

**Town of Apple Valley**  
**Standard Financial Report**  
**10 General Fund - 07/01/2020 to 02/10/2021**  
**66.67% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
1111 SBSU Checking	56,602.13	15,121.95	268,673.84
1114 SBSU Checking-Fire	2,495.50	0.00	3,055.63
1121 PTIF 4358 General	112,414.36	0.00	92,542.96
1122 PTIF 5003 Impact Fees	38,142.18	0.00	40,014.23
1124 PTIF 8340 Gateway Debt Service	57,426.58	0.00	31,317.65
1125 PTIF 8635 Storm Drainage	109,655.67	0.00	109,753.35
1171 Petty cash	100.00	0.00	100.00
1175 Undeposited receipts	13,020.13	(53,751.35)	6,586.66
1191.1 Restricted cash	234,159.78	0.00	252,002.58
1191.2 Restricted cash offset	(234,159.78)	0.00	(252,002.58)
<b>Total Cash and cash equivalents</b>	<b>389,856.55</b>	<b>(38,629.40)</b>	<b>552,044.32</b>
<b>Receivables</b>			
1311 Accounts receivable	45,433.04	(3,655.33)	46,840.04
1325 Other receivables	11,476.74	0.00	11,476.74
1341 Assessment receivable	10,526.88	0.00	10,526.88
1351 Property tax receivable	107,618.00	0.00	84,320.31
1361 Sales tax receivable	0.00	0.00	23,297.69
<b>Total Receivables</b>	<b>175,054.66</b>	<b>(3,655.33)</b>	<b>176,461.66</b>
<b>Total Current Assets</b>	<b>564,911.21</b>	<b>(42,284.73)</b>	<b>728,505.98</b>
<b>Total Assets:</b>	<b>564,911.21</b>	<b>(42,284.73)</b>	<b>728,505.98</b>
<b>Liabilities and Fund Equity:</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 Accounts payable	(50,551.01)	5,752.08	1,291.87
2140 HCP payable	(2,749.33)	0.00	(5,506.71)
2141 UT State Construction Surcharge payable	0.00	0.00	(116.25)
2211 Accrued payroll payable	(5,903.32)	0.00	0.00
2212 Payroll Liability Clearing	(2,309.36)	0.00	0.00
2221 Accrued SS, MC & FWT payable	(2,224.86)	(1,009.60)	(3,025.17)
2222 Accrued SWT payable	(1,193.16)	(175.76)	(536.56)
2225 Other payroll liabilities payables	0.00	0.00	(165.59)
2330 Customer security deposits	(5,490.15)	(600.00)	(6,790.15)
2340 Due To/Big Plains Water Payable	(23,084.50)	33,948.46	(37,144.25)
2341 Due To Big Plains Water Other Payable	(4,200.00)	0.00	(4,200.00)
<b>Total Current liabilities</b>	<b>(97,705.69)</b>	<b>37,915.18</b>	<b>(56,192.81)</b>
<b>Deferred revenue</b>			
2380 Deferred revenues	(10,526.88)	0.00	(10,526.88)
2381 Deferred inflows - property tax	(107,618.00)	0.00	(107,618.00)
<b>Total Deferred revenue</b>	<b>(118,144.88)</b>	<b>0.00</b>	<b>(118,144.88)</b>
<b>Long-term liabilities</b>			
2501.1 Accrued interest	(25,310.61)	0.00	(25,310.61)
2502.2 Accrued interest offset	25,310.61	0.00	25,310.61
2513.1 2015 Gateway Bond issued	(1,318,000.00)	0.00	(1,318,000.00)
2513.2 2013 Gateway Bond Repaid	93,000.00	0.00	125,000.00
2513.3 2015 Gateway Bond Current	(29,000.00)	0.00	(29,000.00)
2513.4 2015 Gateway Bond Current Offset	29,000.00	0.00	29,000.00
2514.1 2017 Case Backhoe 580SN Issued	(77,000.00)	0.00	(77,000.00)
2514.2 2017 Case Backhoe 580SN Repaid	32,220.22	0.00	46,600.72
2514.3 2017 Case Backhoe 580SN Current	13,860.36	0.00	13,860.36
2514.4 2017 Case Backhoe 580SN Current Offset	(13,860.36)	0.00	(13,860.36)
2515.1 2017 Vehicle F550 Issued	(58,402.94)	0.00	(58,402.94)
2515.2 2017 Vehicle F550 Repaid	23,370.89	0.00	30,109.62
2515.3 2017 Vehicle F550 Current	10,968.52	0.00	10,968.52
2515.4 2017 Vehicle F550 Current offset	(10,968.52)	0.00	(10,968.52)
2516.1 2008 Dump Truck Issued	(48,073.50)	0.00	(48,073.50)
2516.2 2008 Dump Truck Repaid	9,075.83	0.00	14,511.97
2516.3 2008 Dump Truck Current	9,075.83	0.00	9,075.83
2516.4 2008 Dump Truck Current offset	(9,075.83)	0.00	(9,075.83)
2590 GLTD offset	1,343,809.50	0.00	1,285,254.13
<b>Total Long-term liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Total Liabilities:</b>	<b>(215,850.57)</b>	<b>37,915.18</b>	<b>(174,337.69)</b>
<b>Equity - Paid In / Contributed</b>			
2711 Restricted - RAP Funds	(10,011.42)	0.00	(8,386.09)
2712 Restricted - Bond Fund	(46,968.75)	0.00	(57,406.25)
2713 Restricted - Bond Reserve	(28,633.28)	0.00	(30,422.86)
2715 Assigned - Storm Drainage	(103,115.58)	0.00	(109,753.35)
2720 Assigned - Fired Dept. Special	(2,495.50)	0.00	(3,055.63)
2770 Assigned - Reserve for Scholarship	(2,964.18)	0.00	(2,964.18)
2794 Impact Fees - Parks, Trails, OS	(1,378.31)	0.00	(1,362.85)
2795 Impact Fees - Fire	(5,128.93)	0.00	(5,156.73)
2797 Impact Fees - Roadways	(33,463.83)	0.00	(33,494.66)
2981 Unassigned Fund balance	(114,900.86)	4,369.55	(302,165.69)
<b>Total Equity - Paid In / Contributed</b>	<b>(349,060.64)</b>	<b>4,369.55</b>	<b>(554,168.29)</b>
<b>Total Liabilities and Fund Equity:</b>	<b>(564,911.21)</b>	<b>42,284.73</b>	<b>(728,505.98)</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Revenue:</b>					
<b>Taxes</b>					
3110 General property taxes-current	109,681.76	0.00	115,427.64	104,098.00	104,098.00
3120 Prior year's taxes-delinquent	14,975.22	0.00	5,229.28	8,000.00	8,000.00
3130 General sales and use taxes	118,486.33	0.00	81,884.43	85,000.00	85,000.00
3140 Energy and communication taxes	34,163.67	3,516.04	22,844.02	34,200.00	34,200.00
3150 RAP Tax	11,612.18	1,292.69	8,325.55	9,000.00	9,000.00
3160 Transient Taxes	2,117.20	0.00	2,864.09	1,500.00	1,500.00
3170 Fee in lieu of personal property taxes	6,821.22	0.00	6,043.08	8,500.00	8,500.00
3190 Highway/Transit Tax	7,182.50	0.00	7,452.12	9,600.00	9,600.00
<b>Total Taxes</b>	<b>305,040.08</b>	<b>4,808.73</b>	<b>250,070.21</b>	<b>259,898.00</b>	<b>259,898.00</b>
<b>Licenses and permits</b>					
3210 Business licenses	3,175.00	900.00	2,550.00	3,400.00	3,400.00
3221 Building Permits-Fee	32,586.75	0.00	74,596.28	15,091.00	15,091.00
3222 Building Permits-Non Surcharge	4,631.83	0.00	2,769.26	2,264.00	2,264.00
3223 Building permit - HCP Valuation	(1,732.42)	0.00	0.00	0.00	0.00
3225 Animal licenses	800.00	10.00	380.00	700.00	700.00
<b>Total Licenses and permits</b>	<b>39,461.16</b>	<b>910.00</b>	<b>80,295.54</b>	<b>21,455.00</b>	<b>21,455.00</b>
<b>Intergovernmental revenue</b>					
3342 Fire Dept-State Wildland Grant	0.00	0.00	0.00	10,000.00	10,000.00
3356 Class "C" road allotment	86,620.27	0.00	55,253.04	72,000.00	72,000.00
3358 Liquor control profits	845.23	0.00	0.00	800.00	800.00
3370 State Grants	33,174.99	0.00	3,588.50	45,000.00	45,000.00
3373 CARES Revenue	0.00	0.00	72,089.00	0.00	0.00
<b>Total Intergovernmental revenue</b>	<b>120,640.49</b>	<b>0.00</b>	<b>130,930.54</b>	<b>127,800.00</b>	<b>127,800.00</b>
<b>Charges for services</b>					
3410 Clerical services	25.00	0.00	0.00	0.00	0.00
3415 SSD Payroll Services	0.00	0.00	4,612.40	30,000.00	30,000.00
3416 Other Interdepartmental Charges	0.00	0.00	250.00	0.00	0.00
3420 Fire Department Contracts	0.00	0.00	7,513.50	0.00	0.00
3431 Zoning and subdivision fees	28,174.50	0.00	21,171.00	15,000.00	15,000.00
3440 Solid waste	44,467.80	0.00	26,575.00	48,750.00	48,750.00
3441 Storm Drainage	38,948.95	7.14	23,565.06	38,880.00	38,880.00
3461 GRAMA requests	156.00	0.00	55.00	0.00	0.00
3470 Park and recreation fees	80.00	0.00	30.00	0.00	0.00
3615 Late charges	3,231.66	(4.23)	982.00	2,000.00	2,000.00
<b>Total Charges for services</b>	<b>115,083.91</b>	<b>2.91</b>	<b>84,753.96</b>	<b>134,630.00</b>	<b>134,630.00</b>
<b>Fines and forfeitures</b>					
3510 Fines	5,886.03	88.54	1,553.39	4,800.00	4,800.00
<b>Total Fines and forfeitures</b>	<b>5,886.03</b>	<b>88.54</b>	<b>1,553.39</b>	<b>4,800.00</b>	<b>4,800.00</b>
<b>Interest</b>					
3610 Interest earnings	6,661.64	0.00	613.54	4,800.00	4,800.00
<b>Total Interest</b>	<b>6,661.64</b>	<b>0.00</b>	<b>613.54</b>	<b>4,800.00</b>	<b>4,800.00</b>
<b>Miscellaneous revenue</b>					
3640 Sale of capital assets	0.00	0.00	0.00	2,000.00	2,000.00
3690 Sundry revenue	277.70	0.00	5,125.01	0.00	0.00
3692 Fire department fundraisers	1,200.00	0.00	1,000.00	800.00	800.00
3697 Park department fundraisers	6,049.19	0.00	0.00	800.00	800.00
3801.1 Impact fees - Fire	4,490.88	0.00	354.00	472.00	472.00
3801.3 Impact fees - roadways	10,280.00	0.00	3,084.00	4,112.00	4,112.00
3801.4 Impact fees - culinary water	0.00	0.00	6,260.00	0.00	0.00
3801.6 Impact fees - storm water	4,078.11	0.00	3,949.12	1,376.00	1,376.00
3801.7 Impact fees - parks, trails, OS	1,692.00	0.00	846.00	1,128.00	1,128.00
<b>Total Miscellaneous revenue</b>	<b>28,067.88</b>	<b>0.00</b>	<b>20,618.13</b>	<b>10,688.00</b>	<b>10,688.00</b>
<b>Contributions and transfers</b>					
3802.7 Contributions - parks and recreation	8,000.00	69.26	69.26	0.00	0.00
3890 Fund balance appropriation	0.00	0.00	0.00	15,000.00	15,000.00
<b>Total Contributions and transfers</b>	<b>8,000.00</b>	<b>69.26</b>	<b>69.26</b>	<b>15,000.00</b>	<b>15,000.00</b>
<b>Total Revenue:</b>	<b>628,841.19</b>	<b>5,879.44</b>	<b>568,904.57</b>	<b>579,071.00</b>	<b>579,071.00</b>
<b>Expenditures:</b>					
<b>General government</b>					

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<b>Council</b>					
4111.110 Council Salaries and wages	5,925.00	225.00	2,267.04	17,200.00	17,200.00
4111.130 Council Employee benefits	245.06	17.22	458.81	1,316.00	1,316.00
4111.210 Council Travel Reimbursement	1,737.72	129.92	835.16	2,040.00	2,040.00
4111.220 Council Training	370.00	0.00	0.00	1,850.00	1,850.00
4111.610 Council Donations and discretionary spending	1,488.36	0.00	0.00	500.00	500.00
<b>Total Council</b>	<b>9,766.14</b>	<b>372.14</b>	<b>3,561.01</b>	<b>22,906.00</b>	<b>22,906.00</b>
<b>Administrative</b>					
4141.110 Admin Salaries and wages	79,824.07	2,905.28	43,695.75	85,000.00	85,000.00
4141.130 Admin Employee benefits	9,138.56	222.26	5,286.77	13,403.00	13,403.00
4141.140 Admin Employee Retirement - GASB 68	9,055.06	0.00	1,160.49	4,616.00	4,616.00
4141.210 Admin Dues, subs & memberships	1,128.11	0.00	297.50	700.00	700.00
4141.220 Admin Public notices	723.24	44.25	187.95	800.00	800.00
4141.230 Admin Clerk training	709.00	0.00	0.00	900.00	900.00
4141.240 Admin Office supplies	4,705.72	0.00	4,166.50	3,550.00	3,550.00
4141.250 Admin Equipment maintenance	4,913.22	(53.36)	5,309.55	5,048.00	5,048.00
4141.260 Admin Building & ground maintenance	415.49	0.00	2,790.36	1,000.00	1,000.00
4141.270 Admin Utilities	4,399.64	(58.54)	6,045.84	4,430.00	4,430.00
4141.280 Admin Telephone and Internet	11,082.91	421.10	4,522.79	10,646.00	10,646.00
4141.290 Admin Postage	2,870.10	0.00	1,382.20	2,970.00	2,970.00
4141.320 Admin Engineering/Professional Fees	74,601.98	0.00	12,000.00	55,000.00	55,000.00
4141.330 Admin Legal Wages and Contract Labor	44,529.33	1,691.21	16,355.91	55,000.00	55,000.00
4141.340 Admin Accounting	3,998.66	0.00	4,796.75	4,000.00	4,000.00
4141.350 Building Inspector Fees	22,212.12	0.00	7,125.99	13,151.00	13,151.00
4141.390 Admin Bank service charges	3,663.46	0.00	(2,154.37)	3,600.00	3,600.00
4141.410 Admin Insurance	9,846.90	0.00	696.04	10,000.00	10,000.00
4141.490 Admin Travel reimbursements	154.86	0.00	0.00	500.00	500.00
4141.500 Admin Weed abatement	975.00	0.00	1,063.00	0.00	0.00
4141.550 Admin Cares Act	0.00	0.00	56,334.53	0.00	0.00
4170 Elections	867.21	0.00	0.00	0.00	0.00
<b>Total Administrative</b>	<b>289,814.64</b>	<b>5,172.20</b>	<b>171,063.55</b>	<b>274,314.00</b>	<b>274,314.00</b>
<b>Total General government</b>	<b>299,580.78</b>	<b>5,544.34</b>	<b>174,624.56</b>	<b>297,220.00</b>	<b>297,220.00</b>
<b>Public safety</b>					
<b>Police</b>					
4210.110 Police Salaries & wages	0.00	3,780.00	7,560.00	15,000.00	15,000.00
4210.250 Police Expenditures	1.00	0.00	1.00	0.00	0.00
4253.250 Animal Control Supplies	62.90	0.00	62.90	100.00	100.00
<b>Total Police</b>	<b>63.90</b>	<b>3,780.00</b>	<b>7,623.90</b>	<b>15,100.00</b>	<b>15,100.00</b>
<b>Fire</b>					
4220.110 Fire Salaries & wages	21,680.12	784.62	13,967.51	20,400.00	20,400.00
4220.130 Fire Employee Benefits	1,872.48	60.03	1,055.94	1,621.00	1,621.00
4220.230 Fire Travel & mileage	282.05	0.00	0.00	300.00	300.00
4220.240 Fire Office expenses	0.00	0.00	75.87	0.00	0.00
4220.250 Fire Equipment maintenance & repairs	438.65	0.00	125.58	300.00	300.00
4220.260 Fire Rent expense	741.60	0.00	763.85	750.00	750.00
4220.360 Fire Training	415.83	0.00	0.00	800.00	800.00
4220.450 Fire Small Equip/Supplies	1,258.96	0.00	44.52	1,200.00	1,200.00
4220.460 Fire Supplies-Fundraisers	0.00	0.00	0.00	200.00	200.00
4220.465 Fire Gear	1,663.46	0.00	1,737.50	2,500.00	2,500.00
4220.475 Fire Other Grant Expenditures	962.89	0.00	0.00	0.00	0.00
4220.550 Fire Cares Act	0.00	0.00	15,429.00	0.00	0.00
4220.560 Fire Equipment Fuel	1,403.06	0.00	408.48	1,800.00	1,800.00
4220.610 Fire Interest	2,442.89	0.00	1,116.32	2,362.00	2,362.00
4220.620 Fire Principal	11,022.91	0.00	6,738.73	11,103.00	11,103.00
4220.740 Fire Capital outlay	0.00	0.00	0.00	5,000.00	5,000.00
<b>Total Fire</b>	<b>44,184.90</b>	<b>844.65</b>	<b>41,463.30</b>	<b>48,336.00</b>	<b>48,336.00</b>
<b>Total Public safety</b>	<b>44,248.80</b>	<b>4,624.65</b>	<b>49,087.20</b>	<b>63,436.00</b>	<b>63,436.00</b>
<b>Highways and public improvements</b>					
<b>Highways</b>					
4410.110 Road Wages and Contract Labor	135.00	0.00	0.00	3,500.00	3,500.00
4410.130 Road Employee benefits	10.33	0.00	0.00	268.00	268.00
4410.380 Road Department Services	350.00	0.00	0.00	0.00	0.00
4410.450 Road Department Supplies	885.52	0.00	0.00	1,000.00	1,000.00
4410.550 Road Equipment Maintenance	9,108.01	0.00	2,858.90	10,000.00	10,000.00

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4410.560 Road Equipment Fuel	4,829.75	0.00	641.28	5,400.00	5,400.00
4410.740 Road Capital outlay	20,335.00	0.00	14,592.90	51,000.00	51,000.00
4410.810 Road Principal	41,075.83	0.00	37,436.14	41,113.00	41,113.00
4410.820 Road Interest	32,913.71	0.00	31,351.48	32,076.00	32,076.00
4415.110 Public Works Wages and Contract Labor	1,537.50	0.00	1,530.00	2,500.00	2,500.00
4415.130 Public Works Employee benefits	124.84	0.00	2.30	191.00	191.00
4415.450 Public Works Supplies	2,969.91	0.00	370.81	300.00	300.00
4415.550 Public Works Equipment Maintenance	666.72	0.00	58.96	500.00	500.00
4415.560 Public Works Equipment fuel	557.57	0.00	250.00	500.00	500.00
4415.570 Public Works Travel Reimbursement	101.76	0.00	0.00	200.00	200.00
4415.610 Public Works Storm Drainage	36,690.92	0.00	0.00	0.00	0.00
4415.710 Public Works Interest	2,199.36	0.00	1,679.50	1,680.00	1,680.00
4415.720 Public Works Principle	13,860.64	0.00	14,380.50	14,381.00	14,381.00
<b>Total Highways</b>	<b>168,352.37</b>	<b>0.00</b>	<b>105,152.77</b>	<b>164,609.00</b>	<b>164,609.00</b>
<b>Sanitation</b>					
4420.460 Solid Waste Service	46,854.35	80.00	22,334.00	44,445.00	44,445.00
<b>Total Sanitation</b>	<b>46,854.35</b>	<b>80.00</b>	<b>22,334.00</b>	<b>44,445.00</b>	<b>44,445.00</b>
<b>Total Highways and public improvements</b>	<b>215,206.72</b>	<b>80.00</b>	<b>127,486.77</b>	<b>209,054.00</b>	<b>209,054.00</b>
<b>Parks, recreation, and public property</b>					
<b>Parks</b>					
4540.110 Park/Rec Wages and Contract Labor	4,916.00	0.00	4,380.00	4,560.00	4,560.00
4540.250 Park/Rec Department supplies	736.76	0.00	370.00	500.00	500.00
4540.740 Parks Capital outlay	5,449.97	0.00	7,848.39	4,000.00	4,000.00
<b>Total Parks</b>	<b>11,102.73</b>	<b>0.00</b>	<b>12,598.39</b>	<b>9,060.00</b>	<b>9,060.00</b>
<b>Total Parks, recreation, and public property</b>	<b>11,102.73</b>	<b>0.00</b>	<b>12,598.39</b>	<b>9,060.00</b>	<b>9,060.00</b>
<b>Transfers</b>					
4811 Transfer to Fund Balance	0.00	0.00	0.00	301.00	301.00
<b>Total Transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>301.00</b>	<b>301.00</b>
<b>Total Expenditures:</b>	<b>570,139.03</b>	<b>10,248.99</b>	<b>363,796.92</b>	<b>579,071.00</b>	<b>579,071.00</b>
<b>Total Change In Net Position</b>	<b>58,702.16</b>	<b>(4,369.55)</b>	<b>205,107.65</b>	<b>0.00</b>	<b>0.00</b>

**Town of Apple Valley**  
**Standard Financial Report**  
**41 Capital Projects Fund - 07/01/2020 to 02/10/2021**  
**66.67% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
1111 SBSU Checking	41,355.72	(1,475.76)	36,103.92
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)
<b>Total Cash and cash equivalents</b>	<u>41,355.72</u>	<u>(1,475.76)</u>	<u>36,103.92</u>
<b>Total Current Assets</b>	<u>41,355.72</u>	<u>(1,475.76)</u>	<u>36,103.92</u>
<b>Total Assets:</b>	<u>41,355.72</u>	<u>(1,475.76)</u>	<u>36,103.92</u>
<b>Liabilites and Fund Equity:</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 Accounts payable	0.00	2,940.76	0.00
<b>Total Current liabilities</b>	<u>0.00</u>	<u>2,940.76</u>	<u>0.00</u>
<b>Total Liabilities:</b>	<u>0.00</u>	<u>2,940.76</u>	<u>0.00</u>
<b>Equity - Paid In / Contributed</b>			
2970 Restricted	(41,565.72)	0.00	(41,565.72)
2981 Fund balance	210.00	(1,465.00)	5,461.80
<b>Total Equity - Paid In / Contributed</b>	<u>(41,355.72)</u>	<u>(1,465.00)</u>	<u>(36,103.92)</u>
<b>Total Liabilites and Fund Equity:</b>	<u>(41,355.72)</u>	<u>1,475.76</u>	<u>(36,103.92)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**Town of Apple Valley**  
**Standard Financial Report**  
**41 Capital Projects Fund - 07/01/2020 to 02/10/2021**  
**66.67% 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>
<b>Change In Net Position</b>					
<b>Expenditures:</b>					
<b>Miscellaneous</b>					
4141.740 Capital Outlay expenses	0.00	(1,465.00)	5,251.80	0.00	0.00
<b>Total Miscellaneous</b>	<b>0.00</b>	<b>(1,465.00)</b>	<b>5,251.80</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expenditures:</b>	<b>0.00</b>	<b>(1,465.00)</b>	<b>5,251.80</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Change In Net Position</b>	<b>0.00</b>	<b>1,465.00</b>	<b>(5,251.80)</b>	<b>0.00</b>	<b>0.00</b>

**Town of Apple Valley**  
**Standard Financial Report**  
**51 Big Plains Water & Sewer Special Service District - 07/01/2020 to 02/10/2021**  
**66.67% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
<b>Cash and cash equivalents</b>			
1111 Checking	14,613.91	0.00	14,613.91
1122 PTIF 8032 Impact fees	1,525.75	0.00	1,525.75
1123 PTIF 8339 Savings	10,413.78	0.00	10,413.78
1191.1 Restricted cash	106,530.00	0.00	106,530.00
1191.2 Restricted cash offset	(106,530.00)	0.00	(106,530.00)
<b>Total Cash and cash equivalents</b>	<b>26,553.44</b>	<b>0.00</b>	<b>26,553.44</b>
<b>Receivables</b>			
1311 Accounts receivable	128,495.69	0.00	128,495.69
<b>Total Receivables</b>	<b>128,495.69</b>	<b>0.00</b>	<b>128,495.69</b>
<b>Total Current Assets</b>	<b>155,049.13</b>	<b>0.00</b>	<b>155,049.13</b>
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
<b>Work in Process</b>			
1601 Work in progress	9,507.50	0.00	9,507.50
<b>Total Work in Process</b>	<b>9,507.50</b>	<b>0.00</b>	<b>9,507.50</b>
<b>Property</b>			
1610 Land	21,507.00	0.00	21,507.00
1611 Water rights	996,483.17	0.00	996,483.17
1621 Source structures & improvements	475,175.90	0.00	475,175.90
1631 Source supply mains	2,972,575.06	0.00	2,972,575.06
1632 Storage tanks and reservoirs	1,137,795.73	0.00	1,137,795.73
1661 Power operated equipment	34,352.00	0.00	34,352.00
1662 Office Equipment	2,000.00	0.00	2,000.00
<b>Total Property</b>	<b>5,639,888.86</b>	<b>0.00</b>	<b>5,639,888.86</b>
<b>Accumulated depreciation</b>			
1721 A/D Source structures & improvements	(35,949.14)	0.00	(35,949.14)
1731 A/D Source supply mains	(173,664.02)	0.00	(173,664.02)
1732 A/D Storage tanks and reservoirs	(117,217.18)	0.00	(117,217.18)
1761 A/D Power operated equipment	(5,586.64)	0.00	(5,586.64)
1762 A/D Office Equipment	(1,883.15)	0.00	(1,883.15)
<b>Total Accumulated depreciation</b>	<b>(334,300.13)</b>	<b>0.00</b>	<b>(334,300.13)</b>
<b>Total Capital assets</b>	<b>5,315,096.23</b>	<b>0.00</b>	<b>5,315,096.23</b>
<b>Total Non-Current Assets</b>	<b>5,315,096.23</b>	<b>0.00</b>	<b>5,315,096.23</b>
<b>Total Assets:</b>	<b>5,470,145.36</b>	<b>0.00</b>	<b>5,470,145.36</b>
<b>Liabilities and Fund Equity:</b>			
<b>Liabilities:</b>			
<b>Current liabilities</b>			
2131 Accounts payable	(1,555.66)	0.00	(1,555.66)
2300 Accrued interest	(3,864.09)	0.00	(3,864.09)
2421 Due to general fund	(6,880.00)	0.00	(6,880.00)
<b>Total Current liabilities</b>	<b>(12,299.75)</b>	<b>0.00</b>	<b>(12,299.75)</b>
<b>Long-term liabilities</b>			
2510.1 2012 Water Project issued	(2,540,000.00)	0.00	(2,540,000.00)
2510.2 2012 Water Project repaid	255,000.00	0.00	255,000.00
2510.3 2012 Water Project current	(85,000.00)	0.00	(85,000.00)
2510.4 2012 Water Project current offset	85,000.00	0.00	85,000.00
2515.1 2014 2004 F-250 Ford issued	(18,000.00)	0.00	(18,000.00)
2515.2 2014 2004 F-250 Ford repaid	13,206.86	0.00	13,206.86
2515.3 2014 2004 F-250 Ford current	(4,793.14)	0.00	(4,793.14)
2515.4 2014 2004 F-250 Ford current offset	4,793.14	0.00	4,793.14
2520.1 2015 Water Bond 01 issued	(2,364,800.00)	0.00	(2,364,800.00)
2520.2 2015 Water Bond 01 repaid	51,328.09	0.00	51,328.09
2520.3 2015 Water Bond 01 current	(30,770.99)	0.00	(30,770.99)
2520.4 2015 Water Bond 01 offset	30,770.99	0.00	30,770.99
2521.1 2015 Water Bond 02 issued	(300,000.00)	0.00	(300,000.00)
2521.2 2015 Water Bond 02 repaid	5,841.35	0.00	5,841.35
2521.3 2015 Water Bond 02 current	(3,525.83)	0.00	(3,525.83)
2521.4 2015 Water Bond 02 current offset	3,525.83	0.00	3,525.83



**Town of Apple Valley**  
**Standard Financial Report**  
**51 Big Plains Water & Sewer Special Service District - 07/01/2020 to 02/10/2021**  
**66.67% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
2522.1 2016 Aquifer Study issued	(41,000.00)	0.00	(41,000.00)
2522.3 2016 Aquifer Study current	(8,000.00)	0.00	(8,000.00)
2522.4 2016 Aquifer Study current offset	8,000.00	0.00	8,000.00
<b>Total Long-term liabilities</b>	<b><u>(4,938,423.70)</u></b>	<b><u>0.00</u></b>	<b><u>(4,938,423.70)</u></b>
<b>Total Liabilities:</b>	<b><u>(4,950,723.45)</u></b>	<b><u>0.00</u></b>	<b><u>(4,950,723.45)</u></b>
<b>Equity - Paid In / Contributed</b>			
2940.2 Restricted - Reserve fund	(76,500.00)	0.00	(76,500.00)
2950 Restricted - Capital facility replacement	(30,030.00)	0.00	(30,030.00)
2981 Retained earnings	(412,891.91)	0.00	(412,891.91)
<b>Total Equity - Paid In / Contributed</b>	<b><u>(519,421.91)</u></b>	<b><u>0.00</u></b>	<b><u>(519,421.91)</u></b>
<b>Total Liabilities and Fund Equity:</b>	<b><u>(5,470,145.36)</u></b>	<b><u>0.00</u></b>	<b><u>(5,470,145.36)</u></b>
<b>Total Net Position</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>

**Town of Apple Valley**  
**Standard Financial Report**  
**91 General Fixed Assets - 07/01/2020 to 02/10/2021**  
**66.67% of the fiscal year has expired**

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<b>Net Position</b>			
<b>Assets:</b>			
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
<b>Work in Process</b>			
1601 Work in process	44,990.89	(1,465.00)	62,771.08
<b>Total Work in Process</b>	<u>44,990.89</u>	<u>(1,465.00)</u>	<u>62,771.08</u>
<b>Property</b>			
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	108,000.00
1631 Improvements other than bldgs	2,265,052.59	0.00	2,274,965.49
1661.05 Machinery and equipment 5yrs	275,457.52	0.00	275,457.52
1661.07 Machinery and equipment 7yrs	420,414.96	0.00	420,414.96
<b>Total Property</b>	<u>3,570,978.37</u>	<u>0.00</u>	<u>3,580,891.27</u>
<b>Accumulated depreciation</b>			
1721 AccDpn Buildings	(71,692.60)	0.00	(72,837.02)
1731 AccDpn Improvements other than bldgs	(526,980.20)	0.00	(552,207.14)
1761 AccDpn Machinery and equipment	(553,066.56)	0.00	(560,346.67)
<b>Total Accumulated depreciation</b>	<u>(1,151,739.36)</u>	<u>0.00</u>	<u>(1,185,390.83)</u>
<b>Total Capital assets</b>	<u>2,464,229.90</u>	<u>(1,465.00)</u>	<u>2,458,271.52</u>
<b>Other non-current assets</b>			
1802 Deferred outflows - pensions	40,451.00	0.00	40,451.00
<b>Total Other non-current assets</b>	<u>40,451.00</u>	<u>0.00</u>	<u>40,451.00</u>
<b>Total Non-Current Assets</b>	<u>2,504,680.90</u>	<u>(1,465.00)</u>	<u>2,498,722.52</u>
<b>Total Assets:</b>	<u>2,504,680.90</u>	<u>(1,465.00)</u>	<u>2,498,722.52</u>
<b>Liabilites and Fund Equity:</b>			
<b>Liabilities:</b>			
<b>Long-term liabilities</b>			
2601 Net pension liability	(30,593.00)	0.00	(30,593.00)
2602 Deferred inflows - pensions	(20,783.00)	0.00	(20,783.00)
<b>Total Long-term liabilities</b>	<u>(51,376.00)</u>	<u>0.00</u>	<u>(51,376.00)</u>
<b>Total Liabilities:</b>	<u>(51,376.00)</u>	<u>0.00</u>	<u>(51,376.00)</u>
<b>Equity - Paid In / Contributed</b>			
2971.1 Invested in fixed assets	(3,668,764.10)	1,465.00	(3,696,457.19)
2972 Total depreciation charged	1,215,459.20	0.00	1,249,110.67
<b>Total Equity - Paid In / Contributed</b>	<u>(2,453,304.90)</u>	<u>1,465.00</u>	<u>(2,447,346.52)</u>
<b>Total Liabilites and Fund Equity:</b>	<u>(2,504,680.90)</u>	<u>1,465.00</u>	<u>(2,498,722.52)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>