AUGUST 2023 FINANCIAL REPORT FOR THE FISCAL YEAR 2024



The following financial statements represent the period of July 1, 2023 through August 31, 2023. The statements are unaudited and were prepared in compliance with generally accepted accounting principles. Questions regarding these statements may be directed to the City's Administrative Services Director, Danyce Steck at danyce.steck@westjordan.utah.gov.

AUGUST 2023 (unaudited)





		Annual Budget	Current YTD		Prior YTD	 Increase (Decrease)	
1 General Fund	\$	18,256,630	\$	18,813,087	\$ 26,646,130	\$ (7,833,043)	-29%
Special Revenue Funds							
2 Capital Projects Fund		28,871,409		62,259,274	52,795,007	9,464,267	18%
3 Redevelopment Agency		13,926,722		13,975,214	10,965,129	3,010,085	27%
4 Class C Roads Fund		(217,299)		4,649,855	3,000,846	1,649,009	55%
5 Development Services Fund		(1,517,145)		1,572,709	1,675,532	(102,823)	-6%
6 Fairway Estates SID		45,744		45,743	49,262	(3,519)	-7%
7 Highland SID		82,216		94,025	(52,160)	146,185	-280%
8 KrafMaid SID		878,503		886,074	849,269	36,805	4%
9 CDBG Fund		486,302		379,140	761,083	(381,943)	-50%
10 Grants Fund		26,081		202,026	26,081	175,945	675%
11 Municipal Building Authority		1,773,160		2,099,152	2,031,738	67,414	3%
Enterprise Funds (less capital	asse	ets)					
12 Water Fund		17,025,723		23,929,292	21,237,928	2,691,364	13%
13 Sewer Fund		6,729,045		13,512,435	10,593,374	2,919,061	28%
14 Solid Waste Fund		1,320,129		1,269,377	943,806	325,571	34%
15 Storm Water Fund		12,448,924		15,145,766	11,288,828	3,856,938	34%
16 Streetlight Fund		557,540		1,283,853	1,107,777	176,076	16%
Internal Service Funds (less ca	pita	l assets)					
17 Fleet Management Fund		998,708		1,931,790	2,834,302	(902,512)	-32%
18 IT Management Fund		612,477		2,615,641	2,278,906	336,735	15%
19 Benefits Management Fund		2,339,408		2,560,147	730,716	1,829,431	100%
20 Risk Management Fund		1,759,236		298,902	747,325	(448,423)	-60%
	\$	106,403,513	\$	167,523,502	\$ 150,510,879	\$ 17,012,623	11%

AUGUST 2023 (unaudited)



GENERAL FUND

ASSETS Cash and investments S 7 A/28,535 \$15,403,016 \$(7,974,481) \$2 Restricted cash 6,339,256 5,512,505 826,751 \$3 Roceivables 7,091,282 6,840,655 250,627 \$4,490,500 \$4,490,500 \$4,900,500 \$4,	BALANCE SHEET								
Cash and investments	SALANGE GILLI								
1 Cash and investments	ASSETS				YTD		YTD	(Decrease)	
Total assets	 Cash and investments Restricted cash Receivables ¹ 			\$	6,339,256 7,091,282	\$	5,512,505 6,840,655	826,751	
Total assets					-		-	_	
Payables and other liabilities Fig. 10 F			•		25,349,573		32,246,676	(6,897,103)	
8 Total liabilities 9 FUND BALANCE 1NCOME STATEMENT Annual Budget Budget Annual Budget Free Budget Annual Budget Annual Budget Free Budget Annual Budget Annual Budget Annual Budget Free Budget Annual Budget Free Budget Annual Budget Annual Budget Annual Budget Annual Budget Free Budget Annual Budget	LIABILITIES								
Principal Principal Principal Principal Principal Increase Diff Principal							(5,600,546)		
Name	8 Total liabilities		•		(6,536,486)		(5,600,546)	935,940	
REVENUES Annual Budget YTD to Budget Current YTD. Prior (Decrease) Diff (Decrease) 10 Sales tax¹ \$ 31,195,502 18% \$ 5,475,996 \$ 5,488,182 \$ (12,186) 0.01 11 Property tax 20,242,960 1% 216,626 166,980 49,046 30 12 Franchise tax¹ 9,511,000 18% 1,677,824 1,628,520 49,304 33 13 Licensing and permits 485,000 12,4011 — 124,011 14 Charges for services 5,406,550 21% 11,122,210 933,271 188,939 201 16 Fines and forfeitures 1,100,000 15% 163,335 177,370 (14,035) -56 17 Other 72,500 821% 595,204 85,222 599,992 201 18 Total revenues 68,439,812 14% 9,397,534 8,486,792 910,747 115 EXPENDITURES 19 City council (526,233) 12% (62,011) (45,773) 16,238 35 20 Mayor (1,987,	9 FUND BALANCE		•	\$	18,813,087	\$	26,646,130	\$ (7,833,043)	
REVENUES Budget Budget YTD YTD (Decrease) % 10 Sales tax¹ \$ 31,195,502 16% \$ 5,475,996 \$ 5,488,182 \$ (12,186) 05 11 Property tax 20,242,960 1% 216,626 166,980 49,646 301 12 Franchise tax¹ 9,511,000 18% 1,677,824 1,628,520 49,304 301 13 Licensing and permits 485,000 124,011 1,628,520 49,304 331 14 Charges for services 5,408,550 21% 1,122,210 933,271 188,939 205 15 Intergovernmental 426,300 5% 22,333 7,247 15,066 208 16 Total revenues 68,439,812 14% 9,397,534 8,486,792 910,747 115 EXPENDITURES 19 City council (526,233) 12% (62,011) (45,773) 16,238 35 21 Administrative services (1,753,392) 13% (233,087) (180,466) (1,680) -1	INCOME STATEMENT								
10 Sales tax¹									
11 Property tax									
12 Franchise tax ¹ 9,511,000 18% 1,677,824 1,628,520 49,304 33 13 Licensing and permits 485,000 124,011 - 124,011 14 Charqes for services 5,406,550 21% 1,122,210 933,271 188,939 201 16 Fines and forfeitures 1,100,000 15% 163,335 177,370 (14,035) -81 15 Intergovernmental 426,300 5% 22,333 7,247 15,086 2081 17 Other 72,500 821% 595,204 85,222 509,982 18 Total revenues 68,439,812 14% 9,397,534 8,486,792 910,747 113 EXPENDITURES 19 City council (526,233) 12% (62,011) (45,773) 16,233 351 20 Mayor (1,489,831) 12% (183,166) (184,946) (1,680) -15 21 Administrative services (1,753,392) 13% (233,087) (180,161) 52,926 295 22 City attorney (1,996,737) 13% (253,040) (199,185) 53,855 275 23 Community development (904,484) 13% (116,079) (95,649) 20,430 215 24 Courts (1,007,583) 14% (136,963) (108,103) 28,860 275 25 Fire (15,250,167) 14% (2,202,198) (1,802,764) 399,434 225 26 Police (28,603,106) 14% (4,023,746) (3,380,183) 643,663 199 27 Public services (8,818,760) 15% (1,260,350) (1,144,041) 116,309 100 28 Public works (5,714,467) 14% (773,454) (549,451) 224,003 415 29 Non-departmental (1,977,300) 5% (92,981) (580,522) (487,571) -845 20 Non-departmental (1,977,300) 5% (92,981) (580,552) (487,571) -845 20 Non-departmental (1,977,300) 5% (92,981) (580,552) (487,571) -845 21 Transfers in 2,386,300 26% 659,707 552,954 106,753 195 **CONE-TIME REVENUE (EXPENSE)** 35 Federal grants				\$		\$			0%
13 Licensing and permits									30%
14 Charges for services 5,406,550 21% 1,122,210 933,271 188,939 206 16 Fines and forfeitures 1,100,000 15% 163,335 177,370 (14,035) -85 171,000 15 16 Intergovernmental 426,300 5% 22,333 7,247 15,086 208 17 Other 72,500 821% 595,204 85,222 509,982 18 Total revenues 68,439,812 14% 9,397,534 8,486,792 910,747 115 EXPENDITURES 19 City council (526,233) 12% (62,011) (45,773) 16,238 355 20 Mayor (1,489,831) 12% (183,166) (184,846) (1,680) -15 21 Administrative services (1,753,392) 13% (233,087) (180,161) 52,926 29 22 City attorney (1,996,737) 13% (253,040) (199,185) 558,855 275 23 Community development (904,484) 13% (116,079) (95,649) 20,430 215 24 Courts (1,007,583) 14% (136,963) (108,103) 28,860 275 25 Fire (15,250,167) 14% (2,202,198) (1,802,764) 399,434 225 25 Police (28,603,106) 14% (4,023,746) (3,380,183) 643,563 195 190 190 190 190 190 190 190 190 190 190	·= · · · · · · · · · · · · · · · · · ·		18%						3%
16 Fines and forfeitures 1,100,000 15% 163,335 177,370 (14,035) -8* 15 Intergovernmental 426,300 5% 22,333 7,247 15,086 208 17 Other 72,500 821% 595,204 85,222 509,982 18 Total revenues 68,439,812 14% 9,397,534 8,486,792 910,747 115 EXPENDITURES 19 City council (526,233) 12% (62,011) (45,773) 16,238 355 20 Mayor (1,489,831) 12% (183,166) (184,846) (1,680) -11 21 Administrative services (1,753,392) 13% (233,087) (180,161) 52,926 29 22 City attorney (1,996,737) 13% (253,040) (199,185) 53,855 275 23 Community development (904,484) 13% (116,079) (95,649) 20,430 215 24 Courts (1,007,583) 14% (13,6963) (108,103) 28,860 275		•	249/						200/
15 Intergovernmental 426,300 5% 22,333 7,247 15,086 2081 17 Other 72,500 821% 595,204 85,222 509,982 18 Total revenues 68,439,812 14% 9,397,534 8,486,792 910,747 119 EXPENDITURES 19 City council (526,233) 12% (62,011) (45,773) 16,238 351 20 Mayor (1,489,831) 12% (183,166) (184,846) (1,680) -19 21 Administrative services (1,753,392) 13% (233,087) (180,161) 52,926 299 22 City attorney (1,996,737) 13% (253,040) (199,185) 53,855 279 23 Community development (904,484) 13% (116,079) (95,649) 20,430 219 24 Courts (1,007,583) 14% (136,663) (108,103) 28,860 219 25 Fire (15,250,167) 14% (2,202,198) (1,802,764) 399,484 225 26 Police (28,603,106) 14% (4,023,746) (3,330,183) 643,563 199 27 Public services (8,818,760) 15% (1,260,350) (1,144,041) 118,309 100 28 Public works (5,714,467) 14% (773,454) (549,451) 224,003 415 28 Public works (5,714,467) 14% (773,454) (549,451) 224,003 415 28 Public works (5,714,467) 14% (19,988) (728,846) (580,888) 31 Total expenditures (69,484,391) 14% (9,500,784) (8,999,554) 501,230 65 TRANSFERS IN (OUT) 32 Transfers in 2,386,300 28% 659,707 552,954 106,753 195 ONE-TIME REVENUE (EXPENSE) 35 Federal grants	<u> </u>	· ·							
17 Other 72,500 821% 595,204 85,222 509,982 18 Total revenues 68,439,812 14% 9,397,534 8,486,792 910,747 115 EXPENDITURES 19 City council (526,233) 12% (62,011) (45,773) 16,238 355 275 20 Mayor (1,489,831) 12% (183,166) (184,846) (1,680) -15 21 Administrative services (1,753,392) 13% (233,087) (180,161) 52,926 295 22 City attorney (1,967,377) 13% (253,040) (199,185) 53,855 275 23 Community development (904,484) 13% (116,079) (95,649) 20,430 215 24 Courts (1,007,583) 14% (136,963) (108,103) 28,860 275 25 Fire (15,250,167) 14% (2,202,198) (1,802,764) 399,434 225 26 Police (28,603,106) 14% (4,023,746) (3,380,183) 643,563 195 27 Public services (8,618,760) 15% (1,260,350) (1,144,041) 116,309 105 28 Public works (5,714,467) 14% (773,454) (549,451) 224,003 415 29 Public utilities - (15,751) - 15,751 29 Non-departmental (1,977,300) 5% (92,981) (580,552) (487,571) -845 30 Debt service (1,642,331) 9% (147,958) (728,846) (580,888) 31 Total expenditures (99,484,391) 14% (9,500,784) (8,999,554) 501,230 65 TRANSFERS IN (OUT) 22 Transfers in 2,386,300 28% 659,707 552,954 106,753 195 ONE-TIME REVENUE (EXPENSE) 35 Federal grants 3 Total transferers 2,016,987 33% 659,707 552,954 106,753 195 ONE-TIME REVENUE (EXPENSE) 35 Federal grants 36 Transfer out to CIP Fund (972,408) - (1,508,274) (1,508,274) 39 Change in reserves - 556,457 (1,468,082)					,		,	, ,	208%
18 Total revenues 68,439,812 14% 9,397,534 8,486,792 910,747 115		·					•		20070
19 City council (526,233) 12% (62,011) (45,773) 16,238 352 20 Mayor (1,489,831) 12% (183,166) (184,846) (1,680) -15 21 Administrative services (1,753,392) 13% (233,087) (180,161) 52,926 293 22 City attorney (1,996,737) 13% (233,040) (199,185) 53,855 273 23 Community development (904,484) 13% (116,079) (95,649) 20,430 213 24 Courts (1,007,583) 14% (136,963) (108,103) 28,860 273 25 Fire (15,250,167) 14% (2,202,198) (1,802,764) 399,434 223 26 Police (28,603,106) 14% (4,023,746) (33,380,183) 643,563 199 27 Public services (8,618,760) 15% (1,260,350) (1,144,041) 116,309 103 28 Public works (5,714,467) 14% (773,454) (549,451) 224,003 413 28 Public works (5,714,467) 14% (773,454) (549,451) 224,003 413 28 Public works (1,977,300) 5% (92,981) (580,552) (487,571) -843 30 Debt service (1,642,331) 9% (147,958) (728,846) (580,888) 31 Total expenditures (69,484,391) 14% (9,500,784) (8,999,554) 501,230 65 33 Transfers out (369,313) 0%									11%
19 City council (526,233) 12% (62,011) (45,773) 16,238 359 20 Mayor (1,489,831) 12% (183,166) (184,846) (1,680) -15 21 Administrative services (1,753,392) 13% (233,087) (180,161) 52,926 299 22 City attorney (1,986,737) 13% (235,040) (199,185) 53,855 275 23 Community development (904,484) 13% (116,079) (95,649) 20,430 219 24 Courts (1,007,583) 14% (136,963) (108,103) 28,860 275 25 Fire (15,250,167) 14% (2,202,198) (1,802,764) 399,434 229 26 Police (28,603,106) 14% (4,023,746) (3,330,183) 643,563 199 27 Public services (8,618,760) 15% (1,260,350) (1,144,041) 116,309 109 28 Public works (5,714,467) 14% (773,454) (549,451) 224,003 419 28 Public works (5,714,467) 14% (773,454) (549,451) 224,003 419 28 Public works (1,977,300) 5% (92,981) (580,552) (487,571) -849 30 Debt service (1,642,331) 9% (147,958) (728,846) (580,888) 31 Total expenditures (69,484,391) 14% (9,500,784) (8,999,554) 501,230 69 **TRANSFERS IN (OUT) 32 Transfers in 2,386,300 28% 659,707 552,954 106,753 199 **ONE-TIME REVENUE (EXPENSE) 35 Federal grants	EXPENDITURES								
20 Mayor (1,489,831) 12% (183,166) (184,846) (1,680) -15 21 Administrative services (1,753,392) 13% (233,087) (180,161) 52,926 29 22 City attorney (1,996,737) 13% (253,040) (199,185) 53,855 27 23 Community development (904,484) 13% (116,079) (95,649) 20,430 215 24 Courts (1,007,583) 14% (138,963) (108,103) 28,860 27 25 Fire (15,250,167) 14% (2,202,198) (1,802,764) 399,434 225 26 Police (28,603,106) 14% (4,023,746) (3,380,183) 643,563 19 27 Public services (8,618,760) 15% (1,260,350) (1,144,041) 116,309 103 28 Public works (5,714,467) 14% (773,454) (549,451) 224,003 415 29 Non-departmental (1,977,300) 5% (92,981) (580,552) (487,571) -845 30 Debt service (1,642,331) 9% (147,958) (728,846) (580,888) 31 Total expenditures (69,484,391) 14% (9,500,784) (8,999,554) 501,230 65 **TRANSFERS IN (OUT)** 32 Transfers in 2,386,300 28% 659,707 552,954 106,753 195 **ONE-TIME REVENUE (EXPENSE)** 35 Federal grants		(526,233)	12%		(62,011)		(45,773)	16,238	35%
21 Administrative services (1,753,392) 13% (233,087) (180,161) 52,926 295 22 City attorney (1,996,737) 13% (253,040) (199,185) 53,855 275 23 Community development (904,484) 13% (116,079) (95,649) 20,430 215 24 Courts (1,007,583) 14% (136,963) (108,103) 28,860 275 25 Fire (15,250,167) 14% (2,202,198) (1,802,764) 399,434 225 26 Police (28,603,106) 14% (4,023,746) (3,380,183) 643,563 195 27 Public services (8,618,760) 15% (1,260,350) (1,144,041) 116,309 105 28 Public withs (5,714,467) 14% (773,454) (549,451) 224,003 415 28 Public utilities - (15,751) - 15,751 29 Non-departmental (1,977,300) 5% (92,981) (580,552) (487,571) -845 (33 Transfers in 2,386,300 28% (69,484,391) 14% (9,500,784) (8,999,554) 501,230 65 31 Total expenditures (369,313) 0%									-1%
23 Community development (904,484) 13% (116,079) (95,649) 20,430 215 24 Courts (1,007,583) 14% (136,963) (108,103) 28,860 275 25 Fire (15,250,167) 14% (2,202,198) (1,802,764) 399,434 225 26 Police (28,603,106) 14% (4,023,746) (3,380,183) 643,563 195 27 Public services (8,618,760) 15% (1,260,350) (1,144,041) 116,309 105 28 Public works (5,714,467) 14% (773,454) (549,451) 224,003 415 28 Public utilities - (15,751) - 15,751 29 Non-departmental (1,977,300) 5% (92,981) (580,552) (487,571) -845 30 Debt service (1,642,331) 9% (147,958) (728,846) (580,888) 31 Total expenditures (69,484,391) 14% (9,500,784) (8,999,554) 501,230 65 TRANSFERS IN (OUT) 32 Transfers out (369,313) 0%	21 Administrative services	(1,753,392)	13%		(233,087)		(180,161)	52,926	29%
24 Courts (1,007,583) 14% (136,963) (108,103) 28,860 275 25 Fire (15,250,167) 14% (2,202,198) (1,802,764) 399,434 225 26 Police (28,603,106) 14% (4,023,746) (3,380,183) 643,563 195 27 Public services (8,618,760) 15% (1,260,350) (1,144,041) 116,309 105 28 Public works (5,714,467) 14% (773,454) (549,451) 224,003 415 28 Public utilities - (15,751) - 15,751 29 Non-departmental (1,977,300) 5% (92,981) (580,552) (487,571) -845 30 Debt service (1,642,331) 9% (147,958) (728,846) (580,888) 31 Total expenditures (69,484,391) 14% (9,500,784) (8,999,554) 501,230 65 TRANSFERS IN (OUT) 32 Transfers out (369,313) 0%	22 City attorney	(1,996,737)	13%		(253,040)		(199,185)	53,855	27%
25 Fire (15,250,167) 14% (2,202,198) (1,802,764) 399,434 225 26 Police (28,603,106) 14% (4,023,746) (3,380,183) 643,563 195 27 Public services (8,618,760) 15% (1,260,350) (1,144,041) 116,309 105 28 Public works (5,714,467) 14% (773,454) (549,451) 224,003 415 28 Public tillities - (15,751) - 15,751 29 Non-departmental (1,977,300) 5% (92,981) (580,552) (487,571) -845 30 Debt service (1,642,331) 9% (147,958) (728,846) (580,888) 31 Total expenditures (69,484,391) 14% (9,500,784) (8,999,554) 501,230 65 TRANSFERS IN (OUT) 32 Transfers out (369,313) 0%		(904,484)			(116,079)				21%
26 Police (28,603,106) 14% (4,023,746) (3,380,183) 643,563 199 27 Public services (8,618,760) 15% (1,260,350) (1,144,041) 116,309 109 28 Public works (5,714,467) 14% (773,454) (549,451) 224,003 419 28 Public utilities - (15,751) - 15,751 29 Non-departmental (1,977,300) 5% (92,981) (580,552) (487,571) -849 30 Debt service (1,642,331) 9% (147,958) (728,846) (580,888) 31 Total expenditures (69,484,391) 14% (9,500,784) (8,999,554) 501,230 69 TRANSFERS IN (OUT) 32 Transfers in 2,386,300 28% 659,707 552,954 106,753 33 Transfers out (369,313) 0%		· · · · · · · · · · · · · · · · · · ·							27%
27 Public services (8,618,760) 15% (1,260,350) (1,144,041) 116,309 10% 28 Public works (5,714,467) 14% (773,454) (549,451) 224,003 41% 28 Public utilities - (15,751) - 15,751 29 Non-departmental (1,977,300) 5% (92,981) (580,552) (487,571) -84% 30 Debt service (1,642,331) 9% (147,958) (728,846) (580,888) 31 Total expenditures (69,484,391) 14% (9,500,784) (8,999,554) 501,230 69 TRANSFERS IN (OUT) 32 Transfers in 2,386,300 28% 659,707 552,954 106,753 33 Transfers out (369,313) 0% - - - 34 Total transfers 2,016,987 33% 659,707 552,954 106,753 199 ONE-TIME REVENUE (EXPENSE) 35 Federal grants - - - - - 36 Transfer out to CIP Fund (972,408) - - - - - <		,							22%
28 Public works (5,714,467) 14% (773,454) (549,451) 224,003 419 28 Public utilities - (15,751) - 15,751 29 Non-departmental (1,977,300) 5% (92,981) (580,552) (487,571) -849 30 Debt service (1,642,331) 9% (147,958) (728,846) (580,888) 31 Total expenditures (69,484,391) 14% (9,500,784) (8,999,554) 501,230 69 TRANSFERS IN (OUT) 32 Transfers in 2,386,300 28% 659,707 552,954 106,753 33 Transfers out (369,313) 0% - - - 34 Total transfers 2,016,987 33% 659,707 552,954 106,753 199 ONE-TIME REVENUE (EXPENSE) 35 Federal grants - - - - - 36 Transfer out to CIP Fund (972,408) - - - - 37 Debt early-redemption - - (1,508,274) (1,508,274) 39 Change in reserves - 556,457<		,			, , ,				19%
28 Public utilities - (15,751) - 15,751 29 Non-departmental (1,977,300) 5% (92,981) (580,552) (487,571) -843 30 Debt service (1,642,331) 9% (147,958) (728,846) (580,888) 31 Total expenditures (69,484,391) 14% (9,500,784) (8,999,554) 501,230 69 TRANSFERS IN (OUT) 32 Transfers in 2,386,300 28% 659,707 552,954 106,753 33 Transfers out (369,313) 0%		,			, , ,		,		10%
29 Non-departmental (1,977,300) 5% (92,981) (580,552) (487,571) -845 (1,642,331) 9% (147,958) (728,846) (580,888) (69,484,391) 14% (9,500,784) (8,999,554) 501,230 65 (92,981) (92,981) (92,000,784) (8,999,554) 501,230 65 (93,000,784) (9,500,784) (9,500,784) (1,642,331) 65 (93,000,784) (1,642,331) 14% (9,500,784) (1,642,331) 14% (1,642,341) 14% (1,642,341) 14% (1,642,341) 14% (1,642,341) 14% (1,64		(5,714,467)	14%						41%
30 Debt service (1,642,331) 9% (147,958) (728,846) (580,888) (69,484,391) 14% (9,500,784) (8,999,554) 501,230 69 (69,484,391) 14% (9,500,784) (8,999,554) 501,230 69 (69,484,391) 14% (9,500,784) (8,999,554) 501,230 69 (69,484,391) 14% (9,500,784) (8,999,554) 501,230 69 (69,484,391) 14% (9,500,784) (8,999,554) 501,230 69 (69,484,391) 14% (9,500,784) (1,607,53 10,753		- (1 077 300)	50/						9.10/
TRANSFERS IN (OUT) 2,386,300 28% 659,707 552,954 106,753 33 Transfers out (369,313) 0% - - - 34 Total transfers 2,016,987 33% 659,707 552,954 106,753 35 Federal grants 2,016,987 33% 659,707 552,954 106,753 199 ONE-TIME REVENUE (EXPENSE) 35 Federal grants - - - - - 36 Transfer out to CIP Fund (972,408) - - - - 37 Debt early-redemption - - (1,508,274) (1,508,274) 38 Total one-time (972,408) - (1,508,274) (1,508,274) 39 Change in reserves - 556,457 (1,468,082)	•								-04/0
32 Transfers in 2,386,300 28% 659,707 552,954 106,753 33 Transfers out (369,313) 0% - - - - 34 Total transfers 2,016,987 33% 659,707 552,954 106,753 199 ONE-TIME REVENUE (EXPENSE) 35 Federal grants - - - - - 36 Transfer out to CIP Fund (972,408) - - - - 37 Debt early-redemption - - (1,508,274) (1,508,274) 38 Total one-time (972,408) - (1,508,274) (1,508,274) 39 Change in reserves - 556,457 (1,468,082)					· · · · · · · · · · · · · · · · · · ·		, , ,		6%
33 Transfers out (369,313) 0% - - - 34 Total transfers 2,016,987 33% 659,707 552,954 106,753 199 ONE-TIME REVENUE (EXPENSE) 35 Federal grants - - - - - 36 Transfer out to CIP Fund (972,408) - - - - 37 Debt early-redemption - - (1,508,274) (1,508,274) 38 Total one-time (972,408) - (1,508,274) (1,508,274) 39 Change in reserves - 556,457 (1,468,082)	TRANSFERS IN (OUT)	_			_	_		_	
34 Total transfers 2,016,987 33% 659,707 552,954 106,753 199 ONE-TIME REVENUE (EXPENSE) 35 Federal grants - <td>32 Transfers in</td> <td>2,386,300</td> <td></td> <td></td> <td>659,707</td> <td></td> <td>552,954</td> <td>106,753</td> <td></td>	32 Transfers in	2,386,300			659,707		552,954	106,753	
ONE-TIME REVENUE (EXPENSE) 35 Federal grants - - - - 36 Transfer out to CIP Fund (972,408) - - - 37 Debt early-redemption - - (1,508,274) (1,508,274) 38 Total one-time (972,408) - (1,508,274) (1,508,274) 39 Change in reserves - 556,457 (1,468,082)	33 Transfers out							_	
35 Federal grants - - - - 36 Transfer out to CIP Fund (972,408) - - - 37 Debt early-redemption - - (1,508,274) (1,508,274) 38 Total one-time (972,408) - (1,508,274) (1,508,274) 39 Change in reserves - 556,457 (1,468,082)	34 Total transfers	2,016,987	33%		659,707		552,954	106,753	19%
36 Transfer out to CIP Fund (972,408) - - - 37 Debt early-redemption - - (1,508,274) (1,508,274) 38 Total one-time (972,408) - (1,508,274) (1,508,274) 39 Change in reserves - 556,457 (1,468,082)	` ,								
37 Debt early-redemption - (1,508,274) (1,508,274) 38 Total one-time (972,408) - (1,508,274) (1,508,274) 39 Change in reserves - 556,457 (1,468,082)	_	(072 408)			-		-	-	
38 Total one-time (972,408) - (1,508,274) (1,508,274) 39 Change in reserves - 556,457 (1,468,082)		(972,400)			-		- (1 508 274)	(1 508 274)	
	·	(972,408)			-				
	39 Change in reserves		•		556 457		(1.468 082)		
40 Neperves, beginning 10,200,000 10,200,000 20,114,212		19 256 620				-	-		
41 Reserves, ending \$ 18,256,630 \$ 18,813,087 \$ 26,646,130			•	Φ		Φ.			
φ 10,230,030 φ 10,013,007 φ 20,040,130	TI NESCIVES, CHUING	ψ 10,230,030	:	φ	10,013,007	φ	20,040,130		

AUGUST 2023 (unaudited)

GENERAL FUND



EX	PENDITURES BY DIVISION						
		Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase (Decrease)	Diff %
	Cit y Council					(= = = = = = = = = = = = = = = = = = =	
41	_	(526,233)	12%	(62,011)	(45,773)	16,238	35%
	Mayor				/		
42	,	(542,699)	13%	(71,787)	(56,039)	15,748	28%
43	Economic Development	(578,110)	11%	(63,486)	(89,991)	(26,505)	-29%
44	Public Affairs	(369,022)	13%	(47,893)	(38,816)	9,077	23%
	Administrative Services	(1,489,831)	12%	(183,166)	(184,846)	(1,680)	-1%
45		(860,794)	12%	(106,653)	(101,833)	4,820	5%
46	City Recorder	(314,419)	16%	(51,555)	(31,277)	20,278	65%
47	Human Resources	(578,179)	13%	(74,879)	(47,051)	27,828	59%
	Trainari Nessaroes	(1,753,392)	13%	(233,087)	(180,161)	52,926	29%
	City Attorney	(:,: 00,002)	. 0 / 0	(200,001)	(100,101)	02,020	_0,0
48	City Attorney	(793,765)	12%	(92,076)	(83,651)	8,425	10%
49	Prosecution	(880,477)	13%	(116,627)	(84,402)	32,225	38%
50	Victim Advocate	(322,495)	14%	(44,337)	(31,132)	13,205	42%
		(1,996,737)	13%	(253,040)	(199,185)	53,855	27%
	Community Development	,		, ,	, ,		
51	Community Preservation	(817,972)	13%	(104,512)	(86,453)	18,059	21%
52	Property Administration	(86,512)	13%	(11,567)	(9,196)	2,371	26%
		(904,484)	13%	(116,079)	(95,649)	20,430	21%
	Courts						
53	Courts	(1,007,583)	14%	(136,963)	(108,103)	28,860	27%
	Fire						
54	Fire	(15,139,987)	14%	(2,189,610)	(1,793,490)	396,120	22%
55	Emergency Management	(110,180)	11%	(12,588)	(9,274)	3,314	100%
	Police	(15,250,167)	14%	(2,202,198)	(1,802,764)	399,434	22%
56	Animal Services	(765,398)	14%	(103,977)	(67,662)	36,315	54%
57	Crossing Guards	(764,617)	2%	(12,113)	(13,509)	(1,396)	-10%
58	Police	(26,923,091)	15%	(3,905,420)	(3,295,562)	609,858	19%
59	SWAT	(150,000)	1%	(2,236)	(3,450)	(1,214)	-35%
		(28,603,106)	14%	(4,023,746)	(3,380,183)	643,563	19%
	Public Services						
60	Public Services Administration	(271,698)	16%	(43,358)	(29,315)	14,043	48%
61	Cemetery	(291,092)	13%	(38,450)	(24,956)	13,494	54%
62	Events	(1,037,569)	45%	(463,975)	(427,871)	36,104	8%
63	Facilities	(1,642,142)	10%	(156,622)	(163,210)	(6,588)	-4%
64	Parks	(5,376,259)	10%	(557,945)	(498,689)	59,256	12%
	Public Works	(8,618,760)	15%	(1,260,350)	(1,144,041)	116,309	10%
65	Public Works Administration	(257,334)	17%	(42,741)	(53,578)	(10,837)	-20%
66	Engineering	(936,673)	15%	(143,186)	(61,830)	81,356	132%
67	GIS	(292,224)	24%	(71,484)	(46,728)	24,756	53%
68	Streets	(4,228,236)	12%	(516,043)	(387,315)	128,728	33%
	5 1 11 11 11 11 11 11 11 11 11 11 11 11	(5,714,467)	14%	(773,454)	(549,451)	224,003	41%
00	Public Utilities			(40.005)	(0)	40.000	
69		-		(12,665)	(2)	12,663	
70	Utility Billling		-	(3,086) (15,751)		3,088 15,751	
	Other			, ,		•	
71	Non-Departmental	(1,977,300)	5%	(92,982)	(580,552)	(487,570)	-84%
72	Debt Service	(1,642,331)	9%	(147,958)	(2,237,120)	(2,089,162)	-93%
73	Total expenditures	(69,484,391)	14%	(9,500,785)	(10,507,828)	(1,007,043)	-10%
			-				Page

AUGUST 2023 (unaudited)



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

	Current YTD	Prior YTD	Increase (Decrease)		
ASSETS					
1 Cash and investments ¹	\$ 63,225,495	\$ 36,018,889	\$ 27,206,606		
2 Receivables	9,315,591	17,099,559	(7,783,968)		
3 Total assets	72,541,086	53,118,448	19,422,638		
LIABILITIES					
4 Payables and other liabilities	(10,281,812)	(323,441)	9,958,371		
5 Total liabilities	(10,281,812)	(323,441)	9,958,371		
6 FUND BALANCE (reserves)	\$ 62,259,274	\$ 52.795.007	\$ 9,464,267		

	718,304 (203,714) 443,160 957,750	342% -168% 378% 214%
7 Impact Fees \$ 1,950,000 48% \$ 928,271 \$ 209,967 \$ 8 Intergovernmental 22,018,173 0% (82,524) 121,190 9 Other - 560,489 117,329 10 Total revenues 23,968,173 6% 1,406,236 448,486 EXPENDITURES 11 Maintenance (1,117,830) 0% - (850) 12 Prof & tech svcs (373,490) 0% - - 13 Equipment (40,000) - - - 14 Capital - Bldgs (14,871,600) 1% (98,346) (534,862) 15 Capital - Parks (9,430,047) 0% 16,061 (26,668) 16 Capital - Public Safety (740,000) - - - 17 Capital - Roads (31,767,000) 4% (1,294,346) (350,984) 18 Total expenditures (58,339,967) 2% (1,376,631) (913,364) DEBT SERVICE 19 Principal (370,000) 0% - -	(203,714) 443,160	-168% 378%
8 Intergovernmental 22,018,173 0% (82,524) 121,190 9 Other - 560,489 117,329 10 Total revenues 23,968,173 6% 1,406,236 448,486 EXPENDITURES 11 Maintenance (1,117,830) 0% - (850) 12 Prof & tech svcs (373,490) 0% - - 13 Equipment (40,000) - - - 14 Capital - Bldgs (14,871,600) 1% (98,346) (534,862) 15 Capital - Parks (9,430,047) 0% 16,061 (26,668) 16 Capital - Public Safety (740,000) - - - 17 Capital - Roads (31,767,000) 4% (1,294,346) (350,984) 18 Total expenditures (58,339,967) 2% (1,376,631) (913,364) DEBT SERVICE 19 Principal (370,000) 0% - - - 20 Interest (14,237) 10% (1,398) (191) <	(203,714) 443,160	-168% 378%
9 Other	443,160	378%
EXPENDITURES 11 Maintenance (1,117,830) 0% - (850) 12 Prof & tech svcs (373,490) 0% - - 13 Equipment (40,000) - - - 14 Capital - Bldgs (14,871,600) 1% (98,346) (534,862) 15 Capital - Parks (9,430,047) 0% 16,061 (26,668) 16 Capital - Public Safety (740,000) - - - 17 Capital - Roads (31,767,000) 4% (1,294,346) (350,984) 18 Total expenditures (58,339,967) 2% (1,376,631) (913,364) DEBT SERVICE 19 Principal (370,000) 0% - - 20 Interest (14,237) 10% (1,398) (191) 21 Trustee fees (1,250) 188% (2,350) - 22 (385,487) 1% (3,748) (191)		
EXPENDITURES 11 Maintenance	957,750	214%
11 Maintenance (1,117,830) 0% - (850) 12 Prof & tech svcs (373,490) 0% - - 13 Equipment (40,000) - - - 14 Capital - Bldgs (14,871,600) 1% (98,346) (534,862) 15 Capital - Parks (9,430,047) 0% 16,061 (26,668) 16 Capital - Public Safety (740,000) - - - 17 Capital - Roads (31,767,000) 4% (1,294,346) (350,984) 18 Total expenditures (58,339,967) 2% (1,376,631) (913,364) DEBT SERVICE 19 Principal (370,000) 0% - - - 20 Interest (14,237) 10% (1,398) (191) 21 Trustee fees (1,250) 188% (2,350) - 22 (385,487) 1% (3,748) (191)		
12 Prof & tech svcs (373,490) 0% - - 13 Equipment (40,000) - - - 14 Capital - Bldgs (14,871,600) 1% (98,346) (534,862) 15 Capital - Parks (9,430,047) 0% 16,061 (26,668) 16 Capital - Public Safety (740,000) - - - 17 Capital - Roads (31,767,000) 4% (1,294,346) (350,984) 18 Total expenditures (58,339,967) 2% (1,376,631) (913,364) DEBT SERVICE 19 Principal (370,000) 0% - - - 20 Interest (14,237) 10% (1,398) (191) 21 Trustee fees (1,250) 188% (2,350) - 22 (385,487) 1% (3,748) (191)		
13 Equipment (40,000) - - 14 Capital - Bldgs (14,871,600) 1% (98,346) (534,862) 15 Capital - Parks (9,430,047) 0% 16,061 (26,668) 16 Capital - Public Safety (740,000) - - - 17 Capital - Roads (31,767,000) 4% (1,294,346) (350,984) 18 Total expenditures (58,339,967) 2% (1,376,631) (913,364) DEBT SERVICE 19 Principal (370,000) 0% - - 20 Interest (14,237) 10% (1,398) (191) 21 Trustee fees (1,250) 188% (2,350) - 22 (385,487) 1% (3,748) (191)	(850)	-100%
14 Capital - Bldgs (14,871,600) 1% (98,346) (534,862) 15 Capital - Parks (9,430,047) 0% 16,061 (26,668) 16 Capital - Public Safety (740,000) - - - 17 Capital - Roads (31,767,000) 4% (1,294,346) (350,984) 18 Total expenditures (58,339,967) 2% (1,376,631) (913,364) DEBT SERVICE 19 Principal (370,000) 0% - - 20 Interest (14,237) 10% (1,398) (191) 21 Trustee fees (1,250) 188% (2,350) - 22 (385,487) 1% (3,748) (191)	-	
15 Capital - Parks (9,430,047) 0% 16,061 (26,668) 16 Capital - Public Safety (740,000) 17 Capital - Roads (31,767,000) 4% (1,294,346) (350,984) 18 Total expenditures (58,339,967) 2% (1,376,631) (913,364) DEBT SERVICE 19 Principal (370,000) 0% 20 Interest (14,237) 10% (1,398) (191) 21 Trustee fees (1,250) 188% (2,350) 22 (385,487) 1% (3,748) (191)	-	
16 Capital - Public Safety (740,000) - - 17 Capital - Roads (31,767,000) 4% (1,294,346) (350,984) 18 Total expenditures (58,339,967) 2% (1,376,631) (913,364) DEBT SERVICE 19 Principal (370,000) 0% - - 20 Interest (14,237) 10% (1,398) (191) 21 Trustee fees (1,250) 188% (2,350) - 22 (385,487) 1% (3,748) (191)	(436,516)	-82%
17 Capital - Roads (31,767,000) 4% (1,294,346) (350,984) 18 Total expenditures (58,339,967) 2% (1,376,631) (913,364) DEBT SERVICE 19 Principal (370,000) 0% - - 20 Interest (14,237) 10% (1,398) (191) 21 Trustee fees (1,250) 188% (2,350) - 22 (385,487) 1% (3,748) (191)	(42,729)	-160%
18 Total expenditures (58,339,967) 2% (1,376,631) (913,364) DEBT SERVICE 19 Principal (370,000) 0% 20 Interest (14,237) 10% (1,398) (191) 21 Trustee fees (1,250) 188% (2,350) - 22 (385,487) 1% (3,748) (191)	-	
DEBT SERVICE 19 Principal (370,000) 0% - - 20 Interest (14,237) 10% (1,398) (191) 21 Trustee fees (1,250) 188% (2,350) - 22 (385,487) 1% (3,748) (191)	943,362	269%
19 Principal (370,000) 0% - - 20 Interest (14,237) 10% (1,398) (191) 21 Trustee fees (1,250) 188% (2,350) - 22 (385,487) 1% (3,748) (191)	463,267	51%
20 Interest (14,237) 10% (1,398) (191) 21 Trustee fees (1,250) 188% (2,350) - 22 (385,487) 1% (3,748) (191)		
21 Trustee fees (1,250) 188% (2,350) - 22 (385,487) 1% (3,748) (191)	-	
22 (385,487) 1% (3,748) (191)	1,207	632%
	2,350	
TRANSFERS	3,557	1862%
INANJERO		
23 Transfers in 1,395,273 0%	-	
24 Total transfers 1,395,273 0%	-	
25 Change in reserves (33,362,008) 25,857 (465,069)		
26 Reserves, beginning 62,233,417 62,233,417 53,260,076		
27 Reserves, ending \$ 28,871,409 \$ 62,259,274 \$ 52,795,007		

¹ Includes restricted cash

AUGUST 2023 (unaudited)



REDEVELOPMENT AGENCY FUND (800)

Current YTD Prior YTD Increase (Decrease)	BAL	ANCE SHEET									
Cash and investments \$ 18,466,292 \$ 15,455,616 \$ 3,010,676 \$ 2 Restricted cash \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$											
LIABILITIES Payables and other liabilities (578)	1 2 3	Cash and investments Restricted cash Receivables				\$	- -	\$	13	(13)	
5 Payables and other liabilities (578)											
6 Due to the General Fund 7 Total liabilities (4,490,500) (4,490,500) 578 8 FUND BALANCE (reserves) \$ 13,975,214 \$ 10,965,129 \$ 3,010,085 NCOME STATEMENT Sudget Sudg							(579)			579	
Total liabilities (4,491,078) (4,490,500) 578									(4.490.500)	-	
Name	7	Total liabilities								578	
REVENUES Sample	8	FUND BALANCE (reserves)				\$	13,975,214	\$	10,965,129	\$ 3,010,085	
REVENUES Sample Sandaget	INC	OME STATEMENT									
REVENUES 9 Tax increment \$ 3,848,000 0% \$ -											
10 Other 156,692 50,087 106,605 11 Total revenues 3,848,000 4% 156,692 50,087 106,605 213%		REVENUES	-	Duuget	Dauget		110		110	(Decrease)	70
Total revenues 3,848,000 4% 156,692 50,087 106,605 213%			\$	3,848,000	0%	\$	156 600	\$	- 50.007		
12 Administration (138,050) 0% - - - 13 Redevelopment (6,401,750) 0% - (200) (200) 14 Debt service - - - - - 15 Low-income housing - - - - - 16 Total expenditures (6,539,800) 0% - (200) (200) -100% TRANSFERS 17 Transfers in 300,000 - - - - - 18 Transfers out - - - - - - - 19 Total transfers 300,000 -			_	3,848,000	4%	_		_			213%
12 Administration (138,050) 0% - - - 13 Redevelopment (6,401,750) 0% - (200) (200) 14 Debt service - - - - - 15 Low-income housing - - - - - 16 Total expenditures (6,539,800) 0% - (200) (200) -100% TRANSFERS 17 Transfers in 300,000 - - - - - 18 Transfers out - - - - - - - 19 Total transfers 300,000 -		EYDENDITUDES					_		_		
13 Redevelopment (6,401,750) 0% - (200) (200) 14 Debt service - - - - 15 Low-income housing - - - - 16 Total expenditures (6,539,800) 0% - (200) (200) -100% TRANSFERS 17 Transfers in 300,000 - - - - 18 Transfers out - - - - 19 Total transfers 300,000 - - - - EXTRAORDINARY ITEMS 20 Land sale 2,500,000 - - - - 21 Land purchase - - - - 22 Total extraordinary items 2,500,000 - - - - 23 Change in reserves 108,200 156,692 49,887 24 Reserves, beginning 13,818,522 13,818,522 10,915,242				(138.050)	0%		_		_	_	
15 Low-income housing - - - - -				, ,			-		(200)	(200)	
Total expenditures (6,539,800) 0% - (200) (200) -100% TRANSFERS 17 Transfers in 300,000 - - - - 18 Transfers out - - - - - - 19 Total transfers 300,000 - - - - - 20 Land sale 2,500,000 - - - - - 21 Land purchase - - - - - - 22 Total extraordinary items 2,500,000 - - - - 23 Change in reserves 108,200 156,692 49,887 24 Reserves, beginning 13,818,522 13,818,522 10,915,242		Debt service		-			-		-	-	
TRANSFERS 17 Transfers in 300,000 - - - 18 Transfers out - - - - 19 Total transfers 300,000 - - - EXTRAORDINARY ITEMS 20 Land sale 2,500,000 - - - 21 Land purchase - - - - 22 Total extraordinary items 2,500,000 - - - - 23 Change in reserves 108,200 156,692 49,887 24 Reserves, beginning 13,818,522 13,818,522 10,915,242		· ·					-		-	-	
17 Transfers in 300,000 - - - 18 Transfers out - - - - 19 Total transfers 300,000 - - - EXTRAORDINARY ITEMS 20 Land sale 2,500,000 - - - 21 Land purchase - - - - 22 Total extraordinary items 2,500,000 - - - 23 Change in reserves 108,200 156,692 49,887 24 Reserves, beginning 13,818,522 13,818,522 10,915,242	16	Total expenditures		(6,539,800)	0%				(200)	(200)	-100%
18 Transfers out -		TRANSFERS									
Total transfers 300,000 - - - EXTRAORDINARY ITEMS 20 Land sale 2,500,000 - - - 21 Land purchase - - - - 22 Total extraordinary items 2,500,000 - - - 23 Change in reserves 108,200 156,692 49,887 24 Reserves, beginning 13,818,522 13,818,522 10,915,242				300,000			-		-	-	
EXTRAORDINARY ITEMS 20 Land sale 2,500,000 21 Land purchase 22 Total extraordinary items 2,500,000 23 Change in reserves 108,200 156,692 49,887 24 Reserves, beginning 13,818,522 13,818,522 10,915,242				-							
20 Land sale 2,500,000 - - - 21 Land purchase - - - - 22 Total extraordinary items 2,500,000 - - - 23 Change in reserves 108,200 156,692 49,887 24 Reserves, beginning 13,818,522 13,818,522 10,915,242	19	lotal transfers		300,000							
21 Land purchase - - - 22 Total extraordinary items 2,500,000 - - - 23 Change in reserves 108,200 156,692 49,887 24 Reserves, beginning 13,818,522 13,818,522 10,915,242		EXTRAORDINARY ITEMS									
22 Total extraordinary items 2,500,000 - - - 23 Change in reserves 108,200 156,692 49,887 24 Reserves, beginning 13,818,522 13,818,522 10,915,242		Land sale		2,500,000			-		-	-	
23 Change in reserves 108,200 156,692 49,887 24 Reserves, beginning 13,818,522 13,818,522 10,915,242		•		-			-				
24 Reserves, beginning 13,818,522 13,818,522 10,915,242	22	Total extraordinary items		2,500,000							
	23	Change in reserves					156,692	_			
25 Reserves, ending \$ 13,926,722 \$ 13,975,214 \$ 10,965,129	24	Reserves, beginning							10,915,242		
	25	Reserves, ending	\$	13,926,722		\$	13,975,214	\$	10,965,129		

AUGUST 2023 (unaudited)



CLASS C ROAD FUNDS (112)

Since Class C Road funds are dedicated to road maintenance and improvements, it is normally expended in the same year it is received. The City's portion of distribution is based on its annual percentage of statewide lane miles, population, and are adjusted with the sale of fuel-based products.

BAL	ANCE SHEET					0		Data			
						Current YTD		Prior YTD		Increase (Decrease)	
	ASSETS				_				_		
1	Cash and investments				\$	2,810,910	\$	4,024,501	\$	(1,213,591)	
2	Receivables					1,853,440		574,786		1,278,654	
3	Total assets					4,664,350		4,599,287	_	65,063	
	LIABILITIES										
4	Payables and other liabilities					(14,495)		(1,598,441)		(1,583,946)	
5	Total liabilities					(14,495)		(1,598,441)		(1,583,946)	
6 F	FUND BALANCE (reserves)				\$	4,649,855	\$	3,000,846	\$	1,649,009	
INC	OME STATEMENT										
			Annual	YTD to		Current		Prior		Increase	Diff
			Budget	Budget		YTD		YTD		(Decrease)	%
	REVENUES										
7	Class C Roads Allotment	\$	4,700,000		\$	701,398	\$	574,786	\$	126,612	22%
8	Intergovernmental		-			-		- 		-	
9	Interest income	-	-			27,714		12,314		15,400	125%
10	Total revenues		4,700,000	16%	_	729,112		587,100		142,012	24%
E	EXPENDITURES										
	Road maintenance (PW)										
11	Operations and supplies		(69,000)	0%		-		-		-	
12	Curb/Gutter/Sidewalk		(160,000)	1%		(1,370)		(46,082)		(44,712)	-97%
13	Manholes		(70,000)	0%		-		-		-	
14	Striping		(196,000)	0%		-		-		-	
15	Signs		(45,000)	0%		-		-		-	
16	Traffic signals		-			-		-		-	
17	Pavement		(145,000)	0%				(7,452)		(7,452)	-100%
18			(685,000)	0%		(1,370)		(53,534)		(52,164)	-97%
	Road construction projects										
19	Manholes		(250,000)			-		-		-	
20	Traffic signals		(165,000)	0%		-		-		-	
21	Pavement		(7,072,123)	-3%		205,647		(2,019,843)		(2,225,490)	-110%
22	Road maintenance		-			-		-		-	
23	Sidewalks		(565,000)	18%		(103,358)				103,358	
24			(8,052,123)	-1%		102,289		(2,019,843)		(2,122,132)	-105%
25	Total expenditures	_	(8,737,123)	-1%	_	100,919		(2,073,377)		(2,174,296)	-105%
26 (Change in reserves		(4,037,123)			830,031	_	(1,486,277)	_	(2,032,284)	
	Reserves, beginning		3,819,824			3,819,824		4,487,123			
	Reserves, ending	•			Ф	4,649,855	\$	3,000,846			
∠0 F	veserves, enuling	\$	(217,299)		\$	4,048,000	φ	3,000,040			

AUGUST 2023 (unaudited)



DEVELOPMENT SERVICES FUND (260)

This fund was created in response to recent legislative discussions suggesting development fees be segregated to ensure they are applied to development-related activity only and not absorbed by the general government. Revenues consist of development fees excluding impact fees and expense includes the planning and building departments as well as shared services. Shared services consist of engineering, GIS, and other legislative and administrative services that are not exclusive to development but are allocated out of the General Fund to the Development Services Fund on a percentage basis of services provided. This is the first full fiscal year for this fund.

BALANCE SHEET						
			Current YTD	Prior YTD	Increase Decrease)	
ASSETS 1 Cash and investments 2 Receivables			\$ 1,571,767 2,892	\$ 1,676,557 -	\$ (104,790) (2,892)	
3 Total assets			1,574,659	1,676,557	(107,682)	
LIABILITIES 4 Payables and other liabilities			(1,950)	(1,025)	925	
5 Total liabilities			(1,950)	(1,025)	925	
6 FUND BALANCE (reserves)			1,572,709	1,675,532	\$ (102,823)	
INCOME STATEMENT	A1	VTD 4-	0	Dutan		D:ss
	Annual Budget	YTD to Budget	Current YTD	Prior YTD	Increase Decrease)	Diff %
REVENUES	 			 	 	
6 Licensing and permits	\$ 2,980,000	44%	\$ 1,298,215	\$ 2,100,722	\$ (802,507)	-38%
7 Charges for services 8 Other	401,000 20,000	16%	64,853 16,677	64,221 3,035	632 13,642	1% 449%
9 Total revenues	3,401,000	41%	1,379,745	2,167,978	(788,233)	-36%
EXPENDITURES						
10 Planning						
11 Personnel	(1,075,876)	13%	(140,474)	(118,188)	22,286	19%
12 Operations	(247,487)	15%	(36,423)	(3,589)	32,834	915%
13 Building 14 Personnel	(1,139,337)	12%	(140,850)	(116,109)	24,741	21%
15 Operations	(339,318)	15%	(50,616)	(55,055)	(4,439)	-8%
16 Shared services	(3,007,110)	11%	(329,656)	(199,505)	130,151	65%
17 Total expenditures	 (5,809,128)	12%	(698,019)	(492,446)	205,573	42%
18 Change in reserves	 (2,408,128)		681,726	 1,675,532		
19 Reserves, beginning	890,983		 890,983	 -		
20 Reserves, ending	\$ (1,517,145)		\$ 1,572,709	\$ 1,675,532		
, 3	 , ,- , -,		 ,- ,	 , ,		

AUGUST 2023 (unaudited)



FAIRWAY ESTATES SPECIAL DISTRICT (250)

Current YTD Prior Increase (Decrease)	BAL	ANCE SHEET									
1 Cash and investments \$ 45,743 \$ 50,855 \$ (5,112) 2 Receivables 10,133 - 10,133 3 Total assets 55,876 50,855 5,021 LIABILITIES 4 Payables and other liabilities (10,133) (1,593) 8,540 5 Total liabilities (10,133) (1,593) 8,540 6 FUND BALANCE (reserves) \$ 45,743 \$ 49,262 \$ (3,519)						(
Receivables 10,133 - 10,133		ASSETS									
Total assets 55,876 50,855 5,021		*				\$,	\$ 50,855	\$,	
LIABILITIES 4 Payables and other liabilities (10,133) (1,593)								 -			
Payables and other liabilities (10,133) (1,593) 8,540 (10,133) (1,593) 8,540 (10,133) (1,593) 8,540 (10,133) (1,593) 8,540 (10,133) (1,593) 8,540 (10,133) (1,593) 8,540 (10,133) (1,593) 8,540 (10,133) (1,593) 8,540 (10,133) (1,593) 8,540 (10,133) (1,593) 8,540 (10,133) (1,593) 8,540 (10,133) (1,593) 8,540 (1,593) 8,540 (1,593) 8,540 (1,593) 8,540 (1,593) 8,540 (1,593) 8,540 (1,593) 8,540 (1,593) 8,540 (1,593) 8,540 (1,593) 8,540 (1,593) 8,540 (1,593) (1,593) 8,540 (1,593) 8,540 (1,593) 8,540 (1,593) (1,593) 8,540 (1,593) (1,593) 8,540 (1,593) (1,	3	Total assets					55,876	 50,855		5,021	
Total liabilities	1	LIABILITIES									
Sample S	4	Payables and other liabilities					(10,133)	(1,593)		8,540	
NCOME STATEMENT	5	Total liabilities					(10,133)	(1,593)		8,540	
NCOME STATEMENT	6	FUND BALANCE (reserves)				\$	45,743	\$ 49,262	\$	(3,519)	
Annual Budget Manual Budget Manual Budget Manual Prior YTD National Prior National Prior YTD National								 			
REVENUES Froperty tax \$ 11,549 \$ 90 \$ 126 (36) 239 9 Total revenues 1,000 402 163 239 9 Total revenues 12,549 4% 492 289 203 70% EXPENDITURES 10 Operations (16,125) (4,069) (3,696) 373 1 11 Total expenditures (16,125) 25% (4,069) (3,696) 373 10% 12 Change in reserves (3,576) (3,577) (3,407) 49,320 52,669	INC	OME STATEMENT									
REVENUES 7 Property tax \$ 11,549 \$ 90 \$ 126 \$ (36) 8 Other 1,000 402 163 239 9 Total revenues 12,549 4% 492 289 203 70% EXPENDITURES 10 Operations (16,125) (4,069) (3,696) 373 11 Total expenditures (16,125) 25% (4,069) (3,696) 373 10% 12 Change in reserves (3,576) (3,577) (3,407) 13 Reserves, beginning 49,320 49,320 52,669			=			(
7 Property tax \$ 11,549 \$ 90 \$ 126 \$ (36) 8 Other 1,000 402 163 239 9 Total revenues 12,549 4% 492 289 203 70% EXPENDITURES 10 Operations (16,125) (4,069) (3,696) 373 11 Total expenditures (16,125) 25% (4,069) (3,696) 373 10% 12 Change in reserves (3,576) (3,577) (3,407) 13 Reserves, beginning 49,320 49,320 52,669		REVENUES		buuget	Budget		110	 110	(D6	ecrease)	/0
8 Other 1,000 402 163 239 9 Total revenues 12,549 4% 492 289 203 70% EXPENDITURES 10 Operations (16,125) (4,069) (3,696) 373 11 Total expenditures (16,125) 25% (4,069) (3,696) 373 10% 12 Change in reserves (3,576) (3,577) (3,407) 13 Reserves, beginning 49,320 49,320 52,669			\$	11,549		\$	90	\$ 126	\$	(36)	
EXPENDITURES 10 Operations (16,125) (4,069) (3,696) 373 11 Total expenditures (16,125) 25% (4,069) (3,696) 373 10% 12 Change in reserves (3,576) (3,577) (3,407) 13 Reserves, beginning 49,320 49,320 52,669	8			1,000			402	163		, ,	
10 Operations (16,125) (4,069) (3,696) 373 11 Total expenditures (16,125) 25% (4,069) (3,696) 373 10% 12 Change in reserves (3,576) (3,577) (3,407) 13 Reserves, beginning 49,320 49,320 52,669	9	Total revenues		12,549	4%		492	289		203	70%
11 Total expenditures (16,125) 25% (4,069) (3,696) 373 10% 12 Change in reserves (3,576) (3,577) (3,407) 13 Reserves, beginning 49,320 49,320 52,669	ļ	EXPENDITURES									
12 Change in reserves (3,576) (3,577) (3,407) 13 Reserves, beginning 49,320 49,320 52,669	10	Operations		(16,125)			(4,069)	(3,696)		373	
13 Reserves, beginning 49,320 49,320 52,669	11	Total expenditures		(16,125)	25%		(4,069)	(3,696)		373	10%
	12	Change in reserves		(3,576)			(3,577)	(3,407)			
	13	Reserves, beginning		49,320			49,320	52,669			
			\$	45,744		\$		\$ 49.262			

AUGUST 2023 (unaudited)



HIGHLANDS SPECIAL IMPROVEMENT DISTRICT (270)

BAI	ANCE SHEET									-
				C	Current YTD		Prior YTD		ncrease ecrease)	
	ASSETS									
1	Cash and investments			\$	48,917	\$	(53,759)	\$	102,676	
2	Receivables				45,108		27,967		17,141	
3	Total assets				94,025		(25,792)		119,817	
	LIABILITIES									
4	Payables and other liabilities				-		(26,368)		(26,368)	
5	Total liabilities						(26,368)		(26,368)	
6	FUND BALANCE (reserves)			\$	94,025	\$	(52,160)	\$	146,185	
INC	OME STATEMENT									
		Annual Budget	YTD to Budget	C	Current YTD		Prior YTD		ncrease ecrease)	Diff %
	REVENUES									
7	Assessments	\$ 308,670		\$	61,217	\$	42,012	\$	19,205	
8	Other	 			426		(175)		601	
9	Total revenues	 308,670	20%		61,643		41,837		19,806	47%
	EXPENDITURES									
10	Personnel	(280,753)	5%		(13,784)		(12,163)		1,621	
11	Operations	(63,131)	3%		(1,951)		(84,603)		(82,652)	
12	Shared services	 			-					
13	Total expenditures	(343,884)	5%		(15,735)		(96,766)		(81,031)	-84%
	TRANSFERS									
14	Transfers in	69,313			-		-		-	
15	Total transfers	69,313			-		-		-	
16	Change in reserves	34,099			45,908		(54,929)			
17	Reserves, beginning	 48,117			48,117		2,769			
	Reserves, ending	\$ 82,216			94,025		(52,160)			
						_				

AUGUST 2023 (unaudited)



KRAFTMAID SPECIAL IMPROVEMENT DISTRICT (290)

BAI	LANCE SHEET								
					Current YTD		Prior YTD	crease ecrease)	
	ASSETS								
1	Cash and investments			\$	886,074	\$	849,269	\$ 36,805	
2 3	Receivables Total assets				886,074	_	849,269	36,805	
	LIABILITIES								
4 5	Payables and other liabilities Total liabilities				-		-	-	
6	FUND BALANCE (reserves)			\$	886,074	\$	849,269	\$ 36,805	
INC	OME STATEMENT								
		Annual Budget	YTD to Budget	(Current YTD		Prior YTD	crease ecrease)	Diff %
	REVENUES							 	
7 8	Interest earnings Total revenues	\$ -		\$	7,571 7,571	\$	2,710 2,710	\$ 4,861 4,861	
	EXPENDITURES								
9	Debt service						_	-	
10	Total expenditures				-		-	-	
	TRANSFERS IN/OUT								
11	Transfers in	-			-		-	-	
12	Transfers out Total transfers				<u>-</u>			-	
	Total transions								
13	Change in reserves				7,571		2,710		
14	Reserves, beginning	878,503			878,503		846,559		
15	Reserves, ending	\$ 878,503		\$	886,074	\$	849,269		

AUGUST 2023 (unaudited)



MUNICIPAL BUILDING AUTHORITY (420)

BAI	ANCE SHEET								
					Current YTD	Prior YTD		crease ecrease)	
1	ASSETS Cash and investments			\$	2,099,152	\$ 2,031,738	\$	67,414	
2	Total assets				2,099,152	 2,031,738		67,414	
	LIABILITIES								
3 4	Payables and other liabilities Total liabilities				-	 -		-	
5	FUND BALANCE (reserves)			\$	2,099,152	\$ 2,031,738	\$	67,414	
INC	OME STATEMENT								
		Annual	YTD to		Current YTD	Prior YTD		crease ecrease)	Diff %
	REVENUES	Budget	Budget	_	110	 110	(D)	ecrease)	/0
6	Lease revenue	\$ 1,849,475		\$	308,248	\$ 308,976	\$	(728)	
7 8	Other Total revenues	1,849,475	18%		16,609	 6,061		10,548 9,820	3%
8	l otal revenues	1,849,475	18%		324,857	 315,037		9,820	3%
	EXPENDITURES								
9	Debt service	(1,850,610)			-	-		-	
10	Operations	-			-	-		-	
11 12	Capital Total expenditures	(1,850,610)	0%		-	-	-	-	
12	rotal experiultures	(1,030,010)	070			 			
	Change in reserves	(1,135)			324,857	315,037			
	Reserves, beginning	1,774,295			1,774,295	 1,716,701			
15	Reserves, ending	\$ 1,773,160		\$	2,099,152	\$ 2,031,738			

AUGUST 2023 (unaudited)

WEST JORDAN

CDBG FUND (480)

BALANCE SHEET					
	(Current	Prior	- 1	ncrease
		YTD	YTD	([ecrease)
ASSETS					
1 Cash and investments	\$	(18,041)	\$ 3,141	\$	(21,182)
2 Restricted cash		135,274	145,101		(9,827)
3 Receivables		317,575	613,155		(295,580)
4 Total assets		434,808	761,397		(326,589)
LIABILITIES					
5 Payables and other liabilities		(55,668)	(314)		55,354
6 Total liabilities		(55,668)	(314)		55,354
7 FUND BALANCE (reserves)		379,140	761,083	\$	(381,943)

INCOME STATEMENT								
	Annual	YTD to	C	Current	Prior	Ir	ncrease	Diff
	Budget	Budget		YTD	 YTD	(D	ecrease)	%
REVENUES					 			
8 Grants (CDBG)	\$ 1,474,446	-3%	\$	(42,247)	\$ 1,379	\$	(43,626)	-3164%
9 Other	-			662	304		358	118%
10 Total revenues	1,474,446	-3%		(41,585)	1,683		(43,268)	-2571%
EXPENDITURES								
11 Administration	(97,591)	17%		(16,277)	(19,847)		(3,570)	-18%
12 Program support	(431,553)	-1%		2,999	(12,394)		(15,393)	-124%
13 Improvements	(945,302)	6%		(52,299)	-		52,299	
14 Total expenditures	(1,474,446)	4%		(65,577)	(32,241)		33,336	103%
15 Change in reserves				(107,162)	 (30,558)			
16 Reserves, beginning	486,302			486,302	 791,641			
17 Reserves, ending	\$ 486,302		\$	379,140	\$ 761,083			
			\$	-	\$ -			

AUGUST 2023 (unaudited)



¹ Out-of-state fire assistance



BALANCE SHEET				(Current		Prior		ncrease	
ASSETS					YTD		YTD	(D	ecrease)	
1 Cash and investments				\$	181,626	\$	(2,313)	\$	183,939	
2 Receivables				*	20,400	Ψ	28,394	Ψ	(7,994)	
3 Total assets					202,026		26,081		175,945	
LIABILITIES										
4 Payables and other liabilities					-		-		-	
5 Total liabilities					-		-		-	
6 FUND BALANCE (reserves)				_	202,026	_	26,081	\$	175,945	
INCOME STATEMENT	Ar	nual	YTD to	(Current		Prior	Ir	ncrease	Diff
	Вι	ıdget	Budget		YTD		YTD	(D	ecrease)	%
REVENUES										
7 Donations	\$	-		\$	-	\$	-	\$	-	
8 Federal assistance		-			-		-		-	
9 Police grants		130,650			14,003		3,522		10,481	
10 Fire grants		-			-		-		-	
11 Other revenue		210,800			228,977		-		228,977	
12 Total revenues	-	341,450			242,980		3,522		239,458	
EXPENDITURES		(000 070)								
13 Donations		(299,379)			-		-		-	
14 Emergency mgmt assistance ¹		-			-		-		-	
15 Federal assistance		- (40.074)			(07.005)		- (0.500)		-	
16 Police grants		(42,071)			(67,035)		(3,522)		63,513	
16 Total expenditures	-	(341,450)			(67,035)		(3,522)		63,513	
17 Change in reserves					175,945					
<u> </u>					26,081					
18 Reserves, beginning	•	26,081		Ф.		Ф.	26,081			
19 Reserves, ending	ቕ	26,081		Ъ	202,026	\$	26,081			

AUGUST 2023 (unaudited)



WATER FUND (510)

BAI	ANCE SHEET				Current		Prior		Increase	
	ASSETS				 YTD		YTD	_	(Decrease)	
1 2	Cash and investments ¹ Restricted cash - Bond proceed	ds			\$ 21,132,453 325	\$	22,146,596 300	\$	(1,014,143) 25	
3	Receivables				7,127,618		4,698,897		2,428,721	
4	Inventory				3,679,133		3,755,101		(75,968)	
5 6	Capital assets, net Total assets				 123,481,817 155,421,346		119,355,033 149,955,927	_	4,126,784 5,465,419	
					 .00, .2 .,0 .0		0,000,02.	_	0,100,110	
	LIABILITIES						<i>(</i>			
7	Payables and other liabilities				(4,927,660)		(5,786,795)		(859,135)	
8 9	OPEB & pension liabilties Bonds payable				337,423 (6,627,037)		223,829 (7,558,226)		(113,594) (931,189)	
10	Interfund loan payable				(3,420,000)		(3,800,000)		(380,000)	
11	Total liabilities				 (14,637,274)		(16,921,192)		(2,283,918)	
	NET POSITION						<u>, , , , , , , , , , , , , , , , , , , </u>			
12	Net investment, capital assets				116,854,780		111,796,807		5,057,973	
13	Restricted, bond proceeds				325		300		25	
14	Unrestricted				23,928,967		21,237,628		2,691,339	
15	Total net position				\$ 140,784,072	\$	133,034,735	\$	7,749,337	
	¹ Includes restricted cash (impact fees))			 		_		_	
INC	OME STATEMENT		Annual	YTD to	Current		Prior		Increase	Diff
1140	OME STATEMENT		Budget	Budget	YTD		YTD		(Decrease)	%
	OPERATING REVENUE				 	-			(200:000)	,,,
16	Water sales	\$	27,675,450	33%	\$ 9,194,263	\$	7,651,015	\$	1,543,248	
17	Other		-		 -		377	_	(377)	
17	Total operating revenues		27,675,450	33%	 9,194,263		7,651,392	_	1,542,871	20%
	OPERATING EXPENSE									
18	Personnel		(2,518,970)	13%	(322,644)		(243,238)		79,406	33%
19	Operations		(3,433,010)	7%	(237,597)		(221,580)		16,017	7%
20	Water purchase		(12,000,000)	32%	(3,858,924)		(3,529,216)		329,708	9%
21	Shared services		(2,394,910)	11%	 (253,848)		(287,929)		(34,081)	-12%
22	Total operating expense		(20,346,890)	23%	 (4,673,013)		(4,281,963)	_	391,050	9%
23	Operating income (loss)	-	7,328,560		4,521,250	-	3,369,429		1,933,921	34%
	NON-OPERATING REVENUE									
24	Interest earnings		-		171,887		70,989		100,898	142%
25	Impact fees		987,465	19%	187,466		51,788		135,678	262%
26	Donated infrastructure		-		-		1,515,256		(1,515,256)	-100%
27	Loan proceeds		750,570	0%	 				-	
28	Total non-operating revenue		1,738,035	21%	 359,353		1,638,033	_	(1,278,680)	-78%
	NON-OPERATING EXPENSE									
29	Capital		(9,069,381)	-3%	250,893		267,503		16,610	-6%
30	Other capital		(1,164,750)	0%	-		-		-	
31	Debt service		(1,532,500)	0%	-					
32	Total non-operating expense		(11,766,631)	-2%	250,893		267,503		16,610	-6%
	TRANSFERS									
33	Transfers in (RDA)		1,805,000		_		_		_	
34	Transfers out		(1,336,750)	34%	(459,713)		(382,547)		77,166	20%
35	Total transfers		468,250	-98%	 (459,713)	_	(382,547)	_	77,166	20%
	Change in net position		(2,231,786)		 4,671,783		4,892,418			
	Net position, beginning		136,112,289		 136,112,289		128,142,317			
38	Net position, ending	\$	133,880,503		\$ 140,784,072	\$	133,034,735			
										Page

AUGUST 2023 (unaudited)



SEWER FUND (520)

ASSETS Cash and investments S	BAI	ANCE SHEET				Current	Prior	Increase	
1 Cash and investments \$ 16.985,047 \$ 18.542.186 \$ (1.547,139)		ASSETS				YTD	 YTD	(Decrease)	
Paysolas and other liabilities (1,46,029) (4,034,877) (2,488,048)	1 3 4 5	Cash and investments ¹ Receivables Investment in joint venture Capital assets, net			\$	2,857,753 29,799,873 47,579,001	\$ 1,515,631 33,042,403 46,083,645	1,342,122 (3,242,530) 1,495,356	
Net Investment, capital assets 77,378,874 79,126,048 (1,747,174) 12 Net position 90,891,309 \$89,719,422 \$1,171,887 13,1512,435 10,593,374 2,919,061 13,1512,435 10,593,374 2,919,061 13,1512,435 10,593,374 2,919,061 13,1512,435 10,593,374 2,919,061 13,171,887 13,1512,435 10,593,374 2,919,061 13,171,887	7 8 9	Payables and other liabilities Interfund loan payable OPEB & pension liabilties				(5,037,298) 242,862	(5,596,998) 167,432	(559,700) (75,430)	
Budget Budget YTD YTD (Decrease)	11 12 13	Net investment, capital assets Net position Total net position			\$	13,512,435	\$ 10,593,374	2,919,061	
A Sewer fees \$ 15,022,000 19% \$ 2,819,626 \$ 2,490,472 \$ 329,154	INC	OME STATEMENT							Diff %
Total operating revenues		OPERATING REVENUE	Duaget	Dauget	-	110	 110	(Decrease)	70
Total operating revenues 15,022,000 19% 2,819,626 2,490,472 329,154		Sewer fees	\$ 15,022,000	19%	\$	2,819,626	\$ 2,490,472	\$ 329,154	13%
OPERATING EXPENSE 17 Personnel (1,586,222) 12% (184,999) (167,957) 17,042						-	 _	-	
17 Personnel (1,586,222) 12% (184,999) (167,957) 17,042 18 Operations (1,326,824) 12% (163,830) (156,503) 7,327 19 Sewer treatment (7,673,404) 28% (2,156,631) (1,666,921) 489,710 20 Shared services (843,357) 11% (95,897) (99,043) (3,146) 21 Total operating expense (11,429,807) 23% (2,601,357) (2,090,424) 510,933 22 Operating income (loss) 3,592,193 218,269 400,048 840,087 NON-OPERATING REVENUE 23 Interest earnings -	16	Total operating revenues	15,022,000	19%		2,819,626	 2,490,472	329,154	13%
17 Personnel (1,586,222) 12% (184,999) (167,957) 17,042 18 Operations (1,326,824) 12% (163,830) (156,503) 7,327 19 Sewer treatment (7,673,404) 28% (2,156,631) (1,666,921) 489,710 20 Shared services (843,357) 11% (95,897) (99,043) (3,146) 21 Total operating expense (11,429,807) 23% (2,601,357) (2,090,424) 510,933 22 Operating income (loss) 3,592,193 218,269 400,048 840,087 NON-OPERATING REVENUE 23 Interest earnings - 156,215 60,659 95,556 4 Impact fees 1,000,000 19% 186,430 40,638 145,792 5 Intergovernmental revenue - #DIV/0! - - - 6 Federal assistance - #DIV/0! - 1,748,373 (1,748,373) 28 Loan proceeds 5,596,998 0% - - 29 Total non-operating revenue 6,596,998 5% 342,645 1,849,670 (1,507,025) NON-OPERATING EXPENSE 30 Capital (15,741,122) 5% (750,039) (1,087,527) (337,488) 31 Other capital - #DIV/0! - - - 32 Debt service (811,565) 0% - - 33 Total non-operating expense (16,552,687) 5% (750,039) (1,087,527) (337,488) TRANSFERS 30 Total transfers (750,000) 19% (140,981) (124,523) 16,458 35 Total transfers (750,000) 19% (140,981) (124,523) 16,458 36 Change in net position (7,113,496) 91,221,415 88,681,754		OPERATING EXPENSE							
18			(1.586.222)	12%		(184.999)	(167.957)	17.042	10%
Sewer treatment						, ,			5%
Total operating expense	19	Sewer treatment	(7,673,404)	28%		(2,156,631)	, ,		29%
NON-OPERATING REVENUE 3,592,193 218,269 400,048 840,087 NON-OPERATING REVENUE 23 Interest earnings - 156,215 60,659 95,556 24 Impact fees 1,000,000 19% 186,430 40,638 145,792 25 Intergovernmental revenue - #DIV/0! - - - 26 Federal assistance - #DIV/0! - - - 27 Donated infrastructure - #DIV/0! - 1,748,373 (1,748,373) 28 Loan proceeds 5,596,998 0% - - - 29 Total non-operating revenue 6,596,998 5% 342,645 1,849,670 (1,507,025) NON-OPERATING EXPENSE 30 Capital (15,741,122) 5% (750,039) (1,087,527) (337,488) 31 Other capital - #DIV/0! - - - 32 Debt service (811,565) 0% - - - 33 Total non-operating expense (16,552,687) 5% <td>20</td> <td>Shared services</td> <td>(843,357)</td> <td>11%</td> <td></td> <td>(95,897)</td> <td>(99,043)</td> <td>(3,146)</td> <td>-3%</td>	20	Shared services	(843,357)	11%		(95,897)	(99,043)	(3,146)	-3%
NON-OPERATING REVENUE 23 Interest earnings - 156,215 60,659 95,556 24 Impact fees 1,000,000 19% 186,430 40,638 145,792 25 Intergovernmental revenue - #DIV/0! - - - 26 Federal assistance - #DIV/0! - - - 27 Donated infrastructure - #DIV/0! - 1,748,373 (1,748,373) 28 Loan proceeds 5,596,998 0% - - - - 29 Total non-operating revenue 6,596,998 5% 342,645 1,849,670 (1,507,025) NON-OPERATING EXPENSE 30 Capital (15,741,122) 5% (750,039) (1,087,527) (337,488) 31 Other capital - #DIV/0! - - - 32 Debt service (811,565) 0% - - - TRANSFERS <td>21</td> <td>Total operating expense</td> <td>(11,429,807)</td> <td>23%</td> <td></td> <td>(2,601,357)</td> <td> (2,090,424)</td> <td>510,933</td> <td>24%</td>	21	Total operating expense	(11,429,807)	23%		(2,601,357)	 (2,090,424)	510,933	24%
156,215 60,659 95,556	22	Operating income (loss)	3,592,193			218,269	400,048	840,087	-45%
156,215 60,659 95,556									
1,000,000						450.45		05.550	4=00/
25 Intergovernmental revenue - #DIV/0! - - - - -		_	-	100/		-	,	,	158%
26 Federal assistance - #DIV/0! -<		•	1,000,000			186,430	40,638	145,792	359%
27 Donated infrastructure - #DIV/O! - 1,748,373 (1,748,373) 28 Loan proceeds 5,596,998 0% - - - 29 Total non-operating revenue 6,596,998 5% 342,645 1,849,670 (1,507,025) NON-OPERATING EXPENSE 30 Capital (15,741,122) 5% (750,039) (1,087,527) (337,488) 31 Other capital - #DIV/O! - - - 32 Debt service (811,565) 0% - - - 33 Total non-operating expense (16,552,687) 5% (750,039) (1,087,527) (337,488) TRANSFERS 34 Transfers out (750,000) 19% (140,981) (124,523) 16,458 35 Total transfers (750,000) 19% (140,981) (124,523) 16,458 36 Change in net position (7,113,496) (330,106) 1,037,668 37 Net position, beginning 91,221,415 91,221,415 88,681,754		=	-			-	-	-	
28 Loan proceeds 5,596,998 0% -			-			-	-	-	1000/
29 Total non-operating revenue 6,596,998 5% 342,645 1,849,670 (1,507,025) NON-OPERATING EXPENSE 30 Capital (15,741,122) 5% (750,039) (1,087,527) (337,488) 31 Other capital - #DIV/0! - - - - 32 Debt service (811,565) 0% - - - - 33 Total non-operating expense (16,552,687) 5% (750,039) (1,087,527) (337,488) TRANSFERS 34 Transfers out (750,000) 19% (140,981) (124,523) 16,458 35 Total transfers (750,000) 19% (140,981) (124,523) 16,458 36 Change in net position (7,113,496) (330,106) 1,037,668 37 Net position, beginning 91,221,415 91,221,415 88,681,754			-			-	1,748,373	(1,748,373)	-100%
NON-OPERATING EXPENSE 30 Capital (15,741,122) 5% (750,039) (1,087,527) (337,488) 31 Other capital - #DIV/0! - - - - 32 Debt service (811,565) 0% - - - - 33 Total non-operating expense (16,552,687) 5% (750,039) (1,087,527) (337,488) TRANSFERS 34 Transfers out (750,000) 19% (140,981) (124,523) 16,458 35 Total transfers (750,000) 19% (140,981) (124,523) 16,458 36 Change in net position (7,113,496) (330,106) 1,037,668 37 Net position, beginning 91,221,415 91,221,415 88,681,754		•				3/2 6/5	 1 8/0 670	(1 507 025)	-81%
30 Capital (15,741,122) 5% (750,039) (1,087,527) (337,488) 31 Other capital - #DIV/0! 32 Debt service (811,565) 0% 33 Total non-operating expense (16,552,687) 5% (750,039) (1,087,527) (337,488) TRANSFERS 34 Transfers out (750,000) 19% (140,981) (124,523) 16,458 35 Total transfers (750,000) 19% (140,981) (124,523) 16,458 36 Change in net position (7,113,496) (330,106) 1,037,668 37 Net position, beginning 91,221,415 91,221,415 88,681,754	20	rotal non-operating revenue	0,000,000	070		542,045	 1,043,070	(1,007,020)	-0170
31 Other capital - #DIV/0! - - 32 Debt service (811,565) 0% - - 33 Total non-operating expense (16,552,687) 5% (750,039) (1,087,527) (337,488) TRANSFERS 34 Transfers out (750,000) 19% (140,981) (124,523) 16,458 35 Total transfers (750,000) 19% (140,981) (124,523) 16,458 36 Change in net position (7,113,496) (330,106) 1,037,668 37 Net position, beginning 91,221,415 91,221,415 88,681,754		NON-OPERATING EXPENSE							
32 Debt service (811,565) 0% -	30	Capital	(15,741,122)	5%		(750,039)	(1,087,527)	(337,488)	-31%
TRANSFERS (750,000) (140,981) (124,523) 16,458 35 Total transfers (750,000) 19% (140,981) (124,523) 16,458 36 Change in net position (7,113,496) (330,106) 1,037,668 37 Net position, beginning 91,221,415 91,221,415 88,681,754	31	Other capital	-	#DIV/0!		-	-	-	
TRANSFERS 34 Transfers out (750,000) 19% (140,981) (124,523) 16,458 35 Total transfers (750,000) 19% (140,981) (124,523) 16,458 36 Change in net position (7,113,496) (330,106) 1,037,668 37 Net position, beginning 91,221,415 91,221,415 88,681,754	32	Debt service	(811,565)			-		-	
34 Transfers out (750,000) 19% (140,981) (124,523) 16,458 35 Total transfers (750,000) 19% (140,981) (124,523) 16,458 36 Change in net position (7,113,496) (330,106) 1,037,668 37 Net position, beginning 91,221,415 91,221,415 88,681,754	33	Total non-operating expense	(16,552,687)	5%		(750,039)	 (1,087,527)	(337,488)	-31%
34 Transfers out (750,000) 19% (140,981) (124,523) 16,458 35 Total transfers (750,000) 19% (140,981) (124,523) 16,458 36 Change in net position (7,113,496) (330,106) 1,037,668 37 Net position, beginning 91,221,415 91,221,415 88,681,754		TD 4 NOTE DO							
35 Total transfers (750,000) 19% (140,981) (124,523) 16,458 36 Change in net position (7,113,496) (330,106) 1,037,668 37 Net position, beginning 91,221,415 91,221,415 88,681,754			(750,000)	100/		(140.004)	(104 E02)	16 150	100/
36 Change in net position (7,113,496) (330,106) 1,037,668 37 Net position, beginning 91,221,415 91,221,415 88,681,754							 		13%
37 Net position, beginning 91,221,415 91,221,415 88,681,754	აⴢ	TOTAL MAIISIEIS	(700,000)	19%		(140,981)	 (124,523)	10,458	13%
37 Net position, beginning 91,221,415 91,221,415 88,681,754	36	Change in net position	(7.113.496)			(330.106)	 1.037.668		
		-							
					\$		\$		
		· •							

AUGUST 2023 (unaudited)

SOLID WASTE FUND (540)



BAL	LANCE SHEET				Current YTD		Prior YTD		ncrease ecrease)	
	ASSETS						1		,	
1	Cash and investments			\$	1,384,627	\$	676,619	\$	708,008	
2	Receivables				773,698		695,006		78,692	
3	Investment in joint venture				8,327,809		7,618,613		709,196	
4	Total assets				10,486,134		8,990,238		1,495,896	
	LIABILITIES									
5	Payables and other liabilities				(923,972)		(450,867)		473,105	
6	OPEB & pension liabilties				35,024		23,048		(11,976)	
7	Total liabilities				(888,948)		(427,819)		461,129	
	NET POSITION									
8	Net investment, capital assets				8,327,809		7,618,613		709,196	
9	Net position				1,269,377		943,806		325,571	
10	Total net position			\$	9,597,186	\$	8,562,419	\$	1,034,767	
INC	OME STATEMENT									
		Annual	YTD to		Current		Prior		ncrease	Diff
	0050471110 051/511115	Budget	Budget		YTD		YTD	([ecrease)	%
	OPERATING REVENUE	A 7 400 454	450/	•	4 005 044	•	4 404 000	Φ.	(00.444)	00/
11	Collection fees	\$ 7,163,151	15%	\$	1,065,211	\$	1,134,322	\$	(69,111)	-6%
12 13	Dumpster rentals	200,000	12%		23,891		34,019		10,128	-30%
14	Other Total operating revenues	7,363,151	15%	_	1,089,102	_	1,168,341		(58,983)	-7%
	OPERATING EXPENSE									
15	Personnel	(316,806)	12%		(39,263)		(27,088)		12,175	45%
16	Operations	(699,250)	14%		(96,246)		(54,907)		41,339	75%
17	Collection services	(3,800,000)	17%		(631,426)		(594,307)		37,119	6%
18	Landfill	(1,440,000)	13%		(182,663)		(181,506)		1,157	1%
19	Dumpster services	(450,000)	12%		(55,359)		(74,755)		(19,396)	-26%
20	Shared services	(583,852)	13%		(74,886)		(58,959)		15,927	27%
21	Total operating expense	(7,289,908)	15%		(1,079,843)		(991,522)		88,321	9%
22	Operating income (loss)	73,243	1070		9,259		176,819		29,338	-95%
	NON-OPERATING REVENUE									
23	Interest earnings	-			13,232		2,078		(11,154)	537%
24	Total non-operating revenue				13,232		2,078		(11,154)	537%
	TRANSFERS									
25	Transfers out	_			_		_		_	
26	Total transfers				-		-		-	
27	Change in net position	73,243			22,491		178,897			
	Net position, beginning	9,574,695			9,574,695		8,383,522			
	Net position, ending	\$ 9,647,938		\$	9,597,186	\$	8,562,419			

AUGUST 2023 (unaudited)





BAI	ANCE SHEET				Current		Prior	1	2010000	
					YTD		YTD		ncrease ecrease)	
	ASSETS									
1	Cash and investments ¹			\$	14,313,128	\$	10,968,126	\$	3,345,002	
2	Receivables				754,833		486,556		268,277	
3	Capital assets, net				52,283,488		53,179,795		(896,307)	
4	Total assets				67,351,449		64,634,477		2,716,972	
	LIABILITIES									
6	Payables and other liabilities				(144,090)		(313,862)		(169,772)	
7	OPEB & pension liabilties				221,895		148,008		(73,887)	
8	Bonds payable				(2,095,000)		(2,765,000)		(670,000)	
9	Total liabilities				(2,017,195)		(2,930,854)		(913,659)	
	NET POSITION									
10	Net investment, capital assets				50,188,488		50,414,795		(226,307)	
11	Net position			_	15,145,766	_	11,288,828		3,856,938	
12	Total net position			\$	65,334,254	\$	61,703,623	\$	3,630,631	
	¹ Includes restricted cash (impact fees)								_	
INC	OME STATEMENT									
		Annual	YTD to		Current		Prior	li	ncrease	Diff
		Budget	Budget		YTD		YTD	(D	ecrease)	%
	OPERATING REVENUE									
14	Storm water fees	\$ 4,740,000	22%	\$	1,029,544	\$	779,402	\$	250,142	32%
15	Other				-		-		-	
16	Total operating revenues	4,740,000	22%		1,029,544		779,402		250,142	32%
	OPERATING EXPENSE									
17	Personnel	(1,418,812)	12%		(164,577)		(147,941)		16,636	11%
18	Operations	(1,420,279)	10%		(142,572)		(162,507)		(19,935)	-12%
19	Shared services	(996,282)	10%		(101,512)		(112,797)		(11,285)	-10%
20	Total operating expense	(3,835,373)	11%		(408,661)		(423,245)		(14,584)	-3%
21	Operating income (loss)	904,627			620,883		356,157		235,558	74%
	NON-OPERATING REVENUE									
22	Interest earnings	-			120,897		34,993		85,904	245%
23	Impact fees	1,000,000	13%		125,431		319,715		(194,284)	-61%
24	Donated infrastructure						1,456,976		(1,456,976)	-100%
25	Total non-operating revenue	1,000,000	25%		246,328		1,811,684		(1,565,356)	-86%
	NON-OPERATING EXPENSE									
26	Capital	(2,825,000)	0%		(2,949)		(148,990)		(146,041)	-98%
27	Debt service	(726,684)	0%						_	
28	Total capital outlay	(3,551,684)	0%		(2,949)		(148,990)		(146,041)	-98%
	TRANSFERS									
29	Transfers out	(237,000)	22%		(51,477)		(38,970)		12,507	32%
30	Total transfers	(237,000)	22%		(51,477)		(38,970)		12,507	32%
31	Change in net position	(1,884,057)			812,785	_	1,979,881			
32	Net position, beginning	64,521,469			64,521,469		59,723,742			
	Net position, ending	\$ 62,637,412		\$	65,334,254	\$	61,703,623			

AUGUST 2023 (unaudited)



STREETLIGHT FUND (570)

BAI	ANCE SHEET										
						Current YTD		Prior YTD		ncrease ecrease)	
1	ASSETS Cash and investments				\$	1,152,873	\$	1,051,164	\$	101,709	
2	Receivables Total assets					130,980 1,283,853		67,050 1,118,214		63,930 165,639	
						.,		.,,		,	
4	LIABILITIES Payables and other liabilities					_		(10,437)		(10,437)	
5	Total liabilities					-		(10,437)		(10,437)	
6	NET POSITION				\$	1,283,853	\$	1,107,777	\$	176,076	
INC	OME STATEMENT										
			Annual Budget	YTD to Budget		Current YTD		Prior YTD		ncrease ecrease)	Diff %
	REVENUES	_	4 050 005	100/	_	450 544	_	400.074	_	10.110	
7 8	Streetlight fees Other	\$	1,250,995	12%	\$	150,711 9,459	\$	138,271 3,297	\$	12,440 6,162	9% 187%
9	Total revenues	_	1,250,995	13%		160,170		141,568		18,602	13%
	EXPENDITURES										
10	Operations		(1,770,475)	0%		(8,351)		(47,790)		(39,439)	-83%
11	Total expenditures	_	(1,770,475)	0%		(8,351)		(47,790)		(39,439)	-83%
	TRANSFERS										
12	Transfers in					-		-		-	
13	Transfers out		(62,550)	12%		(7,536)		(6,914)		622	9%
14	Total transfers		(62,550)	12%		(7,536)		(6,914)		622	9%
	Change in net position		(582,030)			144,283		86,864			
	Net position, beginning	_	1,139,570		_	1,139,570	_	1,020,913			
17	Net position, ending	\$	557,540		\$	1,283,853	\$	1,107,777			
					\$	_	\$	_			

AUGUST 2023 (unaudited)



FLEET MANAGEMENT FUND (610)

DAI	ANCE CHEET							
BAL	ANCE SHEET			Current YTD	Prior YTD		ncrease Decrease)	
	ASSETS							
1	Cash and investments			\$ 2,186,784	\$ 2,831,549	\$	(644,765)	
2	Restricted cash			-	-		-	
3	Receivables			-	-		-	
5	Capital assets, net			11,149,288	 10,907,572		241,716	
6	Total assets			13,336,072	13,739,121		(403,049)	
	LIABILITIES							
7	Payables and other liabilities			(407,632)	(102,078)		305,554	
8	Capital lease payable			(1,599,597)	(2,337,217)		(737,620)	
9	OPEB & pension liabilties			152,638	104,831		(47,807)	
10	Total liabilities			(1,854,591)	(2,334,464)		(479,873)	
	NET POSITION							
11	Net investment, capital assets			9,549,691	8,570,355		979,336	
12	Net position			1,931,790	2,834,302		(902,512)	
13	Total net position			\$ 11,481,481	\$ 11,404,657	\$	76,824	
INC	OME STATEMENT							
		Annual	YTD to	Current	Prior	I	ncrease	Diff
		 Budget	Budget	YTD	YTD	([Decrease)	%
	REVENUES	 						
14	Charges for service	\$ 6,794,049	17%	\$ 1,132,350	\$ 1,122,410	\$	9,940	1%
15	Sale of vehicles/equipment	300,000	0%	-	-		-	
16	Other	_		21 776	9 261		12 515	135%

INC	OME STATEMENT	Annua	YTD to		Current	Prior	In	crease	Diff
		Budge			YTD	YTD		ecrease)	%
	REVENUES					•			
14	Charges for service	\$ 6,794	,049 17%	\$	1,132,350	\$ 1,122,410	\$	9,940	1%
15	Sale of vehicles/equipment	300	,000 0%		-	-		-	
16	Other		-		21,776	9,261		12,515	135%
17	Total revenues	7,094	,049 16%		1,154,126	1,131,671		22,455	2%
	EXPENDITURES								
18	Personnel	(901	,764) 13%		(116,070)	(99,058)		17,012	17%
19	Operations	(1,272	2,490) 6%		(74,728)	(85,081)		(10,353)	-12%
20	Fuel	(972	2,000) 14%		(134,379)	(118,432)		15,947	13%
21	Debt service	(708	3,394) 69%		(491,125)	(158,908)		332,217	209%
22	Total expenditures	(3,854	,648) 21%		(816,302)	(461,479)		354,823	77%
	CAPITAL OUTLAY								
23	Capital	(4,291	,000) 11%		(456,341)	(239,050)		217,291	91%
24	Other capital	•	-		-	-		-	
25	Total capital outlay	(4,291	,000) 11%		(456,341)	(239,050)		217,291	91%
26	Change in net position	(1,051	,599)	_	(118,517)	 431,142			
27	Net position, beginning	11,599	,998		11,599,998	10,973,515			
28	Net position, ending	\$ 10,548	3,399	\$	11,481,481	\$ 11,404,657			

AUGUST 2023 (unaudited)





BAL	ANCE SHEET			Current YTD	Prior YTD	_	ncrease Decrease)	
1	ASSETS Cash and investments			\$ 4,327,849	\$ 2,353,867	\$	1,973,982	
2	Receivables Capital assets, net			- 1,711,542	26,331 -		(26,331) 1,711,542	
4	Total assets			 6,039,391	2,380,198		3,659,193	
ı	LIABILITIES							
5	Payables and other liabilities			(1,833,095)	(159,530)		(1,673,565)	
6	OPEB & pension liabilties			120,887	58,238		62,649	
7	Total liabilities			 (1,712,208)	 (101,292)		(1,610,916)	
	NET POSITION							
8	Net investment, capital assets ¹			1,711,542	-		1,711,542	
9	Net position			 2,615,641	 2,278,906		336,735	
10	Total net position			\$ 4,327,183	\$ 2,278,906	\$	363,066	
INC	OME STATEMENT							
		Annual	YTD to	Current YTD	Prior YTD	_	ncrease Decrease)	Diff %
ı	REVENUES	 Budget	Budget	 עווו	 ווט	(L	reciease)	/0
11	Assessments	\$ 3,937,496	17%	\$ 656,252	\$ 462,248	\$	194,004	42%

7,466 Other 27,097 363% 12 34,563 3,937,496 469,714 18% 690,815 221,101 13 Total revenues 47% **EXPENDITURES** 14 Personnel (1,085,387)16% (173,857) (110,459)63,398 57% 15 Operations (3,372,500)6% (209, 148)(13,025)196,123 1506% 16 IT Infrastructure (1,567,500) 25% (392,537)(154,472)238,065 154% 17 Total expenditures (6,025,387) 13% (775,542) (277,956) 497,586 179% 18 Change in net position (2,087,891) 191,758 (84,727) 19 Net position, beginning 4,411,910 4,411,910 2,087,148 20 Net position, ending 2,324,019 4,327,183 2,278,906

\$ - \$ -

AUGUST 2023 (unaudited)



BENEFITS MANAGEMENT FUND (650)

ASSETS Cash and investments \$ 2,256,297 \$ 730,716 \$ 1,525,581 2 Deposits 340,000 - 340,000 3 Total assets 2,596,297 730,716 1,865,581 340,000 - 34	BAL	ANCE SHEET					Current YTD		Prior YTD	Increase	
LIABILITIES 4 Payables and other liabilities (36,150) - (36,150) 5 Total liabilities (36,150) - (36,150) 6 Total liabilities (10,000) (10	1 2	Cash and investments Deposits				\$	2,256,297 340,000	\$	730,716 -	 1,525,581 340,000	
A Payables and other liabilities (36,150) - (36,150	3	Total assets					2,390,297		730,716	1,000,001	
NET POSITION S							(00.450)			(00.450)	
NET POSITION \$ 2,560,147 \$ 730,716 \$ 1,829,431		•							-	 `	
NCOME STATEMENT							, , ,			(00,100)	
REVENUES Figure Prior Prior Increase Diff %		NET POSITION				\$	2,560,147	\$	730,716	\$ 1,829,431	
REVENUES Figure Prior Prior Increase Diff %											
REVENUES Budget Budget YTD YTD (Decrease) % 6 Employer contributions \$ 6,875,092 16% \$ 1,085,680 \$ 963,700 \$ 121,980 13% 7 Employee contributions 688,152 17% 113,811 98,468 15,343 16% 8 Other revenue - 19,754 2,057 17,697 860% 9 Total revenues 7,563,244 16% 1,219,245 1,064,225 155,020 15% EXPENDITURES 10 Leave buyout (250,000) 0% -	INC	OME STATEMENT									
6 Employer contributions \$ 6,875,092 16% \$ 1,085,680 \$ 963,700 \$ 121,980 13% 7 Employee contributions 688,152 17% 113,811 98,468 15,343 16% 8 Other revenue - 19,754 2,057 17,697 860% 9 Total revenues 7,563,244 16% 1,219,245 1,064,225 155,020 15% EXPENDITURES 10 Leave buyout (250,000) 0% - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>											
7 Employee contributions 688,152 17% 113,811 98,468 15,343 16% 8 Other revenue - 19,754 2,057 17,697 860% 9 Total revenues 7,563,244 16% 1,219,245 1,064,225 155,020 15% EXPENDITURES 10 Leave buyout (250,000) 0% - <td></td> <td>REVENUES</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		REVENUES									
8 Other revenue			\$			\$		\$,	\$,	
9 Total revenues 7,563,244 16% 1,219,245 1,064,225 155,020 15% EXPENDITURES 10 Leave buyout (250,000) 0%		. ,		688,152	17%		,		-	,	
EXPENDITURES 10 Leave buyout (250,000) 0%				7 562 244	160/					 	
10 Leave buyout (250,000) 0%	9	Total revenues		7,505,244	10%		1,219,245		1,004,225	 155,020	15%
11 Claims (6,513,244) 13% (826,974) (333,509) (493,465) 148% 12 Professional & tech services (1,050,000) 16% (171,532) - (171,532) 13 Wellness program - #DIV/0! - - - - 14 Total expenditures (7,563,244) 13% (998,506) (333,509) (664,997) 199% 15 Change in net position - 220,739 730,716 16 Net position, beginning 2,339,408 2,339,408 - 17 Net position, ending \$2,339,408 \$2,560,147 \$730,716		EXPENDITURES									
12 Professional & tech services (1,050,000) 16% (171,532) - (171,532) 13 Wellness program - #DIV/0! - - - - 14 Total expenditures (7,563,244) 13% (998,506) (333,509) (664,997) 199% 15 Change in net position - 220,739 730,716 16 Net position, beginning 2,339,408 2,339,408 - 17 Net position, ending \$2,339,408 \$2,560,147 \$730,716	10	Leave buyout		(250,000)	0%		-		-	-	
13 Wellness program 14 Total expenditures 15 Change in net position 16 Net position, beginning 17 Net position, ending 18 Wellness program 19 #DIV/0! 19	11			(, , ,	13%		(826,974)		(333,509)	(493,465)	148%
14 Total expenditures (7,563,244) 13% (998,506) (333,509) (664,997) 199% 15 Change in net position - 220,739 730,716 16 Net position, beginning 2,339,408 2,339,408 - 17 Net position, ending \$ 2,339,408 \$ 2,560,147 \$ 730,716		Professional & tech services		(1,050,000)			(171,532)		-	(171,532)	
15 Change in net position - 220,739 730,716 16 Net position, beginning 2,339,408 2,339,408 - 17 Net position, ending \$ 2,339,408 \$ 2,560,147 \$ 730,716		, 0					-		-	 -	
16 Net position, beginning 2,339,408 2,339,408 - 17 Net position, ending \$ 2,339,408 \$ 2,560,147 \$ 730,716	14	Total expenditures		(7,563,244)	13%		(998,506)		(333,509)	 (664,997)	199%
16 Net position, beginning 2,339,408 2,339,408 - 17 Net position, ending \$ 2,339,408 \$ 2,560,147 \$ 730,716	15	Change in net position					220.739		730.716		
17 Net position, ending \$ 2,339,408 \$ 2,560,147 \$ 730,716			-	2.339.408					-		
			\$			\$		\$	730,716		
						_		_			

AUGUST 2023 (unaudited)



RISK MANAGEMENT FUND (670)

BAL	ANCE SHEET			Current YTD	Prior YTD		ncrease Decrease)	
1 2	ASSETS Cash and investments Total assets			\$ 1,116,971 1,116,971	\$ 1,188,023 1,188,023	\$	(71,052) (71,052)	
3 4 5	LIABILITIES Payables and other liabilities OPEB & pension liabilities Total liabilities			 (850,003) 31,934 (818,069)	(460,584) 19,886 (440,698)		389,419 (12,048) 377,371	
6	NET POSITION			\$ 298,902	\$ 747,325	\$	(448,423)	
	OME STATEMENT	 Annual Budget	YTD to Budget	 Current YTD	Prior YTD	_	ncrease Decrease)	Diff %
7 8 9	REVENUES Assessments Other Total revenues	\$ 2,434,896 - 2,434,896	5% 5%	\$ 117,877 9,780 127,657	\$ 349,384 5,275 354,659	\$	(231,507) 4,505 (227,002)	-66% 85% -64%
10 11 12 13 14	Personnel Operations Premiums Claims and losses Total expenditures	(249,162) (81,088) (1,490,961) (615,000) (2,436,211)	12% 4% 99% 13% 65%	(29,929) (3,483) (1,477,600) (78,294) (1,589,306)	(28,044) (501) (1,213,867) (90,867) (1,333,279)		1,885 2,982 263,733 (12,573) 256,027	7% 595% 22% -14% 19%
15 Change in net position16 Net position, beginning17 Net position, ending		\$ (1,315) 1,760,551 1,759,236		\$ (1,461,649) 1,760,551 298,902	\$ (978,620) 1,725,945 747,325			