCE ESCROW	0.00	469,832.82
25335 RIGHT OF WAY BOND	0.00	3,000.00
25340 LIBRARY	15.00	385.00
25345 RENTAL AND SALES DEPOSITS	0.00	300.00
<b>Total Current liabilities</b>	<b>(39,554.14)</b>	<b>2,404,245.55</b>
<b>Deferred inflows</b>		
25350 DEFERRED REVENUE	0.00	551,020.00
<b>Total Deferred inflows</b>	<b>0.00</b>	<b>551,020.00</b>
<b>Total Liabilities:</b>	<b>(39,554.14)</b>	<b>2,955,265.55</b>
<b>Equity - Paid In / Contributed</b>		

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28500 RESTRICTED - ROAD IMPACT FEE	0.00	1,734,580.42
29500 FUND BALANCE - BEG OF YEAR	234,950.58	2,529,331.87
<b>Total Equity - Paid In / Contributed</b>	<b>234,950.58</b>	<b>4,263,912.29</b>
<b>Total Liabilites and Fund Equity:</b>	<b>195,396.44</b>	<b>7,219,177.84</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>

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	Period Actual	Year-to-Date Actual	2026 Budget	Unearned/ Remaining	% Earned/ Used
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Taxes</b>					
31100 CURRENT YEAR PROPERTY TAX	(926.82)	538,918.58	551,020.00	(12,101.42)	97.80%
31150 PRIOR YEAR PROPERTY TAX	11,799.68	21,128.21	15,000.00	6,128.21	140.85%
31200 GENERAL SALES & USE TAX	84,610.63	612,944.85	840,000.00	(227,055.15)	72.97%
31210 SALES TAX - COUNTY OPTION (A2)	7,768.16	57,115.73	72,000.00	(14,884.27)	79.33%
31250 SALES TAX- COUNTY OPTION (CP)	3,981.29	25,148.41	37,000.00	(11,851.59)	67.97%
31300 FEE IN LIEU-PERSONAL PROPERTY	2,756.14	25,063.73	36,000.00	(10,936.27)	69.62%
31400 UTILITY FRANCHISE FEES	23,199.22	164,307.82	270,000.00	(105,692.18)	60.85%
<b>Total Taxes</b>	<b>133,188.30</b>	<b>1,444,627.33</b>	<b>1,821,020.00</b>	<b>(376,392.67)</b>	<b>79.33%</b>
<b>Licenses and permits</b>					
32100 LICENSES, ACCESSORY APT FEES	36.00	204.00	0.00	204.00	0.00%
32200 BUILDING PERMITS	20,938.54	89,484.55	70,000.00	19,484.55	127.84%
32210 BUILDING PLAN CHECK FEE	10,629.71	63,569.05	45,500.00	18,069.05	139.71%
32220 BUILDING BASEMENT INSPECTION FEE	800.00	2,800.00	3,500.00	(700.00)	80.00%
32230 BUILDING LANDSCAPING ADMINISTRATION FE	400.00	1,900.00	3,000.00	(1,100.00)	63.33%
<b>Total Licenses and permits</b>	<b>32,804.25</b>	<b>157,957.60</b>	<b>122,000.00</b>	<b>35,957.60</b>	<b>129.47%</b>
<b>Intergovernmental revenue</b>					
33100 CLASS C REVENUE	49,667.19	201,418.61	240,000.00	(38,581.39)	83.92%
<b>Total Intergovernmental revenue</b>	<b>49,667.19</b>	<b>201,418.61</b>	<b>240,000.00</b>	<b>(38,581.39)</b>	<b>83.92%</b>
<b>Charges for services</b>					
34100 PERMIT FEES- EXCAVATION, CONDITIONAL US	2,125.00	13,162.00	10,000.00	3,162.00	131.62%
34110 ENG SUBDIV INSPECTIONS	0.00	0.00	2,000.00	(2,000.00)	0.00%
34120 ZONING & SUB-DIVISION FEES	6,100.00	23,110.00	15,000.00	8,110.00	154.07%
34140 RENTAL & SALES PAYMENTS	150.00	375.00	0.00	375.00	0.00%
34152 CREDIT CARD PROCESSING FEE	5.00	46.00	0.00	46.00	0.00%
34155 COPIER REVENUE	0.14	4.69	0.00	4.69	0.00%
34200 FIRE DEPT REVENUE	0.00	50.00	0.00	50.00	0.00%
34460 REFUSE CONTAINERS REVENUE	0.00	95.00	0.00	95.00	0.00%
34711 ROAD IMPACT FEES	10,464.44	15,988.84	0.00	15,988.84	0.00%
34900 ADMINISTRATIVE FEE-WATER FUND	33,884.00	271,072.00	406,602.00	(135,530.00)	66.67%
34920 ADMINISTRATIVE FEE- GARBAGE	2,420.00	19,360.00	29,043.00	(9,683.00)	66.66%
34950 ADMINISTRATIVE FEE-SEWER FUND	8,068.00	64,544.00	96,810.00	(32,266.00)	66.67%
34960 ADMINISTRATIVE FEE-STORM DRAIN FUND	2,420.00	19,360.00	29,043.00	(9,683.00)	66.66%
<b>Total Charges for services</b>	<b>65,636.58</b>	<b>427,167.53</b>	<b>588,498.00</b>	<b>(161,330.47)</b>	<b>72.59%</b>
<b>Fines and forfeitures</b>					
35200 COURT COSTS, FEES, ETC.	0.00	(250.00)	0.00	(250.00)	0.00%
<b>Total Fines and forfeitures</b>	<b>0.00</b>	<b>(250.00)</b>	<b>0.00</b>	<b>(250.00)</b>	<b>0.00%</b>
<b>Interest</b>					
36100 INTEREST RECEIVED	21,842.06	144,932.27	135,000.00	9,932.27	107.36%
<b>Total Interest</b>	<b>21,842.06</b>	<b>144,932.27</b>	<b>135,000.00</b>	<b>9,932.27</b>	<b>107.36%</b>
<b>Miscellaneous revenue</b>					
36300 SUNDRY REVENUE	50.00	400.00	0.00	400.00	0.00%
36340 SALE OF MAPS, ETC.	0.00	35.00	0.00	35.00	0.00%
36360 CITY CELEBRATION/ EVENTS- REVENUE	0.00	250.00	5,000.00	(4,750.00)	5.00%
<b>Total Miscellaneous revenue</b>	<b>50.00</b>	<b>685.00</b>	<b>5,000.00</b>	<b>(4,315.00)</b>	<b>13.70%</b>
<b>Contributions and transfers</b>					
39210 TRANSFER FROM CP/FUT IMP	0.00	0.00	133,982.00	(133,982.00)	0.00%
39510 RESERVE- ROAD IMPACT FEES	7,904.27	(1,260,701.06)	0.00	(1,260,701.06)	0.00%
39600 APPROPRIATED USE OF FUND BALAN	0.00	0.00	30,000.00	(30,000.00)	0.00%
<b>Total Contributions and transfers</b>	<b>7,904.27</b>	<b>(1,260,701.06)</b>	<b>163,982.00</b>	<b>(1,424,683.06)</b>	<b>-768.80%</b>
<b>Total Revenue:</b>	<b>311,092.65</b>	<b>1,115,837.28</b>	<b>3,075,500.00</b>	<b>(1,959,662.72)</b>	<b>36.28%</b>
<b>Expenditures:</b>					
<b>General government</b>					
<b>Legislative</b>					
41110 CITY COUNCIL SALARIES	3,250.00	26,242.02	39,000.00	(12,757.98)	67.29%
41130 EMPLOYEE BENEFITS	248.63	1,989.04	3,500.00	(1,510.96)	56.83%
41230 CITY COUNCIL/PLANN COMM TRAVEL	0.00	0.00	2,000.00	(2,000.00)	0.00%
41380 DISCRETIONARY FUND	0.00	250.00	2,000.00	(1,750.00)	12.50%
41450 CITY COUNCIL/PLANN COMM SUPPLIES	0.00	0.00	400.00	(400.00)	0.00%

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41460 CITY COUNCIL/PLANN COMM COPIES	0.00	0.00	500.00	(500.00)	0.00%
<b>Total Legislative</b>	<b>3,498.63</b>	<b>28,481.06</b>	<b>47,400.00</b>	<b>(18,918.94)</b>	<b>60.09%</b>
<b>Judicial</b>					
42200 COURT COSTS	0.00	0.00	10,000.00	(10,000.00)	0.00%
<b>Total Judicial</b>	<b>0.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>(10,000.00)</b>	<b>0.00%</b>
<b>Administration</b>					
44110 SALARIES & WAGES	32,739.55	299,529.67	575,120.00	(275,590.33)	52.08%
44130 EMPLOYEE BENEFITS	15,285.68	143,242.00	350,480.00	(207,238.00)	40.87%
44210 BOOKS, SUBSCRIPT, MEMBERSHIPS	0.00	6,837.71	15,000.00	(8,162.29)	45.58%
44220 PUBLIC NOTICES	0.00	0.00	1,000.00	(1,000.00)	0.00%
44230 TRAVEL & CONVENTIONS	111.65	1,005.30	2,200.00	(1,194.70)	45.70%
44240 OFFICE EXPENSE & SUPPLIES	0.00	462.38	7,700.00	(7,237.62)	6.00%
44244 REVERSE 911	0.00	0.00	1,000.00	(1,000.00)	0.00%
44245 CODIFICATION	0.00	500.00	3,000.00	(2,500.00)	16.67%
44250 EQUIPMENT-SUPPLIES & MAINT	2,161.16	6,111.16	24,000.00	(17,888.84)	25.46%
44280 TELEPHONE	0.00	0.00	1,000.00	(1,000.00)	0.00%
44290 POSTAGE	600.33	4,660.73	8,500.00	(3,839.27)	54.83%
44300 CONTRACT SERVICES	413.00	413.00	11,000.00	(10,587.00)	3.75%
44380 ELECTIONS	0.00	7,003.77	17,000.00	(9,996.23)	41.20%
44395 BEAUTIFICATION COMMITTEE	0.00	0.00	2,000.00	(2,000.00)	0.00%
44410 INSURANCE & BONDS	462.54	47,676.51	55,000.00	(7,323.49)	86.68%
44435 BANK CHARGES & INTEREST	125.71	1,007.52	0.00	1,007.52	0.00%
44436 RETURNED CHECK CHARGES	(60.00)	(795.00)	0.00	(795.00)	0.00%
44460 MISC. - SERVICES & SUPPLIES	1,340.15	5,582.11	6,400.00	(817.89)	87.22%
44500 LIBRARY	80.00	730.00	1,300.00	(570.00)	56.15%
<b>Total Administration</b>	<b>53,259.77</b>	<b>523,966.86</b>	<b>1,081,700.00</b>	<b>(557,733.14)</b>	<b>48.44%</b>
<b>Non-Departmental</b>					
49305 CONSULTING FEES & MAG	1,500.00	1,500.00	18,000.00	(16,500.00)	8.33%
49310 ENGINEER	2,252.50	34,506.25	120,000.00	(85,493.75)	28.76%
49320 FINANCIAL REPORTS/AUDIT	0.00	0.00	15,000.00	(15,000.00)	0.00%
49325 FINANCE DIRECTOR	0.00	7,952.72	15,000.00	(7,047.28)	53.02%
49330 ATTORNEY	440.00	15,895.00	50,000.00	(34,105.00)	31.79%
<b>Total Non-Departmental</b>	<b>4,192.50</b>	<b>59,853.97</b>	<b>218,000.00</b>	<b>(158,146.03)</b>	<b>27.46%</b>
<b>Total General government</b>	<b>60,950.90</b>	<b>612,301.89</b>	<b>1,357,100.00</b>	<b>(744,798.11)</b>	<b>45.12%</b>
<b>Public safety</b>					
<b>Police</b>					
54460 MISCELLANEOUS SERVICES	0.00	77,011.56	165,000.00	(87,988.44)	46.67%
54465 911 SERVICES	0.00	7,083.25	23,000.00	(15,916.75)	30.80%
54475 EMERGENCY EVENT	0.00	0.00	5,000.00	(5,000.00)	0.00%
<b>Total Police</b>	<b>0.00</b>	<b>84,094.81</b>	<b>193,000.00</b>	<b>(108,905.19)</b>	<b>43.57%</b>
<b>Fire</b>					
55110 SALARIES & WAGES	6,341.98	50,877.92	106,000.00	(55,122.08)	48.00%
55130 EMPLOYEE BENEFITS	485.15	3,892.11	9,500.00	(5,607.89)	40.97%
55135 FD INSURANCE	0.00	8,473.00	8,200.00	273.00	103.33%
55140 FIRE/EMS PUBLIC EDUCATION	0.00	0.00	500.00	(500.00)	0.00%
55200 FD SUPPLIES	0.00	1,302.95	15,000.00	(13,697.05)	8.69%
55210 EMS SUPPLIES	0.00	430.16	6,000.00	(5,569.84)	7.17%
55230 TRAVEL	0.00	0.00	2,100.00	(2,100.00)	0.00%
55250 EQUIPMENT MAINTENANCE	0.00	1,079.18	6,500.00	(5,420.82)	16.60%
55260 BUILDING MAINTENANCE	0.00	0.00	2,000.00	(2,000.00)	0.00%
55265 FUEL & OIL	0.00	448.16	1,500.00	(1,051.84)	29.88%
55360 FD EDUCATION, TRAINING AND SUPPORT	0.00	180.00	500.00	(320.00)	36.00%
55380 EMT EDUCATION, TRAINING AND SUPPORT	0.00	1,874.03	7,700.00	(5,825.97)	24.34%
55400 FD INCENTIVES	707.95	1,512.29	1,700.00	(187.71)	88.96%
55460 MISCELLANEOUS SERVICES	0.00	0.00	5,300.00	(5,300.00)	0.00%
<b>Total Fire</b>	<b>7,535.08</b>	<b>70,069.80</b>	<b>172,500.00</b>	<b>(102,430.20)</b>	<b>40.62%</b>
<b>Building Inspections</b>					
56250 EQUIPMENT-SUPPLIES & MAINT	0.00	0.00	500.00	(500.00)	0.00%
56310 CONT SERVICES - INSPECTIONS	1,425.00	13,350.00	40,000.00	(26,650.00)	33.38%
56315 CONT SERVICES - PLAN CHECKS	150.00	6,905.00	15,000.00	(8,095.00)	46.03%
56380 BUILDING PERMIT FEE SURCHARGE	0.00	0.00	1,000.00	(1,000.00)	0.00%
<b>Total Building Inspections</b>	<b>1,575.00</b>	<b>20,255.00</b>	<b>56,500.00</b>	<b>(36,245.00)</b>	<b>35.85%</b>

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<b>Town Hall &amp; Fire Station</b>					
57270 UTILITIES	1,307.70	6,175.67	15,000.00	(8,824.33)	41.17%
57275 UTILITIES - PUB WKS BLDG	1,473.94	5,103.03	8,000.00	(2,896.97)	63.79%
57470 SERVICES & SUPPLIES- PUB WKS	190.65	190.65	0.00	190.65	0.00%
<b>Total Town Hall &amp; Fire Station</b>	<b>2,972.29</b>	<b>11,469.35</b>	<b>23,000.00</b>	<b>(11,530.65)</b>	<b>49.87%</b>
<b>Animal control</b>					
58460 MISCELLANEOUS SERVICES	0.00	6,889.84	12,000.00	(5,110.16)	57.42%
<b>Total Animal control</b>	<b>0.00</b>	<b>6,889.84</b>	<b>12,000.00</b>	<b>(5,110.16)</b>	<b>57.42%</b>
<b>Total Public safety</b>	<b>12,082.37</b>	<b>192,778.80</b>	<b>457,000.00</b>	<b>(264,221.20)</b>	<b>42.18%</b>
<b>Highways and public improvements</b>					
<b>Sanitation</b>					
60430 REFUSE CONTAINERS	0.00	(190.00)	0.00	(190.00)	0.00%
<b>Total Sanitation</b>	<b>0.00</b>	<b>(190.00)</b>	<b>0.00</b>	<b>(190.00)</b>	<b>0.00%</b>
<b>Highways</b>					
61200 SUPPLIES	0.00	92.50	3,000.00	(2,907.50)	3.08%
61280 TELEPHONE	86.59	574.78	1,800.00	(1,225.22)	31.93%
61360 EDUCATION, TRAINING & CONFER	0.00	0.00	3,500.00	(3,500.00)	0.00%
61450 SPECIAL ROAD SUPPLIES	0.00	1,616.45	5,000.00	(3,383.55)	32.33%
61460 MISCELLANEOUS SERVICES	0.00	0.00	7,000.00	(7,000.00)	0.00%
61740 PURCHASE OF EQUIPMENT	0.00	0.00	35,000.00	(35,000.00)	0.00%
<b>Total Highways</b>	<b>86.59</b>	<b>2,283.73</b>	<b>55,300.00</b>	<b>(53,016.27)</b>	<b>4.13%</b>
<b>Class C Roads</b>					
62200 ROAD SALT ETC.	2,421.64	2,421.64	35,000.00	(32,578.36)	6.92%
62250 EQUIPMENT MAINTENANCE	0.00	3,489.95	30,000.00	(26,510.05)	11.63%
62265 FUEL & OIL	0.00	1,779.33	9,500.00	(7,720.67)	18.73%
62270 UTILITIES	0.00	0.00	1,800.00	(1,800.00)	0.00%
62380 STREET MAINTENANCE	0.00	68,601.78	700,000.00	(631,398.22)	9.80%
<b>Total Class C Roads</b>	<b>2,421.64</b>	<b>76,292.70</b>	<b>776,300.00</b>	<b>(700,007.30)</b>	<b>9.83%</b>
<b>Total Highways and public improvements</b>	<b>2,508.23</b>	<b>78,386.43</b>	<b>831,600.00</b>	<b>(753,213.57)</b>	<b>9.43%</b>
<b>Parks, recreation, and public property</b>					
<b>Parks</b>					
64250 EQUIPMENT MAINTENANCE	0.00	1,599.79	6,000.00	(4,400.21)	26.66%
64260 FACILITIES MAINTENANCE	0.00	303.35	5,000.00	(4,696.65)	6.07%
64265 FUEL & OIL	0.00	3,621.94	6,000.00	(2,378.06)	60.37%
64270 UTILITIES	513.98	54,791.93	70,000.00	(15,208.07)	78.27%
64280 TELEPHONE	86.59	574.77	1,800.00	(1,225.23)	31.93%
64390 SPECIAL PROJECTS	0.00	0.00	1,000.00	(1,000.00)	0.00%
64450 CITY CELEBRATION/ EVENTS	0.00	50.00	10,000.00	(9,950.00)	0.50%
64460 SUPPLIES	0.00	4,608.20	15,000.00	(10,391.80)	30.72%
<b>Total Parks</b>	<b>600.57</b>	<b>65,549.98</b>	<b>114,800.00</b>	<b>(49,250.02)</b>	<b>57.10%</b>
<b>Total Parks, recreation, and public property</b>	<b>600.57</b>	<b>65,549.98</b>	<b>114,800.00</b>	<b>(49,250.02)</b>	<b>57.10%</b>
<b>Transfers</b>					
64915 TRANS TO CAP PROJ/EQUIPMENT	0.00	0.00	300,000.00	(300,000.00)	0.00%
90945 TRANS TO CAP PROJ - FIRE APP	0.00	0.00	15,000.00	(15,000.00)	0.00%
<b>Total Transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>315,000.00</b>	<b>(315,000.00)</b>	<b>0.00%</b>
<b>Total Expenditures:</b>	<b>76,142.07</b>	<b>949,017.10</b>	<b>3,075,500.00</b>	<b>(2,126,482.90)</b>	<b>30.86%</b>
<b>Total Change In Net Position</b>	<b>234,950.58</b>	<b>166,820.18</b>	<b>0.00</b>	<b>166,820.18</b>	<b>0.00%</b>

**Elk Ridge City**  
**Financial Statements**  
 21 Park - 07/01/2025 to 02/28/2026  
 66.67% of the fiscal year has expired

	Period Actual	Year-to-Date Actual
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
11100 CHECKING - COMBINED	9,572.00	24,737.50
11220 PTIF 8327 STATE TREASURER	4,097.36	1,389,000.27
<b>Total Cash and cash equivalents</b>	<b>13,669.36</b>	<b>1,413,737.77</b>
<b>Receivables</b>		
13170 A/R- GOVERNMENTAL RECEIVABLE	0.00	83,357.00
<b>Total Receivables</b>	<b>0.00</b>	<b>83,357.00</b>
<b>Total Current Assets</b>	<b>13,669.36</b>	<b>1,497,094.77</b>
<b>Total Assets:</b>	<b>13,669.36</b>	<b>1,497,094.77</b>
<b>Liabilites and Fund Equity:</b>		
<b>Equity - Paid In / Contributed</b>		
28150 RESTRICTED - IMPACT FEE	0.00	1,169,212.51
29500 BEGINNING FUND BALANCE PARK	13,669.36	327,882.26
<b>Total Equity - Paid In / Contributed</b>	<b>13,669.36</b>	<b>1,497,094.77</b>
<b>Total Liabilites and Fund Equity:</b>	<b>13,669.36</b>	<b>1,497,094.77</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>

**Elk Ridge City**  
**Financial Statements**

21 Park - 07/01/2025 to 02/28/2026  
66.67% of the fiscal year has expired

	Period Actual	Year-to-Date Actual	2026 Budget	Unearned/ Remaining	% Earned/ Used
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Interest</b>					
30110 INTEREST	4,097.36	38,890.19	40,000.00	(1,109.81)	97.23%
<b>Total Interest</b>	<u>4,097.36</u>	<u>38,890.19</u>	<u>40,000.00</u>	<u>(1,109.81)</u>	<u>97.23%</u>
<b>Miscellaneous revenue</b>					
34150 PARK IMPACT FEES	9,572.00	33,502.00	23,930.00	9,572.00	140.00%
39110 USAGE OF BEG FUND BALANCE	0.00	0.00	836,070.00	(836,070.00)	0.00%
<b>Total Miscellaneous revenue</b>	<u>9,572.00</u>	<u>33,502.00</u>	<u>860,000.00</u>	<u>(826,498.00)</u>	<u>3.90%</u>
<b>Total Revenue:</b>	<u>13,669.36</u>	<u>72,392.19</u>	<u>900,000.00</u>	<u>(827,607.81)</u>	<u>8.04%</u>
<b>Expenditures:</b>					
<b>Miscellaneous</b>					
40300 PARK CONSTRUCTION	0.00	89,382.00	900,000.00	(810,618.00)	9.93%
<b>Total Miscellaneous</b>	<u>0.00</u>	<u>89,382.00</u>	<u>900,000.00</u>	<u>(810,618.00)</u>	<u>9.93%</u>
<b>Total Expenditures:</b>	<u>0.00</u>	<u>89,382.00</u>	<u>900,000.00</u>	<u>(810,618.00)</u>	<u>9.93%</u>
<b>Total Change In Net Position</b>	<u>13,669.36</u>	<u>(16,989.81)</u>	<u>0.00</u>	<u>(16,989.81)</u>	<u>0.00%</u>

**Elk Ridge City**  
**Financial Statements**  
**41 CP/Future Improvements - 07/01/2025 to 02/28/2026**  
**66.67% of the fiscal year has expired**

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	Period Actual	Year-to-Date Actual
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
11100 CHECKING - COMBINED	0.00	99,026.78
11212 PTIF 8325 STATE TREASURER	23,628.87	8,010,156.86
<b>Total Cash and cash equivalents</b>	<b>23,628.87</b>	<b>8,109,183.64</b>
<b>Total Current Assets</b>	<b>23,628.87</b>	<b>8,109,183.64</b>
<b>Total Assets:</b>	<b>23,628.87</b>	<b>8,109,183.64</b>
<b>Liabilites and Fund Equity:</b>		
<b>Liabilities:</b>		
<b>Current liabilities</b>		
21311 VISA	0.00	473.04
<b>Total Current liabilities</b>	<b>0.00</b>	<b>473.04</b>
<b>Total Liabilities:</b>	<b>0.00</b>	<b>473.04</b>
<b>Equity - Paid In / Contributed</b>		
29500 BEG FUND BAL/ FUTURE IMPROV	23,628.87	8,108,710.60
<b>Total Equity - Paid In / Contributed</b>	<b>23,628.87</b>	<b>8,108,710.60</b>
<b>Total Liabilites and Fund Equity:</b>	<b>23,628.87</b>	<b>8,109,183.64</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>

**Elk Ridge City**  
**Financial Statements**  
 41 CP/Future Improvements - 07/01/2025 to 02/28/2026  
 66.67% of the fiscal year has expired

	Period Actual	Year-to-Date Actual	2026 Budget	Unearned/ Remaining	% Earned/ Used
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Interest</b>					
30110 INTEREST	23,628.87	219,684.75	240,000.00	(20,315.25)	91.54%
<b>Total Interest</b>	<u>23,628.87</u>	<u>219,684.75</u>	<u>240,000.00</u>	<u>(20,315.25)</u>	<u>91.54%</u>
<b>Miscellaneous revenue</b>					
30300 FUND BALANCE - BEG OF YEAR	0.00	0.00	(106,018.00)	106,018.00	0.00%
<b>Total Miscellaneous revenue</b>	<u>0.00</u>	<u>0.00</u>	<u>(106,018.00)</u>	<u>106,018.00</u>	<u>0.00%</u>
<b>Total Revenue:</b>	<u>23,628.87</u>	<u>219,684.75</u>	<u>133,982.00</u>	<u>85,702.75</u>	<u>163.97%</u>
<b>Expenditures:</b>					
<b>Miscellaneous</b>					
40300 CONSTRUCTION	0.00	16,962.47	0.00	16,962.47	0.00%
<b>Total Miscellaneous</b>	<u>0.00</u>	<u>16,962.47</u>	<u>0.00</u>	<u>16,962.47</u>	<u>0.00%</u>
<b>Transfers</b>					
40900 TRANSFER TO GENERAL FUND	0.00	0.00	133,982.00	(133,982.00)	0.00%
<b>Total Transfers</b>	<u>0.00</u>	<u>0.00</u>	<u>133,982.00</u>	<u>(133,982.00)</u>	<u>0.00%</u>
<b>Total Expenditures:</b>	<u>0.00</u>	<u>16,962.47</u>	<u>133,982.00</u>	<u>(117,019.53)</u>	<u>12.66%</u>
<b>Total Change In Net Position</b>	<u>23,628.87</u>	<u>202,722.28</u>	<u>0.00</u>	<u>202,722.28</u>	<u>0.00%</u>

**Elk Ridge City**  
**Financial Statements**  
 42 Town Hall/Fire Station - 07/01/2025 to 02/28/2026  
 66.67% of the fiscal year has expired

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	Period Actual	Year-to-Date Actual
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
11100 CHECKING - COMBINED	0.00	1,000.00
11212 PTIF 8328 TOWN HALL/FIRE STATION	333.34	113,002.55
<b>Total Cash and cash equivalents</b>	<b>333.34</b>	<b>114,002.55</b>
<b>Total Current Assets</b>	<b>333.34</b>	<b>114,002.55</b>
<b>Total Assets:</b>	<b>333.34</b>	<b>114,002.55</b>
<b>Liabilites and Fund Equity:</b>		
<b>Equity - Paid In / Contributed</b>		
29500 BEGINNING FUND BALANCE TH/FS	333.34	114,002.55
<b>Total Equity - Paid In / Contributed</b>	<b>333.34</b>	<b>114,002.55</b>
<b>Total Liabilites and Fund Equity:</b>	<b>333.34</b>	<b>114,002.55</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>

**Elk Ridge City**

**Financial Statements**

42 Town Hall/Fire Station - 07/01/2025 to 02/28/2026

66.67% of the fiscal year has expired

	<u>Period Actual</u>	<u>Year-to-Date Actual</u>	<u>2026 Budget</u>	<u>Unearned/ Remaining</u>	<u>% Earned/ Used</u>
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Interest</b>					
30100 INTEREST EARNED REVENUE	333.34	3,099.18	0.00	3,099.18	0.00%
<b>Total Interest</b>	<u>333.34</u>	<u>3,099.18</u>	<u>0.00</u>	<u>3,099.18</u>	<u>0.00%</u>
<b>Total Revenue:</b>	<u>333.34</u>	<u>3,099.18</u>	<u>0.00</u>	<u>3,099.18</u>	<u>0.00%</u>
<b>Total Change In Net Position</b>	<u>333.34</u>	<u>3,099.18</u>	<u>0.00</u>	<u>3,099.18</u>	<u>0.00%</u>

**Elk Ridge City**  
**Financial Statements**  
**43 Fire Apparatus - 07/01/2025 to 02/28/2026**  
**66.67% of the fiscal year has expired**

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	Period Actual	Year-to-Date Actual
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
11100 CHECKING - COMBINED	0.00	2,000.00
11212 PTIF 8326 STATE TREASURER	610.31	206,895.47
<b>Total Cash and cash equivalents</b>	<b>610.31</b>	<b>208,895.47</b>
<b>Total Current Assets</b>	<b>610.31</b>	<b>208,895.47</b>
<b>Total Assets:</b>	<b>610.31</b>	<b>208,895.47</b>
<b>Liabilites and Fund Equity:</b>		
<b>Equity - Paid In / Contributed</b>		
29500 BEGINNING FUND BALANCE FIRE AP	610.31	208,895.47
<b>Total Equity - Paid In / Contributed</b>	<b>610.31</b>	<b>208,895.47</b>
<b>Total Liabilites and Fund Equity:</b>	<b>610.31</b>	<b>208,895.47</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>

**Elk Ridge City**  
**Financial Statements**  
**43 Fire Apparatus - 07/01/2025 to 02/28/2026**  
**66.67% of the fiscal year has expired**

	Period Actual	Year-to-Date Actual	2026 Budget	Unearned/ Remaining	% Earned/ Used
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Interest</b>					
30110 INTEREST EARNED	610.31	5,674.26	4,000.00	1,674.26	141.86%
<b>Total Interest</b>	<u>610.31</u>	<u>5,674.26</u>	<u>4,000.00</u>	<u>1,674.26</u>	<u>141.86%</u>
<b>Miscellaneous revenue</b>					
38110 TRANS FROM GENERAL FUND	0.00	0.00	15,000.00	(15,000.00)	0.00%
39100 BEGINNING FUND BAL FIRE APP RE	0.00	0.00	(19,000.00)	19,000.00	0.00%
<b>Total Miscellaneous revenue</b>	<u>0.00</u>	<u>0.00</u>	<u>(4,000.00)</u>	<u>4,000.00</u>	<u>0.00%</u>
<b>Total Revenue:</b>	<u>610.31</u>	<u>5,674.26</u>	<u>0.00</u>	<u>5,674.26</u>	<u>0.00%</u>
<b>Total Change In Net Position</b>	<u>610.31</u>	<u>5,674.26</u>	<u>0.00</u>	<u>5,674.26</u>	<u>0.00%</u>

**Elk Ridge City**  
**Financial Statements**  
**44 Capital Projects- Equipment Fund - 07/01/2025 to 02/28/2026**  
**66.67% of the fiscal year has expired**

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	Period Actual	Year-to-Date Actual
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
11100 CHECKING - COMBINED	0.00	2,000.00
11212 PTIF 8329 CAPITAL PROJECTS – EQUIPMENT	4,713.58	1,597,898.38
<b>Total Cash and cash equivalents</b>	<b>4,713.58</b>	<b>1,599,898.38</b>
<b>Total Current Assets</b>	<b>4,713.58</b>	<b>1,599,898.38</b>
<b>Total Assets:</b>	<b>4,713.58</b>	<b>1,599,898.38</b>
<b>Liabilites and Fund Equity:</b>		
<b>Equity - Paid In / Contributed</b>		
29500 BEGINNING FUND BALANCE BACKHOE	4,713.58	1,599,898.38
<b>Total Equity - Paid In / Contributed</b>	<b>4,713.58</b>	<b>1,599,898.38</b>
<b>Total Liabilites and Fund Equity:</b>	<b>4,713.58</b>	<b>1,599,898.38</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>

**Elk Ridge City**  
**Financial Statements**  
**44 Capital Projects- Equipment Fund - 07/01/2025 to 02/28/2026**  
**66.67% of the fiscal year has expired**

	Period Actual	Year-to-Date Actual	2026 Budget	Unearned/ Remaining	% Earned/ Used
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Interest</b>					
38600 INTEREST EARNED	4,713.58	43,823.60	0.00	43,823.60	0.00%
<b>Total Interest</b>	<u>4,713.58</u>	<u>43,823.60</u>	<u>0.00</u>	<u>43,823.60</u>	<u>0.00%</u>
<b>Miscellaneous revenue</b>					
38100 TRANSFER FROM GENERAL FUND	0.00	0.00	300,000.00	(300,000.00)	0.00%
39100 BEG FUND BALANCE	0.00	0.00	(300,000.00)	300,000.00	0.00%
<b>Total Miscellaneous revenue</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
<b>Total Revenue:</b>	<u>4,713.58</u>	<u>43,823.60</u>	<u>0.00</u>	<u>43,823.60</u>	<u>0.00%</u>
<b>Total Change In Net Position</b>	<u>4,713.58</u>	<u>43,823.60</u>	<u>0.00</u>	<u>43,823.60</u>	<u>0.00%</u>

**Elk Ridge City**  
**Financial Statements**  
**51 Water Fund - 07/01/2025 to 02/28/2026**  
**66.67% of the fiscal year has expired**

	Period Actual	Year-to-Date Actual
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
11100 CHECKING - COMBINED	(128,566.18)	1,046,128.68
11212 PTIF 8331 Water	22,667.30	7,684,186.54
11750 UNDEPOSITED RECEIPTS	(1,541.55)	59,417.10
<b>Total Cash and cash equivalents</b>	<b>(107,440.43)</b>	<b>8,789,732.32</b>
<b>Receivables</b>		
13100 ACCOUNTS RECEIVABLE	(1,638.15)	156,393.55
<b>Total Receivables</b>	<b>(1,638.15)</b>	<b>156,393.55</b>
<b>Total Current Assets</b>	<b>(109,078.58)</b>	<b>8,946,125.87</b>
<b>Non-Current Assets</b>		
<b>Capital assets</b>		
<b>Property</b>		
16110 LAND	0.00	114,039.38
16130 WATERWORKS SYSTEM	0.00	11,738,804.31
16140 WATER RIGHTS	0.00	655,527.00
<b>Total Property</b>	<b>0.00</b>	<b>12,508,370.69</b>
<b>Accumulated depreciation</b>		
16700 ACCUMULATED DEPRECIATION	(36,583.00)	(5,469,071.09)
<b>Total Accumulated depreciation</b>	<b>(36,583.00)</b>	<b>(5,469,071.09)</b>
<b>Total Capital assets</b>	<b>(36,583.00)</b>	<b>7,039,299.60</b>
<b>Other non-current assets</b>		
19100 DEFERRED OUTFLOWS- PENSION	0.00	46,117.00
<b>Total Other non-current assets</b>	<b>0.00</b>	<b>46,117.00</b>
<b>Total Non-Current Assets</b>	<b>(36,583.00)</b>	<b>7,085,416.60</b>
<b>Total Assets:</b>	<b>(145,661.58)</b>	<b>16,031,542.47</b>
<b>Liabilites and Fund Equity:</b>		
<b>Liabilities:</b>		
<b>Current liabilities</b>		
21300 ACCOUNTS PAYABLE	(177.91)	6,152.93
21311 VISA	0.00	175.12
22800 CUSTOMER DEPOSITS	(200.00)	33,020.00
<b>Total Current liabilities</b>	<b>(377.91)</b>	<b>39,348.05</b>
<b>Long-term liabilities</b>		
25800 NET PENSION LIABILITY	0.00	33,046.00
<b>Total Long-term liabilities</b>	<b>0.00</b>	<b>33,046.00</b>
<b>Deferred inflows</b>		
25900 DEFFERED INFLOWS- PENSION	0.00	535.00
<b>Total Deferred inflows</b>	<b>0.00</b>	<b>535.00</b>
<b>Total Liabilities:</b>	<b>(377.91)</b>	<b>72,929.05</b>
<b>Equity - Paid In / Contributed</b>		
28140 RETRICTED IMPACT FEE- NEW	0.00	540,512.12
28150 RESTRICTED - IMPACT FEE	0.00	(414,372.64)
29500 RETAINED EARNINGS	(145,283.67)	15,832,473.94
<b>Total Equity - Paid In / Contributed</b>	<b>(145,283.67)</b>	<b>15,958,613.42</b>
<b>Total Liabilites and Fund Equity:</b>	<b>(145,661.58)</b>	<b>16,031,542.47</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>

**Elk Ridge City**  
**Financial Statements**  
**51 Water Fund - 07/01/2025 to 02/28/2026**  
**66.67% of the fiscal year has expired**

	Period Actual	Year-to-Date Actual	2026 Budget	Unearned/ Remaining	% Earned/ Used
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
37100 WATER SALES	80,959.26	1,228,279.22	1,600,000.00	(371,720.78)	76.77%
37300 CONNECTION FEES	1,500.00	6,500.00	5,000.00	1,500.00	130.00%
37500 LATE FEES/ PENALTIES	1,370.00	11,730.00	0.00	11,730.00	0.00%
37550 WATER SHUT-OFF RE-CONNECT FEE	75.00	875.00	0.00	875.00	0.00%
<b>Total Operating income</b>	<b>83,904.26</b>	<b>1,247,384.22</b>	<b>1,605,000.00</b>	<b>(357,615.78)</b>	<b>77.72%</b>
<b>Operating expense</b>					
70210 SUBSCRIPTIONS & MEMBERSHIPS	0.00	1,028.00	1,500.00	(472.00)	68.53%
70240 METERS - CONNECTIONS - ETC.	0.00	9,907.36	40,000.00	(30,092.64)	24.77%
70250 EQUIPMENT-SUPPLIES & MAINT	50.00	37,307.92	150,000.00	(112,692.08)	24.87%
70260 BLDG & GRD OP EXP & SUPPLIES	0.00	66.25	0.00	66.25	0.00%
70265 FUEL & OIL	0.00	1,779.32	4,000.00	(2,220.68)	44.48%
70270 UTILITIES	5,881.32	119,279.67	190,000.00	(70,720.33)	62.78%
70280 TELEPHONE	126.61	740.32	1,800.00	(1,059.68)	41.13%
70285 TELEMETRY REPAIR/MAINTENANCE	175.00	742.26	1,500.00	(757.74)	49.48%
70300 CONTRACTUAL SERVICES	0.00	4,359.00	23,000.00	(18,641.00)	18.95%
70310 CONTRACT SERVICES - ENGINEER	0.00	4,833.50	35,000.00	(30,166.50)	13.81%
70320 SUVMWA ASSESSMENT	0.00	563.85	700.00	(136.15)	80.55%
70360 EDUCATION, TRAINING & CONF	0.00	0.00	3,000.00	(3,000.00)	0.00%
70395 WATER RIGHT EXPENSES	0.00	12,165.00	25,000.00	(12,835.00)	48.66%
70465 XPRESS BILL PAY SERVICE	696.20	6,022.95	7,000.00	(977.05)	86.04%
70650 DEPRECIATION	36,583.00	292,664.00	460,000.00	(167,336.00)	63.62%
70900 ADMINISTRATIVE FEE-TO GEN FUND	33,884.00	271,072.00	406,602.00	(135,530.00)	66.67%
<b>Total Operating expense</b>	<b>77,396.13</b>	<b>762,531.40</b>	<b>1,349,102.00</b>	<b>(586,570.60)</b>	<b>56.52%</b>
<b>Total Income From Operations:</b>	<b>6,508.13</b>	<b>484,852.82</b>	<b>255,898.00</b>	<b>228,954.82</b>	<b>189.47%</b>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
38500 IMPACT FEES	23,112.00	79,642.00	56,530.00	23,112.00	140.88%
38600 INTEREST EARNED REVENUE	22,667.30	210,744.76	170,000.00	40,744.76	123.97%
<b>Total Non-operating income</b>	<b>45,779.30</b>	<b>290,386.76</b>	<b>226,530.00</b>	<b>63,856.76</b>	<b>128.19%</b>
<b>Non-operating expense</b>					
70740 PURCHASE OF EQUIPMENT	197,571.10	197,571.10	290,000.00	(92,428.90)	68.13%
79710 CAP OUTLAY - NEW CONSTRUCTION	0.00	0.00	730,000.00	(730,000.00)	0.00%
<b>Total Non-operating expense</b>	<b>197,571.10</b>	<b>197,571.10</b>	<b>1,020,000.00</b>	<b>(822,428.90)</b>	<b>19.37%</b>
<b>Total Non-Operating Items:</b>	<b>(151,791.80)</b>	<b>92,815.66</b>	<b>(793,470.00)</b>	<b>886,285.66</b>	<b>-11.70%</b>
<b>Total Income or Expense</b>	<b>(145,283.67)</b>	<b>577,668.48</b>	<b>(537,572.00)</b>	<b>1,115,240.48</b>	<b>-107.46%</b>

**Elk Ridge City**  
**Financial Statements**  
**54 Sewer Fund - 07/01/2025 to 02/28/2026**  
**66.67% of the fiscal year has expired**

	Period Actual	Year-to-Date Actual
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
11100 CHECKING - COMBINED	(168,721.60)	26,719.73
11520 STATE TREAS - CASH - 0188	7,354.68	2,493,226.38
11750 UNDEPOSITED RECEIPTS	(1,178.37)	16,676.71
<b>Total Cash and cash equivalents</b>	<u>(162,545.29)</u>	<u>2,536,622.82</u>
<b>Receivables</b>		
13100 ACCOUNTS RECEIVABLE	1,032.55	70,924.91
<b>Total Receivables</b>	<u>1,032.55</u>	<u>70,924.91</u>
<b>Total Current Assets</b>	<u>(161,512.74)</u>	<u>2,607,547.73</u>
<b>Non-Current Assets</b>		
<b>Capital assets</b>		
<b>Property</b>		
16110 LAND	0.00	12,539.37
16120 EQUIPMENT	0.00	388,746.47
16125 BUILDINGS	0.00	51,345.61
16130 SEWER SYSTEM	0.00	3,442,132.06
16170 CONTRUCTION IN PROGRESS	0.00	83,690.10
<b>Total Property</b>	<u>0.00</u>	<u>3,978,453.61</u>
<b>Accumulated depreciation</b>		
16700 ACCUMULATED DEPRECIATION	(9,167.00)	(1,661,730.56)
<b>Total Accumulated depreciation</b>	<u>(9,167.00)</u>	<u>(1,661,730.56)</u>
<b>Total Capital assets</b>	<u>(9,167.00)</u>	<u>2,316,723.05</u>
<b>Other non-current assets</b>		
19100 DEFERRED OUTFLOWS- PENSION	0.00	10,978.00
<b>Total Other non-current assets</b>	<u>0.00</u>	<u>10,978.00</u>
<b>Total Non-Current Assets</b>	<u>(9,167.00)</u>	<u>2,327,701.05</u>
<b>Total Assets:</b>	<u>(170,679.74)</u>	<u>4,935,248.78</u>
<b>Liabilites and Fund Equity:</b>		
<b>Liabilities:</b>		
<b>Current liabilities</b>		
21300 ACCOUNTS PAYABLE	4,961.48	510,071.43
21311 VISA	0.00	42.31
<b>Total Current liabilities</b>	<u>4,961.48</u>	<u>510,113.74</u>
<b>Long-term liabilities</b>		
25800 NET PENSION LIABILITY	0.00	7,868.00
<b>Total Long-term liabilities</b>	<u>0.00</u>	<u>7,868.00</u>
<b>Deferred inflows</b>		
25900 DEFERRED INFLOWS- PENSION	0.00	129.00
<b>Total Deferred inflows</b>	<u>0.00</u>	<u>129.00</u>
<b>Total Liabilities:</b>	<u>4,961.48</u>	<u>518,110.74</u>
<b>Equity - Paid In / Contributed</b>		
28150 RESTRICTED - IMPACT FEE	0.00	547,951.84
29500 RETAINED EARNINGS	(175,641.22)	3,869,186.20
<b>Total Equity - Paid In / Contributed</b>	<u>(175,641.22)</u>	<u>4,417,138.04</u>
<b>Total Liabilites and Fund Equity:</b>	<u>(170,679.74)</u>	<u>4,935,248.78</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>

**Elk Ridge City**  
**Financial Statements**  
**54 Sewer Fund - 07/01/2025 to 02/28/2026**  
**66.67% of the fiscal year has expired**

	Period Actual	Year-to-Date Actual	2026 Budget	Unearned/ Remaining	% Earned/ Used
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
37100 SEWER SERVICE FEE	115,358.87	919,128.34	1,325,000.00	(405,871.66)	69.37%
37300 CONNECTION FEE	600.00	2,600.00	2,000.00	600.00	130.00%
<b>Total Operating income</b>	<b>115,958.87</b>	<b>921,728.34</b>	<b>1,327,000.00</b>	<b>(405,271.66)</b>	<b>69.46%</b>
<b>Operating expense</b>					
70250 EQUIPMENT-SUPPLIES & MAINT	0.00	7,079.57	20,000.00	(12,920.43)	35.40%
70260 BLDG & GROUNDS OPERATING	0.00	66.25	3,000.00	(2,933.75)	2.21%
70265 FUEL & OIL	0.00	1,779.33	4,000.00	(2,220.67)	44.48%
70280 TELEPHONE	86.59	584.77	1,800.00	(1,215.23)	32.49%
70300 CONTRACTED SERVICES	0.00	15,800.00	18,000.00	(2,200.00)	87.78%
70310 CONTRACTED SERVICES - ENGINEER	0.00	0.00	15,000.00	(15,000.00)	0.00%
70325 O & M PAYSON	81,354.28	647,702.72	970,000.00	(322,297.28)	66.77%
70330 CONT SERVICES - O & M SALEM	2,778.00	22,224.00	37,000.00	(14,776.00)	60.06%
70360 EDUCATION, TRAINING & CONF	0.00	0.00	1,500.00	(1,500.00)	0.00%
70465 XPRESS BILL PAY SERVICE	696.20	6,022.94	7,000.00	(977.06)	86.04%
70650 DEPRECIATION	9,167.00	73,336.00	125,000.00	(51,664.00)	58.67%
70900 ADMINISTRATIVE FEE-TO GEN FUND	8,068.00	64,544.00	96,810.00	(32,266.00)	66.67%
<b>Total Operating expense</b>	<b>102,150.07</b>	<b>839,139.58</b>	<b>1,299,110.00</b>	<b>(459,970.42)</b>	<b>64.59%</b>
<b>Total Income From Operations:</b>	<b>13,808.80</b>	<b>82,588.76</b>	<b>27,890.00</b>	<b>54,698.76</b>	<b>296.12%</b>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
38500 IMPACT FEE	766.40	(396,222.16)	0.00	(396,222.16)	0.00%
38600 INTEREST EARNED REVENUE	7,354.68	68,378.66	60,000.00	8,378.66	113.96%
<b>Total Non-operating income</b>	<b>8,121.08</b>	<b>(327,843.50)</b>	<b>60,000.00</b>	<b>(387,843.50)</b>	<b>-546.41%</b>
<b>Non-operating expense</b>					
79740 PURCHASE OF EQUIPMENT	197,571.10	313,262.64	410,000.00	(96,737.36)	76.41%
<b>Total Non-operating expense</b>	<b>197,571.10</b>	<b>313,262.64</b>	<b>410,000.00</b>	<b>(96,737.36)</b>	<b>76.41%</b>
<b>Total Non-Operating Items:</b>	<b>(189,450.02)</b>	<b>(641,106.14)</b>	<b>(350,000.00)</b>	<b>(291,106.14)</b>	<b>183.17%</b>
<b>Total Income or Expense</b>	<b>(175,641.22)</b>	<b>(558,517.38)</b>	<b>(322,110.00)</b>	<b>(236,407.38)</b>	<b>173.39%</b>

**Elk Ridge City**  
**Financial Statements**  
55 Storm Drainage System - 07/01/2025 to 02/28/2026  
66.67% of the fiscal year has expired

	Period Actual	Year-to-Date Actual
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
11100 CHECKING - COMBINED	(131,763.27)	(111,147.38)
11212 PTIF 8330 Storm Drain	2,509.14	850,596.47
11750 UNDEPOSITED RECEIPTS	(52.86)	1,070.29
<b>Total Cash and cash equivalents</b>	<b>(129,306.99)</b>	<b>740,519.38</b>
<b>Receivables</b>		
13100 ACCOUNTS RECEIVABLE	55.89	4,703.18
<b>Total Receivables</b>	<b>55.89</b>	<b>4,703.18</b>
<b>Total Current Assets</b>	<b>(129,251.10)</b>	<b>745,222.56</b>
<b>Non-Current Assets</b>		
<b>Capital assets</b>		
<b>Property</b>		
16110 LAND	0.00	143,983.69
16120 EQUIPMENT	0.00	114,209.70
16130 STORM DRAINAGE SYSTEM	0.00	1,643,073.57
<b>Total Property</b>	<b>0.00</b>	<b>1,901,266.96</b>
<b>Accumulated depreciation</b>		
16700 ACCUMULATED DEPRECIATION	(3,750.00)	(504,682.37)
<b>Total Accumulated depreciation</b>	<b>(3,750.00)</b>	<b>(504,682.37)</b>
<b>Total Capital assets</b>	<b>(3,750.00)</b>	<b>1,396,584.59</b>
<b>Total Non-Current Assets</b>	<b>(3,750.00)</b>	<b>1,396,584.59</b>
<b>Total Assets:</b>	<b>(133,001.10)</b>	<b>2,141,807.15</b>
<b>Liabilities and Fund Equity:</b>		
<b>Liabilities:</b>		
<b>Current liabilities</b>		
21300 ACCOUNTS PAYABLE	(17,362.75)	99.50
<b>Total Current liabilities</b>	<b>(17,362.75)</b>	<b>99.50</b>
<b>Total Liabilities:</b>	<b>(17,362.75)</b>	<b>99.50</b>
<b>Equity - Paid In / Contributed</b>		
29500 FUND BALANCE - BEG OF YEAR	(115,638.35)	2,141,707.65
<b>Total Equity - Paid In / Contributed</b>	<b>(115,638.35)</b>	<b>2,141,707.65</b>
<b>Total Liabilities and Fund Equity:</b>	<b>(133,001.10)</b>	<b>2,141,807.15</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>

**Elk Ridge City**  
**Financial Statements**  
**55 Storm Drainage System - 07/01/2025 to 02/28/2026**  
**66.67% of the fiscal year has expired**

	Period Actual	Year-to-Date Actual	2026 Budget	Unearned/ Remaining	% Earned/ Used
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
30100 STORM DRAINAGE FEE	8,618.51	68,677.47	100,000.00	(31,322.53)	68.68%
<b>Total Operating income</b>	<u>8,618.51</u>	<u>68,677.47</u>	<u>100,000.00</u>	<u>(31,322.53)</u>	<u>68.68%</u>
<b>Operating expense</b>					
40210 PERMIT FEES	0.00	1,500.00	800.00	700.00	187.50%
40250 EQUIPMENT-SUPPLIES & MAINT	0.00	6,039.30	10,000.00	(3,960.70)	60.39%
40305 CONTRACTUAL SEVICES	0.00	0.00	200.00	(200.00)	0.00%
40310 STORM DRAINAGE - ENGINEERING	15,558.20	74,600.20	45,000.00	29,600.20	165.78%
40650 DEPRECIATION	3,750.00	30,000.00	50,000.00	(20,000.00)	60.00%
70900 ADMINISTRATIVE FEE- TO GEN.FUND	2,420.00	19,360.00	29,043.00	(9,683.00)	66.66%
<b>Total Operating expense</b>	<u>21,728.20</u>	<u>131,499.50</u>	<u>135,043.00</u>	<u>(3,543.50)</u>	<u>97.38%</u>
<b>Total Income From Operations:</b>	<u>(13,109.69)</u>	<u>(62,822.03)</u>	<u>(35,043.00)</u>	<u>(27,779.03)</u>	<u>179.27%</u>
<b>Non-Operating Items:</b>					
<b>Non-operating income</b>					
33300 GRANT REVENUE- NON OPERATING	0.00	30,121.50	0.00	30,121.50	0.00%
38600 INTEREST EARNED	2,509.14	23,328.25	20,000.00	3,328.25	116.64%
<b>Total Non-operating income</b>	<u>2,509.14</u>	<u>53,449.75</u>	<u>20,000.00</u>	<u>33,449.75</u>	<u>267.25%</u>
<b>Non-operating expense</b>					
40740 PURCHASE OF EQUIPMENT	105,037.80	105,037.80	150,000.00	(44,962.20)	70.03%
<b>Total Non-operating expense</b>	<u>105,037.80</u>	<u>105,037.80</u>	<u>150,000.00</u>	<u>(44,962.20)</u>	<u>70.03%</u>
<b>Total Non-Operating Items:</b>	<u>(102,528.66)</u>	<u>(51,588.05)</u>	<u>(130,000.00)</u>	<u>78,411.95</u>	<u>39.68%</u>
<b>Total Income or Expense</b>	<u>(115,638.35)</u>	<u>(114,410.08)</u>	<u>(165,043.00)</u>	<u>50,632.92</u>	<u>69.32%</u>

**Elk Ridge City**  
**Financial Statements**  
**56 Solid Waste Fund - 07/01/2025 to 02/28/2026**  
**66.67% of the fiscal year has expired**

	Period Actual	Year-to-Date Actual
<b>Net Position</b>		
<b>Assets:</b>		
<b>Current Assets</b>		
<b>Cash and cash equivalents</b>		
11100 CHECKING- COMBINED	3,142.22	109,852.81
<b>Total Cash and cash equivalents</b>	<b>3,142.22</b>	<b>109,852.81</b>
<b>Receivables</b>		
11750 UNDEPOSITED RECIEPTS	(73.35)	10,286.33
13100 ACCOUNTS RECEIVABLE	220.55	18,213.48
<b>Total Receivables</b>	<b>147.20</b>	<b>28,499.81</b>
<b>Total Current Assets</b>	<b>3,289.42</b>	<b>138,352.62</b>
<b>Total Assets:</b>	<b>3,289.42</b>	<b>138,352.62</b>
<b>Liabilites and Fund Equity:</b>		
<b>Liabilities:</b>		
<b>Current liabilities</b>		
21300 ACCOUNTS PAYABLE	1,709.75	28,549.06
<b>Total Current liabilities</b>	<b>1,709.75</b>	<b>28,549.06</b>
<b>Total Liabilities:</b>	<b>1,709.75</b>	<b>28,549.06</b>
<b>Equity - Paid In / Contributed</b>		
29500 FUND BALANCE- BEGINNING OF YEAR	1,579.67	109,803.56
<b>Total Equity - Paid In / Contributed</b>	<b>1,579.67</b>	<b>109,803.56</b>
<b>Total Liabilites and Fund Equity:</b>	<b>3,289.42</b>	<b>138,352.62</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>

**Elk Ridge City**  
**Financial Statements**  
**56 Solid Waste Fund - 07/01/2025 to 02/28/2026**  
**66.67% of the fiscal year has expired**

	Period Actual	Year-to-Date Actual	2026 Budget	Unearned/ Remaining	% Earned/ Used
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
<b>Operating income</b>					
30100 SOLID WASTE COLLECTION CHARGES (1st Can	19,965.34	158,729.20	234,000.00	(75,270.80)	67.83%
30200 SOLID WASTE CONTAINERS CHARGES (Xtra Ca	8,955.48	70,653.07	94,000.00	(23,346.93)	75.16%
30500 RECYCLE CAN CHARGES	7,112.00	56,663.17	86,000.00	(29,336.83)	65.89%
<b>Total Operating income</b>	<b>36,032.82</b>	<b>286,045.44</b>	<b>414,000.00</b>	<b>(127,954.56)</b>	<b>69.09%</b>
<b>Operating expense</b>					
40300 WASTE COLLECTION - CONTRACTED	18,758.31	152,278.16	233,000.00	(80,721.84)	65.36%
40320 WASTE CONTAINERS- CONTRACTED	6,069.56	53,227.85	60,000.00	(6,772.15)	88.71%
40500 RECYCLING FEES- CONTRACTED	6,509.07	39,508.37	80,000.00	(40,491.63)	49.39%
40550 XPRESS BILL SERVICE CHARGES	696.21	6,022.94	7,000.00	(977.06)	86.04%
40900 ADMINISTRATION FEE	2,420.00	19,360.00	29,043.00	(9,683.00)	66.66%
<b>Total Operating expense</b>	<b>34,453.15</b>	<b>270,397.32</b>	<b>409,043.00</b>	<b>(138,645.68)</b>	<b>66.10%</b>
<b>Total Income From Operations:</b>	<b>1,579.67</b>	<b>15,648.12</b>	<b>4,957.00</b>	<b>10,691.12</b>	<b>315.68%</b>
<b>Total Income or Expense</b>	<b>1,579.67</b>	<b>15,648.12</b>	<b>4,957.00</b>	<b>10,691.12</b>	<b>315.68%</b>

**Elk Ridge City**  
**Financial Statements**  
91 GFA / GLTD - 07/01/2025 to 02/28/2026  
66.67% of the fiscal year has expired

	Period Actual	Year-to-Date Actual
<b>Net Position</b>		
<b>Assets:</b>		
<b>Non-Current Assets</b>		
<b>Capital assets</b>		
<b>Work in Process</b>		
16710 CONSTRUCTION IN PROCESS	0.00	109,991.00
<b>Total Work in Process</b>	<u>0.00</u>	<u>109,991.00</u>
<b>Property</b>		
16110 LAND	0.00	7,440,756.25
16210 BUILDINGS & STRUCTURES	0.00	1,943,315.73
16310 IMPROVEMENTS OTHER THAN BLDGS	0.00	537,743.86
16510 MACHINERY & EQUIPMENT	0.00	1,844,559.42
16810 INFRASTRUCTURE	0.00	13,433,019.57
<b>Total Property</b>	<u>0.00</u>	<u>25,199,394.83</u>
<b>Accumulated depreciation</b>		
17000 ACCUMULATED DEPRECIATION	0.00	(6,371,616.90)
<b>Total Accumulated depreciation</b>	<u>0.00</u>	<u>(6,371,616.90)</u>
<b>Total Capital assets</b>	<u>0.00</u>	<u>18,937,768.93</u>
<b>Other non-current assets</b>		
19100 DEFERRED OUTFLOWS - PENSIONS	0.00	52,706.00
<b>Total Other non-current assets</b>	<u>0.00</u>	<u>52,706.00</u>
<b>Total Non-Current Assets</b>	<u>0.00</u>	<u>18,990,474.93</u>
<b>Total Assets:</b>	<u>0.00</u>	<u>18,990,474.93</u>
<b>Liabilities and Fund Equity:</b>		
<b>Liabilities:</b>		
<b>Long-term liabilities</b>		
25800 NET PENSION LIABILITY	0.00	37,766.00
<b>Total Long-term liabilities</b>	<u>0.00</u>	<u>37,766.00</u>
<b>Deferred inflows</b>		
25900 DEFERRED INFLOWS - PENSIONS	0.00	611.00
<b>Total Deferred inflows</b>	<u>0.00</u>	<u>611.00</u>
<b>Total Liabilities:</b>	<u>0.00</u>	<u>38,377.00</u>
<b>Equity - Paid In / Contributed</b>		
29500 INVESTMENT IN FIXED ASSETS	0.00	18,952,097.93
<b>Total Equity - Paid In / Contributed</b>	<u>0.00</u>	<u>18,952,097.93</u>
<b>Total Liabilities and Fund Equity:</b>	<u>0.00</u>	<u>18,990,474.93</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>