## CITY OF ST. JOSEPH SUMMARY FINANCIAL REPORT

The purpose of this report is to provide a summary of financial information concerning the City of St. Joseph to interested citizens.

The complete financial statements maybe examined at the City Offices, 75 Callaway St E.

Questions regarding this report should be directed to Lori Bartlett, Finance Director, 320-363-7201.

## Revenues and Expenditures for General Operations (Governmental Funds)

Change in Net Position

NET POSITION:

Beginning of Year

End of Year

95.939

\$ 12.301.102 \$ 13.533.110

12.205.163

1.343.667

12.189.443

40.097

252.728

23.537

5.818.797

\$ 292.825 \$ 5.842.334 \$ 149.456

25.040

124.416

1.528.280

30.590.547

\$ 32.118.827

## STATEMENT OF NET POSITION - PROPRIETARY FUNDS December 31, 2024

(Governmental Funds)							December 31, 2024						
Revenue:			2024	2023		(Decrease)		Water	Sanitary Sewer	Refuse	Storm Water	Street Light Utility	Total
Taxes			4.258.602	_		9,47	Current Assets:	w ater	Samtary Sewer	Keruse	Storm water	Culity	
Sales Tax			656.612		.268	(0,25)	Cash and Investments Taxes Receivable - Delinquent:	\$ 1.457.314 5	\$ 3.373.500	\$ 238.926	\$ 662.719	\$ 144.648	\$ 5.877.107 5
Lodging Tax			13.738		.790	(7,11)	Special Assessments Receivable:	3	-	-	-	-	3
Franchise Fees			187.873		.406	33,81	Delinquent	273	283	101	18	9	684
Licenses and Permits			336.464		.341	(23,07)	Deferred Accounts Receivable	26.347 169.945	466 261.952	267 87.982	4.225 36.548	28 14.708	31.333 571.135
Special Assessments			1.073.748			(18,53)	Interest Receivable	11.380	18.424	1.149	3.207	749	34.909
Intergovernmental Revenue			2.297.791	2.135		7,59	Inventory Lease Receivable	39.405 74.922	-	-	-	-	39.405 74.922
Charges for Services			473.557		.984	(24,71)	Total Current Assets	1.779.591	3.654.625	328.425	706.717	160.142	6.629.500
Fines and Forfeits			55.130		.477	(54,62)	Noncurrent Assets:						
Miscellaneous			1.275.103			9,51	Capital Assets:	272.041	4.041				277 992
Miscenaneous		_	1.2/3.103	1.104	.340	9,31	Land Easements	372.941	4.941	-	67.915	-	377.882 67.915
	Total Reve	enues	10.628.618	10.509	.374	1,13	Construction in Progress	58.855	804.028	-	-	-	862.883
Per Capita			1.525,13		76,66	3,28	Buildings Improvements	7.502.432 315.193	1.295.254	-	-	-	8.797.686 315.193
Expenditures:		-1			,	-,	Plant and Lines	11.624.003	9.940.908	-	7.331.027	-	28.895.938
General Government			1.275.664	1.200	.119	6,29	Machinery and Equipment Sewer Rights	331.450	736.779 9.180.410	67.998	172.248	-	1.308.475 9.180.410
Public Safety			2.598.553			7,80	Total Capital Assets	20.204.874	21.962.320	67.998	7.571.190		49.806.382
Streets and Highways			693.138		.955	(7,08)	Less Accumulated Depreciation	(8.242.796)	(8.145.366)	(51.577)	(2.412.427)		(18.852.166)
Culture and Recreation			716.007		.090	(2,99)	Net Capital Assets Total Assets	11.962.078	13.816.954 17.471.579	16.421 344.846	5.158.763 5.865.480	160.142	30.954.216 37.583.716
Economic Development			317.785		.336	22,07	Deferred Outflows of Resources:						
Capital Outlay			2.050.069			(23,76)	Deferred Outflows of Resources Related To Pensions	26.838	25.325	2.427	5.105	1.214	60.909
							Total Assets and Deferred Outflows of Resource	\$ 13.768.507	\$ 17.496.904	\$ 347.273	\$ 5.870.585	\$ 161.356	\$ 37.644.625
Debt Service			1.855.000			6,92	Current Liabilities:						
Interest and Fiscal Charges			763.989	800	.384	(4,55)	Accounts Payable Due to Other Governments	\$ 10.884 1.393	\$ 5.758 154.238	\$ 36.222 5.853	\$ 579	\$ 4.961	\$ 58.404 161.484
•	Total Expendi	itures	10.270.205	10.579	.366	(2,92)	Salaries and Benefits Payable	6.640	5.280	568	880	1.032	14.400
	Per C	_	1.473,70		86,49	(0,86)	Interest Payable	1.784	23.252	-	-	-	25.036
	1010	мртш	1.175,7	, 1	00,15	(0,00)	Long-Term Liabilities Due Within One Year Total Current Liabilities	575.435 596.136	545.734 734.262	43.630	2.826	6.486	1.124.016
Excess of Revenues Over (Under) Expenditures			358.413	(69	.992)	(612,08)	Noncurrent Liabilities:						
, , ,							Compensated Absences	83.753	83.753	1.030	4.124	515	173.175
Total Long	Term Indebted	dness	20.698.202	21.796	.908	(5,04)	Notes Payable, Net Unamortized Premiums	-	3.005.070	-	-	-	3.005.070
	Per C	Capita	2.970,04	3.00	62,65	(3,02)	Bonds Payable, Net Unamortized Premiums Net Pension Liability	1.162.700 72.416	568.230 68.335	6.548	13.775	3.277	1.730.930 164.351
			2 127 006	7.007 2.151.452		45.05	Less Amounts Due Within One Year	(575.435)	(545.734)	(987)	(1.367)	(493)	(1.124.016)
General and Special Revenue Funds Unreserved			3.137.886			45,85	Total Noncurrent Liabilities	743.434	3.179.654	6.591	16.532	3.299	3.949.510
	Per C	Capıta	450,26	30	2,30	48,95	Total Liabilities	1.339.570	3.913.916	50.221	19.358	9.785	5.332.850
							Deferred Inflows of Resources:	46 751	44.116	4 227	9 902	2 115	106 102
STATEMENT OF	F REVEN	UES, EXF	PENSES A	AND CHA	NGES		Deferred Inflows of Resources:  Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases	46.751 74.922	44.116	4.227	8.893	2.115	106.102 74.922
STATEMENT OF					NGES		Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt	74.922 6.162	5.762	-			74.922 11.924
IN NET I	POSITION	N - PROPI	RIETARY	FUNDS	ANGES		Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows	74.922	-	4.227	8.893 - - 8.893	2.115	74.922
IN NET I	POSITION		RIETARY	FUNDS			Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows Net Position:	74.922 6.162	5.762	-			74.922 11.924
IN NET I	POSITION Year En	N - PROPI ded Dece	RIETARY ember 31	FUNDS , 2024	Street Light		Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt	74.922 6.162 127.835	5.762 49.878	4.227	8.893 5.158.763	2.115	74.922 11.924 192.948 26.218.216
IN NET I	POSITION	N - PROPI	RIETARY	FUNDS		Total	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted	74.922 6.162 127.835 10.799.378 1.501.724	5.762 49.878 10.243.654 3.289.456	4.227 16.421 276.404	8.893 5.158.763 683.571	2.115	74.922 11.924 192.948 26.218.216 5.900.611
IN NET I For the	POSITION Year En	N - PROPI ded Dece	RIETARY ember 31	FUNDS , 2024	Street Light	Total	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position	74.922 6.162 127.835	5.762 49.878	4.227	8.893 5.158.763	2.115	74.922 11.924 192.948 26.218.216
IN NET IN FOR the OPERATING REVENUES: Charges for Services	POSITION Year En	N - PROPI ded Dece	RIETARY ember 31	FUNDS , 2024 Storm Water	Street Light Utility	Total	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted	74.922 6.162 127.835 10.799.378 1.501.724	5.762 49.878 10.243.654 3.289.456	4.227 16.421 276.404	8.893 5.158.763 683.571	2.115	74.922 11.924 192.948 26.218.216 5.900.611
OPERATING REVENUES: Charges for Services OPERATING EXPENSES:	POSITION Year En	N - PROPI ded Dece	RIETARY ember 31	FUNDS , 2024 Storm Water	Street Light Utility	Total	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position  Total Liabilities, Deferred Inflows of Resources	74.922 6.162 127.835 10.799.378 1.501.724 12.301.102	5.762 49.878 10.243.654 3.289.456 13.533.110	4.227 16.421 276.404 292.825	8.893 5.158.763 683.571 5.842.334	2.115 149.456 149.456	74.922 11.924 192.948 26.218.216 5.900.611 32.118.827
IN NET IN FOR the OPERATING REVENUES: Charges for Services	POSITION Year En Water \$ 1.174.066	N - PROPI ded Dece Sanitary Sewer \$ 1.564.643	RIETARY ember 31  Refuse \$ 519.726	FUNDS , 2024  Storm Water \$ 219.866	Street Light Utility \$ 88.300	* 3.566.601 539.394	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position  Total Liabilities, Deferred Inflows of Resources and Net Position	74,922 6.162 127.835 10.799.378 1.501.724 12.301.102 \$ 13.768.507	5.762 49.878 10.243.654 3.289.456 13.533.110 \$ 17.496.904	4.227 16.421 276.404 292.825 \$ 347.273	8.893 5.158.763 683.571 5.842.334 \$ 5.870.585	2.115 149.456 149.456	74.922 11.924 192.948 26.218.216 5.900.611 32.118.827
OPERATING REVENUES: Charges for Services OPERATING EXPENSES: Wages and Salaries Materials and Supplies Repairs and Maintenance	Water \$ 1.174.066  257.742 286.955 97.055	N - PROPI ded Dece <u>Sanitary Sewer</u> \$ 1.564.643 202.691 32.880 40.311	RIETARY ember 31  Refuse  \$ 519.726  23.850 3.498 1.250	FUNDS , 2024 <u>Storm Water</u> \$ 219.866 36.560 2.130 14.000	Street Light	Total \$ 3.566.601  \$ 39.394     326.522     152.965	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position  Total Liabilities, Deferred Inflows of Resources and Net Position  STATEMENT OI	74,922 6.162 127.835 10.799.378 1.501.724 12.301.102 \$ 13.768.507	5.762 49.878 10.243.654 3.289.456 13.533.110 \$ 17.496.904 OWS - PRO	4,227 16,421 276,404 292,825 \$ 347,273	5.158.763 683.571 5.842.334 \$ 5.870.585 Y FUNDS	2.115 149.456 149.456	74.922 11.924 192.948 26.218.216 5.900.611 32.118.827
OPERATING REVENUES: Charges for Services OPERATING EXPENSES: Wages and Salaries Materials and Supplies Repairs and Maintenance Professional Services	Water \$ 1.174.066  257.742 286.955 97.055 98.915	N - PROPI ded Dece <u>Sanitary Sewer</u> \$ 1.564.643 202.691 32.880 40.311 20.906	RIETARY ember 31  Refuse  \$ 519.726  23.850 3.498 1.250 2.861	FUNDS , 2024  Storm Water \$ 219.866  36.560 2.130	Street Light	Total  \$ 3.566.601  539.394 326.522 152.965 128.254	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position  Total Liabilities, Deferred Inflows of Resources and Net Position  STATEMENT OI	74,922 6.162 127.835 10.799.378 1.501.724 12.301.102 \$ 13.768.507	5.762 49.878 10.243.654 3.289.456 13.533.110 \$ 17.496.904	4,227 16,421 276,404 292,825 \$ 347,273	5.158.763 683.571 5.842.334 \$ 5.870.585 Y FUNDS	2.115 149.456 149.456 \$ 161.356	74.922 11.924 192.948 26.218.216 5.900.611 32.118.827
OPERATING REVENUES: Charges for Services OPERATING EXPENSES: Wages and Salaries Materials and Supplies Repairs and Maintenance Professional Services Insurance	**Vear En Water ** \$ 1.174.066  257.742 286.955 97.055 98.915 25.420	Sanitary Sewer \$ 1.564.643 202.691 32.880 40.311 20.906 11.927	RIETARY ember 31  Refuse  \$ 519.726  23.850 3.498 1.250	FUNDS , 2024 Storm Water \$ 219.866 2.130 14.000 4.792	Street Light Utility \$ 88.300  18.551 1.059 349 780	Total  \$ 3.566.601  539.394 326.522 152.965 128.254 37.347	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position  Total Liabilities, Deferred Inflows of Resources and Net Position  STATEMENT OI	74,922 6.162 127.835 10.799.378 1.501.724 12.301.102 \$ 13.768.507 F CASH FLO	5.762 49.878 10.243.654 3.289.456 13.533.110 \$ 17.496.904 OWS - PRO od Decembe	4.227 16.421 276.404 292.825 \$ 347.273 PRIETAR PRIETAR	5.158.763 683.571 5.842.334 \$ 5.870.585 Y FUNDS	2.115  149.456  149.456  \$ 161.356	74,922 11,924 192,948 26.218.216 5,900.611 32.118.827 \$ 37.644.625
OPERATING REVENUES: Charges for Services OPERATING EXPENSES: Wages and Salaries Materials and Supplies Repairs and Maintenance Professional Services	Water \$ 1.174.066  257.742 286.955 97.055 98.915	N - PROPI ded Dece <u>Sanitary Sewer</u> \$ 1.564.643 202.691 32.880 40.311 20.906	RIETARY ember 31  Refuse \$ 519.726  23.850 3.498 1.250 2.861	FUNDS , 2024 <u>Storm Water</u> \$ 219.866 36.560 2.130 14.000	Street Light	Total  \$ 3.566.601  539.394 326.522 152.965 128.254 37.347	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position  Total Liabilities, Deferred Inflows of Resources and Net Position  STATEMENT OF For the	74,922 6.162 127.835 10.799.378 1.501.724 12.301.102 \$ 13.768.507	5.762 49.878 10.243.654 3.289.456 13.533.110 \$ 17.496.904 OWS - PRO	4.227 16.421 276.404 292.825 \$ 347.273 PRIETAR PRIETAR	5.158.763 683.571 5.842.334 \$ 5.870.585 Y FUNDS	2.115 149.456 149.456 \$ 161.356	74.922 11.924 192.948 26.218.216 5.900.611 32.118.827
OPERATING REVENUES: Charges for Services OPERATING EXPENSES: Wages and Salaries Materials and Supplies Repairs and Maintenance Professional Services Insurance Utilities	Water \$ 1.174.066  257.742 286.955 97.055 98.915 25.420 78.969 465.903	Sanitary Sewer  Sanitary Sewer  \$ 1.564.643  202.691 32.880 40.311 20.906 11.927 23.162 530.188 286.979	RIETARY ember 31 Refuse \$ 519.726 23.850 3.498 1.250 2.861	FUNDS , 2024 Storm Water \$ 219.866 36.560 2.130 14.000 4.792 	Street Light Utility \$ 88.300  18.551 1.059 349 780	Total  \$ 3.566.601  539.394 326.522 152.965 128.254 37.347 150.785 1.165.911 750.311	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position  Total Liabilities, Deferred Inflows of Resources and Net Position  STATEMENT OI	74,922 6.162 127.835 10.799.378 1.501.724 12.301.102 \$ 13.768.507 F CASH FLO	5.762 49.878 10.243.654 3.289.456 13.533.110 \$ 17.496.904 OWS - PRO ed December	16.421 276.404 292.825 \$ 347.273 PRIETAR er 31, 202	5.158.763 683.571 5.842.334 \$ 5.870.585  Y FUNDS 4  Storm Water	2.115  149.456  149.456  \$ 161.356	74,922 11,924 192,948 26.218.216 5,900.611 32.118.827 \$ 37.644.625
OPERATING REVENUES: Charges for Services  OPERATING EXPENSES: Wages and Salaries Materials and Supplies Repairs and Maintenance Professional Services Insurance Utilities Depreciation Contracted Services Equipment	Vater En \$ 1.174.066  257.742 286.955 97.055 98.915 25.420 78.969 465.903 2.843	Sanitary Sewer \$ 1.564.643 202.691 32.880 40.311 20.906 11.927 23.162 530.188 286.979 1.677	RIETARY ember 31  Refuse \$ 519.726  23.850 3.498 1.250 2.861 - 3.198 463.332	FUNDS , 2024 Storm Water \$ 219.866 36.560 2.130 14.000 4.792 1.161 166.622 498	Street Light  Utility  \$ 88.300  18.551 1.059 349 780 47.493	Total \$ 3.566.601  539.394 326.522 152.965 128.254 37.347 150.785 1.165.911 750.311 5.018	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position  Total Liabilities, Deferred Inflows of Resources and Net Position  STATEMENT OF For the  CASH FLOWS - OPERATING ACTIVITIES: Receipts from Customers and Users Payments to Suppliers	74,922 6.162 127.835 10.799.378 1.501.724 12.301.102 \$ 13.768.507 F CASH FLO Water \$ 1.160.767 (636.751	5.762 49.878 10.243.654 3.289.456 13.533.110 \$ 17.496.904 OWS - PRO ed December Sanitary Sewer (\$ 1.538.344 (\$ 595.046	4.227  16.421 276.404 292.825  \$ 347.273  PRIETAR	5.158.763 683.571 5.842.334 \$ 5.870.585 Y FUNDS 4  Storm Water 0 \$ 219.170 3) (28.163	2.115  149.456  149.456  \$ 161.356  Street Light Utility  \$ 88.195 (49.530)	74,922 11,924 192,948 26.218.216 5,900.611 32.118.827 \$ 37.644.625 Total \$ 3.509.316 (1.772.158)
OPERATING REVENUES: Charges for Services  OPERATING EXPENSES: Wages and Salaries Materials and Supplies Repairs and Maintenance Professional Services Insurance Utilities Depreciation Contracted Services Equipment Miscellaneous	Water \$ 1.174.066  257.742 286.955 97.055 98.915 25.420 78.969 465.903 2.843 12.738	Sanitary Sewer  \$ 1.564.643  202.691 32.880 40.311 20.906 11.927 23.162 530.188 286.979 1.677 3.884	RIETARY ember 31  Refuse \$ 519.726  23.850 3.498 1.250 2.861 - 3.198 463.332 - 943	FUNDS , 2024 Storm Water \$ 219.866 2.130 14.000 4.792 - 1.161 166.622 498 1.869	Street Light  Utility  \$ 88.300  18.551 1.059 349 780 - 47.493	Total  \$ 3.566.601  539.394 326.522 152.965 128.254 37.347 150.785 1.165.911 750.311 5.018 19.619	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position  Total Liabilities, Deferred Inflows of Resources and Net Position  STATEMENT OF For the  CASH FLOWS - OPERATING ACTIVITIES: Receipts from Customers and Users Payments to Suppliers Payments to Employees	74.922 6.162 127.835 10.799.378 1.501.724 12.301.102 \$ 13.768.507 F CASH FLO Year Ende Water \$ 1.160.767 (636.751 (271.462	5.762 49.878 10.243.654 3.289.456 13.533.110 \$ 17.496.904 OWS - PRO ed December Sanitary Sewer (\$ 1.538.344 () (595.046 (2) (215.373	16.421 276.404 292.825 \$ 347.273 PRIETAR PR	5.158.763 683.571 5.842.334 \$ 5.870.585  Y FUNDS 4  Storm Water 0 \$ 219.170 8) (28.163 2) (38.272	2.115  149.456  149.456  \$ 161.356  Street Light Utility  \$ 88.195 (49.530) (19.087)	74,922 11,924 192,948 26,218,216 5,900,611 32,118,827 \$ 37,644,625 Total \$ 3,509,316 (1,772,158) (569,486)
OPERATING REVENUES: Charges for Services  OPERATING EXPENSES: Wages and Salaries Materials and Supplies Repairs and Maintenance Professional Services Insurance Utilities Depreciation Contracted Services Equipment Miscellaneous Total Operating Expenses	Vater En \$ 1.174.066  257.742 286.955 97.055 98.915 25.420 78.969 465.903 2.843 12.738 1.326.540	Sanitary Sewer  \$ 1.564.643  202.691 32.880 40.311 20.906 11.927 23.162 530.188 286.979 1.677 3.884 1.154.605	RIETARY ember 31  Refuse \$ 519.726  23.850 3.498 1.250 2.861 - 3.198 463.332 - 943 498.932	FUNDS , 2024 Storm Water \$ 219.866 36.560 2.130 14.000 4.792 - 1.161 166.622 498 1.869 227.632	Street Light  Utility  \$ 88.300  18.551 1.059 349 780 - 47.493 - 1.551 1.555 68.417	Total  \$ 3.566.601  539.394 326.522 152.965 128.254 37.347 150.785 1.165.911 750.311 5.018 19.619 3.276.126	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position  Total Liabilities, Deferred Inflows of Resources and Net Position  STATEMENT OF For the  CASH FLOWS - OPERATING ACTIVITIES: Receipts from Customers and Users Payments to Suppliers	74,922 6.162 127.835 10.799.378 1.501.724 12.301.102 \$ 13.768.507 F CASH FLO Water \$ 1.160.767 (636.751	5.762 49.878 10.243.654 3.289.456 13.533.110 \$ 17.496.904 OWS - PRO d December Sanitary Sewer (\$ 1.538.344 () (295.046 () (215.373 1.645	16.421 276.404 292.825 \$ 347.273  PRIETAR PRISTAR PRISTAR (462.66) (462.66) (452.99) 43	5.158.763 683.571 5.842.334 \$ 5.870.585  Y FUNDS 4  Storm Water 0 \$ 219.170 (28.163 (28.163 (29.163.161) (10.614)	2.115  149.456  149.456  \$ 161.356  Street Light Utility  \$ 88.195 (49.530)	74,922 11,924 192,948 26.218.216 5,900.611 32.118.827 \$ 37.644.625 Total \$ 3.509.316 (1.772.158)
OPERATING REVENUES: Charges for Services  OPERATING EXPENSES: Wages and Salaries Materials and Supplies Repairs and Maintenance Professional Services Insurance Utilities Depreciation Contracted Services Equipment Miscellaneous	Water \$ 1.174.066  257.742 286.955 97.055 98.915 25.420 78.969 465.903 2.843 12.738	Sanitary Sewer  \$ 1.564.643  202.691 32.880 40.311 20.906 11.927 23.162 530.188 286.979 1.677 3.884	RIETARY ember 31  Refuse \$ 519.726  23.850 3.498 1.250 2.861 - 3.198 463.332 - 943	FUNDS , 2024 Storm Water \$ 219.866 2.130 14.000 4.792 - 1.161 166.622 498 1.869	Street Light Utility \$ 88.300  18.551 1.059 349 780 - 47.493 - 1.855 68.417	Total  \$ 3.566.601  539.394 326.522 152.965 128.254 37.347 150.785 1.165.911 750.311 5.018 19.619	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position  Total Liabilities, Deferred Inflows of Resources and Net Position  STATEMENT OF For the  CASH FLOWS - OPERATING ACTIVITIES: Receipts from Customers and Users Payments to Suppliers Payments to Employees Other Miscellaneous Receipts Net Cash Flows - Operating Activities	74,922 6.162 127.835  10.799.378 1.501.724 12.301.102  \$ 13.768.507  F CASH FLO  Water  \$ 1.160.767 (636.751 (271.462 24.790 277.344	5.762 49.878 10.243.654 3.289.456 13.533.110 \$ 17.496.904 OWS - PRO d December Sanitary Sewer (\$ 1.538.344 () (295.046 () (215.373 1.645	16.421 276.404 292.825 \$ 347.273  PRIETAR PRISTAR PRISTAR (462.66) (462.66) (452.99) 43	5.158.763 683.571 5.842.334 \$ 5.870.585  Y FUNDS 4  Storm Water 0 \$ 219.170 (28.163 (28.163 (29.163.161) (10.614)	2.115  149.456  149.456  \$ 161.356  Street Light Utility  \$ 88.195 (49.530) (19.087) 58	74,922 11,924 192,948 26,218,216 5,900,611 32,118,827 \$ 37,644,625 Total \$ 3,509,316 (1,772,158) (569,486) 37,538
OPERATING REVENUES: Charges for Services  OPERATING EXPENSES: Wages and Salaries Materials and Supplies Repairs and Maintenance Professional Services Insurance Utilities Depreciation Contracted Services Equipment Miscellaneous Total Operating Expenses Operating Income (Loss)  NONOPERATING REVENUES (EXPENSES):	Vater En \$ 1.174.066  257.742 286.955 97.055 98.915 25.420 78.969 465.903 - 2.843 12.738 1.326.540 (152.474)	Sanitary Sewer  \$ 1.564.643  202.691 32.880 40.311 20.906 11.927 23.162 530.188 286.979 3.884 1.154.605 410.038	RIETARY ember 31  Refuse \$ 519.726  23.850 3.498 1.250 2.861 - 3.198 463.332 - 943 498.932 20.794	FUNDS , 2024 Storm Water \$ 219.866 36.560 2.130 14.000 4.792 - 1.161 166.622 498 1.869 227.632	Street Light Utility \$ 88.300  18.551 1.059 349 780 - 47.493 - 1.85 68.417  19.883	Total  \$ 3.566.601  539.394 326.522 152.965 128.254 37.347 150.785 1.165.911 750.311 5.018 19.619 3.276.126 290.475	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position  Total Liabilities, Deferred Inflows of Resources and Net Position  STATEMENT OF For the  CASH FLOWS - OPERATING ACTIVITIES: Receipts from Customers and Users Payments to Suppliers Payments to Employees Other Miscellaneous Receipts Net Cash Flows - Operating Activities  CASH FLOWS - NONCAPITAL FINANCING ACTIVITIES:	74.922 6.162 127.835  10.799.378 1.501.724 12.301.102 \$ 13.768.507  F CASH FLC Year Ende  Water \$ 1.160.767 (636.751 (271.462 24.790 277.344	5.762 49.878 10.243.654 3.289.456 13.533.110 \$ 17.496.904 OWS - PRO ed December Sanitary Sewer \$ 1.538.344 ) (595.046 2) (215.373 1.645 1.729.570	16.421 276.404 292.825 \$ 347.273  PRIETAR PRIE	5.158.763 683.571 5.842.334 \$ 5.870.585  Y FUNDS 4  Storm Water 0 \$ 219.170 8) (28.163) (2) (38.272 1 10.614 1 163.349	2.115  149.456  149.456  \$ 161.356  Street Light Utility  \$ 88.195 (49.530) (19.087) 58	74,922 11,924 192,948 26,218,216 5,900,611 32,118,827 \$ 37,644,625 Total \$ 3,509,316 (1,772,158) (569,486) 37,538 1,205,210
OPERATING REVENUES: Charges for Services  OPERATING EXPENSES: Wages and Salaries Materials and Supplies Repairs and Maintenance Professional Services Insurance Utilities Depreciation Contracted Services Equipment Miscellaneous Total Operating Expenses Operating Income (Loss)  NONOPERATING REVENUES (EXPENSES): Investment Income	Vater En  Water  \$ 1.174.066  257.742 286.955 97.055 98.915 25.420 78.969 465.903 12.738 1.326.540 (152.474) 78.964	Sanitary Sewer  \$ 1.564.643  202.691 32.880 40.311 20.906 11.927 23.162 530.188 286.979 1.677 3.884 1.154.605  410.038	RIETARY Ember 31  Refuse  \$ 519.726  23.850 3.498 1.250 2.861 3.198 463.332 - 943  498.932  20.794  7.581	Storm Water \$ 219.866  36.560 2.130 14.000 4.792 - 1.161 166.622 498 1.869 227.632 (7.766)	Street Light Utility  \$ 88.300  18.551 1.059 349 780 - 47.493 - 185 68.417 19.883	Total \$ 3.566.601  539.394 326.522 152.965 128.254 37.347 150.785 1.165.911 750.311 5.018 19.619 3.276.126 290.475	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position  Total Liabilities, Deferred Inflows of Resources and Net Position  STATEMENT OF For the  CASH FLOWS - OPERATING ACTIVITIES: Receipts from Customers and Users Payments to Suppliers Payments to Employees Other Miscellaneous Receipts Net Cash Flows - Operating Activities	74,922 6.162 127.835  10.799.378 1.501.724 12.301.102  \$ 13.768.507  F CASH FLO  Water  \$ 1.160.767 (636.751 (271.462 24.790 277.344	5.762 49.878 10.243.654 3.289.456 13.533.110 \$ 17.496.904 OWS - PRO ed December \$ 1.538.344 () (295.046 (2) (215.373 1.645 729.570	16.421 276.404 292.825 \$ 347.273 PRIETAR PRIETAR F 31, 202. \$ 502.84() (462.66()) (25.29) (25.29) 43 15.31	\$ 5.158.763 683.571 5.842.334 \$ 5.870.585 <b>Y FUNDS</b> 4 Storm Water 0 \$ 219.170 8) (28.163 (28.163) (28.163) (28.163) (10.614) 1 10.614	2.115  149.456  149.456  \$ 161.356  Street Light Utility  \$ 88.195 (49.530) (19.087) 58 19.636	74,922 11,924 192,948 26,218,216 5,900,611 32,118,827 \$ 37,644,625 Total \$ 3,509,316 (1,772,158) (569,486) 37,538
OPERATING REVENUES: Charges for Services  OPERATING EXPENSES: Wages and Salaries Materials and Supplies Repairs and Maintenance Professional Services Insurance Utilities Depreciation Contracted Services Equipment Miscellaneous Total Operating Expenses Operating Income (Loss)  NONOPERATING REVENUES (EXPENSES): Investment Income Special Assessments	Vater En \$ 1.174.066  257.742 286.955 97.055 98.915 25.420 78.969 465.903 - 2.843 12.738 1.326.540 (152.474)	Sanitary Sewer  Sanitary Sewer  \$ 1.564.643  202.691 32.880 40.311 20.906 11.927 23.162 530.188 286.979 1.677 3.884 1.154.605 410.038	RIETARY ember 31  Refuse \$ 519.726  23.850 3.498 1.250 2.861 - 3.198 463.332 - 943 498.932 20.794	FUNDS , 2024 Storm Water \$ 219.866 36.560 2.130 14.000 4.792 - 1.161 166.622 498 1.869 227.632 (7.766)	Street Light Utility \$ 88.300  18.551 1.059 349 780 - 47.493 - 1.85 68.417  19.883	Total  \$ 3.566.601  539.394 326.522 152.965 128.254 37.347 150.785 1.165.911 750.311 5.018 19.619 3.276.126 290.475  237.363 7.504	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position  Total Liabilities, Deferred Inflows of Resources and Net Position  STATEMENT OF For the  CASH FLOWS - OPERATING ACTIVITIES: Receipts from Customers and Users Payments to Suppliers Payments to Suppliers Payments to Employees Other Miscellaneous Receipts Net Cash FLOWS - OPERATING ACTIVITIES: CASH FLOWS - OPERATING ACTIVITIES: Transfer from Other Funds	74,922 6.162 127.835  10.799.378 1.501.724 12.301.102  \$ 13.768.507  F CASH FL Year Ende  Water  \$ 1.160.767 (636.751) (271.462 24.790 277.344	5.762 49.878 10.243.654 3.289.456 13.533.110 \$ 17.496.904 OWS - PRO ed December Sanitary Sewer (\$ 1.538.344 () (595.046 (2) (215.373 1.645 729.570 0) 72.500 () (27.580	16.421 276.404 292.825  \$ 347.273  PRIETAR PRI	\$ 5.158.763 683.571 5.842.334 \$ 5.870.585 <b>Y FUNDS</b> 4  Storm Water  0 \$ 219.170 30 (28.163 22) (38.272 10.614 163.349	2.115  149.456  149.456  \$ 161.356  Street Light Utility  \$ 88.195 (49.530) (19.087) 58 19.636	74,922 11,924 192,948 26,218,216 5,900,611 32,118,827 \$ 37,644,625 Total \$ 3,509,316 (1,772,158) (569,486) 37,538 1,205,210 248,850
OPERATING REVENUES: Charges for Services  OPERATING EXPENSES: Wages and Salaries Materials and Supplies Repairs and Maintenance Professional Services Insurance Utilities Depreciation Contracted Services Equipment Miscellaneous Total Operating Expenses Operating Income (Loss)  NONOPERATING REVENUES (EXPENSES): Investment Income Special Assessments Gain on Disposal of Asset	Water  \$ 1.174.066  257.742 286.955 97.055 98.915 25.420 78.969 465.903 - 2.843 12.738 1.326.540 (152.474)  78.964 890	Sanitary Sewer  \$ 1.564.643  202.691 32.880 40.311 20.906 11.927 23.162 530.188 286.979 1.677 3.884 1.154.605  410.038	RIETARY Ember 31  Refuse  \$ 519.726  23.850 3.498 1.250 2.861 3.198 463.332 - 943  498.932  20.794  7.581	Storm Water \$ 219.866  36.560 2.130 14.000 4.792 - 1.161 166.622 498 1.869 227.632 (7.766)	Street Light Utility  \$ 88.300  18.551 1.059 349 780 - 47.493 - 185 68.417 19.883	Total  \$ 3.566.601  539.394 326.522 152.965 128.254 37.347 150.785 1.165.911 750.311 5.018 19.619 3.276.126 290.475  237.363 7.504 806.873	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position  Total Liabilities, Deferred Inflows of Resources and Net Position  STATEMENT OF For the  CASH FLOWS - OPERATING ACTIVITIES: Receipts from Customers and Users Payments to Suppliers Payments to Employees Other Miscellaneous Receipts Net Cash Flows - Operating Activities  CASH FLOWS - NONCAPITAL FINANCING ACTIVITIES: Transfer from Other Funds Transfer to Other Funds Net Cash Flows - Noncapital Financing Activities	74.922 6.162 127.835  10.799.378 1.501.724 12.301.102  \$ 13.768.507  F CASH FLO  Water  \$ 1.160.767 (636.751 (271.462 24.790 277.344  165.000 (5.460	5.762 49.878 10.243.654 3.289.456 13.533.110 \$ 17.496.904 OWS - PRO ed December Sanitary Sewer (\$ 1.538.344 () (595.046 (2) (215.373 1.645 729.570 0) 72.500 () (27.580	16.421 276.404 292.825  \$ 347.273  PRIETAR PRI	\$ 5.158.763 683.571 5.842.334 \$ 5.870.585 <b>Y FUNDS</b> 4  Storm Water  0 \$ 219.170 30 (28.163 22) (38.272 10.614 163.349	2.115  149.456  149.456  \$ 161.356  Street Light Utility  \$ 88.195 (49.530) (19.087) 58 19.636	74,922 11,924 192,948 26.218.216 5,900.611 32.118.827 \$ 37.644.625 Total \$ 3.509.316 (1.772.158) (569.486) 37.538 1.205.210 248.850 (50.670)
OPERATING REVENUES: Charges for Services  OPERATING EXPENSES: Wages and Salaries Materials and Supplies Repairs and Maintenance Professional Services Insurance Utilities Depreciation Contracted Services Equipment Miscellaneous Total Operating Expenses Operating Income (Loss)  NONOPERATING REVENUES (EXPENSES): Investment Income Special Assessments	Vater En  Water  \$ 1.174.066  257.742 286.955 97.055 98.915 25.420 78.969 465.903 12.738 1.326.540 (152.474) 78.964	Sanitary Sewer  Sanitary Sewer  \$ 1.564.643  202.691 32.880 40.311 20.906 11.927 23.162 530.188 286.979 1.677 3.884 1.154.605 410.038	RIETARY Ember 31  Refuse  \$ 519.726  23.850 3.498 1.250 2.861 3.198 463.332 - 943  498.932  20.794  7.581	Storm Water \$ 219.866  36.560 2.130 14.000 4.792 - 1.161 166.622 498 1.869 227.632 (7.766)	Street Light Utility  \$ 88.300  18.551 1.059 349 780 - 47.493 - 185 68.417 19.883	Total  \$ 3.566.601  539.394 326.522 152.965 128.254 37.347 150.785 1.165.911 750.311 5.018 19.619 3.276.126 290.475  237.363 7.504	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position  Total Liabilities, Deferred Inflows of Resources and Net Position  STATEMENT OF For the  CASH FLOWS - OPERATING ACTIVITIES: Receipts from Customers and Users Payments to Employees Other Miscellaneous Receipts Net Cash Flows - Operating Activities  CASH FLOWS - NONCAPITAL FINANCING ACTIVITIES: Transfer from Other Funds Transfer to Other Funds	74.922 6.162 127.835  10.799.378 1.501.724 12.301.102  \$ 13.768.507  F CASH FLO  Water  \$ 1.160.767 (636.751 (271.462 24.790 277.344  165.000 (5.460	5.762 49.878 10.243.654 3.289.456 13.533.110 \$ 17.496.904 OWS - PRO ed December Sanitary Sewer (\$ 1.538.344 () (595.046 (2) (215.373 1.645 729.570 0) 72.500 () (27.580	16.421 276.404 292.825  \$ 347.273  PRIETAR PRI	\$ 5.158.763 683.571 5.842.334 \$ 5.870.585 <b>Y FUNDS</b> 4  Storm Water  0 \$ 219.170 30 (28.163 22) (38.272 10.614 163.349	2.115  149.456  149.456  \$ 161.356  Street Light Utility  \$ 88.195 (49.530) (19.087) 58 19.636	74,922 11,924 192,948 26.218.216 5,900.611 32.118.827 \$ 37.644.625 Total \$ 3.509.316 (1.772.158) (569.486) 37.538 1.205.210 248.850 (50.670)
OPERATING REVENUES: Charges for Services  OPERATING EXPENSES: Wages and Salaries Materials and Supplies Repairs and Maintenance Professional Services Insurance Utilities Depreciation Contracted Services Equipment Miscellaneous Total Operating Expenses Operating Income (Loss)  NONOPERATING REVENUES (EXPENSES): Investment Income Special Assessments Gain on Disposal of Asset Property Taxes	Vater En Vat	Sanitary Sewer  \$ 1.564.643  202.691 32.880 40.311 20.906 11.927 23.162 530.188 286.979 1.677 3.884 1.154.605 410.038  124.162 739 806.873	RIETARY Ember 31  Refuse  \$ 519.726  23.850 3.498 1.250 2.861 3.198 463.332 - 943  498.932  20.794  7.581	Storm Water \$ 219.866  36.560 2.130 14.000 4.792 - 1.161 166.622 498 1.869 227.632 (7.766)	Street Light Utility  \$ 88.300  18.551 1.059 349 780 - 47.493 - 185 68.417 19.883	Total  \$ 3.566.601  539.394 326.522 152.965 128.254 37.347 150.785 1.165.911 770.311 5.018 19.619 3.276.126 290.475  237.363 7.504 806.873 4	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position  Total Liabilities, Deferred Inflows of Resources and Net Position  STATEMENT OF For the  CASH FLOWS - OPERATING ACTIVITIES: Receipts from Customers and Users Payments to Suppliers Payments to Employees Other Miscellaneous Receipts Net Cash Flows - Operating Activities  CASH FLOWS - NONCAPITAL FINANCING ACTIVITIES: Transfer from Other Funds Transfer to Other Funds Net Cash Flows - Noncapital Financing Activities  CASH FLOWS - CAPITAL AND RELATED FINANCING ACTIVITIES: Principal Paid on Debt	74.922 6.162 127.835  10.799.378 1.501.724 12.301.102  \$ 13.768.507  F CASH FLO  Water  \$ 1.160.767 (636.751 (271.462 24.790 277.344  165.000 (5.460 159.540	5.762 49.878 10.243.654 3.289.456 13.533.110 \$ 17.496.904 OWS - PRO ed December Sanitary Sewer (\$ 1.538.344 () (595.046 (2) (215.373 1.645 729.570 0) (27.580 0) (27.580 0) (692.067	16.421 276.404 292.825  \$ 347.273  PRIETAR PRI	\$ 5.158.763 683.571 5.842.334 \$ 5.870.585 <b>Y FUNDS</b> 4  Storm Water  0 \$ 219.170 30 (28.163 22) (38.272 10.614 163.349	2.115  149.456  149.456  \$ 161.356  Street Light Utility  \$ 88.195 (49.530) (19.087) 58 19.636	74,922 11,924 192,948 26,218,216 5,900,611 32,118,827 \$ 37,644,625 Total \$ 3,509,316 (1,772,158) (569,486) 37,538 1,205,210 248,850 (50,670) 198,180 (1,227,067)
OPERATING REVENUES: Charges for Services  OPERATING EXPENSES: Wages and Salaries Materials and Supplies Repairs and Maintenance Professional Services Insurance Utilities Depreciation Contracted Services Equipment Miscellaneous Total Operating Expenses Operating Income (Loss)  NONOPERATING REVENUES (EXPENSES): Investment Income Special Assessments Gain on Disposal of Asset Property Taxes Interest Expense Amortization of Bond Premium Other Income	Water  \$ 1.174.066  257.742 286.955 97.055 98.915 25.420 78.969 465.903 - 2.843 12.738 1.326.540 (152.474)  78.964 890 - 4 (58.962) 42.169 24.263	Sanitary Sewer  Sanitary Sewer  \$ 1.564.643  202.691 32.880 40.311 20.906 11.927 23.162 530.188 286.979 3.884 1.154.605 410.038  124.162 739 806.873 - (55.997) 3.642 941	RIETARY Ember 31  Refuse  \$ 519.726  23.850 3.498 1.250 2.861 3.198 463.332 - 943 498.932 20.794  7.581 407	FUNDS , 2024  Storm Water \$ 219.866 2.130 14.000 4.792 - 1.161 166.622 - 498 1.869 227.632 (7.766) 21.548 5.419	Street Light  Utility  \$ 88.300  18.551 1.059 349 780 47.493 185 68.417 19.883  5.108 49	Total  \$ 3.566.601  539.394 326.522 152.965 128.254 37.347 150.785 1.165.911 750.311 5.018 19.619 3.276.126  290.475  237.363 7.504 806.873 4 (114.959) 45.811 25.204	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position  Total Liabilities, Deferred Inflows of Resources and Net Position  STATEMENT OF For the  CASH FLOWS - OPERATING ACTIVITIES: Receipts from Customers and Users Payments to Suppliers Payments to Employees Other Miscellaneous Receipts Net Cash Flows - Operating Activities  CASH FLOWS - NONCAPITAL FINANCING ACTIVITIES: Transfer from Other Funds Transfer to Other Funds Net Cash Flows - Noncapital Financing Activities  CASH FLOWS - CAPITAL AND RELATED FINANCING ACTIVITIES: Principal Paid on Debt Interest Paid on Debt	74.922 6.162 127.835  10.799.378 1.501.724 12.301.102  \$ 13.768.507  F CASH FLO  Water  \$ 1.160.767 (636.751 (271.462 24.790 277.344  165.000 (5.460 159.540	5.762 49.878 10.243.654 3.289.456 13.533.110 \$ 17.496.904 OWS - PRO ed December \$ 1.538.344 () (595.046 (2) (215.373 ) 1.645 () (27.580 () (27.580 () (27.580 () (27.580 () (27.580 () () (692.067 () (57.005	16.421 276.404 292.825  \$ 347.273  PRIETAR PRIETAR F 31, 202.  \$ 502.844 () (462.666 ) (25.29) 43 15.31  11.356 ) (3: 11.315	\$ 5.158.763 683.571 5.842.334 \$ 5.870.585 <b>Y FUNDS</b> 4  Storm Water  0 \$ 219.170 30 (28.163 22) (38.272 10.614 163.349	2.115  149.456  149.456  \$ 161.356  Street Light Utility  \$ 88.195 (49.530) (19.087) 58 19.636	74,922 11,924 192,948 26,218,216 5,900,611 32,118,827 \$ 37,644,625 Total \$ 3,509,316 (1,772,158) (569,486) 37,538 1,205,210 248,850 (50,670) 198,180 (1,227,067) (115,131)
OPERATING REVENUES: Charges for Services  OPERATING EXPENSES: Wages and Salaries Materials and Supplies Repairs and Maintenance Professional Services Insurance Utilities Depreciation Contracted Services Equipment Miscellaneous Total Operating Expenses Operating Income (Loss)  NONOPERATING REVENUES (EXPENSES): Investment Income Special Assessments Gain on Disposal of Asset Property Taxes Interest Expense Amortization of Bond Premium	Water \$ 1.174.066  257.742 286.955 97.055 98.915 25.420 78.969 465.903 12.738 1.326.540 (152.474)  78.964 890 - 4 (58.962) 42.169	Sanitary Sewer  Sanitary Sewer  \$ 1.564.643  202.691 32.880 40.311 20.906 11.927 23.162 530.188 286.979 1.677 3.884 1.154.605  410.038  124.162 739 806.873 (55.997) 3.642	RIETARY Ember 31  Refuse \$ 519.726  23.850 3.498 1.250 2.861 - 3.198 463.332 - 943  498.932  20.794  7.581	Storm Water \$ 219.866  36.560 2.130 14.000 4.792 - 1.161 166.622 498 1.869 227.632 (7.766)	Street Light Utility  \$ 88.300  18.551 1.059 349 780 - 47.493 - 185 68.417 19.883	Total  \$ 3.566.601  \$ 3.566.601  \$ 39.394 \$ 326.522 \$ 152.965 \$ 128.254 \$ 37.347 \$ 150.785 \$ 1.165.911 \$ 750.311 \$ 5.018 \$ 19.619 \$ 3.276.126  290.475  237.363 \$ 7.504 \$ 806.873 \$ 4 (114.959) \$ 45.811	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position  Total Liabilities, Deferred Inflows of Resources and Net Position  STATEMENT OF For the  CASH FLOWS - OPERATING ACTIVITIES: Receipts from Customers and Users Payments to Suppliers Payments to Employees Other Miscellaneous Receipts Net Cash Flows - Operating Activities  CASH FLOWS - NONCAPITAL FINANCING ACTIVITIES: Transfer from Other Funds Transfer to Other Funds Net Cash Flows - Noncapital Financing Activities  CASH FLOWS - CAPITAL AND RELATED FINANCING ACTIVITIES: Principal Paid on Debt	74.922 6.162 127.835  10.799.378 1.501.724 12.301.102  \$ 13.768.507  F CASH FLO  Water  \$ 1.160.767 (636.751 (271.462 24.790 277.344  165.000 (5.460 159.540	10.243.654   3.289.456   13.533.110   \$ 17.496.904   OWS - PRO   Od December   Sanitary Sewer   Sanitary S	16.421 276.404 292.825  \$ 347.273  PRIETAR PRIETAR PRIETAR (1) (462.66i ) (25.29; 43 15.31  11.35; (3) (3)	\$ 5.158.763 683.571 5.842.334 \$ 5.870.585 <b>Y FUNDS</b> 4  Storm Water  0 \$ 219.170 30 (28.163 22) (38.272 10.614 163.349	2.115  149.456  149.456  \$ 161.356  Street Light Utility  \$ 88.195 (49.530) (19.087) 58 19.636	74,922 11,924 192,948 26,218,216 5,900,611 32,118,827 \$ 37,644,625 Total \$ 3,509,316 (1,772,158) (569,486) 37,538 1,205,210 248,850 (50,670) 198,180 (1,227,067)
OPERATING REVENUES: Charges for Services  OPERATING EXPENSES: Wages and Salaries Materials and Supplies Repairs and Maintenance Professional Services Insurance Utilities Depreciation Contracted Services Equipment Miscellaneous Total Operating Expenses Operating Income (Loss)  NONOPERATING REVENUES (EXPENSES): Investment Income Special Assessments Gain on Disposal of Asset Property Taxes Interest Expense Amortization of Bond Premium Other Income	Water  \$ 1.174.066  257.742 286.955 97.055 98.915 25.420 78.969 465.903 - 2.843 12.738 1.326.540 (152.474)  78.964 890 - 4 (58.962) 42.169 24.263	Sanitary Sewer  Sanitary Sewer  \$ 1.564.643  202.691 32.880 40.311 20.906 11.927 23.162 530.188 286.979 3.884 1.154.605 410.038  124.162 739 806.873 - (55.997) 3.642 941	RIETARY Ember 31  Refuse  \$ 519.726  23.850 3.498 1.250 2.861 3.198 463.332 - 943 498.932 20.794  7.581 407	FUNDS , 2024  Storm Water \$ 219.866 2.130 14.000 4.792 - 1.161 166.622 - 498 1.869 227.632 (7.766) 21.548 5.419	Street Light  Utility  \$ 88.300  18.551 1.059 349 780 47.493 185 68.417 19.883  5.108 49	Total  \$ 3.566.601  539.394 326.522 152.965 128.254 37.347 150.785 1.165.911 750.311 5.018 19.619 3.276.126 290.475  237.363 7.504 806.873 4 (114.959) 45.811 25.204 1.007.800	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position  Total Liabilities, Deferred Inflows of Resources and Net Position  STATEMENT OF For the  CASH FLOWS - OPERATING ACTIVITIES: Receipts from Customers and Users Payments to Suppliers Payments to Employees Other Miscellaneous Receipts Net Cash Flows - Operating Activities  CASH FLOWS - NONCAPITAL FINANCING ACTIVITIES: Transfer from Other Funds Transfer to Other Funds Net Cash Flows - Noncapital Financing Activities  CASH FLOWS - CAPITAL AND RELATED FINANCING ACTIVITIES: Principal Paid on Debt Interest Paid on Debt Proceeds from Disposal of Capital Assets	74.922 6.162 127.835  10.799.378 1.501.724 12.301.102  \$ 13.768.507  F CASH FLO  Water  \$ 1.160.767 (636.751 (271.462 24.790 277.344  165.000 (5.460 159.540  (535.000 (58.126	5.762 49.878 10.243.654 3.289.456 13.533.110 \$ 17.496.904 OWS - PRO ed December Sanitary Sewer (\$ 1.538.344 () (595.046 (2) (215.373 1.645 (4) 729.570 (6) (27.580 (6) (57.005 (6) (57.005 (6) (57.005 (6) (67.005 (6) (707.787	16.421 276.404 292.825 \$ 347.273  PRIETAR PRIETAR PRIETAR 1, 202.  Refuse \$ 502.844 (462.66) (452.99 43 15.31 (11.35) (31.31)	\$ 5.158.763 683.571 5.842.334 \$ 5.870.585 <b>Y FUNDS</b> 4  Storm Water 0 \$ 219.170 33 (28.163 22) (38.272 10.614 163.349 0 55 (17.595 5 (17.595	2.115  149.456  149.456  \$ 161.356  Street Light Utility  \$ 88.195 (49.530) (19.087) 58 19.636	74,922 11,924 192,948 26.218.216 5,900.611 32.118.827 \$ 37.644.625 Total \$ 3.509,316 (1.772.158) (569,486) 37.538 1.205.210 248.850 (50.670) 198.180 (1.227.067) (115.131) 830.690
OPERATING REVENUES: Charges for Services  OPERATING EXPENSES: Wages and Salaries Materials and Supplies Repairs and Maintenance Professional Services Insurance Utilities Depreciation Contracted Services Equipment Miscellaneous Total Operating Expenses Operating Income (Loss)  NONOPERATING REVENUES (EXPENSES): Investment Income Special Assessments Gain on Disposal of Asset Property Taxes Interest Expense Amortization of Bond Premium Other Income Total Nonoperating Revenues (Expenses)	Water \$ 1.174.066  257.742 286.955 97.055 98.915 25.420 78.969 465.903 12.738 1.326.540 (152.474)  78.964 890 - 4 (58.962) 42.169 24.263 87.328	Sanitary Sewer  Sanitary Sewer  \$ 1.564.643  202.691 32.880 40.311 20.906 11.927 23.162 530.188 286.979 1.677 3.884 1.154.605  410.038  124.162 739 806.873 (55.997) 3.642 941 880.360	RIETARY Ember 31  Refuse  \$ 519.726  23.850 3.498 1.250 2.861 3.198 463.332 - 943  498.932  20.794  7.581 407	Storm Water \$ 219.866  36.560 2.130 14.000 4.792 - 1.161 166.622 498 1.869 227.632 (7.766) 21.548 5.419 26.967	Street Light  Utility  \$ 88.300  18.551 1.059 349 780 - 47.493 - 185 68.417  19.883  5.108 49	Total  \$ 3.566.601  539.394 326.522 152.965 128.254 37.347 150.785 1.165.911 750.311 5.018 19.619 3.276.126 290.475  237.363 7.504 806.873 4 (114.959) 45.811 25.204 1.007.800	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position  Total Liabilities, Deferred Inflows of Resources and Net Position  STATEMENT OF For the  CASH FLOWS - OPERATING ACTIVITIES: Receipts from Customers and Users Payments to Suppliers Payments to Employees Other Miscellaneous Receipts Net Cash Flows - Operating Activities  CASH FLOWS - NONCAPITAL FINANCING ACTIVITIES: Transfer from Other Funds Net Cash Flows - Noncapital Financing Activities  CASH FLOWS - CAPITAL AND RELATED FINANCING ACTIVITIES: Principal Paid on Debt Interest Paid on Debt Proceeds from Disposal of Capital Assets Acquisition of Capital Assets Net Cash Flows - Capital and Related Financing Activities	74.922 6.162 127.835  10.799.378 1.501.724 12.301.102  \$ 13.768.507  F CASH FLO  Water  \$ 1.160.767 (636.751 (271.462 24.790 277.344  165.000 (5.460 159.540  (535.000 (58.126 (9.715	5.762 49.878 10.243.654 3.289.456 13.533.110 \$ 17.496.904 OWS - PRO ed December Sanitary Sewer (\$ 1.538.344 () (595.046 (2) (215.373 1.645 (4) 729.570 (6) (27.580 (6) (57.005 (6) (57.005 (6) (57.005 (6) (67.005 (6) (707.787	16.421 276.404 292.825 \$ 347.273  PRIETAR PRIETAR PRIETAR 1, 202.  Refuse \$ 502.844 (462.66) (452.99 43 15.31 (11.35) (31.31)	\$ 5.158.763 683.571 5.842.334 \$ 5.870.585  Y FUNDS 4  Storm Water 0 \$ 219.170 8) (28.163 2) (38.272 1 0.614 1 163.349 0) 5) (17.595 5 (17.595	2.115  149.456  149.456  \$ 161.356  Street Light Utility  \$ 88.195 (49.530) (19.087) 58 19.636	74,922 11,924 192,948 26,218,216 5,900,611 32,118,827 \$ 37,644,625 Total \$ 3,509,316 (1,772,158) (569,486) 37,538 1,205,210 248,850 (50,670) 198,180 (1,227,067) (115,131) 830,690 (718,445)
OPERATING REVENUES: Charges for Services  OPERATING EXPENSES: Wages and Salaries Materials and Supplies Repairs and Maintenance Professional Services Insurance Utilities Depreciation Contracted Services Equipment Miscellaneous Total Operating Expenses Operating Income (Loss)  NONOPERATING REVENUES (EXPENSES): Investment Income Special Assessments Gain on Disposal of Asset Property Taxes Interest Expense Amortization of Bond Premium Other Income Total Nonoperating Revenues (Expenses) Income before Capital Contributions and Transfers Capital Contributions Transfers In	Water  \$ 1.174.066  257.742 286.955 97.055 98.915 25.420 78.969 465.903 - 2.843 12.738 1.326.540 (152.474)  78.964 890 - 4 (58.962) 42.169 24.263 87.328 (65.146) 1.545 165.000	Sanitary Sewer  Sanitary Sewer  \$ 1.564.643  202.691 32.880 40.311 20.906 11.927 23.162 530.188 286.979 1.677 3.884 1.154.605 410.038  124.162 739 806.873 - (55.997) 3.642 941 880.360  1.290.398 8.349 72.500	RIETARY Ember 31  Refuse  \$ 519.726  23.850 3.498 1.250 2.861 3.198 463.332 20.794  7.581 407 7.988 28.782 - 11.350	FUNDS , 2024  Storm Water \$ 219.866  36.560 2.130 14.000 4.792 - 1.161 166.622 - 498 1.869 227.632 (7.766) 21.548 5.419	Street Light  Utility  \$ 88.300  18.551 1.059 349 780 - 47.493 - 185 68.417  19.883  5.108 49	Total  \$ 3.566.601  539.394 326.522 152.965 128.254 37.347 150.785 1.165.911 750.311 5.018 19.619 3.276.126 290.475  237.363 7.504 806.873 4 (114.959) 45.811 25.204 1.007.800 1.298.275 31.825 248.850	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position  Total Liabilities, Deferred Inflows of Resources and Net Position  STATEMENT OF For the  CASH FLOWS - OPERATING ACTIVITIES: Receipts from Customers and Users Payments to Suppliers Payments to Employees Other Miscellaneous Receipts Net Cash Flows - Operating Activities  CASH FLOWS - NONCAPITAL FINANCING ACTIVITIES: Transfer from Other Funds Transfer to Other Funds Net Cash Flows - Noncapital Financing Activities  CASH FLOWS - CAPITAL AND RELATED FINANCING ACTIVITIES: Principal Paid on Debt Interest Paid on Debt Proceeds from Disposal of Capital Assets Acquisition of Capital Assets	74.922 6.162 127.835  10.799.378 1.501.724 12.301.102  \$ 13.768.507  F CASH FLO  Water  \$ 1.160.767 (636.751 (271.462 24.790 277.344  165.000 (5.460 159.540  (535.000 (58.126	5.762 49.878 10.243.654 3.289.456 13.533.110 \$ 17.496.904 OWS - PRO ed December Sanitary Sewer (\$ 1.538.344 () (595.046 (2) (215.373 1.645 1.729.570 0 (27.580 0 (27.580 0 (44.920 0) (692.067 (57.005 830.690 0) (707.787 (626.169	16.421 276.404 292.825  \$ 347.273  PRIETAR PRI	\$ 5.158.763 683.571 5.842.334  \$ 5.870.585  Y FUNDS 4  Storm Water 0 \$ 219.170 (28.163 (38.272 10.614 163.349 0	2.115  149.456  149.456  \$ 161.356  Street Light Utility  \$ 88.195 (49.530) (19.087) 58 19.636	74,922 11,924 192,948 26,218,216 5,900,611 32,118,827 \$ 37,644,625 Total \$ 3,509,316 (1,772,158) (569,486) 37,538 1,205,210 248,850 (50,670) 198,180 (1,227,067) (115,131) 830,690 (718,445)
OPERATING REVENUES: Charges for Services  OPERATING EXPENSES: Wages and Salaries Materials and Supplies Repairs and Maintenance Professional Services Insurance Utilities Depreciation Contracted Services Equipment Miscellaneous Total Operating Expenses Operating Income (Loss)  NONOPERATING REVENUES (EXPENSES): Investment Income Special Assessments Gain on Disposal of Asset Property Taxes Interest Expense Amortization of Bond Premium Other Income Total Nonoperating Revenues (Expenses) Income before Capital Contributions and Transfers Capital Contributions	Water \$ 1.174.066  257.742 286.955 97.055 98.915 25.420 78.969 465.903 12.738 1.326.540 (152.474)  78.964 890 - 4 (58.962) 42.169 24.263 87.328 (65.146) 1.545	Sanitary Sewer  Sanitary Sewer  \$ 1.564.643  202.691 32.880 40.311 20.906 11.927 23.162 530.188 286.979 1.677 3.884 1.154.605 410.038  124.162 739 806.873 (55.997) 3.642 941 880.360 1.290.398 8.349	RIETARY Ember 31  Refuse  \$ 519.726  23.850 3.498 1.250 2.861 3.198 463.332 - 943  498.932  20.794  7.581 407	Storm Water \$ 219.866  36.560 2.130 14.000 4.792 - 1.161 166.622 498 1.869 227.632 (7.766) 21.548 5.419	Street Light  Utility  \$ 88.300  18.551 1.059 349 780 - 47.493 - 185 68.417  19.883  5.108 49	Total  \$ 3.566.601  539.394 326.522 152.965 128.254 37.347 150.785 1.165.911 750.311 5.018 19.619 3.276.126  290.475  237.363 7.504 806.873 4 (114.959) 45.811 25.204 1.007.800  1.298.275 31.825	Deferred Inflows of Resources Related To Pensions Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Leases Deferred Inflows of Resources Related To Debt Total Deferred Inflows  Net Position: Investment in Capital Assets, Net Related Debt Unrestricted Total Net Position  Total Liabilities, Deferred Inflows of Resources and Net Position  STATEMENT OF For the  CASH FLOWS - OPERATING ACTIVITIES: Receipts from Customers and Users Payments to Suppliers Payments to Employees Other Miscellaneous Receipts Net Cash Flows - Operating Activities  CASH FLOWS - NONCAPITAL FINANCING ACTIVITIES: Transfer from Other Funds Transfer to Other Funds Net Cash Flows - Noncapital Financing Activities  CASH FLOWS - CAPITAL AND RELATED FINANCING ACTIVITIES: Principal Paid on Debt Interest Paid on Debt Interest Paid on Debt Proceeds from Disposal of Capital Assets Acquisition of Capital Assets Net Cash Flows - Capital and Related Financing Activities  CASH FLOWS - INVESTING ACTIVITIES:	74.922 6.162 127.835  10.799.378 1.501.724 12.301.102  \$ 13.768.507  F CASH FLO  Water  \$ 1.160.767 (636.751 (271.462 24.790 277.344  165.000 (5.460 159.540  (535.000 (58.126 (9.715 (602.841)	\$ 17.496.904  OWS - PRO d Decembe  Sanitary Sewer  \$ 1.538.344  () (595.046  () (215.373  () 1.645  () (27.580  () (27.580  () (37.580  () (57.005  () (3830.690  () (707.787  () (626.169  () (125.078	16.421 276.404 292.825 \$ 347.273  PRIETAR PRIETAR 131, 202.  \$ (462.66i ) (25.29: 43 15.31  11.35: ) (3: 11.31: ) ) 7.68-	\$ 5.158.763 683.571 5.842.334  \$ 5.870.585  Y FUNDS 4  Storm Water 0 \$ 219.170 8) (28.163 (28.163 (38.272 1 10.614 1 10.614 1 10.614 1 10.7595 5 (17.595 5 (17.595 (943) - (943) 4 21.180	2.115  149.456  149.456  \$ 161.356  Street Light Utility  \$ 88.195 (49.530) (19.087) 58 19.636	74,922 11,924 192,948 26.218.216 5,900.611 32.118.827 \$ 37.644.625 Total \$ 3.509.316 (1.772.158) (569,486) 37.538 1.205.210 248.850 (50.670) 198.180 (1.227.067) (115.131) 830.690 (718.445) (1.229.953)

Net Change in Cash and Cash Equivalents

CASH AND CASH EQUIVALENTS:

Beginning of Year

(85.304)

1.542.618

273.399

3.100.101

34.310

204.616

<u>\$ 1.457.314</u> <u>\$ 3.373.500</u> <u>\$ 238.926</u> <u>\$ 662.719</u> <u>\$ 144.648</u>

165.991

496.728

24.737

119.911

413.133

5.463.974

\$ 5.877.107