

NIBLEY CITY CORPORATION
 COMBINED CASH INVESTMENT
 FEBRUARY 28, 2023

COMBINED CASH ACCOUNTS

01-11610	CASH - ST TREASURER- #346	13,092,719.80
01-11630	CASH-BANK OF UTAH	51,530.52
01-11640	XPRESS DEPOSIT ACCOUNT	3,658.85
		13,147,909.17
01-11900	CASH ALLOCATED TO OTHER FUNDS	(12,515,958.17)
01-11905	SEWER REPAIR & REPLACE FUND	(631,951.00)
		.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	2,922,884.93
11	ALLOCATION TO CLASS C ROADS	350,889.99
20	ALLOCATION TO MUNICIPAL BUILDING AUTHORITY	12,939.87
22	ALLOCATION TO SPECIAL REVENUE FUND	50.01
24	ALLOCATION TO FIRST RESPONDER FUND	10,712.96
45	ALLOCATION TO CAPITAL PROJECT FUND	2,351,606.72
51	ALLOCATION TO WATER DEPARTMENT	1,043,246.65
52	ALLOCATION TO SEWER DEPARTMENT	1,901,409.17
53	ALLOCATION TO STORMWATER DEPARTMENT	339,417.14
55	ALLOCATION TO WATER IMPACT FEE FUND	583,490.20
56	ALLOCATION TO PARK IMPACT FEE FUND	1,483,904.04
57	ALLOCATION TO SEWER IMPACT FEE FUND	955,970.30
58	ALLOCATION TO STORMWATER FUND	211,161.95
59	ALLOCATION TO STREET IMPACT FEE FUND	348,274.24
		12,515,958.17
	ALLOCATION FROM COMBINED CASH FUND - 01-11900	(12,515,958.17)
		.00

NIBLEY CITY CORPORATION

BALANCE SHEET

FEBRUARY 28, 2023

GENERAL FUND

ASSETS

10-11900	CASH - COMBINED FUND	2,922,884.93	
10-13110	AR GARBAGE CHARGES	65,395.87	
10-13120	AR 911 FEES	217.88	
10-13130	TAXES RECEIVABLE ACCRUED	(.37)	
10-13135	AR HOLDING	12,470.88	
10-13145	UNRECOGNIZED PROP TAX RECEIVE	958,448.00	
10-13150	CASH DRAWERS	200.00	
	TOTAL ASSETS		<u>3,959,617.19</u>

LIABILITIES AND EQUITY

LIABILITIES

10-21315	BUILDING DEPOSITS PAYABLE	235,263.55	
10-21316	ROAD DEPOSIT PAYABLE	13,537.27	
10-22220	FEDERAL WITHHOLDING PAYABLE	(992.25)	
10-22230	STATE WITHHOLDING PAYABLE	6,826.63	
10-24000	DEFERRED PROP TAX RECEIVABLE	958,448.00	
10-25100	BENEFITS PAYABLE	62,151.74	
	TOTAL LIABILITIES		<u>1,275,234.94</u>

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-29200	PRIOR PERIOD ADJUSTMENT	160,381.03	
10-29800	FUND BALANCE - BEGINN OF YEAR	1,093,829.75	
	REVENUE OVER EXPENDITURES - YTD	1,430,171.47	
	BALANCE - CURRENT DATE	<u>2,684,382.25</u>	
	TOTAL FUND EQUITY		<u>2,684,382.25</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,959,617.19</u>

NIBLEY CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-110 REAL PROPERTY TAXES	.00	836,425.89	830,000.00	(6,425.89)	100.8
10-31-120 DELINQUENT PROPERTY TAXES	.00	517.83	10,000.00	9,482.17	5.2
10-31-130 SALES TAX	119,412.47	706,306.64	1,000,000.00	293,693.36	70.6
10-31-140 ELECTRICITY FRANCHISE TAXES	13,508.28	99,628.29	130,000.00	30,371.71	76.6
10-31-141 TELECOM FRANCHISE TAXES	1,372.55	8,419.01	30,000.00	21,580.99	28.1
10-31-142 NATURAL GAS FRANCHISE TAXES	22,065.12	48,484.18	90,000.00	41,515.82	53.9
10-31-143 CABLE FRANCHISE TAXES	.00	24,398.58	30,000.00	5,601.42	81.3
10-31-150 VEHICLE TAXES	5,250.69	31,269.10	45,000.00	13,730.90	69.5
10-31-160 MASS TRANSIT (PASS THROUGH)	.00	.00	90,000.00	90,000.00	.0
TOTAL TAXES	161,609.11	1,755,449.52	2,255,000.00	499,550.48	77.9
<u>LICENSES AND PERMITS</u>					
10-32-210 BUILDING PERMITS	1,914.00	85,689.09	250,000.00	164,310.91	34.3
10-32-220 BUSINESS LICENSES & FEES	1,750.00	7,055.00	9,000.00	1,945.00	78.4
10-32-225 FIRE INSPECTION FEE	495.00	1,080.00	500.00	(580.00)	216.0
10-32-250 DOG LICENSES	3,940.00	11,637.50	10,000.00	(1,637.50)	116.4
10-32-251 KENNEL LICENSES	.00	.00	500.00	500.00	.0
10-32-252 RIGHT-OF-WAY PERMITS	.00	.00	3,000.00	3,000.00	.0
TOTAL LICENSES AND PERMITS	8,099.00	105,461.59	273,000.00	167,538.41	38.6
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-322 GRANT- CHILDREN'S THEATRE	.00	4,000.00	6,750.00	2,750.00	59.3
10-33-323 GRANT- MISCELLANEOUS	.00	1,854.00	25,000.00	23,146.00	7.4
TOTAL INTERGOVERNMENTAL REVENUE	.00	5,854.00	31,750.00	25,896.00	18.4
<u>CHARGES FOR SERVICES</u>					
10-34-410 COMM. CENTER DISPATCH	6,586.91	52,000.38	70,000.00	17,999.62	74.3
10-34-420 PLANNING REVIEW & INSPECTION	2,957.21	24,913.71	45,000.00	20,086.29	55.4
10-34-422 DEVELOPMENT FEES REIMBURSED	9,430.40	50,010.40	60,000.00	9,989.60	83.4
10-34-430 REFUSE COLLECTION CHARGES	52,643.68	417,032.06	575,000.00	157,967.94	72.5
10-34-431 COMMUNITY CENTER RENTAL	1,097.25	6,931.36	7,000.00	68.64	99.0
TOTAL CHARGES FOR SERVICES	72,715.45	550,887.91	757,000.00	206,112.09	72.8

NIBLEY CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FINES AND FORFEITURES</u>					
10-35-510 COURT FINES	2,173.05	17,932.56	18,000.00	67.44	99.6
10-35-515 ADMINISTRATIVE FINES	140.00	560.00	1,000.00	440.00	56.0
TOTAL FINES AND FORFEITURES	2,313.05	18,492.56	19,000.00	507.44	97.3
<u>MISCELLANEOUS REVENUE</u>					
10-36-610 INTEREST EARNINGS	46,489.67	254,665.44	40,000.00	(214,665.44)	636.7
10-36-670 SALE OF SURPLUS EQUIPMENT	2,456.10	2,874.80	.00	(2,874.80)	.0
10-36-683 HOUSE RENT	2,700.00	21,302.86	18,000.00	(3,302.86)	118.4
10-36-684 PENALTIES	289.80	1,357.82	2,000.00	642.18	67.9
10-36-686 DAMAGE TO CITY PROPERTY REIM.	.00	19,018.06	500.00	(18,518.06)	3803.6
10-36-690 MISCELLANEOUS REVENUE	4.95	4,931.11	10,000.00	5,068.89	49.3
10-36-691 LAND LEASES	.00	4,445.00	3,000.00	(1,445.00)	148.2
10-36-696 AMERICAN RESCUE PLAN ACT	.00	422,216.00	422,000.00	(216.00)	100.1
TOTAL MISCELLANEOUS REVENUE	51,940.52	730,811.09	495,500.00	(235,311.09)	147.5
<u>RECREATION</u>					
10-37-440 FIELD RENTAL	.00	1,555.00	2,200.00	645.00	70.7
10-37-442 YOUTH & ADULT PROGRAMS	14,057.32	48,917.19	72,000.00	23,082.81	67.9
10-37-444 NIBLEY FITNESS	116.63	4,595.87	5,000.00	404.13	91.9
10-37-445 FITNESS PROGRAMS	.00	2,439.35	3,000.00	560.65	81.3
10-37-446 SPECIAL EVENTS	.00	380.00	500.00	120.00	76.0
10-37-450 REC RENTAL EQUIPMENT	.00	5.00	200.00	195.00	2.5
10-37-460 PARK/PAVILION RENTAL FEES	340.79	3,229.77	3,000.00	(229.77)	107.7
10-37-660 HERITAGE DAYS	.00	7,800.00	7,000.00	(800.00)	111.4
10-37-661 YOUTH COUNCIL REVENUE	.00	622.00	1,500.00	878.00	41.5
10-37-662 NIBLEY ROYALTY	1,540.00	1,540.00	1,000.00	(540.00)	154.0
10-37-665 SPONSORSHIPS	.00	(950.00)	6,000.00	6,950.00	(15.8)
10-37-700 RECREATION GRANTS	60.00	60.00	.00	(60.00)	.0
TOTAL RECREATION	16,114.74	70,194.18	101,400.00	31,205.82	69.2
<u>ADMINISTRATIVE CHARGES</u>					
10-39-700 WATER	29,166.66	233,333.28	350,000.00	116,666.72	66.7
10-39-701 SEWER	29,166.66	233,333.28	350,000.00	116,666.72	66.7
10-39-702 STORMWATER	6,750.00	54,000.00	81,000.00	27,000.00	66.7
TOTAL ADMINISTRATIVE CHARGES	65,083.32	520,666.56	781,000.00	260,333.44	66.7
TOTAL FUND REVENUE	377,875.19	3,757,817.41	4,713,650.00	955,832.59	79.7

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CITY COUNCIL</u>					
10-41-110 SALARIES & WAGES	.00	22,264.00	36,000.00	13,736.00	61.8
10-41-130 EMPLOYEE BENEFITS	.00	4,172.44	7,500.00	3,327.56	55.6
10-41-230 EDUCATION, TRAVEL & TRAINING	.00	4,313.68	10,000.00	5,686.32	43.1
10-41-620 MAYOR'S DISCRETIONARY	41.50	169.93	1,000.00	830.07	17.0
TOTAL CITY COUNCIL	41.50	30,920.05	54,500.00	23,579.95	56.7
<u>ADMINISTRATION</u>					
10-43-110 SALARIES & WAGES	11,580.55	234,686.30	380,000.00	145,313.70	61.8
10-43-130 EMPLOYEE BENEFITS	10,634.66	128,574.30	188,000.00	59,425.70	68.4
10-43-230 EDUCATION, TRAVEL & TRAINING	613.18	10,244.34	20,000.00	9,755.66	51.2
10-43-300 MEMBERSHIPS & DUES	.00	7,529.78	9,000.00	1,470.22	83.7
10-43-310 PROFESSIONAL SERVICES	1,750.00	27,450.00	42,000.00	14,550.00	65.4
10-43-311 LEGAL EXPENSE	.00	60.00	5,000.00	4,940.00	1.2
10-43-341 ECONOMIC DEVELOPMENT	.00	.00	4,000.00	4,000.00	.0
10-43-400 DEPARTMENT EXPENDITURES	1,862.24	11,712.91	29,200.00	17,487.09	40.1
TOTAL ADMINISTRATION	26,440.63	420,257.63	677,200.00	256,942.37	62.1
<u>ELECTIONS</u>					
10-47-400 DEPARTMENT EXPENDITURES	.00	.00	2,000.00	2,000.00	.0
TOTAL ELECTIONS	.00	.00	2,000.00	2,000.00	.0
<u>PUBLIC WORKS & SHOP</u>					
10-48-110 SALARIES & WAGES	6,897.22	109,980.49	230,000.00	120,019.51	47.8
10-48-130 EMPLOYEE BENEFITS	3,918.90	41,994.37	90,000.00	48,005.63	46.7
10-48-230 EDUCATION, TRAVEL & TRAINING	866.19	1,546.69	6,000.00	4,453.31	25.8
10-48-240 OFFICE SUPPLIES	204.96	531.02	2,000.00	1,468.98	26.6
10-48-247 UNIFORMS AND PPE	498.44	3,952.49	9,000.00	5,047.51	43.9
10-48-250 FACILITIES & MAINTENANCE	151.79	7,658.34	15,000.00	7,341.66	51.1
10-48-251 VEHICLE FUEL	3,685.10	35,172.81	50,000.00	14,827.19	70.4
10-48-252 VEHICLE REPAIR AND MAINTENANCE	2,291.40	25,324.26	30,000.00	4,675.74	84.4
10-48-270 UTILITIES	2,849.79	10,220.15	12,000.00	1,779.85	85.2
10-48-300 MEMBERSHIPS & DUES	.00	350.00	3,000.00	2,650.00	11.7
10-48-310 PROFESSIONAL SERVICES	.00	.00	500.00	500.00	.0
10-48-311 LEGAL EXPENSE	.00	.00	500.00	500.00	.0
10-48-400 DEPARTMENT EXPENDITURES	10.59	4,073.61	7,500.00	3,426.39	54.3
10-48-514 ENGINEERING EXPENSE	.00	181.00	8,500.00	8,319.00	2.1
10-48-515 EMERGENCY EXPENSES	129.99	2,449.99	10,000.00	7,550.01	24.5
10-48-516 SAFETY	26.38	1,371.20	4,000.00	2,628.80	34.3
TOTAL PUBLIC WORKS & SHOP	21,530.75	244,806.42	478,000.00	233,193.58	51.2

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
10-50-240 OFFICE SUPPLIES	183.44	2,848.22	6,000.00	3,151.78	47.5
10-50-243 POSTAGE/SHIPPING	.00	469.30	1,500.00	1,030.70	31.3
10-50-245 UTILITY BILLING POSTAGE	599.23	7,134.68	14,000.00	6,865.32	51.0
10-50-250 FACILITIES & MAINTENANCE	.00	2,613.24	3,000.00	386.76	87.1
10-50-270 UTILITIES	2,094.90	9,568.31	15,000.00	5,431.69	63.8
10-50-370 SOFTWARE	5,651.76	37,258.67	55,000.00	17,741.33	67.7
10-50-440 BANK CHARGES	1,875.20	14,981.18	20,000.00	5,018.82	74.9
10-50-510 INSURANCE EXPENSE	754.55	57,256.74	60,000.00	2,743.26	95.4
10-50-511 BUILDING LEASE	4,166.66	33,333.28	50,000.00	16,666.72	66.7
10-50-515 EMERGENCY EXPENSE	462.95	2,459.95	10,000.00	7,540.05	24.6
10-50-518 INFORMATION TECHNOLOGY	3,226.60	12,228.85	26,000.00	13,771.15	47.0
10-50-520 COMMUNITY CENTER	.00	.00	2,000.00	2,000.00	.0
10-50-530 NEWSLETTER	524.52	3,651.64	7,000.00	3,348.36	52.2
10-50-910 TRANSFER TO CAPITAL PROJECTS	.00	.00	200,000.00	200,000.00	.0
10-50-920 MASS TRANSIT TAX (PASS THROUGH)	.00	.00	90,000.00	90,000.00	.0
10-50-921 AMERICAN RESCUE PLAN ACT	.00	.00	422,000.00	422,000.00	.0
TOTAL NON-DEPARTMENTAL	19,539.81	183,804.06	981,500.00	797,695.94	18.7
<u>PUBLIC SAFETY</u>					
10-54-110 SALARIES & WAGES	561.03	9,209.25	13,000.00	3,790.75	70.8
10-54-130 EMPLOYEE BENEFITS	42.91	704.48	2,000.00	1,295.52	35.2
10-54-230 EDUCATION, TRAVEL & TRAINING	.00	.00	3,000.00	3,000.00	.0
10-54-300 MEMBERSHIPS & DUES	.00	.00	500.00	500.00	.0
10-54-311 COURT PROSECUTION	.00	7,200.00	7,200.00	.00	100.0
10-54-320 SHERIFF CONTRACT SERVICES	.00	120,555.00	121,000.00	445.00	99.6
10-54-340 FIRE PROTECTION	.00	84,272.00	90,000.00	5,728.00	93.6
10-54-360 ANIMAL CONTROL	225.00	16,865.00	19,000.00	2,135.00	88.8
10-54-400 DEPARTMENT EXPENDITURES	54.04	1,721.66	6,000.00	4,278.34	28.7
10-54-440 COMMUNICATION CENTER	6,489.00	44,964.00	75,000.00	30,036.00	60.0
TOTAL PUBLIC SAFETY	7,371.98	285,491.39	336,700.00	51,208.61	84.8

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS</u>					
10-60-110 SALARIES & WAGES	165.96	33,095.26	60,000.00	26,904.74	55.2
10-60-115 SEASONAL SALARIES & WAGES	.00	3,525.08	7,500.00	3,974.92	47.0
10-60-120 CROSSING GUARD SALARIES & WAGE	1,931.49	23,416.41	50,000.00	26,583.59	46.8
10-60-130 EMPLOYEE BENEFITS	1,807.57	22,852.10	31,000.00	8,147.90	73.7
10-60-135 CROSSING GUARD BENEFITS	126.68	1,567.60	4,000.00	2,432.40	39.2
10-60-230 EDUCATION, TRAVEL & TRAINING	561.75	761.75	4,000.00	3,238.25	19.0
10-60-250 FACILITIES & MAINTENANCE	1,096.30	15,654.05	37,000.00	21,345.95	42.3
10-60-262 NEW DEVELOPMENT INFRASTRUCTURE	.00	9,430.40	60,000.00	50,569.60	15.7
10-60-275 UTILITIES - STREET LIGHTS	4,183.82	29,133.01	50,000.00	20,866.99	58.3
10-60-278 HOUSE MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
10-60-310 PROFESSIONAL SERVICES	.00	.00	500.00	500.00	.0
10-60-311 LEGAL EXPENSE	.00	.00	500.00	500.00	.0
10-60-400 DEPARTMENT EXPENDITURES	.00	227.42	3,000.00	2,772.58	7.6
10-60-450 SNOW REMOVAL	5,911.97	14,769.77	18,000.00	3,230.23	82.1
10-60-514 ENGINEERING EXPENSE	.00	.00	5,000.00	5,000.00	.0
10-60-515 EMERGENCY EXPENSE	.00	.00	10,000.00	10,000.00	.0
10-60-611 STREETLIGHTS	.00	.00	5,000.00	5,000.00	.0
TOTAL STREETS	15,785.54	154,432.85	346,500.00	192,067.15	44.6
<u>SANITATION</u>					
10-62-320 REFUSE COLLECTION SERVICES	50,734.25	352,320.46	550,000.00	197,679.54	64.1
10-62-400 DEPARTMENT EXPENDITURES	.00	100.00	10,000.00	9,900.00	1.0
10-62-515 EMERGENCY EXPENSE	.00	.00	2,000.00	2,000.00	.0
TOTAL SANITATION	50,734.25	352,420.46	562,000.00	209,579.54	62.7
<u>PLANNING & ZONING</u>					
10-68-110 SALARIES & WAGES	6,429.44	115,796.64	210,000.00	94,203.36	55.1
10-68-130 EMPLOYEE BENEFITS	4,960.46	49,223.34	81,000.00	31,776.66	60.8
10-68-230 EDUCATION, TRAVEL & TRAINING	992.14	4,952.10	10,000.00	5,047.90	49.5
10-68-240 OFFICE SUPPLIES	128.40	683.06	1,000.00	316.94	68.3
10-68-300 MEMBERSHIPS & DUES	75.00	650.00	2,000.00	1,350.00	32.5
10-68-310 PROFESSIONAL SERVICES	600.00	18,106.21	55,000.00	36,893.79	32.9
10-68-311 LEGAL EXPENSES	610.00	6,390.00	25,000.00	18,610.00	25.6
10-68-315 COMMERCIAL REVIEW	.00	.00	3,000.00	3,000.00	.0
10-68-400 DEPARTMENT EXPENDITURES	27.02	264.15	2,000.00	1,735.85	13.2
10-68-514 ENGINEERING EXPENSE	1,692.00	1,873.00	20,000.00	18,127.00	9.4
10-68-550 CODE ENFORCEMENT	.00	17.90	4,000.00	3,982.10	.5
10-68-621 COUNTY PLANNING ASSESSMENT	.00	8.95	11,000.00	10,991.05	.1
10-68-655 TREE CITY	.00	.00	1,000.00	1,000.00	.0
TOTAL PLANNING & ZONING	15,514.46	197,965.35	425,000.00	227,034.65	46.6

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-70-110 SALARIES & WAGES	7,623.66	119,328.42	193,000.00	73,671.58	61.8
10-70-115 SEASONAL SALARIES & WAGES	.00	19,913.70	53,500.00	33,586.30	37.2
10-70-130 EMPLOYEE BENEFITS	7,551.08	67,787.97	118,000.00	50,212.03	57.5
10-70-230 EDUCATION, TRAVEL & TRAINING	1,600.00	2,550.00	5,000.00	2,450.00	51.0
10-70-250 FACILITIES & MAINTENANCE	2,456.54	37,120.70	70,000.00	32,879.30	53.0
10-70-270 UTILITIES	884.34	13,742.85	25,000.00	11,257.15	55.0
10-70-311 LEGAL EXPENSE	.00	60.00	1,000.00	940.00	6.0
10-70-400 DEPARTMENT EXPENDITURES	27.02	201.07	3,000.00	2,798.93	6.7
10-70-420 TREES	.00	402.28	7,000.00	6,597.72	5.8
TOTAL PARKS	20,142.64	261,106.99	475,500.00	214,393.01	54.9
<u>COMMUNITY DEVELOP/RECREATION</u>					
10-75-110 SALARIES & WAGES	3,519.27	76,036.54	109,000.00	32,963.46	69.8
10-75-115 SEASONAL SALARIES & WAGES	835.52	22,391.11	50,000.00	27,608.89	44.8
10-75-130 EMPLOYEE BENEFITS	4,231.81	41,014.14	69,000.00	27,985.86	59.4
10-75-230 EDUCATION, TRAVEL & TRAINING	170.21	3,885.88	6,000.00	2,114.12	64.8
10-75-247 UNIFORMS	.00	.00	500.00	500.00	.0
10-75-300 MEMBERSHIPS & DUES	.00	185.00	750.00	565.00	24.7
10-75-400 DEPARTMENT EXPENDITURES	210.28	3,399.34	4,500.00	1,100.66	75.5
10-75-415 SPONSORSHIPS	.00	295.39	1,000.00	704.61	29.5
10-75-480 LIBRARY	.00	.00	30,000.00	30,000.00	.0
10-75-500 REC RENTAL EQUIPMENT	.00	.00	300.00	300.00	.0
10-75-515 YOUTH & ADULT PROGRAMS	9.90	33,126.90	50,000.00	16,873.10	66.3
10-75-540 FAMILY SPECIAL EVENTS	.00	.00	400.00	400.00	.0
10-75-650 HYRUM SENIOR CENTER	1,000.00	1,000.00	1,000.00	.00	100.0
10-75-652 WILDLIFE	.00	.00	300.00	300.00	.0
10-75-657 SPECIAL EVENTS	.00	7,379.17	4,500.00	(2,879.17)	164.0
10-75-660 HERITAGE DAYS	.00	840.52	22,000.00	21,159.48	3.8
10-75-661 CHILDREN'S THEATER	.00	1.20	9,500.00	9,498.80	.0
10-75-662 YOUTH COUNCIL	1,190.00	1,541.61	5,500.00	3,958.39	28.0
10-75-664 NIBLEY ROYALTY & FLOAT	.00	144.20	3,500.00	3,355.80	4.1
10-75-669 NIBLEY FITNESS	162.99	1,252.89	2,000.00	747.11	62.6
10-75-670 FITNESS PROGRAMS	.00	3,361.47	3,000.00	(361.47)	112.1
10-75-671 PARKS & REC COMMITTEE	114.83	585.38	2,000.00	1,414.62	29.3
TOTAL COMMUNITY DEVELOP/RECREATION	11,444.81	196,440.74	374,750.00	178,309.26	52.4
TOTAL FUND EXPENDITURES	188,546.37	2,327,645.94	4,713,650.00	2,386,004.06	49.4
NET REVENUE OVER EXPENDITURES	189,328.82	1,430,171.47	.00	(1,430,171.47)	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
FEBRUARY 28, 2023

CLASS C ROADS

ASSETS

11-11900	CASH -- COMBINED FUND	350,889.99	
11-13100	AR CLASS "C" ROADS & MASS TRAN	(.01)	
	TOTAL ASSETS		350,889.98

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
11-29800	BEGINNING OF YEAR	381,895.92	
	REVENUE OVER EXPENDITURES - YTD	(31,005.94)	
	BALANCE - CURRENT DATE	350,889.98	
	TOTAL FUND EQUITY		350,889.98
	TOTAL LIABILITIES AND EQUITY		350,889.98

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

CLASS C ROADS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 30</u>					
11-30-135 MASS TRANSIT TAXES	11,776.62	71,041.31	100,000.00	28,958.69	71.0
11-30-400 INTEREST EARNINGS	.00	.00	1,000.00	1,000.00	.0
11-30-500 CLASS "C" STREET ALLOTMENT	.00	161,871.89	240,000.00	78,128.11	67.5
TOTAL SOURCE 30	11,776.62	232,913.20	341,000.00	108,086.80	68.3
TOTAL FUND REVENUE	11,776.62	232,913.20	341,000.00	108,086.80	68.3

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

CLASS C ROADS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>						
11-40-650	CLASS "C" STREET PROJECTS	.00	263,919.14	300,000.00	36,080.86	88.0
11-40-699	RESERVES	.00	.00	41,000.00	41,000.00	.0
TOTAL EXPENDITURES		.00	263,919.14	341,000.00	77,080.86	77.4
TOTAL FUND EXPENDITURES		.00	263,919.14	341,000.00	77,080.86	77.4
NET REVENUE OVER EXPENDITURES		11,776.62	(31,005.94)	.00	31,005.94	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
FEBRUARY 28, 2023

MUNICIPAL BUILDING AUTHORITY

<u>ASSETS</u>			
20-11900	CASH - COMBINED FUND	12,939.87	
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	(571,823.52)	
20-17510	ACCUMULATED DEPRECIATION IMPRO	(18,225.00)	
20-17515	ACCUM DEPR. FURN. AND FIXTURES	(67,471.60)	
	TOTAL ASSETS		1,147,064.08
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
20-21320	ACCRUED INT PAYABLE	21,083.18	
20-25110	CURRENT MATURITY - ZIONS BONDS	22,000.00	
20-25120	MBA BOND PAYABLE - ZIONS	529,000.00	
	TOTAL LIABILITIES		572,083.18
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
20-29800	FUND BALANCE-BEGINNING OF YEAR	576,868.68	
	REVENUE OVER EXPENDITURES - YTD	(1,887.78)	
	BALANCE - CURRENT DATE	574,980.90	
	TOTAL FUND EQUITY		574,980.90
	TOTAL LIABILITIES AND EQUITY		1,147,064.08

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

MUNICIPAL BUILDING AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES</u>					
20-30-400 INTEREST SUBSIDY	.00	8,818.94	9,000.00	181.06	98.0
20-30-500 LEASE (NIBLEY GF CONTRIBUTION)	4,166.66	33,333.28	51,000.00	17,666.72	65.4
TOTAL REVENUES	4,166.66	42,152.22	60,000.00	17,847.78	70.3
TOTAL FUND REVENUE	4,166.66	42,152.22	60,000.00	17,847.78	70.3

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

MUNICIPAL BUILDING AUTHORITY

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>						
20-40-810	DEBT SERVICE	.00	22,000.00	33,000.00	11,000.00	66.7
20-40-820	DEBT SERVICE - INTEREST	.00	22,040.00	27,000.00	4,960.00	81.6
	TOTAL EXPENDITURES	<u>.00</u>	<u>44,040.00</u>	<u>60,000.00</u>	<u>15,960.00</u>	<u>73.4</u>
	TOTAL FUND EXPENDITURES	<u>.00</u>	<u>44,040.00</u>	<u>60,000.00</u>	<u>15,960.00</u>	<u>73.4</u>
	NET REVENUE OVER EXPENDITURES	<u>4,166.66</u>	<u>(1,887.78)</u>	<u>.00</u>	<u>1,887.78</u>	<u>.0</u>

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

		FUND 21				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
21-41-699	CRA RESERVES	.00	.00	5,000.00	5,000.00	.0
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	TOTAL DEPARTMENT 41	.00	.00	5,000.00	5,000.00	.0
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	TOTAL FUND EXPENDITURES	.00	.00	5,000.00	5,000.00	.0
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	NET REVENUE OVER EXPENDITURES	.00	.00	(5,000.00)	(5,000.00)	.0
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

NIBLEY CITY CORPORATION
BALANCE SHEET
FEBRUARY 28, 2023

SPECIAL REVENUE FUND

<u>ASSETS</u>			
22-11900	CASH - COMBINED FUND	50.01	
22-13110	ACCOUNTS RECEIVABLE -SIDEWALK	(50.01)	
		<hr/>	
	TOTAL ASSETS		<hr/> <hr/>
			.00

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

SPECIAL REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
22-31-400 CRA RECEIVED FUNDS	.00	.00	5,000.00	5,000.00	.0
TOTAL SOURCE 31	.00	.00	5,000.00	5,000.00	.0
TOTAL FUND REVENUE	.00	.00	5,000.00	5,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	5,000.00	5,000.00	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
FEBRUARY 28, 2023

FIRST RESPONDER FUND

<u>ASSETS</u>			
24-11900	CASH COMBINED FUND	10,712.96	
24-13110	ACCOUNTS RECEIVABLE	13,086.36	
	TOTAL ASSETS		23,799.32
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
24-29800	BEGINNING OF YEAR	69,689.61	
	REVENUE OVER EXPENDITURES - YTD	(45,890.29)	
	BALANCE - CURRENT DATE	23,799.32	
	TOTAL FUND EQUITY		23,799.32
	TOTAL LIABILITIES AND EQUITY		23,799.32

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

FIRST RESPONDER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
24-36-603 NIBLEY EMS FEE COLLECTION	11,708.59	93,232.71	136,000.00	42,767.29	68.6
24-36-999 APPROPRIATED FUND BALANCE	.00	.00	8,000.00	8,000.00	.0
TOTAL SOURCE 36	11,708.59	93,232.71	144,000.00	50,767.29	64.7
TOTAL FUND REVENUE	11,708.59	93,232.71	144,000.00	50,767.29	64.7

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

FIRST RESPONDER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
24-40-310 CACHE COUNTY AMBULANCE	.00	116,323.00	120,000.00	3,677.00	96.9
24-40-311 CACHE COUNTY EMS	.00	22,800.00	24,000.00	1,200.00	95.0
TOTAL DEPARTMENT 40	.00	139,123.00	144,000.00	4,877.00	96.6
TOTAL FUND EXPENDITURES	.00	139,123.00	144,000.00	4,877.00	96.6
NET REVENUE OVER EXPENDITURES	11,708.59	(45,890.29)	.00	45,890.29	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
FEBRUARY 28, 2023

CAPITAL PROJECT FUND

<u>ASSETS</u>		
45-11900	CASH - COMBINED FUND	2,351,606.72
		2,351,606.72
	TOTAL ASSETS	2,351,606.72
<u>LIABILITIES AND EQUITY</u>		
<u>FUND EQUITY</u>		
UNAPPROPRIATED FUND BALANCE:		
45-29700	ROW TRAILS RESERVED	300,000.00
45-29800	FUND BALANCE-BEGINNING OF YEAR	1,923,394.12
	REVENUE OVER EXPENDITURES - YTD	128,212.60
		2,351,606.72
	BALANCE - CURRENT DATE	2,351,606.72
	TOTAL FUND EQUITY	2,351,606.72
	TOTAL LIABILITIES AND EQUITY	2,351,606.72

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

CAPITAL PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CONTRIBUTIONS</u>					
45-38-612 PARK REIMB. FROM COUNTY	.00	.00	411,500.00	411,500.00	.0
45-38-700 TRANSFER FROM GENERAL FUND	.00	.00	200,000.00	200,000.00	.0
45-38-720 GRANT - RAPZ	78,746.00	78,746.00	78,000.00	(746.00)	101.0
45-38-721 GRANT RAPZ POPULATION ALLOCATI	.00	17,775.00	20,000.00	2,225.00	88.9
45-38-722 GRANTS	.00	.00	110,000.00	110,000.00	.0
45-38-725 GRANT - CCOG	.00	281,405.56	2,300,000.00	2,018,594.44	12.2
45-38-727 GRANT- RIDGELINE PARK	.00	.00	1,000,000.00	1,000,000.00	.0
45-38-800 MISCELLANEOUS	.00	9,425.00	.00	(9,425.00)	.0
45-38-910 APPROPRIATED FUND BALANCE	.00	.00	399,500.00	399,500.00	.0
TOTAL CONTRIBUTIONS	78,746.00	387,351.56	4,519,000.00	4,131,648.44	8.6
TOTAL FUND REVENUE	78,746.00	387,351.56	4,519,000.00	4,131,648.44	8.6

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

CAPITAL PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CAPITAL PROJECTS EXPENDITURES</u>					
45-40-731 MAJOR STREET PROJECTS	4,229.10	117,957.31	2,775,000.00	2,657,042.69	4.3
45-40-735 PUBLIC WORKS/CITY HALL PROJECT	.00	.00	15,000.00	15,000.00	.0
45-40-737 MASTER PLANS	.00	.00	40,000.00	40,000.00	.0
45-40-738 MORGAN FARM	1,399.93	1,926.98	10,000.00	8,073.02	19.3
45-40-742 CAPITAL EQUIPMENT	4,150.00	16,234.06	96,000.00	79,765.94	16.9
45-40-745 RIVER REPAIR	.00	.00	5,000.00	5,000.00	.0
45-40-746 ACTIVE TRANSPORTATION	.00	.00	275,000.00	275,000.00	.0
45-40-747 ROW ACQUISITIONS	.00	.00	10,000.00	10,000.00	.0
45-40-748 CAPITAL PROJECTS MISCELLANEOUS	.00	.00	2,000.00	2,000.00	.0
45-40-749 COTTONWOODS INFRASTRUCTURE	.00	.00	20,000.00	20,000.00	.0
45-40-750 PUBLIC ART	.00	.00	5,000.00	5,000.00	.0
45-40-752 FEASIBILITY AND PLANNING STUD.	7,750.00	7,750.00	50,000.00	42,250.00	15.5
45-40-761 ENGINEERING DESIGN	15,280.75	69,637.61	100,000.00	30,362.39	69.6
45-40-762 RIDGELINE PARK	34,097.25	34,097.25	1,000,000.00	965,902.75	3.4
45-40-763 STREET LIGHT CONVERSION TO LED	.00	.00	100,000.00	100,000.00	.0
45-40-764 PARK SIGNAGE PROJECT	.00	11,535.75	12,000.00	464.25	96.1
45-40-765 ELKHORN PARK SIDEWALK REPAIRS	.00	.00	4,000.00	4,000.00	.0
TOTAL CAPITAL PROJECTS EXPENDITURES	<u>66,907.03</u>	<u>259,138.96</u>	<u>4,519,000.00</u>	<u>4,259,861.04</u>	<u>5.7</u>
TOTAL FUND EXPENDITURES	<u>66,907.03</u>	<u>259,138.96</u>	<u>4,519,000.00</u>	<u>4,259,861.04</u>	<u>5.7</u>
NET REVENUE OVER EXPENDITURES	<u>11,838.97</u>	<u>128,212.60</u>	<u>.00</u>	<u>(128,212.60)</u>	<u>.0</u>

NIBLEY CITY CORPORATION

BALANCE SHEET

FEBRUARY 28, 2023

WATER DEPARTMENT

ASSETS

51-11900	CASH - COMBINED FUND	1,043,246.65	
51-11920	REST. CASH-DEBT SERVICE	210,833.00	
51-12000	NET PENSION ASSET	36,512.00	
51-13110	ACCOUNTS RECEIVABLE	110,398.90	
51-16110	LAND	61,948.00	
51-16120	WATER SHARES	131,060.04	
51-16310	IMPROVEMENTS OTHER THAN BLDGS	10,173,865.32	
51-16510	MACHINERY AND EQUIPMENT	437,195.87	
51-17500	ACCUMULATED DEPRECIATION	(2,914,993.33)	
51-17510	ACCUM DEP --MACHINERY & EQUIP	(399,113.41)	
51-18010	DEFERRED OUTFLOW-PENSION	17,620.00	
	TOTAL ASSETS		<u>8,908,573.04</u>

LIABILITIES AND EQUITY

LIABILITIES

51-22400	ST COMP ABSENCE PAYABLE	2,439.94	
51-25100	CURRENT MATURITY BONDS	.01	
	TOTAL LIABILITIES		2,439.95

FUND EQUITY

51-27950	DEFERRED INFLOWS-PENSIONS	52,032.00	
	UNAPPROPRIATED FUND BALANCE:		
51-29000	CONTRIBUTIONS DEVELOPMENT	25,480.00	
51-29010	PRIOR PERIOD ADJUSTMENT	84,088.00	
51-29100	CONTRA FUND BALANCE	2,817,347.65	
51-29800	FUND EQUITY - BEGINN OF YEAR	5,671,827.44	
	REVENUE OVER EXPENDITURES - YTD	255,358.00	
	BALANCE - CURRENT DATE	8,854,101.09	
	TOTAL FUND EQUITY		<u>8,906,133.09</u>
	TOTAL LIABILITIES AND EQUITY		<u>8,908,573.04</u>

NIBLEY CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

WATER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
51-36-610 INTEREST EARNED	.00	.00	7,000.00	7,000.00	.0
51-36-692 WATER SHARE RENTS	.00	16.00	500.00	484.00	3.2
51-36-693 DEVELOPMENT FEE IN LIEU	.00	61,950.00	1,000.00	(60,950.00)	6195.0
51-36-694 NEW DEVELOPMENT MODELING	.00	400.00	2,500.00	2,100.00	16.0
51-36-800 MISCELLANEOUS WATER REVENUE	.00	2,853.02	.00	(2,853.02)	.0
TOTAL MISCELLANEOUS REVENUE	.00	65,219.02	11,000.00	(54,219.02)	592.9
<u>UTILITY REVENUE</u>					
51-37-601 APPROPRIATED FUND BALANCE	.00	.00	175,000.00	175,000.00	.0
51-37-710 WATER SERVICE FEES	47,367.62	664,801.84	755,000.00	90,198.16	88.1
51-37-750 CONNECTION FEES	700.00	32,261.64	52,500.00	20,238.36	61.5
51-37-780 PENALTIES	1,908.33	18,234.93	30,000.00	11,765.07	60.8
TOTAL UTILITY REVENUE	49,975.95	715,298.41	1,012,500.00	297,201.59	70.7
TOTAL FUND REVENUE	49,975.95	780,517.43	1,023,500.00	242,982.57	76.3

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

WATER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER EXPENDITURES</u>					
51-40-110 SALARIES & WAGES	2,547.97	44,937.11	96,000.00	51,062.89	46.8
51-40-115 SEASONAL SALARIES	.00	.00	5,000.00	5,000.00	.0
51-40-130 EMPLOYEE BENEFITS	1,777.83	18,967.83	53,500.00	34,532.17	35.5
51-40-230 EDUCATION, TRAVEL & TRAINING	1,277.60	1,897.60	6,000.00	4,102.40	31.6
51-40-249 WATER METERS	.00	64,920.59	65,000.00	79.41	99.9
51-40-250 FACILITIES & MAINTENANCE	226.23	59,213.84	75,000.00	15,786.16	79.0
51-40-270 UTILITIES	4,706.97	58,932.70	85,000.00	26,067.30	69.3
51-40-300 MEMBERSHIPS & DUES	.00	510.00	3,000.00	2,490.00	17.0
51-40-310 PROFESSIONAL SERVICES	.00	.00	5,000.00	5,000.00	.0
51-40-311 LEGAL EXPENSE	.00	340.00	5,000.00	4,660.00	6.8
51-40-335 WATER SHARE ASSESSMENTS	330.00	28,304.90	25,000.00	(3,304.90)	113.2
51-40-400 DEPARTMENT EXPENDITURES	116.31	1,104.83	3,000.00	1,895.17	36.8
51-40-442 WATER TESTING	140.00	1,740.00	7,000.00	5,260.00	24.9
51-40-443 WATER SHARES	.00	.00	100,000.00	100,000.00	.0
51-40-514 ENGINEERING/PLANNING	.00	10,956.75	10,000.00	(956.75)	109.6
51-40-515 EMERGENCY EXPENSE	.00	.00	5,000.00	5,000.00	.0
51-40-730 CAPITAL OUTLAY IMPROVEMENTS	.00	.00	125,000.00	125,000.00	.0
51-40-910 ADMINISTRATIVE CHARGE TO GF	29,166.66	233,333.28	350,000.00	116,666.72	66.7
TOTAL WATER EXPENDITURES	40,289.57	525,159.43	1,023,500.00	498,340.57	51.3
TOTAL FUND EXPENDITURES	40,289.57	525,159.43	1,023,500.00	498,340.57	51.3
NET REVENUE OVER EXPENDITURES	9,686.38	255,358.00	.00	(255,358.00)	.0

NIBLEY CITY CORPORATION

BALANCE SHEET

FEBRUARY 28, 2023

SEWER DEPARTMENT

ASSETS

52-11900	CASH - COMBINED FUND	1,901,409.17	
52-11940	EMERGENCY REPAIR RESERVE	421,118.00	
52-12000	NET PENSION ASSET	41,337.00	
52-13110	ACCOUNTS RECEIVABLE	134,307.78	
52-16305	EASEMENTS	305,124.30	
52-16310	IMPROVEMENTS OTHER THAN BLDGS	10,919,212.64	
52-16510	MACHINERY AND EQUIPMENT	903,813.47	
52-17500	ACCUMULATED DEPRECIATION IMP	(4,191,016.95)	
52-17510	ACCUMULATED DEPRECIATION EQUIP	(303,221.78)	
52-18010	DEFERRED OUTFLOW-PENSION	19,947.00	
	TOTAL ASSETS		<u>10,152,030.63</u>

LIABILITIES AND EQUITY

LIABILITIES

52-21315	CURRENT MATURITY BONDS	260,000.00	
52-22400	COMP ABSENCE PAYABLE	6,496.95	
52-22410	LT COMP ABSENCE PAYABLE	14,395.68	
52-25120	NOTES PAYABLE STATE OF UTAH	1,361,500.00	
	TOTAL LIABILITIES		<u>1,642,392.63</u>

FUND EQUITY

52-27950	DEFERRED INFLOWS	58,910.00	
	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	7,990,727.87	
	REVENUE OVER EXPENDITURES - YTD	244,264.13	
	BALANCE - CURRENT DATE	8,450,728.00	
	TOTAL FUND EQUITY		<u>8,509,638.00</u>
	TOTAL LIABILITIES AND EQUITY		<u>10,152,030.63</u>

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

SEWER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
52-38-550 MILLVILLE MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
52-38-551 MILLVILLE SEWER SERVICE FEES	2,661.17	6,397.55	6,000.00	(397.55)	106.6
52-38-610 INTEREST EARNED	.00	.00	1,000.00	1,000.00	.0
52-38-710 SEWER SERVICE FEES	120,939.73	956,345.17	1,300,000.00	343,654.83	73.6
52-38-800 MISCELLANEOUS SEWER REVENUE	.00	2,746.98	.00	(2,746.98)	.0
TOTAL REVENUE	123,600.90	965,489.70	1,308,000.00	342,510.30	73.8
TOTAL FUND REVENUE	123,600.90	965,489.70	1,308,000.00	342,510.30	73.8

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

SEWER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER EXPENDITURES</u>					
52-72-110 SALARIES & WAGES	2,547.95	44,936.65	96,000.00	51,063.35	46.8
52-72-115 SEASONAL SALARIES	.00	.00	5,000.00	5,000.00	.0
52-72-130 EMPLOYEE BENEFITS	1,777.71	18,971.81	54,000.00	35,028.19	35.1
52-72-230 EDUCATION, TRAVEL & TRAINING	.00	1,711.76	4,000.00	2,288.24	42.8
52-72-250 FACILITIES & MAINTENANCE	1,204.20	22,526.60	35,000.00	12,473.40	64.4
52-72-251 HANSEN LIFT STATION MAINT.	27.78	2,174.59	8,000.00	5,825.41	27.2
52-72-270 UTILITIES	1,596.60	7,396.00	11,000.00	3,604.00	67.2
52-72-275 WASTEWATER TREATMENT LOGAN	56,556.75	339,094.97	500,000.00	160,905.03	67.8
52-72-300 MEMBERSHIPS & DUES	.00	.00	2,000.00	2,000.00	.0
52-72-311 LEGAL EXPENSE	.00	.00	10,000.00	10,000.00	.0
52-72-400 DEPARTMENT EXPENDITURES	27.02	542.78	3,000.00	2,457.22	18.1
52-72-514 ENGINEERING/PLANNING	1,430.52	11,211.77	10,000.00	(1,211.77)	112.1
52-72-515 EMERGENCY EXPENSE	.00	.00	10,000.00	10,000.00	.0
52-72-636 SEWER RESERVE FUND	.00	.00	30,000.00	30,000.00	.0
52-72-730 CAPITAL OUTLAY IMPROVEMENTS	.00	.00	40,000.00	40,000.00	.0
52-72-740 CAPITAL OUTLAY EQUIPMENT	.00	.00	13,000.00	13,000.00	.0
52-72-741 FOUR POINT LIFT STATION REPAIR	.00	502.58	40,000.00	39,497.42	1.3
52-72-742 SL RAT SEWER ANALYSIS	.00	38,822.78	50,000.00	11,177.22	77.7
52-72-910 ADMINSTRATIVE CHARGE TO GF	29,166.66	233,333.28	350,000.00	116,666.72	66.7
52-72-999 RESERVES	.00	.00	37,000.00	37,000.00	.0
TOTAL SEWER EXPENDITURES	94,335.19	721,225.57	1,308,000.00	586,774.43	55.1
TOTAL FUND EXPENDITURES	94,335.19	721,225.57	1,308,000.00	586,774.43	55.1
NET REVENUE OVER EXPENDITURES	29,265.71	244,264.13	.00	(244,264.13)	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
FEBRUARY 28, 2023

STORMWATER DEPARTMENT

ASSETS

53-11900	CASH COMBINED FUND	339,417.14	
53-12000	NET PENSION ASSET	16,852.00	
53-13120	ACCOUNTS RECEIVABLE	21,193.98	
53-16310	IMPROVEMENTS OTHER THAN BLDGS	1,670,900.58	
53-16510	MACHINERY AND EQUIPMENT	237,968.00	
53-17500	ACCUMULATED DEPRECIATION	(320,864.50)	
53-18010	DEFERRED OUTFLOW-PENSION	8,133.00	
	TOTAL ASSETS		1,973,600.20

LIABILITIES AND EQUITY

LIABILITIES

53-22400	ST COMP ABSENCE PAYABLE	5,475.60	
53-22410	LT COMP ABSENCE PAYABLE	12,500.34	
	TOTAL LIABILITIES		17,975.94

FUND EQUITY

53-27950	DEFERRED INFLOWS PENSIONS	24,016.00	
	UNAPPROPRIATED FUND BALANCE:		
53-29000	CONTRIBUTIONS DEVELOPMENT	28,064.00	
53-29010	PRIOR PERIOD ADJUSTMENT	(12,629.00)	
53-29800	FUND BALANCE	1,859,073.36	
	REVENUE OVER EXPENDITURES - YTD	57,099.90	
	BALANCE - CURRENT DATE	1,931,608.26	
	TOTAL FUND EQUITY		1,955,624.26
	TOTAL LIABILITIES AND EQUITY		1,973,600.20

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

STORMWATER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
53-37-411 STORMWATER INSPECTION FEE	150.00	6,150.00	10,000.00	3,850.00	61.5
53-37-610 INTEREST EARNED	.00	.00	2,500.00	2,500.00	.0
53-37-710 STORMWATER SERVICE FEE	22,075.81	175,681.53	230,000.00	54,318.47	76.4
TOTAL SOURCE 37	22,225.81	181,831.53	242,500.00	60,668.47	75.0
TOTAL FUND REVENUE	22,225.81	181,831.53	242,500.00	60,668.47	75.0

NIBLEY CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

STORMWATER DEPARTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
53-40-110 SALARIES & WAGES	1,392.94	33,526.04	60,000.00	26,473.96	55.9
53-40-115 SEASONAL SALARIES & WAGES	.00	13,656.54	40,000.00	26,343.46	34.1
53-40-130 EMPLOYEE BENEFITS	1,785.50	12,337.67	30,000.00	17,662.33	41.1
53-40-230 EDUCATION, TRAVEL & TRAINING	150.00	820.00	1,500.00	680.00	54.7
53-40-250 FACILITIES & MAINTENANCE	.00	2,577.56	16,000.00	13,422.44	16.1
53-40-260 CANAL MAINTENANCE	.00	.00	3,500.00	3,500.00	.0
53-40-270 UTILITIES	126.00	2,731.82	10,000.00	7,268.18	27.3
53-40-300 MEMBERSHIPS & DUES	.00	.00	500.00	500.00	.0
53-40-311 LEGAL EXPENSE	.00	.00	500.00	500.00	.0
53-40-400 DEPARTMENT EXPENDITURES	27.02	162.08	3,000.00	2,837.92	5.4
53-40-514 ENGINEERING EXPENSE	.00	.00	30,000.00	30,000.00	.0
53-40-515 EMERGENCY EXPENSE	.00	.00	5,000.00	5,000.00	.0
53-40-740 CAPITAL OUTLAY EQUIPMENT	.00	4,919.92	3,600.00	(1,319.92)	136.7
53-40-910 ADMINISTRATIVE CHARGE	6,750.00	54,000.00	81,000.00	27,000.00	66.7
TOTAL DEPARTMENT 40	10,231.46	124,731.63	284,600.00	159,868.37	43.8
TOTAL FUND EXPENDITURES	10,231.46	124,731.63	284,600.00	159,868.37	43.8
NET REVENUE OVER EXPENDITURES	11,994.35	57,099.90	(42,100.00)	(99,199.90)	135.6

NIBLEY CITY CORPORATION
BALANCE SHEET
FEBRUARY 28, 2023

WATER IMPACT FEE FUND

<u>ASSETS</u>			
55-11900	CASH - COMBINED FUND	583,490.20	
	TOTAL ASSETS		583,490.20
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
55-29800	BEGINNING OF YEAR	3,289,798.85	
55-29810	CONTRA FUND BALANCE	(2,817,347.65)	
	REVENUE OVER EXPENDITURES - YTD	111,039.00	
	BALANCE - CURRENT DATE	583,490.20	
	TOTAL FUND EQUITY		583,490.20
	TOTAL LIABILITIES AND EQUITY		583,490.20

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

WATER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
55-37-610 INTEREST EARNED	.00	.00	1,000.00	1,000.00	.0
55-37-790 WATER IMPACT FEES	1,950.00	111,039.00	146,000.00	34,961.00	76.1
TOTAL REVENUE	1,950.00	111,039.00	147,000.00	35,961.00	75.5
TOTAL FUND REVENUE	1,950.00	111,039.00	147,000.00	35,961.00	75.5

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

WATER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER IMPACT EXPENDITURES</u>					
55-40-750 CAPITAL PROJECTS	.00	.00	75,000.00	75,000.00	.0
55-40-760 RESERVES	.00	.00	72,000.00	72,000.00	.0
TOTAL WATER IMPACT EXPENDITURES	.00	.00	147,000.00	147,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	147,000.00	147,000.00	.0
NET REVENUE OVER EXPENDITURES	1,950.00	111,039.00	.00	(111,039.00)	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
FEBRUARY 28, 2023

PARK IMPACT FEE FUND

<u>ASSETS</u>			
56-11900	CASH - COMBINED FUND		1,483,904.04
	TOTAL ASSETS		1,483,904.04
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
56-29800	BEGINNING OF YEAR	1,309,819.32	
	REVENUE OVER EXPENDITURES - YTD	174,084.72	
	BALANCE - CURRENT DATE		1,483,904.04
	TOTAL FUND EQUITY		1,483,904.04
	TOTAL LIABILITIES AND EQUITY		1,483,904.04

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

PARK IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
56-37-601 APPROPRIATED FUND BALANCE	.00	.00	872,000.00	872,000.00	.0
56-37-610 INTEREST EARNED	.00	.00	1,000.00	1,000.00	.0
56-37-790 PARK IMPACT FEES	4,500.00	189,000.00	337,000.00	148,000.00	56.1
TOTAL REVENUE	4,500.00	189,000.00	1,210,000.00	1,021,000.00	15.6
TOTAL FUND REVENUE	4,500.00	189,000.00	1,210,000.00	1,021,000.00	15.6

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

PARK IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARK IMPACT EXPENDITURES</u>					
56-40-740 CAPITAL IMPROVEMENT	.00	28.42	90,000.00	89,971.58	.0
56-40-751 FIREFLY PARK	.00	14,886.86	100,000.00	85,113.14	14.9
56-40-752 RIDGELINE PARK	.00	.00	1,000,000.00	1,000,000.00	.0
56-40-753 NIBLEY MEADOWS PARK	.00	.00	20,000.00	20,000.00	.0
TOTAL PARK IMPACT EXPENDITURES	.00	14,915.28	1,210,000.00	1,195,084.72	1.2
TOTAL FUND EXPENDITURES	.00	14,915.28	1,210,000.00	1,195,084.72	1.2
NET REVENUE OVER EXPENDITURES	4,500.00	174,084.72	.00	(174,084.72)	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
FEBRUARY 28, 2023

SEWER IMPACT FEE FUND

<u>ASSETS</u>			
57-11900	CASH - COMBINED FUND		955,970.30
	TOTAL ASSETS		955,970.30
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
57-25000	LOGAN CITY IMPACT FEE CLEARING	(4,866.00)	
57-25120	NOTES PAYABLE STATE OF UTAH	1,235,500.00	
	TOTAL LIABILITIES		1,230,634.00
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
57-29800	BEGINNING OF YEAR	(347,113.70)	
	REVENUE OVER EXPENDITURES - YTD	72,450.00	
	BALANCE - CURRENT DATE	(274,663.70)	
	TOTAL FUND EQUITY		(274,663.70)
	TOTAL LIABILITIES AND EQUITY		955,970.30

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

SEWER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITY REVENUE</u>					
57-37-610 INTEREST EARNED	.00	.00	10,000.00	10,000.00	.0
57-37-790 SEWER IMPACT FEES	1,725.00	72,450.00	129,000.00	56,550.00	56.2
TOTAL UTILITY REVENUE	1,725.00	72,450.00	139,000.00	66,550.00	52.1
TOTAL FUND REVENUE	1,725.00	72,450.00	139,000.00	66,550.00	52.1

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

SEWER IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER IMPACT EXPENDITURES</u>					
57-40-810 DEBT SERVICE PRINCIPAL	.00	.00	260,000.00	260,000.00	.0
TOTAL SEWER IMPACT EXPENDITURES	.00	.00	260,000.00	260,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	260,000.00	260,000.00	.0
NET REVENUE OVER EXPENDITURES	1,725.00	72,450.00	(121,000.00)	(193,450.00)	59.9

NIBLEY CITY CORPORATION

BALANCE SHEET

FEBRUARY 28, 2023

STORMWATER FUND

ASSETS

58-11900	CASH ALLOCATED TO OTHER FUNDS		211,161.95	
58-16680	CONSTRUCTION IN PROGRESS		81,696.94	
	TOTAL ASSETS			<u>292,858.89</u>

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
58-29000	CONTRIBUTIONS DEVELOPMENT	(11,944.00)	
58-29800	BEGINNING OF YEAR		252,802.89	
	REVENUE OVER EXPENDITURES - YTD		52,000.00	
	BALANCE - CURRENT DATE		<u>292,858.89</u>	
	TOTAL FUND EQUITY			<u>292,858.89</u>
	TOTAL LIABILITIES AND EQUITY			<u>292,858.89</u>

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

STORMWATER 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 FEES	.00	52,000.00	.00	(52,000.00)	.0
58-37-990 APPROPRIATED FUND BALANCE	.00	.00	157,000.00	157,000.00	.0
TOTAL UTILITY REVENUE	.00	52,000.00	159,000.00	107,000.00	32.7
TOTAL FUND REVENUE	.00	52,000.00	159,000.00	107,000.00	32.7

NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

STORMWATER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORMWATER FUND EXPENDITURES</u>						
58-40-620	2600 S RETENTION BASIN	.00	.00	159,000.00	159,000.00	.0
	TOTAL STORMWATER FUND EXPENDITURES	.00	.00	159,000.00	159,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	159,000.00	159,000.00	.0
	NET REVENUE OVER EXPENDITURES	.00	52,000.00	.00	(52,000.00)	.0

NIBLEY CITY CORPORATION
BALANCE SHEET
FEBRUARY 28, 2023

STREET IMPACT FEE FUND

<u>ASSETS</u>			
59-11900	CASH -- COMBINED FUND	348,274.24	
	TOTAL ASSETS		348,274.24
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
59-29800	BEGINNING OF YEAR	315,597.24	
	REVENUE OVER EXPENDITURES - YTD	32,677.00	
	BALANCE - CURRENT DATE		348,274.24
	TOTAL FUND EQUITY		348,274.24
	TOTAL LIABILITIES AND EQUITY		348,274.24

NIBLEY CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

STREET IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
59-37-601 APPROPRIATED FUND BALANCE	.00	.00	44,000.00	44,000.00	.0
59-37-610 INTEREST EARNED	.00	.00	1,000.00	1,000.00	.0
59-37-790 STREET IMPACT FEES	887.00	32,677.00	55,000.00	22,323.00	59.4
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TOTAL SOURCE 37	887.00	32,677.00	100,000.00	67,323.00	32.7
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TOTAL FUND REVENUE	887.00	32,677.00	100,000.00	67,323.00	32.7
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NIBLEY CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING FEBRUARY 28, 2023

STREET IMPACT FEE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
59-40-759 1200 WEST EXPENSES	.00	.00	100,000.00	100,000.00	.0
TOTAL DEPARTMENT 40	.00	.00	100,000.00	100,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	100,000.00	100,000.00	.0
NET REVENUE OVER EXPENDITURES	887.00	32,677.00	.00	(32,677.00)	.0

NIBLEY CITY CORPORATION

BALANCE SHEET

FEBRUARY 28, 2023

GENERAL FIXED ASSETS

<u>ASSETS</u>			
91-16110	LAND		7,427,833.37
91-16310	IMPROVEMENTS OTHER THAN BLDGS		18,353,853.72
91-16510	MACHINERY AND EQUIPMENT		1,861,227.14
91-16690	ROADS & OTHER INFRASTRUCTURE		5,635,512.48
91-16700	ACCUMULATED DEPRECIATION	(10,433,775.95)
	TOTAL ASSETS		<u>22,844,650.76</u>
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
91-29000	CONTRIBUTIONS DEVELOPMENT	10,297,948.94	
91-29800	INVESTMENT IN GEN FIXED ASSETS	12,546,701.82	
	REVENUE OVER EXPENDITURES - YTD		
	BALANCE - CURRENT DATE		<u>22,844,650.76</u>
	TOTAL FUND EQUITY		<u>22,844,650.76</u>
	TOTAL LIABILITIES AND EQUITY		<u>22,844,650.76</u>

NIBLEY CITY CORPORATION
BALANCE SHEET
FEBRUARY 28, 2023

GENERAL LONG-TERM DEBT

<u>ASSETS</u>			
95-16100	DEFERRED OUTFLOWS PENSIONS	118,629.00	
95-16200	NET PENSION ASSET	245,819.00	
95-18100	FUNDS TO BE PROVIDED	67,391.65	
	TOTAL ASSETS		431,839.65
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
95-25100	ACCRUED COMPENSATED ABSENCES	81,523.63	
	TOTAL LIABILITIES		81,523.63
<u>FUND EQUITY</u>			
95-26000	NET PENSION LIABILITY	.02	
95-26100	DEFERRED INFLOWS PENSIONS	350,316.00	
	TOTAL FUND EQUITY		350,316.02
	TOTAL LIABILITIES AND EQUITY		431,839.65