

Town of Apple Valley
Standard Financial Report
10 General Fund - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1111 SBSU Checking	368,251.90	(9,381.80)	119,683.90
1114 SBSU Checking-Fire	2,178.52	0.00	8,700.55
1121 PTIF 4358 General	123,708.48	207.36	224,579.65
1122 PTIF 5003 Impact Fees	40,167.02	216.45	234,426.98
1124 PTIF 8340 Gateway Debt Service	31,443.67	112.49	121,828.20
1125 PTIF 8635 Storm Drainage	110,170.96	17,443.88	185,953.65
1171 Petty cash	100.00	(148.21)	451.79
1175 Undeposited receipts	54,254.72	4,067.66	4,253.32
1191.1 Restricted cash	252,002.58	0.00	252,002.58
1191.2 Restricted cash offset	(252,002.58)	0.00	(252,002.58)
Total Cash and cash equivalents	730,275.27	12,517.83	899,878.04
Receivables			
1311 Accounts receivable	70,779.35	10,136.16	82,789.87
1325 Deferred Taxes	111,933.00	0.00	111,933.00
1341 Assessment receivable	10,526.88	0.00	10,526.88
1351 Taxes Receivables	79,851.89	0.00	0.00
1421 Due from Big Plains fund	0.00	(3,197.91)	0.00
Total Receivables	273,091.12	6,938.25	205,249.75
Other current assets			
1580 Suspense	0.00	0.00	466.80
Total Other current assets	0.00	0.00	466.80
Total Current Assets	1,003,366.39	19,456.08	1,105,594.59
Total Assets:	1,003,366.39	19,456.08	1,105,594.59
Liabilities and Fund Equity:			
Liabilities:			
Current liabilities			
2131 Accounts payable	(31,311.31)	(121.72)	(8,023.28)
2140 HCP payable	(10,378.37)	0.00	0.00
2141 UT State Construction Surcharge payable	(268.46)	(36.83)	350.44
2211 Accrued payroll payable	(265.96)	621.71	(4,018.03)
2212 Payroll Liability Clearing	(44.08)	298.01	(1,597.54)
2221 Accrued SS, MC & FWT payable	(7,558.31)	0.00	(0.10)
2222 Accrued SWT payable	(1,209.87)	678.57	319.24
2224 ARPA FUNDS COLLECTED IN ADVANCE	0.00	0.00	(49,944.00)
2225 Other payroll liabilities payables	(331.18)	0.00	0.00
2330 Customer security deposits	(9,250.00)	343.94	(15,333.07)
2340 Due To/Big Plains Water Payable	(104,085.03)	9,466.50	(59,218.36)
2341 Due To Big Plains Water-Security Deposits	(9,250.00)	0.00	(9,250.00)
Total Current liabilities	(173,952.57)	11,250.18	(146,714.70)
Deferred revenue			
2380 Deferred revenues	(10,526.88)	0.00	(10,526.88)
2381 Deferred inflows - property tax	(111,933.00)	0.00	(111,933.00)
Total Deferred revenue	(122,459.88)	0.00	(122,459.88)
Long-term liabilities			
2501.1 Accrued interest	(22,369.00)	0.00	(22,369.00)
2502.2 Accrued interest offset	22,369.00	0.00	22,369.00
2513.1 2015 Gateway Bond Issued	(1,318,000.00)	0.00	(1,318,000.00)
2513.2 2013 Gateway Bond Repaid	125,000.00	0.00	158,000.00
2513.3 2015 Gateway Bond Current	(33,000.00)	0.00	(33,000.00)
2513.4 2015 Gateway Bond Current Offset	33,000.00	0.00	33,000.00
2514.1 2017 Case Backhoe 580SN Issued	(77,000.00)	0.00	(77,000.00)
2514.2 2017 Case Backhoe 580SN Repaid	46,600.72	0.00	61,520.57
2514.3 2017 Case Backhoe 580SN Current	14,918.87	0.00	14,918.87
2514.4 2017 Case Backhoe 580SN Current Offset	(14,918.87)	0.00	(14,918.87)
2515.1 2017 Vehicle F550 Issued	(58,402.94)	0.00	(58,402.94)
2515.2 2017 Vehicle F550 Repaid	34,066.37	0.00	45,415.88
2515.3 2017 Vehicle F550 Current	12,350.99	0.00	12,350.99
2515.4 2017 Vehicle F550 Current offset	(12,350.99)	0.00	(12,350.99)
2516.1 2008 Dump Truck Issued	(48,073.50)	0.00	(48,073.50)

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2516.2 2008 Dump Truck Repaid	17,960.41	821.11	26,867.93
2516.3 2008 Dump Truck Current	9,703.83	0.00	9,703.83
2516.4 2008 Dump Truck Current offset	(9,703.83)	0.00	(9,703.83)
2590 GLTD Offset	1,277,848.94	(821.11)	1,209,672.06
Total Long-term liabilities	0.00	0.00	0.00
Total Liabilities:	(296,412.45)	11,250.18	(269,174.58)
Equity - Paid In / Contributed			
2711 Restricted - RAP Funds	(13,778.12)	0.00	(13,778.12)
2712 Restricted - Bond Fund	(57,406.25)	0.00	(57,406.25)
2713 Restricted - Bond Reserve	(30,422.86)	0.00	(30,422.86)
2715 Assigned - Storm Drainage	(109,753.35)	0.00	(109,753.35)
2720 Assigned - Fired Dept. Special	(3,055.63)	0.00	(3,055.63)
2770 Assigned - Reserve for Scholarship	(2,964.18)	0.00	(2,964.18)
2793 Impact Fees - Storm Water	(16,344.00)	0.00	(16,344.00)
2794 Impact Fees - Parks, Trails, OS	(0.85)	0.00	(0.85)
2795 Impact Fees - Fire	(7,655.73)	0.00	(7,655.73)
2797 Impact Fees - Roadways	(35,449.66)	0.00	(35,449.66)
2981 Unassigned Fund Balance	(430,123.31)	(30,706.26)	(559,589.38)
Total Equity - Paid In / Contributed	(706,953.94)	(30,706.26)	(836,420.01)
Total Liabilities and Fund Equity:	(1,003,366.39)	(19,456.08)	(1,105,594.59)
Total Net Position	0.00	0.00	0.00

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Taxes					
3110 General Property Taxes-Current	125,288.21	3,964.02	134,823.20	111,933.00	132,000.00
3120 Prior Year's Taxes-Delinquent	11,422.37	0.00	5,139.11	8,000.00	8,000.00
3130 General Sales and Use Taxes	160,940.60	38,802.96	150,356.61	130,000.00	130,000.00
3140 Energy and Communication Taxes	75,432.99	2,667.70	22,356.70	35,000.00	35,000.00
3150 RAP Tax	15,559.52	1,801.04	16,443.00	13,000.00	17,000.00
3160 Transient Taxes	8,333.36	2,127.63	9,311.26	3,500.00	7,200.00
3170 Fee in Lieu of Personal Property Taxes	10,783.06	(1,128.84)	456.01	8,400.00	8,400.00
3190 Highway/Transit Tax	14,930.47	2,398.28	14,096.68	9,600.00	12,550.00
Total Taxes	422,690.58	50,632.79	352,982.57	319,433.00	350,150.00
Licenses and permits					
3210 Business Licenses	4,900.00	0.00	7,350.00	3,400.00	8,000.00
3221 Building Permits-Fee	112,599.11	4,332.25	69,238.37	80,000.00	80,000.00
3222 Building Permits-Non Surcharge	20,736.08	649.84	9,815.77	3,500.00	10,500.00
3223 Building permit - HCP Valuation	0.00	0.00	0.00	0.00	4,000.00
3224 Building Permits Surcharge	0.00	6.49	338.71	0.00	1,000.00
3225 Animal licenses	490.00	0.00	420.00	500.00	500.00
Total Licenses and permits	138,725.19	4,988.58	87,162.85	87,400.00	104,000.00
Intergovernmental revenue					
3356 Class "C" Road Allotment	91,024.34	0.00	72,867.03	82,000.00	82,000.00
3358 Liquor Control Profits	0.00	0.00	755.59	800.00	800.00
3370 State Grants	15,326.25	0.00	13,236.51	45,000.00	45,000.00
3371 State Highway Grants	30,765.00	0.00	0.00	0.00	0.00
3373 CARES Revenue	72,089.00	0.00	0.00	0.00	0.00
Total Intergovernmental revenue	209,204.59	0.00	86,859.13	127,800.00	127,800.00
Charges for services					
3230 Special Event Permit	0.00	500.00	3,500.00	0.00	3,000.00
3410 Clerical Services	195.82	0.00	225.02	100.00	250.00
3415 SSD Payroll Services	4,612.40	0.00	0.00	0.00	0.00
3416 Other Interdepartmental Charges	250.00	1,783.65	2,010.00	10,000.00	10,000.00
3420 Fire Department Contracts	7,513.50	0.00	0.00	0.00	0.00
3431 Zoning and subdivision fees	33,975.00	(16,112.08)	37,218.05	30,000.00	60,000.00
3440 Solid Waste	46,186.03	4,537.00	50,917.17	48,800.00	50,850.00
3441 Storm Drainage	40,457.58	3,795.99	42,920.66	38,880.00	42,800.00
3461 GRAMA Requests	55.00	0.00	0.00	200.00	200.00
3470 Park and Recreation Fees	80.00	0.00	0.00	100.00	100.00
3615 Late Charges/Other Fees	1,802.95	(177.25)	1,947.73	2,000.00	2,500.00
Total Charges for services	135,128.28	(5,672.69)	138,738.63	130,080.00	169,700.00
Fines and forfeitures					
3510 Fines	3,881.67	1,944.12	10,845.13	4,800.00	11,000.00
Total Fines and forfeitures	3,881.67	1,944.12	10,845.13	4,800.00	11,000.00
Interest					
3610 Interest Earnings	1,942.33	711.81	3,308.22	4,800.00	3,000.00
Total Interest	1,942.33	711.81	3,308.22	4,800.00	3,000.00
Miscellaneous revenue					
3690 Sundry revenue	11,619.34	(1,103.83)	3,592.67	1,000.00	5,000.00
3692 Fire Department Fundraisers	1,000.00	0.00	1,165.73	1,300.00	1,300.00
3697 Park Department Fundraisers	0.00	0.00	0.00	800.00	800.00
3801.1 Impact fees - Fire	1,888.00	844.00	19,471.00	2,000.00	20,000.00
3801.3 Impact fees - Roadways	16,448.00	2,660.00	59,034.00	18,000.00	65,000.00
3801.6 Impact fees - Storm Water	13,369.56	2,885.79	32,944.74	15,000.00	45,000.00
3801.7 Impact fees - Parks, Trails, OS	4,512.00	725.00	16,816.00	6,000.00	17,000.00
Total Miscellaneous revenue	48,836.90	6,010.96	133,024.14	44,100.00	154,100.00
Contributions and transfers					
3802.2 Contributions - Public Safety	0.00	0.00	0.00	300.00	300.00
3802.7 Contributions - Parks and Recreation	69.26	0.00	0.00	100.00	100.00
3802.8 Contributions - Contingency	0.00	0.00	0.00	100,000.00	0.00
Total Contributions and transfers	69.26	0.00	0.00	100,400.00	400.00
Total Revenue:	960,478.80	58,615.57	812,920.67	818,813.00	920,150.00
Expenditures:					

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General government					
Council					
4111.110 Council Salaries and wages	6,467.04	2,350.00	16,875.00	5,000.00	17,000.00
4111.130 Council Employee benefits	780.17	222.53	1,580.43	700.00	2,400.00
4111.210 Council Travel Reimbursement	909.40	0.00	0.00	2,100.00	2,100.00
4111.220 Council Training	0.00	0.00	60.00	1,900.00	500.00
4111.610 Council Donations and discretionary spending	0.00	0.00	0.00	500.00	500.00
Total Council	8,156.61	2,572.53	18,515.43	10,200.00	22,500.00
Administrative					
4141.110 Admin Salaries and Wages	78,686.72	7,707.42	91,048.35	90,000.00	91,800.00
4141.130 Admin Employee Benefits	8,732.71	802.84	7,871.87	13,400.00	13,400.00
4141.140 Admin Employee Retirement - GASB 68	1,160.49	1,035.38	3,214.17	4,700.00	4,700.00
4141.210 Admin Dues, Subs & Memberships	927.50	125.00	4,845.97	1,000.00	4,000.00
4141.220 Admin Public Notices	454.93	283.50	1,016.74	800.00	1,200.00
4141.230 Admin Training	95.00	225.00	420.00	900.00	900.00
4141.240 Admin Office/Administrative Expense	7,121.47	1,280.64	16,402.06	7,500.00	18,000.00
4141.250 Admin Equipment Expenses	7,447.40	1,732.86	7,507.78	7,500.00	7,500.00
4141.260 Admin Building & Ground Maintenance	7,640.36	0.00	1,999.33	1,000.00	2,000.00
4141.270 Admin Utilities	11,020.72	648.67	5,730.40	5,800.00	5,800.00
4141.280 Admin Telephone and Internet	7,614.00	334.20	7,600.78	15,000.00	10,000.00
4141.290 Admin Postage	1,703.02	257.90	2,976.40	3,000.00	3,500.00
4141.320 Admin Engineering/Professional Fees	77,125.80	424.25	29,586.34	20,000.00	40,000.00
4141.330 Admin Legal	28,346.38	1,337.00	58,165.15	28,000.00	65,000.00
4141.331 Admin Assessment legal fees	0.00	(2,028.84)	0.00	0.00	0.00
4141.340 Admin Accounting & Auditing	8,947.47	0.00	16,823.74	7,500.00	17,000.00
4141.350 Building Fees-Inspector	17,407.77	0.00	64,548.20	45,000.00	70,000.00
4141.360 DO NOT USE-Admin Education-General	0.00	0.00	247.83	0.00	500.00
4141.390 Admin Bank Service Charges	9,945.26	0.00	3,462.10	6,000.00	4,600.00
4141.410 Admin Insurance	10,365.20	0.00	6,088.77	11,000.00	7,000.00
4141.490 Admin Travel Reimbursements	0.00	19.89	437.60	500.00	500.00
4141.500 Admin Weed Abatement	1,063.00	0.00	0.00	1,500.00	1,500.00
4141.550 Admin Cares Act	56,334.53	0.00	0.00	0.00	0.00
4141.610 Bad Debt Expense	0.00	0.00	0.33	0.00	0.00
4170 Elections	0.00	0.00	2,288.46	1,500.00	2,500.00
4171 Contingency	0.00	0.00	0.00	30,000.00	0.00
Total Administrative	342,139.73	14,185.71	332,282.37	301,600.00	371,400.00
Total General government	350,296.34	16,758.24	350,797.80	311,800.00	393,900.00
Public safety					
Police					
4210.110 Police Salaries & Wages/Contract	11,340.00	0.00	13,200.00	15,000.00	16,950.00
4210.130 Police Employee benefits	0.00	0.00	0.00	0.00	4,800.00
4210.250 Police Expenditures	1.00	0.00	4,762.58	100.00	100.00
4253.250 Animal Control Supplies	62.90	0.00	63.25	100.00	100.00
Total Police	11,403.90	0.00	18,025.83	15,200.00	21,950.00
Fire					
4220.110 Fire Salaries & wages	21,813.71	948.26	28,181.31	22,000.00	32,000.00
4220.130 Fire Employee Benefits	1,656.24	196.12	4,807.59	1,700.00	6,000.00
4220.210 Fire Dues, Subscriptions & Memberships	0.00	0.00	355.00	0.00	500.00
4220.230 Fire Travel, Mileage & Cell	51.94	0.00	57.19	300.00	300.00
4220.240 Fire Office & Other Expenses	75.87	435.82	764.82	0.00	0.00
4220.250 Fire Equipment Maintenance & Repairs	628.45	504.10	2,513.57	300.00	2,700.00
4220.260 Fire Rent Expense	763.85	0.00	0.00	850.00	850.00
4220.360 Fire Training	5.00	0.00	389.27	800.00	800.00
4220.450 Fire Small Equip/Supplies	1,034.47	1,388.44	2,026.44	1,200.00	1,200.00
4220.460 Fire Supplies-Fundraisers	0.00	0.00	514.18	200.00	550.00
4220.465 Fire Gear	11,614.49	455.42	1,518.21	2,500.00	3,000.00
4220.550 Fire Cares Act	15,429.00	0.00	0.00	0.00	0.00
4220.560 Fire Equipment Fuel	1,436.12	475.71	1,250.55	1,800.00	1,800.00
4220.610 Fire Principal	10,695.48	0.00	12,350.99	11,100.00	13,400.00
4220.620 Fire Interest	2,770.32	0.00	1,114.81	2,400.00	2,400.00
4220.740 Fire Capital Outlay	0.00	0.00	27,500.00	5,000.00	30,000.00
4220.810 Fire Capital Contingency	0.00	0.00	0.00	35,000.00	0.00
Total Fire	67,974.94	4,403.87	83,343.93	85,150.00	95,500.00
Total Public safety	79,378.84	4,403.87	101,369.76	100,350.00	117,450.00

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Highways and public improvements					
Highways					
4410.110 Road Wages and Contract Labor	5,118.00	0.00	0.00	3,500.00	3,500.00
4410.130 Road Employee Benefits	0.00	0.00	0.00	300.00	300.00
4410.380 Road Department Services	0.00	0.00	720.00	400.00	850.00
4410.450 Road Department Supplies	0.00	564.52	2,181.31	1,000.00	5,000.00
4410.550 Road Equipment Maintenance	2,858.90	0.00	3,029.05	10,000.00	10,000.00
4410.560 Road Equipment Fuel	641.28	0.00	1,589.88	5,400.00	2,000.00
4410.740 Road Capital outlay	14,592.90	0.00	0.00	51,000.00	0.00
4410.810 Road Principal	46,380.50	821.11	42,668.28	41,100.00	42,700.00
4410.820 Road Interest	26,809.02	59.27	30,685.68	35,000.00	35,000.00
4415.110 Public Works Wages and Contract Labor	1,530.00	0.00	0.00	2,500.00	2,500.00
4415.130 Public Works Employee benefits	2.30	0.00	0.00	200.00	200.00
4415.320 Public Works Engineering/Professional Fees	0.00	0.00	0.00	40,000.00	0.00
4415.450 Public Works Supplies	450.88	0.00	3,824.96	3,500.00	4,500.00
4415.550 Public Works Equipment Maintenance	58.96	370.53	1,806.01	500.00	2,000.00
4415.560 Public Works Equipment fuel	250.00	27.30	(24.70)	500.00	500.00
4415.570 Public Works Travel Reimbursement	0.00	0.00	0.00	200.00	200.00
4415.710 Public Works Principal	14,380.50	0.00	14,919.85	16,000.00	15,000.00
4415.720 Public Works Interest	1,679.50	0.00	1,140.15	2,500.00	1,140.00
4415.810 Public Works Contingency	0.00	0.00	0.00	35,000.00	0.00
Total Highways	114,752.74	1,842.73	102,540.47	248,600.00	125,390.00
Sanitation					
4420.460 Solid Waste Service	41,799.40	4,604.32	54,200.06	44,500.00	44,500.00
Total Sanitation	41,799.40	4,604.32	54,200.06	44,500.00	44,500.00
Total Highways and public improvements	156,552.14	6,447.05	156,740.53	293,100.00	169,890.00
Parks, recreation, and public property					
Parks					
4540.110 Park/Rec Wages and Contract Labor	5,110.00	30.00	2,785.00	6,000.00	6,000.00
4540.130 Park/Rec Employee benefits	0.00	2.57	2.57	1,000.00	1,000.00
4540.250 Park/Rec Department Expenses	1,015.00	128.43	128.43	0.00	0.00
4540.460 Park/Rec Community events supplies	0.00	139.15	297.00	0.00	1,500.00
4540.740 Parks Capital outlay	9,967.58	0.00	4,586.00	12,000.00	12,000.00
Total Parks	16,092.58	300.15	7,799.00	19,000.00	20,500.00
Total Parks, recreation, and public property	16,092.58	300.15	7,799.00	19,000.00	20,500.00
Transfers					
4804 Transfer to Fund Balance	0.00	0.00	0.00	13,563.00	31,410.00
4805 Transfer to capital projects	0.00	0.00	0.00	40,000.00	40,000.00
4807 Transfer to Assigned Balance - Fire Impact Fees	0.00	0.00	0.00	2,000.00	20,000.00
4809 Transfer to Assigned Balance - Roadway Impact Fee	0.00	0.00	0.00	18,000.00	65,000.00
4810 Transfer to Assigned Balance -Storm Water Imp Fee	0.00	0.00	0.00	15,000.00	45,000.00
4811 Transfer to Assigned Balance - Parks & Rec Fees	0.00	0.00	0.00	6,000.00	17,000.00
Total Transfers	0.00	0.00	0.00	94,563.00	218,410.00
Total Expenditures:	602,319.90	27,909.31	616,707.09	818,813.00	920,150.00
Total Change In Net Position	358,158.90	30,706.26	196,213.58	0.00	0.00

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41 Capital Projects Fund - 07/01/2021 to 06/30/2022
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	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents			
1111 SBSU Checking	34,316.41	(6,336.96)	16,926.41
1191.1 Restricted cash	41,565.72	0.00	41,565.72
1191.2 Restricted cash offset	(41,565.72)	0.00	(41,565.72)
Total Cash and cash equivalents	<u>34,316.41</u>	<u>(6,336.96)</u>	<u>16,926.41</u>
Total Current Assets	<u>34,316.41</u>	<u>(6,336.96)</u>	<u>16,926.41</u>
Total Assets:	<u>34,316.41</u>	<u>(6,336.96)</u>	<u>16,926.41</u>
Liabilites and Fund Equity:			
Equity - Paid In / Contributed			
2970 Restricted	(41,565.72)	0.00	(41,565.72)
2981 Fund balance	7,249.31	6,336.96	24,639.31
Total Equity - Paid In / Contributed	<u>(34,316.41)</u>	<u>6,336.96</u>	<u>(16,926.41)</u>
Total Liabilites and Fund Equity:	<u>(34,316.41)</u>	<u>6,336.96</u>	<u>(16,926.41)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Town of Apple Valley
Standard Financial Report
41 Capital Projects Fund - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
Change In Net Position					
Expenditures:					
Miscellaneous					
4141.740 Capital Outlay expenses	7,039.31	6,336.96	17,390.00	0.00	0.00
Total Miscellaneous	<u>7,039.31</u>	<u>6,336.96</u>	<u>17,390.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures:	<u>7,039.31</u>	<u>6,336.96</u>	<u>17,390.00</u>	<u>0.00</u>	<u>0.00</u>
Total Change In Net Position	<u>(7,039.31)</u>	<u>(6,336.96)</u>	<u>(17,390.00)</u>	<u>0.00</u>	<u>0.00</u>

Town of Apple Valley
Standard Financial Report
91 General Fixed Assets - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Non-Current Assets			
Capital assets			
Work in Process			
1601 Work in process	22,456.86	3,261.96	41,815.00
Total Work in Process	<u>22,456.86</u>	<u>3,261.96</u>	<u>41,815.00</u>
Property			
1611 Land and rights	439,556.02	0.00	439,556.02
1621.15 Buildings 15yrs	62,497.28	0.00	62,497.28
1621.40 Buildings 40yrs	108,000.00	0.00	131,604.86
1631 Improvements other than bldgs	2,319,186.41	0.00	2,319,186.41
1661.05 Machinery and equipment 5yrs	275,457.52	3,075.00	278,532.52
1661.07 Machinery and equipment 7yrs	420,414.96	0.00	420,414.96
Total Property	<u>3,625,112.19</u>	<u>3,075.00</u>	<u>3,651,792.05</u>
Accumulated depreciation			
1721 AccDpn Buildings	(78,559.12)	(621.39)	(85,745.31)
1731 AccDpn Improvements other than bldgs	(682,475.79)	(12,983.52)	(838,278.03)
1761 AccDpn Machinery and equipment	(595,749.47)	(3,190.60)	(635,457.41)
Total Accumulated depreciation	<u>(1,356,784.38)</u>	<u>(16,795.51)</u>	<u>(1,559,480.75)</u>
Total Capital assets	<u>2,290,784.67</u>	<u>(10,458.55)</u>	<u>2,134,126.30</u>
Total Non-Current Assets	<u>2,290,784.67</u>	<u>(10,458.55)</u>	<u>2,134,126.30</u>
Total Assets:	<u>2,290,784.67</u>	<u>(10,458.55)</u>	<u>2,134,126.30</u>
Liabilites and Fund Equity:			
Equity - Paid In / Contributed			
1800 Investments	(10,925.00)	0.00	(10,925.00)
2971.1 Invested in fixed assets	(3,700,363.89)	(6,336.96)	(3,746,401.89)
2972 Total depreciation charged	1,420,504.22	16,795.51	1,623,200.59
Total Equity - Paid In / Contributed	<u>(2,290,784.67)</u>	<u>10,458.55</u>	<u>(2,134,126.30)</u>
Total Liabilites and Fund Equity:	<u>(2,290,784.67)</u>	<u>10,458.55</u>	<u>(2,134,126.30)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Town of Apple Valley
Standard Financial Report
95 General Long Term Debt - 07/01/2021 to 06/30/2022
100.00% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
Net Position			
Assets:			
Non-Current Assets			
Other non-current assets			
1802 Deferred outflows - pension	2,630.00	0.00	2,630.00
Total Other non-current assets	<u>2,630.00</u>	<u>0.00</u>	<u>2,630.00</u>
Total Non-Current Assets	<u>2,630.00</u>	<u>0.00</u>	<u>2,630.00</u>
Total Assets:	<u>2,630.00</u>	<u>0.00</u>	<u>2,630.00</u>
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities			
2501 Accrued interest	(22,369.00)	0.00	(22,369.00)
Total Current liabilities	<u>(22,369.00)</u>	<u>0.00</u>	<u>(22,369.00)</u>
Deferred revenue			
2601 Net Pension Liability	(1,027.00)	0.00	(1,027.00)
2602 Deferred Inflows - pension	(15,396.00)	0.00	(15,396.00)
Total Deferred revenue	<u>(16,423.00)</u>	<u>0.00</u>	<u>(16,423.00)</u>
Long-term liabilities			
2800 Gateway Bond	(1,193,000.00)	0.00	(1,193,000.00)
2810 Case Backhoe Lease	(30,399.28)	0.00	(30,399.28)
2820 Ford F550 Lease	(24,336.57)	0.00	(24,336.57)
2830 Dump Truck Lease	(30,113.09)	0.00	(30,113.09)
Total Long-term liabilities	<u>(1,277,848.94)</u>	<u>0.00</u>	<u>(1,277,848.94)</u>
Total Liabilities:	<u>(1,316,640.94)</u>	<u>0.00</u>	<u>(1,316,640.94)</u>
Equity - Paid In / Contributed			
1800 Amount to be Provided	1,314,010.94	0.00	1,314,010.94
Total Equity - Paid In / Contributed	<u>1,314,010.94</u>	<u>0.00</u>	<u>1,314,010.94</u>
Total Liabilites and Fund Equity:	<u>(2,630.00)</u>	<u>0.00</u>	<u>(2,630.00)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>