

NIBLEY CITY CORPORATION
 COMBINED CASH INVESTMENT
 AUGUST 31, 2016

COMBINED CASH ACCOUNTS

01-11610	CASH - ST TREASURER- #346	5,557,875.82
01-11620	CASH- KEY BANK BOND	.01
01-11630	CASH-BANK OF UTAH	221,899.39
01-11635	WELLS FARGO INVESTMENT ACCT	.05
01-11640	XPRESS DEPOSIT ACCOUNT	74,239.73
01-11650	CASH - B OF U JUSTICE COURT	12,698.72
01-11700	A/R CITY METER CLEARING	1,651.23
01-11750	UTILITY CASH CLEARING ACCOUNT	270.67
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	TOTAL COMBINED CASH	5,868,635.62
01-11900	CASH ALLOCATED TO OTHER FUNDS	(5,236,684.62)
01-11903	SEWER DEBT SERVICE RESERVE	(245,000.00)
01-11904	SEWER RESERVE FUND	(257,967.00)
01-11905	SEWER REPAIR & REPLACE FUND	(128,984.00)
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	TOTAL UNALLOCATED CASH	<u>.00</u>

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	983,570.89
11	ALLOCATION TO CLASS C ROADS	(103,976.98)
20	ALLOCATION TO MUNICIPAL BUILDING AUTHORITY	58,001.81
22	ALLOCATION TO SPECIAL REVENUE FUND	44.45
24	ALLOCATION TO FIRST RESPONDER FUND	11,545.67
45	ALLOCATION TO CAPITAL PROJECT FUND	757,875.26
51	ALLOCATION TO WATER DEPARTMENT	611,759.16
52	ALLOCATION TO SEWER DEPARTMENT	731,395.77
53	ALLOCATION TO STORM WATER DEPARTMENT	226,035.14
55	ALLOCATION TO WATER IMPACT FEE FUND	141,899.79
56	ALLOCATION TO PARK IMPACT FEE FUND	732,200.32
57	ALLOCATION TO SEWER IMPACT FEE FUND	882,807.65
58	ALLOCATION TO STORM WATER FUND	104,377.39
59	ALLOCATION TO ROAD IMPACT FEE FUND	99,148.30
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	TOTAL ALLOCATIONS TO OTHER FUNDS	5,236,684.62
	ALLOCATION FROM COMBINED CASH FUND - 01-11900	(5,236,684.62)
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	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

NIBLEY CITY CORPORATION

BALANCE SHEET

AUGUST 31, 2016

GENERAL FUND

ASSETS

10-11900	CASH - COMBINED FUND	983,570.89	
10-13110	AR GARBAGE CHARGES	44,155.83	
10-13120	AR 911 FEES	98.93	
10-13125	AR GAS FRANCHISE FEES	(.04)	
10-13130	AR SALES TAX	.16	
10-13145	UNRECOGNIZED PROP TAX RECEIVE	363,764.00	
10-13150	CASH DRAWERS	400.00	
	TOTAL ASSETS		1,391,989.77

LIABILITIES AND EQUITY

LIABILITIES

10-21315	BUILDING DEPOSITS PAYABLE	72,078.80	
10-21316	ROAD DEPOSIT PAYABLE	13,537.27	
10-21320	IRS TAX CLEARING ACCOUNT	214,040.54	
10-21400	COURT TRUST ACCOUNT	1,970.00	
10-22200	PAYROLL PAYABLE	65,574.87	
10-22210	FICA PAYABLE/SS PAYABLE	9,438.09	
10-22220	FEDERAL WITHHOLDING PAYABLE	5,409.39	
10-22230	STATE WITHHOLDING PAYABLE	2,925.95	
10-24000	DEFERRED PROP TAX RECEIVABLE	363,764.00	
10-25100	BENEFITS PAYABLE	8,546.51	
	TOTAL LIABILITIES		757,285.42

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-29800	FUND BALANCE - BEGINN OF YEAR	683,990.89	
	REVENUE OVER EXPENDITURES - YTD	(49,286.54)	
	BALANCE - CURRENT DATE		634,704.35
	TOTAL FUND EQUITY		634,704.35
	TOTAL LIABILITIES AND EQUITY		1,391,989.77

NIBLEY CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-110	32.34	32.34	408,621.00	408,588.66	.0
10-31-120	.00	.00	15,000.00	15,000.00	.0
10-31-130	.00	.00	590,000.00	590,000.00	.0
10-31-140	14,489.81	14,489.81	112,000.00	97,510.19	12.9
10-31-141	.00	.00	37,000.00	37,000.00	.0
10-31-142	2,291.02	2,291.02	70,000.00	67,708.98	3.3
10-31-143	5,882.56	.00	19,000.00	19,000.00	.0
10-31-150	3,625.54	8,029.40	35,000.00	26,970.60	22.9
	<u>26,321.27</u>	<u>24,842.57</u>	<u>1,286,621.00</u>	<u>1,261,778.43</u>	<u>1.9</u>
<u>LICENSES AND PERMITS</u>					
10-32-210	22,405.49	75,984.90	113,000.00	37,015.10	67.2
10-32-220	195.00	275.00	8,000.00	7,725.00	3.4
10-32-250	245.00	622.50	9,000.00	8,377.50	6.9
	<u>22,845.49</u>	<u>76,882.40</u>	<u>130,000.00</u>	<u>53,117.60</u>	<u>59.1</u>
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-322	.00	.00	1,500.00	1,500.00	.0
10-33-323	.00	.00	600.00	600.00	.0
10-33-810	.00	.00	10,000.00	10,000.00	.0
	<u>.00</u>	<u>.00</u>	<u>12,100.00</u>	<u>12,100.00</u>	<u>.0</u>

NIBLEY CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
10-34-410 COMM CENTER-DISPATCH	5,276.70	10,472.68	61,000.00	50,527.32	17.2
10-34-420 PLANNING & ZONING REVIEW FEE	100.00	810.00	500.00	(310.00)	162.0
10-34-422 DEVELOPMENT FEES REIMBURSE	.00	.00	12,000.00	12,000.00	.0
10-34-426 APPLICATION FEE	30.00	30.00	.00	(30.00)	.0
10-34-430 REFUSE COLLECTION CHARGES	32,090.84	63,673.30	370,000.00	306,326.70	17.2
10-34-440 FACILITY RENTALS	420.00	422.00	6,300.00	5,878.00	6.7
10-34-442 YOUTH PROGRAMS	.00	.00	13,400.00	13,400.00	.0
10-34-445 FITNESS PROGRAMS	53.00	130.00	7,800.00	7,670.00	1.7
10-34-446 FAMILY SPECIAL EVENTS	.00	.00	500.00	500.00	.0
10-34-448 SPECIAL EVENTS	.00	.00	6,000.00	6,000.00	.0
10-34-450 REC RENTAL EQUIPMENT	.00	.00	125.00	125.00	.0
10-34-460 PARK/PAVILLION RENTAL FEES	251.34	616.07	2,000.00	1,383.93	30.8
10-34-461 CONCESSION SALES	873.00	1,305.99	5,000.00	3,694.01	26.1
10-34-660 HERITAGE DAYS	.00	.00	6,000.00	6,000.00	.0
10-34-661 YOUTH COUNCIL REVENUE	151.10	285.85	2,500.00	2,214.15	11.4
10-34-662 NIBLEY ROYALTY	.00	.00	2,000.00	2,000.00	.0
10-34-665 BALLFIELD SPONSORSHIP	.00	.00	3,000.00	3,000.00	.0
10-34-681 VARIANCE REQUEST	.00	75.00	200.00	125.00	37.5
TOTAL CHARGES FOR SERVICES	39,245.98	77,820.89	498,325.00	420,504.11	15.6
<u>FINES AND FORFEITURES</u>					
10-35-510 COURT FINES & FORFEITURES	1,244.77	9,795.88	62,000.00	52,204.12	15.8
TOTAL FINES AND FORFEITURES	1,244.77	9,795.88	62,000.00	52,204.12	15.8
<u>MISCELLANEOUS REVENUE</u>					
10-36-610 INTEREST EARNED	4,958.89	9,920.96	40,000.00	30,079.04	24.8
10-36-660 HERITAGE DAYS	750.00	750.00	.00	(750.00)	.0
10-36-670 SALE OF SURPLUS EQUIPMENT	.00	.00	1,000.00	1,000.00	.0
10-36-683 HOUSE RENT 3200 S	.00	.00	6,000.00	6,000.00	.0
10-36-686 DAMAGE TO CITY PROPERTY REIMB.	.00	.00	500.00	500.00	.0
10-36-690 MISCELLANEOUS REVENUE	70.10	100.10	10,000.00	9,899.90	1.0
10-36-691 LAND LEASES	.00	.00	3,000.00	3,000.00	.0
10-36-693 TREE BOARD	.00	.00	2,500.00	2,500.00	.0
TOTAL MISCELLANEOUS REVENUE	5,778.99	10,771.06	63,000.00	52,228.94	17.1
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-38-720 FROM ROAD IMPACT FEE FUND	2,500.00	5,000.00	30,000.00	25,000.00	16.7
TOTAL CONTRIBUTIONS AND TRANSFERS	2,500.00	5,000.00	30,000.00	25,000.00	16.7

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ADMINISTRATIVE TRANSFERS</u>					
10-39-700 ADMIN CHARGE TO WATER	16,382.58	32,765.16	196,591.00	163,825.84	16.7
10-39-701 ADMIN CHARGE-- SEWER	16,382.58	32,765.16	196,591.00	163,825.84	16.7
10-39-702 ADMIN CHARGE-- STORM WATER	3,640.58	7,281.16	43,687.00	36,405.84	16.7
TOTAL ADMINISTRATIVE TRANSFERS	36,405.74	72,811.48	436,869.00	364,057.52	16.7
TOTAL FUND REVENUE	134,342.24	277,924.28	2,518,915.00	2,240,990.72	11.0

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY COUNCIL</u>					
10-41-110 SALARIES & WAGES	2,340.00	4,680.00	30,000.00	25,320.00	15.6
10-41-130 EMPLOYEE BENEFITS	178.97	357.94	2,200.00	1,842.06	16.3
10-41-230 TRAVEL	.00	.00	8,000.00	8,000.00	.0
10-41-280 TELEPHONE	360.00	720.00	4,500.00	3,780.00	16.0
10-41-330 EDUCATION & TRAINING	.00	.00	4,500.00	4,500.00	.0
10-41-620 MAYOR DISCRETIONARY	.00	.00	1,000.00	1,000.00	.0
TOTAL CITY COUNCIL	2,878.97	5,757.94	50,200.00	44,442.06	11.5
<u>COURT</u>					
10-42-110 SALARIES & WAGES	3,504.82	6,749.41	40,000.00	33,250.59	16.9
10-42-130 EMPLOYEE BENEFITS	1,554.26	3,034.64	9,500.00	6,465.36	31.9
10-42-230 TRAVEL	37.80	64.26	2,600.00	2,535.74	2.5
10-42-240 OFFICE SUPPLIES	.00	.00	600.00	600.00	.0
10-42-311 PROSECUTION	550.00	1,100.00	7,000.00	5,900.00	15.7
10-42-320 WITNESS FEES	.00	.00	800.00	800.00	.0
10-42-324 DEFENSE FEES	.00	250.00	5,000.00	4,750.00	5.0
10-42-326 INTERPRETER	79.62	119.43	2,000.00	1,880.57	6.0
10-42-330 EDUCATION & TRAINING	.00	.00	700.00	700.00	.0
10-42-610 BALIFF SERVICES	.00	.00	3,000.00	3,000.00	.0
TOTAL COURT	5,726.50	11,317.74	71,200.00	59,882.26	15.9
<u>ADMINISTRATIVE</u>					
10-43-110 SALARIES & WAGES	17,988.52	35,903.02	262,700.00	226,796.98	13.7
10-43-130 EMPLOYEE BENEFITS	7,117.20	13,415.40	78,000.00	64,584.60	17.2
10-43-230 TRAVEL	.00	.00	10,000.00	10,000.00	.0
10-43-280 TELEPHONE	240.00	480.00	3,000.00	2,520.00	16.0
10-43-300 MEMBERSHIPS & DUES	100.00	3,368.08	5,000.00	1,631.92	67.4
10-43-310 PROFESSIONAL SERVICES	.00	3,000.00	32,000.00	29,000.00	9.4
10-43-311 LEGAL EXPENSE	(117.00)	(117.00)	11,000.00	11,117.00	(1.1)
10-43-330 EDUCATION & TRAINING	.00	.00	6,000.00	6,000.00	.0
10-43-341 ECONOMIC DEVELOPMENT	.00	1,500.00	4,000.00	2,500.00	37.5
10-43-400 DEPARTMENT EXPENDITURES	375.00	564.34	20,000.00	19,435.66	2.8
TOTAL ADMINISTRATIVE	25,703.72	58,113.84	431,700.00	373,586.16	13.5
<u>ELECTIONS</u>					
10-47-310 PROFESSIONAL SERVICES	.00	.00	1,000.00	1,000.00	.0
TOTAL ELECTIONS	.00	.00	1,000.00	1,000.00	.0

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS & SHOP</u>					
10-48-110 SALARIES & WAGES	7,163.60	14,167.20	80,000.00	65,832.80	17.7
10-48-130 EMPLOYEE BENEFITS	2,907.79	5,807.84	33,000.00	27,192.16	17.6
10-48-230 TRAVEL	.00	.00	3,000.00	3,000.00	.0
10-48-240 OFFICE SUPPLIES	.00	.00	1,000.00	1,000.00	.0
10-48-250 BUILDING MAINTENANCE	1,130.14	1,162.29	12,000.00	10,837.71	9.7
10-48-251 VEHICLE FUEL	2,321.05	3,728.46	48,000.00	44,271.54	7.8
10-48-252 VEHICLE REPAIR	4,356.88	5,664.82	28,000.00	22,335.18	20.2
10-48-270 PW UTILITIES	.00	583.83	9,000.00	8,416.17	6.5
10-48-280 TELEPHONE	60.00	120.00	800.00	680.00	15.0
10-48-300 MEMBERSHIP & DUES	.00	.00	1,000.00	1,000.00	.0
10-48-310 PROFESSIONAL SERVICES	.00	.00	500.00	500.00	.0
10-48-311 LEGAL EXPENSE	.00	.00	500.00	500.00	.0
10-48-330 EDUCATION & TRAINING	.00	.00	2,000.00	2,000.00	.0
10-48-400 DEPARTMENT EXPENDITURES	40.47	40.47	7,500.00	7,459.53	.5
10-48-514 ENGINEERING EXPENSE	.00	.00	7,500.00	7,500.00	.0
TOTAL PUBLIC WORKS & SHOP	17,979.93	31,274.91	233,800.00	202,525.09	13.4
<u>NON-DEPARTMENTAL</u>					
10-50-240 OFFICE SUPPLIES	622.00	706.83	10,000.00	9,293.17	7.1
10-50-243 POSTAGE EXPENSE	.00	.00	2,000.00	2,000.00	.0
10-50-245 UTILITY POSTAGE	3,341.02	3,341.02	9,000.00	5,658.98	37.1
10-50-250 EQUIPMENT MAINTENANCE	368.55	368.55	3,000.00	2,631.45	12.3
10-50-270 UTILITIES	.00	508.98	10,000.00	9,491.02	5.1
10-50-280 TELEPHONE/INTERNET	.00	.00	3,500.00	3,500.00	.0
10-50-370 SOFTWARE	602.95	2,924.95	20,000.00	17,075.05	14.6
10-50-440 BANK CHARGES	711.52	630.74	22,000.00	21,369.26	2.9
10-50-510 INSURANCE EXPENSE	(149.50)	18,374.31	60,000.00	41,625.69	30.6
10-50-511 BUILDING LEASE	3,583.34	7,166.68	43,000.00	35,833.32	16.7
10-50-514 ENGINEERING EXPENSE	.00	.00	2,000.00	2,000.00	.0
10-50-517 WEB ADMIN & DESIGN	.00	.00	2,000.00	2,000.00	.0
10-50-518 INFORMATION TECHNOLOGY	444.46	1,423.42	8,000.00	6,576.58	17.8
10-50-520 COMMUNITY CENTER	.00	.00	1,000.00	1,000.00	.0
10-50-530 NEWSLETTER	442.62	442.62	5,500.00	5,057.38	8.1
10-50-620 MISCELLANEOUS	.00	63.27	.00	(63.27)	.0
10-50-741 COMPUTER UPGRADES	.00	.00	3,500.00	3,500.00	.0
TOTAL NON-DEPARTMENTAL	9,966.96	35,951.37	204,500.00	168,548.63	17.6

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
10-54-110 SALARIES & WAGES	.00	.00	18,500.00	18,500.00	.0
10-54-130 EMPLOYEE BENEFITS	.00	.00	1,400.00	1,400.00	.0
10-54-320 SHERIFF CONTRACT SERVICES	.00	.00	50,000.00	50,000.00	.0
10-54-340 FIRE PROTECTION	.00	43,504.00	46,250.00	2,746.00	94.1
10-54-350 FIRST RESPONSE	2,001.83	4,003.66	24,022.00	20,018.34	16.7
10-54-360 ANIMAL CONTROL	.00	.00	19,000.00	19,000.00	.0
10-54-400 DEPARTMENT EXPENDITURES	.00	.00	6,000.00	6,000.00	.0
10-54-440 COMMUNICATION CENTER	.00	5,127.00	60,000.00	54,873.00	8.6
TOTAL PUBLIC SAFETY	2,001.83	52,634.66	225,172.00	172,537.34	23.4
<u>STREETS</u>					
10-60-110 SALARIES & WAGES	5,972.07	8,494.29	30,000.00	21,505.71	28.3
10-60-115 SEASONAL SALARIES & WAGES	1,580.61	3,528.35	5,700.00	2,171.65	61.9
10-60-120 CROSSING GUARD SALARIES & WAGE	.00	.00	28,500.00	28,500.00	.0
10-60-130 EMPLOYEE BENEFITS	1,498.56	2,756.55	13,500.00	10,743.45	20.4
10-60-135 CROSSING GUARD EMPL. BENEFITS	.00	.00	2,500.00	2,500.00	.0
10-60-230 TRAVEL	.00	.00	1,200.00	1,200.00	.0
10-60-240 OFFICE SUPPLIES	.00	.00	275.00	275.00	.0
10-60-247 UNIFORMS	68.76	68.76	1,500.00	1,431.24	4.6
10-60-250 EQUIP MAINTENANCE	87.00	181.77	32,000.00	31,818.23	.6
10-60-260 NEW DEVELOPMENT INFRASTRUCTURE	.00	.00	11,000.00	11,000.00	.0
10-60-270 UTILITIES - CROSSING LIGHTS	.00	22.08	500.00	477.92	4.4
10-60-275 UTILITIES - STREET LIGHTS	.00	3,606.88	48,000.00	44,393.12	7.5
10-60-278 3200 S HOUSE	.00	.00	1,000.00	1,000.00	.0
10-60-280 TELEPHONE	.00	30.00	400.00	370.00	7.5
10-60-310 PROFESSIONAL SERVICES	.00	.00	500.00	500.00	.0
10-60-311 LEGAL EXPENSE	.00	.00	500.00	500.00	.0
10-60-330 EDUCATION & TRAINING	.00	.00	700.00	700.00	.0
10-60-450 SNOW REMOVAL	.00	.00	18,000.00	18,000.00	.0
10-60-514 ENGINEERING EXPENSE	.00	.00	5,000.00	5,000.00	.0
10-60-619 ROW ACQUISITION	.00	.00	10,000.00	10,000.00	.0
TOTAL STREETS	9,207.00	18,688.68	210,775.00	192,086.32	8.9
<u>SANITATION</u>					
10-62-310 PROFESSIONAL SERVICES	.00	.00	500.00	500.00	.0
10-62-320 REFUSE COLLECTION SERVICES	.00	31,869.48	365,000.00	333,130.52	8.7
10-62-514 ENGINEERING EXPENSE	.00	.00	500.00	500.00	.0
TOTAL SANITATION	.00	31,869.48	366,000.00	334,130.52	8.7

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING & ZONING</u>					
10-68-110 SALARIES & WAGES	9,335.24	17,863.19	114,000.00	96,136.81	15.7
10-68-130 EMPLOYEE BENEFITS	3,452.19	6,722.04	43,000.00	36,277.96	15.6
10-68-230 TRAVEL	.00	.00	4,500.00	4,500.00	.0
10-68-240 OFFICE SUPPLIES	.00	.00	1,000.00	1,000.00	.0
10-68-280 TELEPHONE	60.00	120.00	2,000.00	1,880.00	6.0
10-68-310 PROFESSIONAL SERVICES	.00	.00	500.00	500.00	.0
10-68-311 LEGAL EXPENSE	150.00	150.00	10,000.00	9,850.00	1.5
10-68-330 EDUCATION & TRAINING	.00	.00	5,500.00	5,500.00	.0
10-68-400 DEPARTMENT EXPENDITURES	1,207.83	1,334.18	2,500.00	1,165.82	53.4
10-68-514 ENGINEERING EXPENSE	.00	.00	30,000.00	30,000.00	.0
10-68-550 CODE ENFORCEMENT	.00	.00	2,500.00	2,500.00	.0
10-68-621 COUNTY PLANNING ASSESSMENT	.00	.00	6,200.00	6,200.00	.0
10-68-655 TREE BOARD	.00	.00	1,000.00	1,000.00	.0
TOTAL PLANNING & ZONING	14,205.26	26,189.41	222,700.00	196,510.59	11.8
<u>PARKS</u>					
10-70-110 SALARIES & WAGES	8,319.76	15,921.32	124,000.00	108,078.68	12.8
10-70-115 SEASONAL SALARIES & WAGES	6,593.88	13,583.66	45,000.00	31,416.34	30.2
10-70-130 EMPLOYEE BENEFITS	3,903.60	7,649.98	66,000.00	58,350.02	11.6
10-70-230 TRAVEL	.00	.00	2,500.00	2,500.00	.0
10-70-240 OFFICE SUPPLIES	.00	.00	1,000.00	1,000.00	.0
10-70-247 UNIFORMS	.00	.00	2,600.00	2,600.00	.0
10-70-250 EQUIP MAINTENANCE	1,116.58	1,533.30	45,000.00	43,466.70	3.4
10-70-270 UTILITIES	.00	568.88	6,650.00	6,081.12	8.6
10-70-280 TELEPHONE	60.00	120.00	2,200.00	2,080.00	5.5
10-70-330 EDUCATION & TRAINING	.00	.00	1,500.00	1,500.00	.0
10-70-420 TREES	.00	.00	6,000.00	6,000.00	.0
10-70-695 MORGAN FARM	.00	.00	4,000.00	4,000.00	.0
10-70-910 TRANSFER TO CAP IMP FUND	1,364.91	2,729.82	16,379.00	13,649.18	16.7
TOTAL PARKS	21,358.73	42,106.96	322,829.00	280,722.04	13.0

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COMMUNITY DEVELOP/RECREATION</u>					
10-75-110 SALARIES & WAGES	4,148.74	8,121.12	45,000.00	36,878.88	18.1
10-75-115 SEASONAL SALARIES & WAGES	.00	.00	9,500.00	9,500.00	.0
10-75-130 EMPLOYEE BENEFITS	2,158.96	4,272.76	24,000.00	19,727.24	17.8
10-75-230 TRAVEL	.00	.00	1,800.00	1,800.00	.0
10-75-247 UNIFORMS	.00	.00	150.00	150.00	.0
10-75-280 TELEPHONE	60.00	120.00	.00	(120.00)	.0
10-75-300 MEMBERSHIP & DUES	.00	.00	225.00	225.00	.0
10-75-330 EDUCATION & TRAINING	.00	.00	2,500.00	2,500.00	.0
10-75-400 DEPARTMENT EXPENDITURES	.00	.00	3,600.00	3,600.00	.0
10-75-415 BALL FIELD SPONSORSHIP	.00	.00	1,000.00	1,000.00	.0
10-75-480 LIBRARY	.00	.00	27,000.00	27,000.00	.0
10-75-500 REC RENTAL EQUIPMENT	.00	.00	250.00	250.00	.0
10-75-515 YOUTH PROGRAMS	.00	485.48	12,800.00	12,314.52	3.8
10-75-540 FAMILY SPECIAL EVENTS	.00	.00	400.00	400.00	.0
10-75-650 HYRUM SENIOR CITIZEN CENTER	.00	.00	1,000.00	1,000.00	.0
10-75-652 WILDLIFE EXPENSES	.00	.00	300.00	300.00	.0
10-75-657 SPECIAL EVENTS	.00	.00	2,300.00	2,300.00	.0
10-75-660 HERITAGE DAYS	.00	.00	20,000.00	20,000.00	.0
10-75-661 CHILDRENS THEATER	.00	306.47	3,500.00	3,193.53	8.8
10-75-662 YOUTH COUNCIL	.00	.00	5,500.00	5,500.00	.0
10-75-663 SCARECROW FESTIVAL	.00	.00	1,000.00	1,000.00	.0
10-75-664 NIBLEY ROYALTY & FLOAT	.00	.00	3,500.00	3,500.00	.0
10-75-667 COMMUNITY GARDEN	.00	.00	1,000.00	1,000.00	.0
10-75-670 FITNESS PROGRAMS	.00	.00	2,400.00	2,400.00	.0
TOTAL COMMUNITY DEVELOP/RECREATION	6,367.70	13,305.83	168,725.00	155,419.17	7.9
TOTAL FUND EXPENDITURES	115,396.60	327,210.82	2,508,601.00	2,181,390.18	13.0
NET REVENUE OVER EXPENDITURES	18,945.64	(49,286.54)	10,314.00	59,600.54	(477.9)

NIBLEY CITY CORPORATION

BALANCE SHEET

AUGUST 31, 2016

CLASS C ROADS

ASSETS

11-11900	CASH -- COMBINED FUND	(103,976.98)	
	TOTAL ASSETS			(103,976.98)

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
11-29800	BEGINNING OF YEAR		101,873.02	
	REVENUE OVER EXPENDITURES - YTD	(205,850.00)	
	BALANCE - CURRENT DATE	(103,976.98)	
	TOTAL FUND EQUITY			(103,976.98)
	TOTAL LIABILITIES AND EQUITY			(103,976.98)

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2016

CLASS C ROADS

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>SOURCE 30</u>					
11-30-500 CLASS "C" ROAD ALLOTMENT	(40,000.00)	(40,000.00)	200,000.00	240,000.00	(20.0)
TOTAL SOURCE 30	(40,000.00)	(40,000.00)	200,000.00	240,000.00	(20.0)
TOTAL FUND REVENUE	(40,000.00)	(40,000.00)	200,000.00	240,000.00	(20.0)

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2016

CLASS C ROADS

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>					
11-40-650 CLASS "C" ROAD PROJECTS	.00	165,850.00	200,000.00	34,150.00	82.9
TOTAL EXPENDITURES	.00	165,850.00	200,000.00	34,150.00	82.9
TOTAL FUND EXPENDITURES	.00	165,850.00	200,000.00	34,150.00	82.9
NET REVENUE OVER EXPENDITURES	(40,000.00)	(205,850.00)	.00	205,850.00	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2016

MUNICIPAL BUILDING AUTHORITY

ASSETS

20-11900	CASH - COMBINED FUND	58,001.81	
20-16110	LAND	10,000.00	
20-16200	FIXTURES AND FURNITURE	77,854.00	
20-16220	BUILDING	1,685,565.33	
20-16310	IMPROVEMENTS OTHER THAN BLDGS	18,225.00	
20-17500	ACCUMULATED DEPRECIATION	(318,989.00)	
20-17510	ACCUMULATED DEPRECIATION IMPRO	(18,222.00)	
20-17515	ACCUM DEPR. FURN. AND FIXTURES	(20,761.00)	
	TOTAL ASSETS		1,491,674.14

LIABILITIES AND EQUITY

LIABILITIES

20-21320	ACCRUED INT PAYABLE	24,808.16	
20-25110	CURRENT MATURITY - ZIONS BONDS	18,000.00	
20-25120	MBA BOND PAYABLE - ZIONS	768,000.00	
	TOTAL LIABILITIES		810,808.16

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
20-29800	FUND BALANCE-BEGINNING OF YEAR	673,699.30	
	REVENUE OVER EXPENDITURES - YTD	7,166.68	
	BALANCE - CURRENT DATE	680,865.98	
	TOTAL FUND EQUITY		680,865.98
	TOTAL LIABILITIES AND EQUITY		1,491,674.14

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2016

MUNICIPAL BUILDING AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES</u>					
20-30-400 INTEREST SUBSIDY	.00	.00	6,000.00	6,000.00	.0
20-30-500 LEASE REVENUE	3,583.34	7,166.68	43,000.00	35,833.32	16.7
TOTAL REVENUES	3,583.34	7,166.68	49,000.00	41,833.32	14.6
TOTAL FUND REVENUE	3,583.34	7,166.68	49,000.00	41,833.32	14.6

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2016

MUNICIPAL BUILDING AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
20-40-810 DEBT SERVICE	.00	.00	16,000.00	16,000.00	.0
20-40-820 DEBT SERVICE - INTEREST	.00	.00	33,000.00	33,000.00	.0
TOTAL EXPENDITURES	.00	.00	49,000.00	49,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	49,000.00	49,000.00	.0
NET REVENUE OVER EXPENDITURES	3,583.34	7,166.68	.00	(7,166.68)	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2016

SPECIAL REVENUE FUND

<u>ASSETS</u>			
22-11900	CASH - COMBINED FUND	44.45	
22-13110	ACCOUNTS RECEIVABLE -SIDEWALK	(1.43)	
	TOTAL ASSETS		<u>43.02</u>
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>43.02</u>	
	BALANCE - CURRENT DATE	<u>43.02</u>	
	TOTAL FUND EQUITY		<u>43.02</u>
	TOTAL LIABILITIES AND EQUITY		<u>43.02</u>

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2016

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
22-36-650 600 WEST SIDEWALK PROJECT	21.51	43.02	.00	(43.02)	.0
TOTAL SOURCE 36	21.51	43.02	.00	(43.02)	.0
TOTAL FUND REVENUE	21.51	43.02	.00	(43.02)	.0
NET REVENUE OVER EXPENDITURES	21.51	43.02	.00	(43.02)	.0

NIBLEY CITY CORPORATION
 BALANCE SHEET
 AUGUST 31, 2016

FIRST RESPONDER FUND

<u>ASSETS</u>			
24-11900	CASH COMBINED FUND		11,545.67
	TOTAL ASSETS		11,545.67
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
24-29800	BEGINNING OF YEAR	7,964.52	
	REVENUE OVER EXPENDITURES - YTD	3,581.15	
	BALANCE - CURRENT DATE		11,545.67
	TOTAL FUND EQUITY		11,545.67
	TOTAL LIABILITIES AND EQUITY		11,545.67

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2016

FIRST RESPONDER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
24-36-601 NIBLEY CONTRIBUTION	2,001.83	4,003.66	24,022.00	20,018.34	16.7
24-36-602 MILLVILLE CONTRIBUTION	.00	.00	7,577.00	7,577.00	.0
	2,001.83	4,003.66	31,599.00	27,595.34	12.7
TOTAL SOURCE 36					
	2,001.83	4,003.66	31,599.00	27,595.34	12.7
TOTAL FUND REVENUE					
	2,001.83	4,003.66	31,599.00	27,595.34	12.7

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2016

FIRST RESPONDER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
24-40-110 STIPEND	.00	.00	8,000.00	8,000.00	.0
24-40-130 EMPLOYEE BENEFITS	31.50	31.50	.00	(31.50)	.0
24-40-230 TRAVEL	.00	.00	1,650.00	1,650.00	.0
24-40-244 EQUIPMENT SUPPLIES & MAINT	190.91	231.41	11,325.00	11,093.59	2.0
24-40-247 UNIFORMS	.00	159.60	2,000.00	1,840.40	8.0
24-40-251 VEHICLE REPAIR	.00	.00	2,000.00	2,000.00	.0
24-40-253 VEHICLE FUEL	.00	.00	1,000.00	1,000.00	.0
24-40-330 EDUCATION & TRAINING	.00	.00	5,000.00	5,000.00	.0
24-40-510 INSURANCE EXPENSE	.00	.00	624.00	624.00	.0
TOTAL DEPARTMENT 40	<u>222.41</u>	<u>422.51</u>	<u>31,599.00</u>	<u>31,176.49</u>	<u>1.3</u>
TOTAL FUND EXPENDITURES	<u>222.41</u>	<u>422.51</u>	<u>31,599.00</u>	<u>31,176.49</u>	<u>1.3</u>
NET REVENUE OVER EXPENDITURES	<u><u>1,779.42</u></u>	<u><u>3,581.15</u></u>	<u><u>.00</u></u>	<u><u>(3,581.15)</u></u>	<u><u>.0</u></u>

NIBLEY CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2016

CAPITAL PROJECT FUND

<u>ASSETS</u>		
45-11900	CASH - COMBINED FUND	757,875.26
	TOTAL ASSETS	757,875.26
<u>LIABILITIES AND EQUITY</u>		
<u>FUND EQUITY</u>		
UNAPPROPRIATED FUND BALANCE:		
45-29800	FUND BALANCE-BEGINNING OF YEAR	784,725.99
	REVENUE OVER EXPENDITURES - YTD	(26,850.73)
	BALANCE - CURRENT DATE	757,875.26
	TOTAL FUND EQUITY	757,875.26
	TOTAL LIABILITIES AND EQUITY	757,875.26

NIBLEY CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2016

CAPITAL PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CONTRIBUTIONS AND TRANSFERS</u>					
45-38-700 TRANSFER FROM GENERAL FUND	1,364.91	2,729.82	251,173.00	248,443.18	1.1
45-38-710 SALE OF SURPLUS LAND	.00	.00	80,000.00	80,000.00	.0
45-38-720 GRANT - RAPZ	.00	.00	140,000.00	140,000.00	.0
45-38-724 GRANT - CIB	.00	.00	17,500.00	17,500.00	.0
45-38-725 GRANT - CCOG - 3200 S	.00	.00	26,000.00	26,000.00	.0
45-38-726 GRANT - CCOG - 2600 S	.00	.00	200,000.00	200,000.00	.0
45-38-910 APPROPRIATED FUND BALANCE	.00	.00	395,000.00	395,000.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	1,364.91	2,729.82	1,109,673.00	1,106,943.18	.3
TOTAL FUND REVENUE	1,364.91	2,729.82	1,109,673.00	1,106,943.18	.3

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2016

CAPITAL PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
45-40-706 TENNIS COURTS	.00	.00	140,000.00	140,000.00	.0
45-40-707 HERITAGE PARK WEST	.00	.00	100,000.00	100,000.00	.0
45-40-708 VETERANS MEMORIAL PARK	.00	.00	25,000.00	25,000.00	.0
45-40-731 3200 S/SR 165	.00	.00	100,000.00	100,000.00	.0
45-40-732 2600 S/SR 165	.00	.00	200,000.00	200,000.00	.0
45-40-733 SIDEWALK 2600 S/SR165	.00	.00	70,000.00	70,000.00	.0
45-40-734 STREET MAINTENANCE	.00	29,465.05	70,000.00	40,534.95	42.1
45-40-735 PUBLIC WORKS YARD	.00	115.50	.00	(115.50)	.0
45-40-737 MASTER PLANS	.00	.00	17,500.00	17,500.00	.0
45-40-739 NIBLEY PARK BLDG UPGRADES	.00	.00	40,000.00	40,000.00	.0
45-40-741 RIVER TRAIL	.00	.00	28,000.00	28,000.00	.0
45-40-742 UTILITY TRAILER	.00	.00	4,500.00	4,500.00	.0
45-40-743 SIDEWALK PROJECTS	.00	.00	100,000.00	100,000.00	.0
45-40-745 RIVER REPAIR	.00	.00	5,000.00	5,000.00	.0
45-40-746 ROW ACQUISITION FOR TRAILS	.00	.00	109,673.00	109,673.00	.0
TOTAL EXPENDITURES	.00	29,580.55	1,009,673.00	980,092.45	2.9
TOTAL FUND EXPENDITURES	.00	29,580.55	1,009,673.00	980,092.45	2.9
NET REVENUE OVER EXPENDITURES	1,364.91	(26,850.73)	100,000.00	126,850.73	(26.9)

NIBLEY CITY CORPORATION

BALANCE SHEET

AUGUST 31, 2016

WATER DEPARTMENT

ASSETS

51-11900	CASH - COMBINED FUND	611,759.16	
51-11920	REST. CASH-DEBT SERVICE	210,833.00	
51-12000	NET PENSION ASSET	67.00	
51-13110	ACCOUNTS RECEIVABLE	121,474.60	
51-16110	LAND	26,320.00	
51-16120	WATER SHARES	131,060.04	
51-16310	IMPROVEMENTS OTHER THAN BLDGS	4,143,047.86	
51-16510	MACHINERY AND EQUIPMENT	371,944.23	
51-17500	ACCUMULATED DEPRECIATION	(1,703,414.00)	
51-17510	ACCUM DEP -MACHINERY & EQUIP	(219,834.00)	
51-18010	DEFERRED OUTFLOW-PENSION	29,094.00	
	TOTAL ASSETS		<u>3,722,351.89</u>

LIABILITIES AND EQUITY

LIABILITIES

51-21320	ACCRUED INT PAYABLE	6,177.50	
51-22350	NET PENSION LIABILITY	45,337.00	
51-22400	ST COMP ABSENCE PAYABLE	2,514.26	
51-22410	LT COMP ABSENCE PAYABLE	573.00	
51-25100	CURRENT MATURITY BONDS	81,000.00	
51-25500	BONDS PAYABLE	544,000.00	
	TOTAL LIABILITIES		679,601.76

FUND EQUITY

51-27950	DEFERRED INFLOWS-PENSIONS	5,270.00	
	UNAPPROPRIATED FUND BALANCE:		
51-29000	CONTRIBUTIONS DEVELOPMENT	25,480.00	
51-29010	PRIOR PERIOD ADJUSTMENT	(35,912.00)	
51-29800	FUND EQUITY - BEGINN OF YEAR	3,077,929.41	
	REVENUE OVER EXPENDITURES - YTD	(30,017.28)	
	BALANCE - CURRENT DATE	3,037,480.13	
	TOTAL FUND EQUITY		<u>3,042,750.13</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,722,351.89</u>

NIBLEY CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2016

WATER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
51-36-610 INTEREST EARNED	.00	.00	1,500.00	1,500.00	.0
51-36-690 SALE OF ASSETS	.00	.00	65,000.00	65,000.00	.0
51-36-692 WATER SHARE RENTS	.00	.00	100.00	100.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	66,600.00	66,600.00	.0
<u>UTILITY REVENUE</u>					
51-37-601 APPROPRIATE FUND BALANCE	.00	.00	888,791.00	888,791.00	.0
51-37-610 INTEREST EARNED	.00	.00	5,000.00	5,000.00	.0
51-37-710 WATER SERVICE FEES	117,584.73	211,127.39	612,000.00	400,872.61	34.5
51-37-750 CONNECTION FEES	4,200.00	7,000.00	31,500.00	24,500.00	22.2
51-37-780 PENALTIES	2,494.22	4,454.15	30,000.00	25,545.85	14.9
TOTAL UTILITY REVENUE	124,278.95	222,581.54	1,567,291.00	1,344,709.46	14.2
TOTAL FUND REVENUE	124,278.95	222,581.54	1,633,891.00	1,411,309.46	13.6

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2016

WATER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
51-40-110 SALARIES & WAGES	7,014.88	13,316.68	74,000.00	60,683.32	18.0
51-40-130 EMPLOYEE BENEFITS	3,076.84	5,970.64	33,000.00	27,029.36	18.1
51-40-230 TRAVEL	.00	.00	2,200.00	2,200.00	.0
51-40-240 OFFICE SUPPLIES	.00	.00	500.00	500.00	.0
51-40-247 UNIFORMS	.00	.00	1,100.00	1,100.00	.0
51-40-249 WATER METERS	.00	.00	30,000.00	30,000.00	.0
51-40-250 MAINTENANCE - GENERAL	7,383.73	18,054.43	65,000.00	46,945.57	27.8
51-40-270 UTILITIES	.00	10,866.21	84,000.00	73,133.79	12.9
51-40-280 TELEPHONE	120.00	240.00	1,500.00	1,260.00	16.0
51-40-300 DUES & MEMBERSHIPS	.00	.00	1,500.00	1,500.00	.0
51-40-310 PROFESSIONAL SERVICES	.00	.00	10,000.00	10,000.00	.0
51-40-330 EDUCATION AND TRAINING	.00	.00	2,000.00	2,000.00	.0
51-40-335 WATER SHARES ASSESSMENTS	.00	.00	19,000.00	19,000.00	.0
51-40-442 WATER TESTING	420.00	420.00	6,500.00	6,080.00	6.5
51-40-443 WATER SHARES	.00	.00	30,000.00	30,000.00	.0
51-40-514 ENGINEERING EXPENSE	.00	.00	5,000.00	5,000.00	.0
51-40-515 EMERGENCY EXPENSE	.00	.00	100,000.00	100,000.00	.0
51-40-730 CAPITAL OUTLAY - IMPROVEMENTS	.00	.00	12,000.00	12,000.00	.0
51-40-740 CAPITAL OUTLAY - EQUIPMENT	.00	.00	65,000.00	65,000.00	.0
51-40-746 WELL CONSTRUCTION	54,715.41	76,874.64	800,000.00	723,125.36	9.6
51-40-810 DEBT SERVICE	.00	83,000.00	83,000.00	.00	100.0
51-40-820 DEBT SERVICE - INTEREST	.00	11,091.06	12,000.00	908.94	92.4
51-40-910 ADMIN CHARGE TO GENERAL FUND	16,382.58	32,765.16	196,591.00	163,825.84	16.7
TOTAL EXPENDITURES	89,113.44	252,598.82	1,633,891.00	1,381,292.18	15.5
TOTAL FUND EXPENDITURES	89,113.44	252,598.82	1,633,891.00	1,381,292.18	15.5
NET REVENUE OVER EXPENDITURES	35,165.51	(30,017.28)	.00	30,017.28	.0

NIBLEY CITY CORPORATION

BALANCE SHEET

AUGUST 31, 2016

SEWER DEPARTMENT

ASSETS

52-11900	CASH - COMBINED FUND	731,395.77	
52-11920	REST. CASH-DEBT SERVICE	34,167.00	
52-11930	REST CASH- RESERVE FUND	257,967.00	
52-11940	EMERGENCY REPAIR RESERVE	128,984.00	
52-12000	NET PENSION ASSET	(46.00)	
52-13110	ACCOUNTS RECEIVABLE	89,857.23	
52-16305	EASEMENTS	305,124.30	
52-16310	IMPROVEMENTS OTHER THAN BLDGS	8,910,858.48	
52-16510	MACHINERY AND EQUIPMENT	130,235.44	
52-17500	ACCUMULATED DEPRECIATION IMP	(2,768,831.90)	
52-17510	ACCUMULATED DEPRECIATION EQUIP	(44,473.00)	
52-18010	DEFERRED OUTFLOW-PENSION	26,368.00	
	TOTAL ASSETS		<u>7,801,606.32</u>

LIABILITIES AND EQUITY

LIABILITIES

52-21315	CURRENT MATURITY BONDS	245,000.00	
52-22350	NET PENSION LIABILITY	27,422.00	
52-22400	COMP ABSENCE PAYABLE	5,590.80	
52-22410	LT COMP ABSENCE PAYABLE	4,040.72	
52-25120	NOTES PAYABLE STATE OF UTAH	2,051,500.00	
	TOTAL LIABILITIES		2,333,553.52

FUND EQUITY

52-27950	DEFERRED INFLOWS	2,715.00	
	UNAPPROPRIATED FUND BALANCE:		
52-29000	CONTRIBUTIONS DEVELOPMENT	20,225.00	
52-29010	PRIOR PERIOD ADJUSTMENT	(15,886.00)	
52-29790	RETAINED EARN--RESTRICT DEBT S	211,397.00	
52-29800	BEGINNING OF YEAR	5,160,962.22	
	REVENUE OVER EXPENDITURES - YTD	88,639.58	
	BALANCE - CURRENT DATE	5,465,337.80	
	TOTAL FUND EQUITY		<u>5,468,052.80</u>
	TOTAL LIABILITIES AND EQUITY		<u>7,801,606.32</u>

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2016

SEWER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
52-38-550 MILLVILLE REIMBURSEMENT	.00	.00	10,000.00	10,000.00	.0
52-38-690 SALE OF FIXED ASSETS	.00	.00	65,000.00	65,000.00	.0
52-38-692 MISCELLANEOUS	.00	.00	(1,000.00)	(1,000.00)	.0
52-38-710 SEWER SERVICE FEES	75,224.07	149,318.21	1,100,000.00	950,681.79	13.6
TOTAL REVENUE	75,224.07	149,318.21	1,174,000.00	1,024,681.79	12.7
TOTAL FUND REVENUE	75,224.07	149,318.21	1,174,000.00	1,024,681.79	12.7

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2016

SEWER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
52-72-110 SALARIES & WAGES	2,724.22	5,030.23	74,000.00	68,969.77	6.8
52-72-130 EMPLOYEE BENEFITS	1,482.14	2,851.84	33,000.00	30,148.16	8.6
52-72-230 TRAVEL	.00	.00	1,500.00	1,500.00	.0
52-72-250 MAINTENANCE - GENERAL	26.04	320.32	22,409.00	22,088.68	1.4
52-72-260 SEWER CLEANING & INSPECTION	.00	.00	35,000.00	35,000.00	.0
52-72-270 UTILITIES	.00	690.16	11,000.00	10,309.84	6.3
52-72-275 WASTE WATER TREATMENT-LOGAN	.00	19,020.92	500,000.00	480,979.08	3.8
52-72-280 TELEPHONE	.00	.00	1,500.00	1,500.00	.0
52-72-300 DUES & MEMBERSHIPS	.00	.00	1,000.00	1,000.00	.0
52-72-311 LEGAL EXPENSE	.00	.00	10,000.00	10,000.00	.0
52-72-330 EDUCATION & TRAINING	.00	.00	1,000.00	1,000.00	.0
52-72-514 ENGINEERING EXPENSE	.00	.00	5,000.00	5,000.00	.0
52-72-636 SEWER RESERVE FUND	.00	.00	30,000.00	30,000.00	.0
52-72-740 CAPITAL OUTLAY - EQUIPMENT	.00	.00	107,000.00	107,000.00	.0
52-72-810 DEBT SERVICE	.00	.00	147,000.00	147,000.00	.0
52-72-910 ADMIN CHARGETO GEN FUND	16,382.58	32,765.16	196,591.00	163,825.84	16.7
TOTAL EXPENDITURES	20,614.98	60,678.63	1,176,000.00	1,115,321.37	5.2
TOTAL FUND EXPENDITURES	20,614.98	60,678.63	1,176,000.00	1,115,321.37	5.2
NET REVENUE OVER EXPENDITURES	54,609.09	88,639.58	(2,000.00)	(90,639.58)	4432.0

NIBLEY CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2016

STORM WATER DEPARTMENT

ASSETS

53-11900	CASH COMBINED FUND	226,035.14	
53-12000	NET PENSION ASSET	11.00	
53-13110	ACCOUNTS RECEIVABLE	17,965.45	
53-16310	IMPROVEMENTS OTHER THAN BLDGS	425,363.91	
53-16510	MACHINERY AND EQUIPMENT	76,985.00	
53-17500	ACCUMULATED DEPRECIATION	(94,532.00)	
53-18010	DEFERRED OUTFLOW-PENSION	12,381.00	
	TOTAL ASSETS		664,209.50

LIABILITIES AND EQUITY

LIABILITIES

53-22350	NET PENSION LIABILITY	17,117.00	
53-22400	ST COMP ABSENCE PAYABLE	1,913.29	
53-22410	LT COMP ABSENCE PAYABLE	1,134.89	
	TOTAL LIABILITIES		20,165.18

FUND EQUITY

53-27950	DEFERRED INFLOWS PENSIONS	1,914.00	
	UNAPPROPRIATED FUND BALANCE:		
53-29000	CONTRIBUTIONS DEVELOPMENT	16,120.00	
53-29010	PRIOR PERIOD ADJUSTMENT	(12,629.00)	
53-29800	FUND BALANCE	626,037.05	
	REVENUE OVER EXPENDITURES - YTD	12,602.27	
	BALANCE - CURRENT DATE	642,130.32	
	TOTAL FUND EQUITY		644,044.32
	TOTAL LIABILITIES AND EQUITY		664,209.50

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2016

STORM WATER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
53-37-411 STORM SYSTEM CLEANING	300.00	500.00	3,000.00	2,500.00	16.7
53-37-601 APPROPRIATE FUND BALANCE	.00	.00	2,000.00	2,000.00	.0
53-37-610 INTEREST EARNED	.00	.00	500.00	500.00	.0
53-37-710 STORM WATER SERVICE FEES	15,283.48	30,401.87	177,000.00	146,598.13	17.2
TOTAL SOURCE 37	15,583.48	30,901.87	182,500.00	151,598.13	16.9
TOTAL FUND REVENUE	15,583.48	30,901.87	182,500.00	151,598.13	16.9

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2016

STORM WATER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
53-40-110 SALARIES & WAGES	5,174.22	7,696.42	30,000.00	22,303.58	25.7
53-40-115 SEASONAL SALARIES & WAGES	.00	.00	5,700.00	5,700.00	.0
53-40-130 EMPLOYEE BENEFITS	1,312.07	2,412.02	14,000.00	11,587.98	17.2
53-40-230 TRAVEL	.00	.00	500.00	500.00	.0
53-40-250 EQUIP MAINTANENCE	.00	880.00	16,000.00	15,120.00	5.5
53-40-260 CANAL MAINTENANCE	.00	.00	3,500.00	3,500.00	.0
53-40-270 CLEANING	.00	.00	25,000.00	25,000.00	.0
53-40-280 TELEPHONE	.00	30.00	360.00	330.00	8.3
53-40-300 MEMBERSHIP & DUES	.00	.00	750.00	750.00	.0
53-40-330 EDUCATION & TRAINING	.00	.00	500.00	500.00	.0
53-40-514 ENGINEERING	.00	.00	5,000.00	5,000.00	.0
53-40-730 CAPITAL OUTLAY - IMPROVEMENTS	.00	.00	37,503.00	37,503.00	.0
53-40-910 ADMIN CHARGE TO GEN FUND	3,640.58	7,281.16	43,687.00	36,405.84	16.7
TOTAL DEPARTMENT 40	10,126.87	18,299.60	182,500.00	164,200.40	10.0
TOTAL FUND EXPENDITURES	10,126.87	18,299.60	182,500.00	164,200.40	10.0
NET REVENUE OVER EXPENDITURES	5,456.61	12,602.27	.00	(12,602.27)	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2016

WATER IMPACT FEE FUND

<u>ASSETS</u>		
55-11900	CASH - COMBINED FUND	141,899.79
55-16110	LAND	35,628.00
55-16310	IMPROVEMENTS OTHER THAN BLDGS	<u>2,503,574.97</u>
	TOTAL ASSETS	<u><u>2,681,102.76</u></u>
<u>LIABILITIES AND EQUITY</u>		
<u>FUND EQUITY</u>		
UNAPPROPRIATED FUND BALANCE:		
55-29800	BEGINNING OF YEAR	2,661,602.76
	REVENUE OVER EXPENDITURES - YTD	<u>19,500.00</u>
	BALANCE - CURRENT DATE	<u>2,681,102.76</u>
	TOTAL FUND EQUITY	<u>2,681,102.76</u>
	TOTAL LIABILITIES AND EQUITY	<u><u>2,681,102.76</u></u>

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2016

WATER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
55-37-601 APPROPRIATE FUND BALANCE	.00	.00	112,250.00	112,250.00	.0
55-37-790 WATER IMPACT FEES	11,700.00	19,500.00	87,750.00	68,250.00	22.2
TOTAL REVENUE	11,700.00	19,500.00	200,000.00	180,500.00	9.8
TOTAL FUND REVENUE	11,700.00	19,500.00	200,000.00	180,500.00	9.8
NET REVENUE OVER EXPENDITURES	11,700.00	19,500.00	200,000.00	180,500.00	9.8

NIBLEY CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2016

PARK IMPACT FEE FUND

<u>ASSETS</u>			
56-11900	CASH - COMBINED FUND		732,200.32
	TOTAL ASSETS		732,200.32
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
56-29800	BEGINNING OF YEAR	687,200.32	
	REVENUE OVER EXPENDITURES - YTD	45,000.00	
	BALANCE - CURRENT DATE		732,200.32
	TOTAL FUND EQUITY		732,200.32
	TOTAL LIABILITIES AND EQUITY		732,200.32

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2016

PARK IMPACT FEE FUND

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>REVENUE</u>						
56-37-601	APPROPRIATE FUND BALANCE	.00	.00	10,000.00	10,000.00	.0
56-37-790	PARK IMPACT FEES	27,000.00	45,000.00	202,500.00	157,500.00	22.2
	TOTAL REVENUE	<u>27,000.00</u>	<u>45,000.00</u>	<u>212,500.00</u>	<u>167,500.00</u>	<u>21.2</u>
	TOTAL FUND REVENUE	<u>27,000.00</u>	<u>45,000.00</u>	<u>212,500.00</u>	<u>167,500.00</u>	<u>21.2</u>

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2016

PARK IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
56-40-622 PARK MASTER PLAN UPDATE	.00	.00	35,000.00	35,000.00	.0
56-40-751 HERITAGE PARK BALL DIAMOND	.00	.00	100,000.00	100,000.00	.0
56-40-760 RESERVE FOR FUTURE EXPENDITURE	.00	.00	77,500.00	77,500.00	.0
TOTAL EXPENDITURES	.00	.00	212,500.00	212,500.00	.0
TOTAL FUND EXPENDITURES	.00	.00	212,500.00	212,500.00	.0
NET REVENUE OVER EXPENDITURES	27,000.00	45,000.00	.00	(45,000.00)	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2016

SEWER IMPACT FEE FUND

<u>ASSETS</u>			
57-11900	CASH - COMBINED FUND	882,807.65	
	TOTAL ASSETS		882,807.65
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
57-25120	NOTES PAYABLE STATE OF UTAH	2,100,500.00	
	TOTAL LIABILITIES		2,100,500.00
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
57-29800	BEGINNING OF YEAR	(1,238,092.35)	
	REVENUE OVER EXPENDITURES - YTD	20,400.00	
	BALANCE - CURRENT DATE	(1,217,692.35)	
	TOTAL FUND EQUITY		(1,217,692.35)
	TOTAL LIABILITIES AND EQUITY		882,807.65

NIBLEY CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2016

SEWER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUE</u>					
57-37-601 APPROPRIATE FUND BALANCE	.00	.00	19,375.00	19,375.00	.0
57-37-610 INTEREST EARNED	.00	.00	1,000.00	1,000.00	.0
57-37-790 SEWER IMPACT FEES	13,500.00	20,400.00	77,625.00	57,225.00	26.3
TOTAL UTILITY REVENUE	13,500.00	20,400.00	98,000.00	77,600.00	20.8
TOTAL FUND REVENUE	13,500.00	20,400.00	98,000.00	77,600.00	20.8

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2016

SEWER IMPACT FEE FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>					
57-40-810 DEBT SERVICE	.00	.00	98,000.00	98,000.00	.0
TOTAL EXPENDITURES	.00	.00	98,000.00	98,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	98,000.00	98,000.00	.0
NET REVENUE OVER EXPENDITURES	13,500.00	20,400.00	.00	(20,400.00)	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2016

STORM WATER FUND

ASSETS

58-11900	CASH ALLOCATED TO OTHER FUNDS	104,377.39	
58-16680	CONSTRUCTION IN PROGRESS	81,696.94	
	TOTAL ASSETS		<u>186,074.33</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
58-29800	BEGINNING OF YEAR	186,074.33	
	REVENUE OVER EXPENDITURES - YTD		
	BALANCE - CURRENT DATE	186,074.33	
	TOTAL FUND EQUITY		<u>186,074.33</u>
	TOTAL LIABILITIES AND EQUITY		<u>186,074.33</u>

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2016

STORM WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUE</u>					
58-37-610 INTEREST EARNED	.00	.00	2,000.00	2,000.00	.0
58-37-790 BASIN CONSTRUCTION	.00	.00	5,000.00	5,000.00	.0
58-37-990 APPROPRIATED FUND BALANCE	.00	.00	25,000.00	25,000.00	.0
TOTAL UTILITY REVENUE	.00	.00	32,000.00	32,000.00	.0
TOTAL FUND REVENUE	.00	.00	32,000.00	32,000.00	.0

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2016

STORM WATER FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>					
58-40-625 SUNRISE RET BASIN	.00	.00	32,000.00	32,000.00	.0
TOTAL EXPENDITURES	.00	.00	32,000.00	32,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	32,000.00	32,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2016

ROAD IMPACT FEE FUND

<u>ASSETS</u>			
59-11900	CASH -- COMBINED FUND		99,148.30
	TOTAL ASSETS		99,148.30
 <u>LIABILITIES AND EQUITY</u>			
 <u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
59-29800	BEGINNING OF YEAR	99,478.30	
	REVENUE OVER EXPENDITURES - YTD	(330.00)	
	BALANCE - CURRENT DATE		99,148.30
	TOTAL FUND EQUITY		99,148.30
	TOTAL LIABILITIES AND EQUITY		99,148.30

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2016

ROAD IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
59-37-601 APPROPRIATE FUND BALANCE	.00	.00	5,000.00	5,000.00	.0
59-37-790 ROAD IMPACT FEES	2,802.00	4,670.00	25,000.00	20,330.00	18.7
TOTAL SOURCE 37	2,802.00	4,670.00	30,000.00	25,330.00	15.6
TOTAL FUND REVENUE	2,802.00	4,670.00	30,000.00	25,330.00	15.6

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2016

ROAD IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
59-40-910 TRANSFER TO GENERAL FUND	2,500.00	5,000.00	30,000.00	25,000.00	16.7
TOTAL DEPARTMENT 40	2,500.00	5,000.00	30,000.00	25,000.00	16.7
TOTAL FUND EXPENDITURES	2,500.00	5,000.00	30,000.00	25,000.00	16.7
NET REVENUE OVER EXPENDITURES	302.00	(330.00)	.00	330.00	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2016

GENERAL FIXED ASSETS

<u>ASSETS</u>			
91-16110	LAND	3,505,398.76	
91-16310	IMPROVEMENTS OTHER THAN BLDGS	1,300,104.68	
91-16510	MACHINERY AND EQUIPMENT	812,934.21	
91-16690	ROADS & OTHER INFRASTRUCTURE	9,044,767.34	
91-16700	ACCUMULATED DEPRECIATION	(5,906,597.00)	
	TOTAL ASSETS		8,756,607.99
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
91-29000	CONTRIBUTIONS DEVELOPMENT	483,526.00	
91-29800	INVESTMENT IN GEN FIXED ASSETS	8,273,081.99	
	REVENUE OVER EXPENDITURES - YTD		
	BALANCE - CURRENT DATE	8,756,607.99	
	TOTAL FUND EQUITY		8,756,607.99
	TOTAL LIABILITIES AND EQUITY		8,756,607.99

NIBLEY CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2016

GENERAL LONG-TERM DEBT

<u>ASSETS</u>			
95-18100	FUNDS TO BE PROVIDED	46,650.00	
	TOTAL ASSETS		46,650.00
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
95-25100	ACCRUED COMPENSATED ABSENCES	46,650.00	
	TOTAL LIABILITIES		46,650.00
	TOTAL LIABILITIES AND EQUITY		46,650.00